REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

PAPERS LAID
DATE 30/6/2023
TABLED BY SML
COMMITTEE —
CLERK AT THE TABLE Innocent Mbaya

REPORT

PARLIAMENT OF KENYA LIBRARY

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KIAMBU

FOR THE YEAR ENDED 30 JUNE, 2022

03 MAR 2023

COUNTY GOVERNMENT OF KIAMBU- EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

(REVISED)

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

TABLE OF CONTENT

ACCRONYM iii
1. Key Entity Information And Management iv
2. Foreword by the CECM Finance and Economic Planning xi
3. Statement of Performance against County Predetermined Objectives xxxiii
4. Environmental and Sustainability Reporting lxxvi
5. Statement of Management Responsibilities lxxix
6. Report of the Independent Auditor lxxxi
7. Statement of Receipts and Payments for the year ended 30th June 2022. 1
8. Statement of Assets and Liabilities as at 30th June 2022 2
9. Statement of Cash Flows for the period ended 30th June 2022. 3
10. Statement of Comparison of Budget & Actual Amounts- Recurrent and Development 5
11. Statement of Comparison of Budget & Actual Amounts:: Recurrent 7
12. Statement of Comparison of Budget & Actual Amounts: Development 9
13. Budget Execution by Programmes and Sub-Programmes - 11
14. Significant Accounting Policies 20
15. Notes to the Financial Statements 27
16. Progress On Follow Up On Prior Year Auditor's Recommendations 54
17. Annexes 58

ACCRONYM	
ADP	Annual Development Plan
AI	Artificial Insemination
AMR-MPTF	Antimicrobial Resistance Multi-partner Trust Fund
AMS	Antimicrobial Stewardship
ASDSP	Agricultural Sector Development Support Programme
BEOC	Basic Emergency Obstetric Care
BQT(BLANTRAX)	Vaccine Against Anthrax Vaccine
CA	County Assembly
CARA	County Allocation of Revenue Act
CHU	Community Health Unit
CIDP	County Integrated Development Plan
CPAC	County Public Accounts Committee
CPIC	County Public Investment Committee
CRF	County Revenue Fund
ECDE	Early Childhood Development and Education
FMD	Foot and Mouth Disease
GBV	Gender Based Violence
HCW	Health Care Worker
HDU	High Dependency Unit
ICU	Intensive Care Unit
JICA	Japan International Co-corporation Agency
KDSP	Kenya Devolution Support Programme
KEMSA	Kenya Medical Supplies Authority
KUSP-UDG	Kenya Urban Support Programme
LAN	Local Area Network
LSD	Lumpy Skin Disease Vaccine
MCPR	Modern Contraceptive Prevalence Rate
MTP	Medium Term Plan,
NARIGP	National Agricultural & Rural Inclusive Growth Project
NEMA	National Environmental Management Authority
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
RABISIN	Anti-rabies Vaccine
RH	Reproductive Health
RMNCAH	Reproductive, Maternal, Neonatal, Child and Adolescent Health
SDG	Sustainable Development Goals
SPAC	Senate Public Account Committee
THSUCP	Transforming Health Care for Universal Health Coverage
TWG	Technical Working Group
VTC	Vocational Training Centre

1. Key Entity Information And Management

a) Background information

Kiambu County is constituted as per the Constitution of Kenya 2010. It is one of the 47 counties in the Republic of Kenya. It is located in the Central Region and covers a total area of 2,538.6 Km2. According to the 2019 Kenya Population and Housing Census, Kiambu County population stood at 2,417,735 and is projected to reach 2,724,353 by the year 2022.

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

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

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

Vision

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

Mission

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

Core Values

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

b) Key Management

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

Table 1 List of County Executive Committee Members

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

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

Table 2 List of Members with fiduciary Responsibilities

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

17	Irene Wairimu Munyua	Accounting Officer	Intergovernmental relations
17	Karanja Kenneth Njihia	Accounting Officer	Intergovernmental relations
18	Penina Njoki Kamau	Accounting Officer	Governor's office
19	John M. Mutie	Accounting Officer	Clerk to County Assembly

d) Fiduciary Oversight Arrangements

The Kiambu county assembly is the primary oversight body at the County Executive. During the year the county assembly undertook various oversight activities in pursuance with its stated objectives. These activities request for information, invitations to the county assembly, review and deliberation of various county requests among other. Summary of key activities undertaken during the period is presented in table below;

Table 3 County Assembly Oversight Activities

NO	Subject Matter	Date
1	Staff Mortgage fund support Documents for the Fy 2022/2021	2nd July 2021
2	Submission of written responses to the report of Auditor General on the county executive of Kiambu for the financial year ended 30th June 2019	6th July 2021
3	The Kiambu County staff Mortgage Scheme Fund quarterly report as at 30th June 2021	14th July 2021
4	List of development projects fy 2021/2022	29th July 2021
5	Annual cash flow projection for fy 2021/2022	29th July 2021
6	Invitation to appear for a consultative meeting county public servise board, county alcoholic drink control, revenue collected, arrears for banks loans, personal voluntary contribution and NHIF remittance , casual worker paid from operations account, current remittance at authority to incur expenditure	14/9/2021
7	report of the auditor general for county executive of Kiambu for the year ended 30th June 2019	28/9/2021
8	Parking stickers	29/9/2021
9	Request for information before the county innovation communication and technology	29/9/2021

10	Report and financial statement for the year ended June 30 2021 kiambu county staff mortgage scheme fund	1/10/2021
11	Report and financial statement for the year ended June 30 2021 kiambu county staff mortgage scheme fund	1/10/2021
12	Request for information and invitation to appear before the county innovation communication and technology	1/10/2021
13	Pending bill payment plan for FY 2021- 2022	7/10/2021
14	Invitation letter on the County Gorvernment of Kiambu annual development plan for the year fy 2022-2023	8/10/2021
15	Invitation to a meeting regarding Ex-gratia	22/10/2021
16	Invitation to appear before the committee over the report of the audit general on the financial year operation of county executive of Kiambu fgor financial year ended 30th June 2019	29/10/2021
17	Pre- publication secreting of the Kiambu county revenue allocation legislative proposal 2021 by budget & appropriation comment	9/11/2021
18	Request for information on the state of ict sector in the county	10/11/2021
19	Request for information on house to rent collected from residential government	17/11/2021
20	Invitation for meeting regarding Kiambu county alcoholic drinks control fund	8/12/2021
21	Pending bills settlement returns	21/12/2021
22	Submission of mandates and internal application forms for county assembly of Kiambu	29/12/2021
23	County Assembly supplementary budget estimate for FY. 2021/2022	18/1/2022
24	Request for information regarding the 2022 county fiscal strategy papers	24/2/2022
25	Invitation for a meeting on the county government of Kiambu county fiscal strategy paper 2022	9/3/2022
26	Pre-publication of the Kiambu county legislative proposals	28/3/2022
27	Submission of MTFT budget estimate for financial year 2022/2023 – 2024/2025	21/4/2022
28	Pre – publication of scrutiny to the Kiambu county health services legislate proposal 2022	10/6/2022

Other external fiduciary oversight bodies included the Office of Controller of Budget, (OCOB), and Office of the Auditor General, (OAG), Senate Public Account Committee, (SPAC) and Development partners. During the period, the Controller of Budget approved withdrawal from the County Revenue Fund of Kshs. 13,348,588,811. 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
Municipal Hall
Kiambu, Kenya

f) County Executive Contacts

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

g) County Executive Bankers

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

ii The Cooperative Bank of Kenya
Kiambu Branch
P.O.Box 1064-00900
Kiambu.

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

iv. Family Bank
Thika Branch
P.O.Box 354-0100
Thika

h) Independent Auditors
Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

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

2. Foreword by the CECM Finance 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 2021/2022 and status of county flagship projects. It also gives an overview of value for money achievement, challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county

a) County Government functions

Article 186 makes clarifications on functions and powers of County governments. The county government of Kiambu holds the following functions as stipulated in the Kenyan Constitution 2010, Article 186: County health services, Trade development and regulation, County planning and development, pre-primary education (ECD), home craft centres and childcare facilities ,village polytechnics, Crop and Animal husbandry, solid waste disposal, Removal, refuse dumps , Control of pollution, public nuisances and outdoor advertising, Cultural activities, public entertainment ,public amenities, liquor licensing, County transport, including – County roads (Class D, E and Unclassified Roads), street lighting, traffic and parking, public road transport, Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, and forestry, County public works and services, including – storm-water management systems in built-up areas, and water and sanitation services, firefighting services and disaster management, control of drugs and pornography, ensuring and coordinating the participation of communities and locations in governance.

To execute these functions, the County executive is run through 10 departments, each headed by a County Executive Committee Member.

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. 13,349,920,611 against its projected budget estimate of Kshs. 16,008,845,088. Kshs. 13,348,588,811 was receipts from the County Revenue Fund, and Kshs. 1,331,800 was prior year imprests. The shortfall of exchequer receipt was a result of non-funded overall county budget revenue which arose from three main categories of revenue;

i. Kshs. 937,402,057 equitable share was not received during the period.
ii. 49%, equivalent to Kshs. 290,254,454 transfers from government agencies was not received during the period.
iii. Own Source revenue performance was at 73% with a shortfall of Kshs. 1,138,161,702 which aggregately negatively affected the transfers received by the County Executive.

During the period, Health Facility Improvement fund was operationalized where Kshs. 436,729,012 was accounted under Appropriation in Aid. A separate report has been prepared for this revenue under the Facility Improvement Fund.

Expenditure

The total expenditure for the programmed expenditure were Kshs. 13,353,497,519 as indicated in the table 4.

Table 4. Overview of Budget Allocation and Absorption

Department	Original Budget	Adjustments-(Supplementary Estimates)	Approved	Cumulative Expenditure for the Year	Absorption Rate
County Executive	341,580,991	44,000,000	385,580,991	309,044,236	80%
County Public Service Board	62,096,211	0	62,096,211	40,786,725	66%
Finance, ICT and Economic Planning	1,615,986,168	548,017,065	2,164,003,233	2,010,547,960	93%
Administration, and Public Service	866,988,341	25,000,000	891,988,341	844,118,653	95%
Agriculture and Livestock	1,300,689,749	-21,500,000	1,279,189,749	722,413,890	56%

Water, Energy, Environment and Natural Resources	634,523,466	30,000,000	664,523,466	564,563,909	85%
Health Services	5,696,076,408	205,580,074	5,901,656,482	5,208,107,284	88%
Education, Youth, Sports, Culture and Social Services	1,205,172,007	59,697,267	1,264,869,274	987,178,362	78%
Youth and Sports	286,784,133	189,200,000	475,984,133	384,402,288	81%
Lands, Physical Planning and Housing	494,659,654	4,282,261	498,941,915	192,734,243	39%
Trade, Tourism, Co-Operative and Enterprise Devt	531,600,912	-3,500,000	528,100,912	438,604,111	83%
Roads, Transport and Public Works	1,834,129,909	57,780,472	1,891,910,381	1,650,995,858	87%
Total	14,870,287,949	1,138,557,139	16,008,845,088	13,353,497,519	83%

Overall budget absorption was at 83% due to cashflow constraints where substantial planned programmes were not funded. Highest absorption was observed in programme that had higher proportion of non-discretionary costs and higher ratio of recurrent to development budget allocation Administration and Public Service, Finance, ICT and Economic planning and health Services.

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

County Executive

The Executive provides policy direction and guidelines through cabinet meetings, interventions and development of bills for the county assembly for approval.

Key Achievements

- Issuance of policy guidelines and statements through cabinet meetings, cabinet circulars and security interventions.
- Development of various county government policies and various cabinet papers. This also included developing bills for submission to the County Assembly for approval
- Arbitration and representation in courts

County Public Service Board

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 in public service, comprehensive restructuring to ensure the county public service function is effective and utilize optimally available human resources.

Key Achievements

- Recruited personnel to fill in the vacant positions
- Done promotion for eligible staffs
- Held human resource meetings to improve on service delivery for sustainable socio economic development in the county public service
- Resolved non-compliance disciplinary cases and recorded reports on staff satisfaction
- Achieved 50% decentralization of human resource service at the sub-county and departmental levels

Finance, ICT and Economic Planning

The department is County's think tank responsible for policy analysis on a wide range of issues including: fiscal issues, trade issues and private sector development issues. It also 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 for the purpose collecting and accounting for all rates, taxes, fees and charges payable by or under any laws. Lastly, the department is responsible for collection of statistical data needed for planning purposes; county budget implementation, monitoring and evaluation.

Key Achievements

During the financial year 2021/22, 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 coming financial year and over the medium term period.

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 (2021/22 – 2023/2024). The department also prepared internal audit report that helped in monitoring compliance to internal controls, setting standards and advising on governance and risk management. Under economic planning, the department ensured well-coordinated county planning and policy formulation through preparation of county annual development plan. The department also ensured proper coordination of county programmes, timely feedback and prompt corrective mechanism by preparation of two progress reports.

On resource mobilization, the department continued to implement revenue enhancement initiatives by strengthening and managing the revenue system that led to OSR growth by 32% to from Kshs 2,392,873,847 in FY 2020/2021 to Kshs. 3,149,853,580 in the current reporting reporting

During the period under review the department further procured a Data Centre Server to improve on service delivery. It also completed installation of LAN in Juja Sub County Offices and HMIS at the headquarters. Connection of LAN at Red Nova Offices was ongoing during the period.

Administration and Public service

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

The strategic goals of the department are; to provide effective and efficient services through guided formulation and implementation of regulatory framework to the public, develop and maintain an effective and efficient county workforce, provide awareness and curb irresponsible use of counterfeit alcohol, drugs and substance abuse, enhance responsible and legal betting and gaming and maintain well-coordinated enforcement and inspectorate service.

Summary of the Key Achievements

In the FY 2021/2022, the department achieved the following;

- Enhanced service delivery and enforcement of county Laws and applicable National legislation through; enforcement of compliance to Covid 19 protocols, enforcement of revenue collection from all revenue streams, control of hawking activities within CBDs, assisting Physical Planning officers in enforcement of the Physical Planning Act among other enforcement activities.
- Enhanced staff welfare and better service delivery through; capacity building of staff of various cadres, guiding of the 2nd phase of the county staff promotions, undertaking of all payroll related activities and co-ordination and management of medical Insurance Cover for the county employees.
- Curbed irresponsible and illegal betting and gaming through: supervision of casinos by the gaming inspectors, carrying out spot checks and crackdown on illegal gaming activities within the county issuance of pool table licences within the county and sensitizing the members of the public on responsible gaming and betting.

- Enhanced reduction of incidences associated with the use of illicit brews, substances and counterfeit drugs through crack down activities.

Agriculture, Crop production, Irrigation and Marketing

The sector consists of two sections that is Agriculture, crop production, Irrigation and marketing (ACPIM) and livestock fisheries and veterinary services. There are also two institutions namely Agricultural Training Centre (ATC) at Waruhiu and Agricultural Mechanization Service (AMS) in Ruiru.

Key achievements

The following are the key achievements in the financial year 2021/2022

Crop and irrigation

- Procurement and distribution of 342.18 tonnes of certified seeds (maize, bean seed, sunflower and canola)
- Procurement and distribution of 84,203 fruit tree seedlings (68,175 Hass avocado trees, 11,029 mango seedlings and 4,999 banana seedlings)
- Procurement and distribution of 84,000 potato mini-tubers across the county.
- Trained over 134,800 farmers on modern farming technologies across the County through individual and group visits.
- Promoted Climate Smart Agriculture (CSA) technologies in collaboration with NARIGP and ASDSP.
- Initiated Kamwamba irrigation project which is 50% complete serving Chania and Mang'u wards.
- Implemented six multi-community sustainable land management (SLM) investments namely; Kamwamba, Renguti, Kamae-Kirasha, Gatharo, Githaruru and Kibera.
- Procured and distributed 25,650-50kgs bags of coffee and food fertilizer to farmers across the county.

Livestock, Fisheries and Veterinary Services

- Stocked 55,000 fingerlings in ponds to enhance Increased capture fisheries productivity
- Procurement and distribution of 74,848 Ordinary Semen for the implementation of Kiambu Subsidized AI program
- Procurement and distribution of 4400 sexed semen in collaboration with farmers cooperatives
- Procurement and distribution of 19,200 improved chicken to the women and vulnerable groups.
- Procurement and distribution of 430 piglets to the women and vulnerable groups.
- Procurement of 17 milk coolers for dairy cooperatives to Improve Milk value chain
- Procurement of FMD-67200, LSD- 76000, Rabisin- 23329 and BQ- 41000 vaccine doses to enhance Reduced incidences of contagious animal diseases

Water Environment and Natural Resources sector

The department is involved in the provision of water and sanitation services, environmental management, natural resource management and to enhance the resilience to climate change in the county.

Summary of the Key Achievement

Directorate of Water & Sanitation

- Created a functional water assets database
- Laid 35km with pipes to increase water supply
- Operationalized six (6)No of Boreholes
- Drilled and equipped three (3) No of Boreholes

Directorate of Environment and Solid Waste Management

- Routine repair and maintenance of Kangoki Tipping platform.
- Construction of one (1) No of tipping platforms at Kangoki on-going
- Successfully held World Clean up Day on 18th September 2021 at Gachagi Thika Subcounty & Tree planting at Thika children rescue centre where 150 tree seedlings where planted.
- Did one (1)No. of research on solid waste management by JICA
- Held four (4) of environmental trainings JICA 2,NEMA and 1KDSP
- Established five (5)no of eco-schools
- Development of Waste Management Act ongoing
- Held 40 No of Environmental awareness campaigns

Directorate of Natural Resources Conservation and Forest Management

- Grown 17,000 No of Trees in Schools & public places
- Developed one(1) Natural Resource conservation & management policy
- Grown 12,500 No. of seedlings in farm
- Planted 57,000 No. of trees in open spaces, road reserves & in highways
- Rehabilitated one (1)No. of Quarry & Trees grown
- Planted 29,400 No. of tree & bamboos in forests/water catchment/riparian areas & No. of water catchment and riparian areas reclaimed & restored

Renewable Energy and Climate Change

- Drafted One (1) Kiambu County Climate Change Fund Regulations, 2021 awaiting public participation

- Enacted one (1) No. Kiambu County Climate Change Act, 2021 and was gazetted on 2nd November 2021
- One investment on solarisation of borehole initiated which is at tendering stage
- Drafted one (1) No. Climate Change Policy
- One training undertaken on climate change policy formulation process targeting the Sub County Administrators

Health Sector

The department of health had planned to carry out various interventions across the six programmes namely: General Administration, Planning and Support services, Curative and Rehabilitative health, Preventive and Reproductive Health, County Health Policy and Pharmaceuticals.

Key achievements

Summary of the Key Achievements

Administration and planning and support service

- The directorate has managed to hold various performance management and review meetings as per the policy guidelines and established County Health Stakeholders forum.
- Annual program such as Development of the ADP FY2022/2023, Development of the Sector Working Group report FY2022/23 – FY2024/25 were undertaken during the period.
- Renovation and face lifting of Lusigetti and Igegania level 4 hospital and Construction of covered walkways at Ruiru level 4 hospital were completed during the period.
- Contractors were mobilized to continue with ongoing projects which included; Construction of Isolation wards at Lusigetti level 4 hospital, Supply and delivery of Installation and commissioning of Mechanical works at Gatundu Level 5 Hospital, Construction of modern funeral home at Gatundu level 5 hospital- builders works at Construction of level 4 hospital at Bibirion, Construction of level 4 hospital at Githunguri health centre, Construction of 4-storeyesd type medical ward block at lari sub-district hospital, Construction of 4-storeyesd type medical ward block at Wangige level 4 hospital, Construction of covered walkways in Ruiru level 4 hospital and Renovation of old Tigoni level 4 hospital.

Curative and rehabilitative services

- Health care service delivery in Kiambu County has been enhanced in the curative and rehabilitative programme by providing all health facilities with the required non-pharmaceutical, cleansing and sanitary commodities
- Ruiru level 4 new unit has been equipped with assorted medical equipment
- 85% of Laboratories received lab reagents and Provision of small lab equipment done
- Received donations for Pulse Oximeters for assessing Oxygen saturation in management of Pneumonia
- Quality assurance systems in place in laboratories
- Inpatient Services at Ruiru level 4 isolation center
- Primary Diagnostic Services with Digital X-ray machine – Kigumo level 4
- Availability of critical care services in the county, Great achievement with ICU/HDU Centres
- Availability of Oxygen concentrators in level 5s and Tigoni level 4
- NCD centers in all 12 Sub-Counties

- **County Pharmaceutical services**

The programme is charged with procurement of Pharmaceuticals that are supplied to all facilities countywide. Out of the 20 pharmacies that were planned to be renovated in the year, one was actualized at Rironi

- Provision of non-pharms especially the PPES to health care workers
- Sound distribution system of non-pharms in the county
- Offering quality goods in our health care system within Kiambu County
- Training of the CASIC TWG members
- Development of CASIC work plan for the County
- IPC baseline survey at Kiambu level 5
- Antimicrobial Stewardship (AMS) baseline survey at Kiambu level 5

- IPC and commodity management of Covid 19 vaccination assessment at Thika level 5 Kiambu level 5, Gatundu level 5, and Ruiru level 4 hospitals
- Capacity building on infection prevention control and antimicrobial stewardship under the Antimicrobial Resistance Multipartner Trust Fund (AMR-MPTF) project at Kiambu level 5 hospital.
- Pharmacy renovation in Rironi completed.

Reproductive health services

- Services provided under this programme are concerned with the welfare of maternal, adolescent and child health. 106% of deliveries conducted by skilled birth attendants was recorded while 32.3% of women of reproductive age received family planning in the review period out of an annual target of 50%. It is worth noting that although there were 60% of facility based maternal deaths, 100% of all maternal deaths were audited.
- The RH Program managed to train 24 HCWs (2 per Sub County) as mentors, trainers, and at least 1 HCW per facility in the 108 GoK facilities as service providers for cervical cancer screening and treatment. This will go a long way in ensuring that we meet our county target of screening at least 60,000 women per year. This was done through the support of the National Cancer Control Program in partnership with Clinton Health Access Initiative.

.

- Moreover, in partnership with Jacaranda Health 25649 pregnant women were enrolled in the SMS platform against a target of 8810. The platform provides the women with health information related to pregnancy and childbirth such as importance of attending antenatal clinic as well as delivering at the hospital, danger signs in pregnancy etc.
- The program as well managed to surpass the target for proportion of pregnant women provided with iron/folate supplements at 84.1% against a target of 80%.
- Target for skilled deliveries conducted surpassed was over and above the target by 6%
- 84% of pregnant women were supplemented with Iron and folic
- Provision of BEOC, Provision of CEOC, Maternal audits/deaths conducted with Supplements provided to pregnant women.

County health Policy Development and Management

- This Programme is mainly involved with development of policies and training. During the review period, one training was conducted on Integrated Management of Acute Malnutrition.
- One training funded through THS funds

Preventive Health Services

- Preventive and promotive sub-sector focused on Community Strategy, Environmental health, HIV and Tuberculosis control and Immunization. An estimated 24% of global disease burden and 23% of all deaths can be attributed to environmental factors
- The 13 CHUs established with a total of 140 CHVs
- Different health messages especially those concerning their health were passed to the community members
- New visits made to households by the CHVs
- Health education promotion where the reporting rate for the quarter was 57.7%
- On Jigger prevention and control, 63 household were visited for health talks on jigger prevention & control
- On Support Community based COVID-19 HBC program, there was Routine support during home visits done
- Adequate sanitation facilities in school was Scaled up during routine school health visits

Education, Social Services, Gender and Culture

The directorate of ECDEs is mandated with a number of priorities including: Construction, rehabilitation, refurbishment and equipping of ECDE centres, maintaining access, equity, quality and relevance of education in ECDEs, increasing enrolment of pupils and boost retention in ECDE Centres, sustaining school feeding programmes, providing teaching and instructional materials for ECDEs.

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

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

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

Key Achievements

- Held three (3)No of music, drama, cultural and sporting activities
- Constructed one (1)No. of motor vehicle repair and servicing Centres within VTCS
- Three No of industry partners involved in aligning the curriculum to industry needs
- Three No of new ECDEs constructed, equipped and operationalized
- Five (5)No. of centres assessed for quality assurance and standards
- Disbursed bursary 46,000 No of students
- Three (3)No. of County music, dance and cultural festivals held
- Held two(2)No. of Capacity building and mentorship programmes for artists
- held mentorship program for boys-initiates and 4166 No of boys reached
- construction and equipping one (1)No. of Libraries ongoing
- Held 13 No. of GBV sensitization forums
- Held five (5) No. of capacity building programs for community leaders on GBV
- Formed 12 No. of multi-stake holders technical working groups to harmonize GBV prevention and response
- constructed and equipped one (1)No. of GBV rescue centers
- Supported 400 No. of PWDs with assistive devices and food subsidies.
- Eight (8) no of AACs sensitized on new government policy- CARE REFORMS (alternative care
- marked four (4)No of UN Days
- trained and promoted 24 No. of staff
- 60 No of Women//PWDs sensitized on accessing Government Procurement Opportunities
- Held 60 No. of capacity building programs for Women//PWDs and other marginalized groups

Youths Affairs and Sports

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 cooperatives, 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

The department of sports has been able to achieve the following in the financial year 2021/2022;

- Participated in KICOSCA games,
- Held two No. of championships and tournaments

The communication department has been able to achieve the following:

- Prepared of documentaries for all the departments about the key milestones achieved.
- Prepared of newspaper supplements highlighting key achievements, and the prepared of the Kiambu county handbook.
- One Number of staff training conducted

Land, Housing, Physical Planning and Urban Development Sector

The department comprises five directorates namely Land Survey, Physical Planning, Housing, Land Valuation and Municipal Administration. The directorate of Land Survey was mandated with 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

was mandated with construction affordable housing, improvement of informal settlements and refurbishment of residential and non-residential buildings. Land Valuation and Asset Management is mandated on property rating and valuation while the main mandate of municipal administration is upgrading of the six gazetted municipal towns into urban status and reviewing the municipal boundaries.

Key Achievements

Directorate of Survey & Geo-Informatics

- Digitalization of land is at 20% ongoing
- Refurbishment, Renovation, Landscaping and car park extension at Red Nova Offices ongoing
- Renovation of county headquarters' and one sub-county office was ongoing. The new office block at Red Nova offices was completed.
- Initiated the process of improved informal settlement in Ruiru targeted for commencement of the Affordable Housing Project and implementation of the approved projects in the six municipalities, within the county.

Physical planning the directorate

- Prepared the Kiambu County Spatial Plan which is in progress
- Part development plans (PDPs) ongoing, for a public institution and utilities and planning of 100 market centers to enable issuance of ownership documents.
- Processed and approved 1000 development applications.

Land Management and Administration

- Resolved land disputes
- Parcel identification for the public,
- Verification and titling land ownership.
- Surveyed 8 market centers and develop a digitized framework for survey records including maps.

Valuation Directorate

- Updated the land rates register by capturing 7,632 new properties in the register.
- Drafted new area rates which are awaiting Gazettement for implementation.

Housing Development, the directorate

- Facilitated the completion of a residential housing block of 40 units of 2 bedrooms each in Thika Sub-County to bridge the housing deficit in the county.
- Facilitated the process of renovation of the old nova office block and renovation of residential houses in Kikuyu Sub County.

Municipal Administration &Urban Development

- Involved in the continuous implementation of the KUSP projects within the six municipalities i.e., road construction, street lighting, storm water drainage, sewer systems, street beautification, public parks and amenities, and bus parks.

Trade, Tourism, Co-operatives and Enterprise Development

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

Summary of the key achievements

In the financial year 2021/2022 the department was able to realize the following key achievements;

- Held two (2)No. of exhibitions/expo/forum
- Verified Weights-7,245, Weighing instruments-3,321 and 1,030measuring instrument in order to promote fair trade practices and consumer protection
- Trained 250 No. of MSMEs entrepreneurs
- Held one(1)No. of training on value addition chains
- Constructed two(2) No. of modern kiosk
- Held five (5) No. of tourism expo/events/ forums
- Identified five (5) No. of tourism sites for mapping and profiling

- Rehabilitated/landscaped/developed two (2) No. of tourist sites
- improved and conserved one (1)no. of heritage sites
- Enact one (1)Tourism policies, Bills, Act and Regulation
- Held 4 no. of Stakeholders training/Linkage forums
- drafted investment bill & a draft investment policy
- Trained 4100 cooperative members
- Trained 250 No. of cooperatives committees' members
- Attended one benchmarking visit and conference
- Audited 125 cooperative societies
- Inspected nine(9) cooperative societies and carried out 24 risk assessments
- formed 13 No. of cooperatives
- Streamlined digital Co-operative registration
- Conducted one feasibility studies for viability of projects
- held one tourism stakeholders training/linkage forums carried out
- drafted one Final Tourism policy awaiting public participation
- held five tourism expo/forums events
- constructed/renovated/rehabilitated three (3) No. of Markets
- Constructed seven (7)No. of Bodaboda shed
- Did one (1)No. of Gazettement notices

Summary of the Key Achievements

The following are the key achievements of the department in the FY 2021/2022

- Maintained 300 Km of Access Roads
- Rehabilitated 240 Km Access Roads
- Upgraded to Bitumen Standards 33 Km of Road
- Constructed three(3)No. of Bridges
- constructed 33 Km of Non- Motorized Traffic
- Constructed one (1)No. of Foot bridges
- Installed 65 No. Of Street Lights

e) VALUE –FOR-MONEY ACHIEVEMENTS

Health Sector

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

Tarmac/Access Roads

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

Automation of development applications and approval

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

Agriculture, Livestock and Fisheries

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

Water Environment and Natural resources sector

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

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

Youths, Sports and Gender

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

Education Sector

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

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

The following were the challenges encountered during the period under review:-Delays in release of funds from the exchequer have resulted in delays in implementation of development projects.

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

Health specific challenges:

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

RECOMMENDATIONS

The recommendations given are as follows.

- Timely disbursement of exchequer to enable execution of development projects
- More revenue streams to be explored to supplement revenues received from the county government to mitigate budget cuts.
- Setting of realistic budgets and prudent management of resources by the departments with a view of eliminating accumulation of pending bills and diversion of funds to other unplanned activities.
- Strengthening Public Private Partnership through awareness campaigns in the County in order to ensure more effective public resources management; quality and timely service delivery and programme/project sustainability.

- Enhance disaster preparedness and mitigation measures e.g. by up-scaling of emergency funds to cater for unforeseen occurrences.
- Involve relevant key stakeholders in all development matters for program/project ownership
- Carry out civic education to build the capacity of the public
- Capacity build staff to improve service delivery

g) KEY RISK MANAGEMENT STRATEGIES APPLIED BY THE COUNTY

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

.....

CPA William Kimani

For CECM Finance, ICT and Economic Planning

County Government of Kiambu

Date.....24th Feb.....**2023**

3. Statement of Performance against County Predetermined Objectives

Introduction

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

Strategic development objectives Adopted from Kiambu County

The County's 2018-2022 CIDP has identified 49 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", Sustainable Development Goals (SDGs) and the Medium Term Plan, (MTP) III.

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

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

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks
1	To provide effective and efficient public service delivery for enhanced governance and accountability	Service charters have been developed and inter -county relations enhanced	The planned public service capacity building has not been fully realized mainly due to inadequate budget allocation
2	To ensure compliance with the set laws, regulations and procedures.	There has been co-ordination between the departments / sectors in formulation of sector plans and policies.	Some national policies are yet to be domesticated to the County level

3	To ensure departments work towards achieving the institution goals and objectives	Clear communications through memos and circular were done to ensure all staffs were conversant with the County' goals and objectives	Some targets were not met due to Covid-19 restrictions against physical meetings
4	To improve service delivery	Key service delivery has been automated	done
5	To ensure prudent utilization of public resources	Budgeting process and expenditure were undertaken by adhering to the existing and PFM Act 2012 and PPAD Act 2015	There was late disbursement from National treasury and the county failed in realizing the planned budget which negatively affected planned budget.
6	To coordinate planning , policy formulation and tracking of results	The County treasury ensured annual statutory documents such as CFSP and Programmes Based Budget. Monitoring and evaluation were undertaken on the planned programmes and remedies undertaken	done
7	To enhance resource mobilization and streamline revenue collection	Enhanced revenue systems were implemented which enhanced collection of Own Source Revenue in some revenue stream such as Health services	Covid-19 -19 pandemic impacted negatively on businesses in the County
8	To reduce and create awareness on alcohol, Drug and substance	There have been reduced cases of alcohol and drugs abuse arising from enacted and enforced county laws.	The number of uniforms and equipment procured for the for

	abuse and offer rehabilitation services		inspectorate officers were insufficient due to budget constraint
9	to enhance responsible betting and curb illegal gambling	Public awareness forums were held to sensitize people against irresponsible and illegal betting and gaming	done
10	To improve public participation and create citizen awareness on services offered by the County government	Public participation was undertaken at the ward level to encourage public participation	done
11	To develop and maintain an effective and efficient county workforce	The County has enhanced capacity of staffs leading to enhanced service delivery	achieved
12	To create an enabling environment for agricultural, livestock and fisheries investment	Two bills were prepared namely; animal welfare bill, Food safety and agro-ecological farming policy	The policies are in draft form
13	To enhance crop productivity and increase incomes	342.18 tonnes of certified seeds (maize, bean seed, sunflower and canola), 84,203 fruit tree seedlings (68,175 Hass avocado trees, 11,029 mango seedlings and 4,999 banana seedlings), as well as 84,000 potato mini-tubers were procured and distributed across the county. Over 134,800 farmers were trained on modern farming technologies across the County	Resources were availed as targeted Dedicated extension officers and farmer

		through individual and group visits.	availability during trainings.
		Climate Smart Agriculture (CSA) technologies were promoted. They included climate change adaptation measures with mitigation co-benefits such as water harvesting, conservation agriculture, use of drought tolerant and high yielding cultivars, water conservation and management, integrated soil fertility management, Agroforestry, weather information dissemination, on farm waste management, use of solar powered equipment, biogas, use of biodegradable packaging materials amongst others	Achieved through NARIGP project
		Kamwamba irrigation project was initiated which is 50% complete serving Chania and Mang'u wards	Achieved through NARIGP
		Six multi-community sustainable land management (SLM) investments were implemented namely; Kamwamba, Renguti, Kamae-Kirasha, Gatharo, Githaruru and Kibera where a total of 120KMs of terraces, 120 solar-powered water ponds have been constructed as well as planting of 20,400 agroforestry seedlings reaching 6,000 direct beneficiaries	Achieved through NARIGP Community involvement and ownership

14	To enhance agricultural productivity	25,650-50kgs bags of coffee and food fertilizer were procured and distributed to farmers across the county 620 farmers/ agri-entrepreneurs were trained on value addition technologies along banana value-addition, yoghurt making and vegetable preservation. 535 farmers and 125 staff were trained on coffee production management and value addition. 68 agro-dealers trained on quality inputs and 100 service providers and value chain actors (VCAs) were trained on entrepreneurship.	Resources were availed as targeted Achieved in collaboration with stakeholders Achieved through collaboration between County government and Coffee Directorate Achieved under ASDSP
15	To increase fisheries productivity	Training to pig farmers on market access and entrepreneurship skills has been undertaken countywide	done
16	To enhance clean environment	1 waste management hub construction in progress 1 Waste segregation unit constructed 11 skip loaders procured 106 skip bins procured 3 decommissioned and rehabilitated open dumpsites 5 eco schools established	This was an over performance due to the support of Kenya urban support programme(KUSP)
17	To provide adequate, affordable, safe clean water and sanitation services	30 no. boreholes drilled, 59KM pipe network distributed , 8 storage tanks (ground or elevated) constructed ,6 water	This was underperformance due to budget constrain

		ambulances. This has enabled the facilitation of more than 3500 referrals which led to a significant drop especially in maternal and neonatal care, trauma cases and cases in need of advanced management. • The establishment of a fully functional County EmergencyCall Center that is manned by 5 emergency medical technicians (EMTs) • Door to door vitamin A supplementation of children under-five achieving a coverage of 91.7%. • Training and sensitisation of health workers on several key service areas e.g Emergency Triage Assessment and Treatment Plus Admission (ETAT+), Chlorhexidine/Kangaroo Mother Care (CHX/KMC), Emergency Obstetric and Neonatal Care (EMONC), COVID-19 related trainings and many others	installation of bulk oxygen
22	Reduction in preventable health conditions	The establishment of Community Health Units (CHUs) achieving a coverage of 58%, with CHUs at different levels of training and functionality • 100% provision of HIV Post Exposure Prophylaxis (PEP). • Viral Suppression of clients on Highly Active Antiretroviral Therapy (HAART) at 94%, with suppression at 81% for children and adolescents on HAART • 94.3% of the targeted food and water samples were delivered	• Of the health department budget, 72% goes to the department of administration and planning. 27% goes to curative and rehabilitative services, leaving 1% for reduction on preventable health conditions. This limits the ability of the department to adequately implement strategies for disease prevention. • The lack of incentivisation to the Community Health Volunteers has led to

		and analyzed • The proportion of schools with health clubs reached 48.6%, however the clubs are at different levels of training and functionality • 50.2% of school aged children were dewormed in schools as a control measure to prevent worm infestation	less vibrant community health services
23	To provide quality reproductive and maternal child health care services	The 4th antenatal coverage has risen to 70% up from 55% in 2018. The proportion of targeted pregnant women provided with insecticide treated nets has risen to 97% up from 40%. The proportion of pregnant HIV positive women who receive antiretroviral therapy has been at 100% over the period under review . The women delivering under the care of skilled attendants is above 100% up from 90% in 2018. On Family Planning, women are opting for long term contraceptives 100% Fully Immunised Children up from 90% in 2018. The proportion of children who receive BCG as well as pentavalent vaccines has remained at 100% over the period under review.	Over utilization of both the antenatal and maternity services in our facilities continue to pose great challenges to the quality of care offered. This is because this situation over stretches the existing health workforce as well as other resources. Stock outs of contraceptive commodities due to erratic supply
24	To offer quality pharmaceutical care services	Supply of essential medicines and medical supplies was done to 112 public health facilities, and distribution of public health program commodities to 84 health facilities including private and faith based organisations • Availability of essential medicines in health facilities improved from 60% to 90% •	• Erratic supply of essential medicines by KEMSA has led to stock-outs. • 1 pharmacy out of the targeted 20 was renovated due to Inadequate funding

		Decentralisation of Noncommunicable diseases (NCD) services was facilitated through procurement of additional NCD medicines worth Ksh.15M for the scale up of NCD services in 14 level 2 and 3 health facilities. • An antimicrobial stewardship sensitization for healthcare workers was conducted and the process of formation of the County Antimicrobial Stewardship Interagency Committee (CASIC) started. • Training of the CASIC TWG members and development of CASIC work plan for the County	
25	Substantially increase health financing and the recruitment, development, training and retention of the health workforce and build the capacity of County health research and development unit	Development of a COVID -19 preparedness plan. To enhance program gap identification, readiness assessment on COVID 19 was done to 12 Sub Counties and COVID 19 indicators developed during the establishment of the COVID-19 Strategy. • Development of the draft M&E Plan 2019-2023 for use in monitoring the implementation of the CHSSP 2019-2023 • Spearheading the Development of the AWPs, ADPs and APRs in FY2018/19, FY2019/20, FY2020/21 FY2021/22 and FY2022/23, • Development of the Sector Working Group Reports • Development of the Kiambu Covid-19 Emergency Preparedness Plan, • Development of Kiambu County COVID- 19 communication strategy • Participation in the development of: County AIDS Implementation Plan and its M&E Framework 2021-2025, ;	• Monitoring and Evaluation has lacked an assured funding and relied on inconsistent donor funds. This has essentially led to the lack of its institutionalisatio n in the department. • Health research funding has remained donor-driven, fragmented and uncoordinated. The county has allocated funds for basic research due to political good will and strong health leadership

		Implementation Plan and M&E Framework for Family Planning 2021-2024; Costed County Nutrition Action Plan 2021-2025. • Establishment of the County Health Research Committee and the allocation of a minimal budget towards research • Training and participation of health workers in carrying out operational research	
26	To increase access equity quality and relevance in Vocational Training	8 no of VCT's constructed and equipped, 13 Vocational Training Centres. renovated/expand existing , constructed 15 ablution blocks in VTCs recruited and employed 10 instructors in VTCs, connected 5 VETs to internet 4000 trainees received subsidised training fee(Disbursements done in 2018-19, 2019-20 and 2020-21 only)	Achieved through subsidized VTC support grants.
27	To enhance access, equity and quality services for all children from conception to 8 years	Developmental in health, learning and psychosocial wellbeing of 38,455 ECDE going children was done through children benefitting from Nutrition program. Supplied 520 ECDE centres with learning /teaching materials and play equipment,renovated/expanded 31 existing ECDEs , 16 New ECDE classrooms were constructed and learning	Under achieved due budgetary constraints

		materials distributed in all the ECDE centres. Recruited 31 EDCE teachers.	
28	To Enhance development of Gender, Culture and Creative Arts	rehabilitated and supported 400 PWDs with assistive devices and food subsidies held 3 Boy child mentorship program(Kijana Kamili),held capacity building programs for Women/Youth groups/PWDs and other marginalized group and constructed and equipped one library	Achieved due to support of development partners
29	Development of a vibrant ICT infrastructure and Establishment of a functional and dynamic information management systems	The County continue to enhance ICT by interconnecting offices with LAN and acquisition and acquisition of information systems	Full operationalization of ICT hub is still
30	To develop and promote a sporting culture in the County through identification, nurturing sports talents, developing and upgrading sports infrastructure	Sport facilities were developed, operationalized and well managed across the county. Sport training and competition were undertaken	
31	To empower the youths in the county by equipping them	More than 1,000 youth were trained on Hydroponic, greenhouses and fish farming. In	

	with skills through development of innovative and youth friendly programs	addition, State of the art Amphitheatre construction at Kirigiti was ongoing	
32	Improve dissemination of information on governance to the members of the public through diversified platform of communication	Communication equipment were procured and Training programmes, conferences, peer forums and team building activities attended	
33	To have and efficient spatial data management system	Land tenure regularization: Ndeiya-Karai settlement Scheme, Ruiru Kiu Block 6 (Githurai Ting'ang'a), Mwihoko LR/No.10902 Block 10&11, Mwanamukia	The target not achieved due to budget constraints
34	To have an Efficient Administration of Land Valuation for Rating	Valuation of county property	Done on continuous bases
35	To Survey and becon all public land	Surveying/Beaconing of all Public land & market centres	Consortium Firms identified
36	To have Functional land Registry	Establishment of a Kiambu County Land Registry (KCLR)	The target not achieved due to budget constraints
37	To Improve Living Standards	Construction of Affordable Housing, approximately 2,000 units	Relocation of PAPs in progress
38	To increase accessibility	Infrastructure Improvement of 11 County informal settlement in patnership with KISP: KISP II Grant.	SPA Accounts opened & Procurement team sensitized.

39	To Improve revenue, ease in access, use archival and retrieval county land data	Refurbishment & Renovation of County Institutional premises	Renovation works done at Red Nova.
40	To provide an overall spatial framework for the county to guide development	Records management: Inventory of Existing and Ongoing Developments	Target exceeded due to Rapid Building Inspection Surveillance Audits initiated.
41	To provide an overall spatial framework for the county to guide development	Quality Management Systems: County Planning Technical Committee Meetings	Vetting of development applications ongoing
42	To provide an overall spatial framework for the county to guide development	Public Participation: Land Clinics & Citizenry Engagement	Land Clinic Exercise done in 8 Sub County in March 2022
43	To provide an overall spatial framework for the county to guide development	To provide an overall spatial framework for the county to guide development	Comments forwarded to NAMSIP for review
44	To promote and develop Trade	Constructed/renovated 12 markets , Constructed 50 bodaboda sheds,42,072 trade measurements verified	Target not met due to inadequate funding
45	To Promote Enterprises development in the County	Trained a total of 25 groups (640 MSMEs owner) on entrepreneurship skills,1 value addition training	Lack of funds Covid-19 restriction on social gathering

46	To promote and develop Co-operative Movement in Kiambu County	Trained 876 cooperatives committee members, Carried out 65 cooperatives' members training where by 5307 cooperatives members were trained, Carried out 556 Audits	Target achieved due to collaboration with stakeholders
47	Promotion and Marketing of the Tourism sector	Held and attended 28 tourism expo and exhibition, Carried out continuous development of 2 tourism sites, 14 fall and Mathore Viewpoint tourism sites, Improved and preserved 1 local heritage site	Target achieved due to collaboration with stakeholders
48	To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	Maintenance of County Roads, Bus parks and 5Bridges done. New roads and bridges were also designed and constructed.	Over 200km gravelled and 1700km rehabilitated and 5 bridges done and 4 No. Bus parks done (this was an underperformance due to budgetary constrain)
49	To promote 24 hour economy and attraction of investors	Street light and masts installed. Construction, rehabilitation and equipping fire station and academy were done	545 streetlights installed and 113 floodmasts installed in various wards (this was an underperformance due to budgetary constrain)

				Percentage increase in the number of residents accessing county services	offices is ongoing 20%
Human Resource Management					
2	Administration and public service	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. Number of staff trained	one policy developed 700staff 100 due to budget constrain one
3	Administration and public service	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
4	Administration and public service	To enforce various county laws and ensure compliance	Well-coordinated efficient and effective enforcement services	Number of uniforms and equipment procured for inspectorate officers Number of county laws enforced	5
5	Administration and public service	To enhance responsible betting and curb illegal gambling	Reduced irresponsible betting and illegal gambling	Number of regulated and coordinated betting and gaming activities Number of public awareness forums held to sensitize people against irresponsible and illegal betting and gaming	20

				Percentage decrease in the number of people involved in irresponsible betting and gaming	20%

Progress on Attainment of Development Objectives from ADP 2021/2022 - Agriculture, Crop Production, Irrigation and Marketing Programmes

Programme Name: Crop development and management					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1.	Agriculture, Livestock and Irrigation	To promote conservation agriculture	Increased crop yield, household incomes and food security	No. of Conservation Agriculture Demonstration plots established and fully equipped	120
		To promote conservation agriculture		No. of Lead farmers trained on Conservation Agriculture	120
		To promote conservation agriculture		No. of farmers trained on Conservation Agriculture	1,457
		To enhance food security and to promote fruit production		No of fruit trees procured and distributed	8,900 Assorted seedlings (Avocadoes, Mangoes, lemons, Tree tomatoes, Bananas) have been procured and distributed by NARIGP.
		To enhance food security		Tonnes of certified seeds procured and distributed.	6.945 Beans and 52,463 packets (2 kg) maize seeds were purchased and distributed
		To control and manage pests and diseases		Litres pesticides procured and distributed	0
		To increase production		No of Potato seed multiplication centre established	0
		To conserve soil and water		Length (Km) of soil and Water	100

				conservation (SWC) structures.	
		To increase area under Irrigation		No. of community water pans Constructed	0
		To increase area under Irrigation		No. of small scale water pans constructed	100
		To increase area under Irrigation		No. of community irrigation projects completed	1 (Kamwamba Irrigation project which is 50% complete)
		To increase area under Irrigation		No. of water storage tanks constructed.	1
		To increase area under Irrigation		No. of solar powered systems installed for irrigation	100
		To equip farmers with skills and improve productivity		No. of Farmers trained	30,500
		To equip farmers with skills and improve productivity		No of Extension-Research Liaison meetings held	0
		To enhance capacity on productivity of prioritized value chains		No. of Climate Smart Agriculture (CSA) technologies identified	3
		To enhance capacity on productivity of prioritized value chains		No. of Climate Smart Agriculture (CSA) technologies in use	3

Programme Name: Agribusiness and Information Management					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
	Agriculture, Livestock and Irrigation	To increase agricultural productivity	Increased agricultural income	Bags of coffee fertilizer procured	0
		To increase agricultural productivity		Bags of food crop fertilizer procured	0
		To ensure farmers acquire quality inputs		No of stockiest trained on quality inputs	10
		To ensure quality products get to the market		No. of service providers and VCAs trained on entrepreneurship	20

		To ensure quality products get to the market		No of producer groups trained on entrepreneurship	3,407 (902 Males, 2289 Females, 65 Male youths, 151, Female youths(
		To increase income		No of farmers linked to financial service providers	80
		To increase agricultural income		No of farmers/agri entrepreneurs trained on value addition technologies	320
		To enhance value addition and increase agricultural income		No of pineapple processing factory established	0
		To increase market access and income		No of marketing groups formed	4
		To promote aggregation of agricultural produce and increase income		No of farmers producer organizations formed (ASDSP)	225
		To promote aggregation of agricultural produce and increase income		No. of market linkages created	8
		To ensure quality products get to the market		No of farmer groups trained on food safety standard and certification and certified	45
		To improve coffee productivity		No of coffee stakeholders forum and technical working groups formed and functional	1
		To improve service delivery		No of coffee inspectors gazetted	0
		To improve service delivery		No of Licensing officers trained	1
		To equip farmers with skills and improve productivity		No farmers trained on coffee production management	260
		To improve service delivery		No staff trained on coffee production management and value addition	10

				No of Consultancy services engaged for coffee and pineapple processing	3

f) Table 10 Progress on Attainment of Development Objectives from ADP 2021/2022 - Water, Environment Energy and Natural Resources programme

Water Resources Management and Sanitation					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	WEENR	To enhance Mapping and digitization of water infrastructures and assets	Mapping and digitization of water infrastructures and assets done	A water assets database created and functional	1
2	WEENR	To Increase water sources within the county	Increased water sources within the county	No of Boreholes drilled and equipped	3
3	WEENR	To Increase water sources within the county	Increased water sources within the county	No of Boreholes operationalized	6
4	WEENR	To Increase access to pipe water	Increased access to pipe water	No of Km of pipe installed	35KM
5	WEENR	To Increase the storage capacity by 2500m3	Increased the storage capacity by 2500m3	No of Storage tanks constructed and rehabilitated	0
6	WEENR	To Increase access to public sanitation in different public spaces across the County	Increased access to public sanitation in different public spaces across the County	No of public sanitation facilities constructed and rehabilitated	0

Natural Resources and Forest Conservation and Management					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	WEENR	To adhere to Legal, Institutional & regulatory framework	Development of Natural Resource conservation & management policy	No of policies developed and institutionalized	1
2	WEENR	To enhance Capacity building of County staff on devolved forest functions	Training & development: Forest Transitional Implementation Plan	No. of Officers trained	0

3	WEENR	To increase acreage in forest cover by Tree growing in Schools & Public areas - County wide	Trees nursery establishment & Transplanting	No of Trees grown & No. of Schools & public places covered	17,000
4	WEENR	To promote Agro Forestry or Farm Forestry	Trees planted	No. of seedlings grown in farm	12,500
5	WEENR	To promote Tree planting in Highways and open County spaces	Landscaping & beautification done	No. of trees planted in open spaces, road reserves & no. of KM covered in highways	57,000
6	WEENR	To ensure abandoned quarry sites are rehabilitated	Backfilling & Trees planting done	No. of Quarry rehabilitated & Trees grown	1
7	WEENR	To ensure GIS mapping of all sector activities e.g trees grown, Quarries rehabilitated etc.	Mapping out & creation of comprehensive database done	No. of activities mapped	0
8	WEENR	To Protect Water Catchment & Riparian areas	Growing of trees & bamboos in forest, water catchment & riparian areas done	No. of tree & bamboos planted in forests/water catchment/riparian areas & No. of water catchment and riparian areas reclaimed & restored	29,400
9	WEENR	To promote Mapping & Pegging riparian areas	Mapping & Pegging database done	No. of rivers mapped & pegged in KMs	0
11	WEENR	To Secure Wildlife habitats	Securing Wildlife habitats	No. of habitats secured	0

Environment Management and protection					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	WEENR	To enhance a clean and healthy environment	Fabrication of Skips to serve the entire County done	Number of skips fabricated	0
2	WEENR	To enhance a clean and healthy environment	Purchase of Skips loaders done	No of skip loader procured	0

3	WEENR	To enhance a clean and healthy environment	Construction of Skips platform in priority Markets and Bus parks in the County done	No. of Skips platforms constructed	0
4	WEENR	To enhance a clean and healthy environment	Construction of Tipping platforms done	No of tipping platforms constructed and is on-going at Kangoki	1
5	WEENR	To enhance a clean and healthy environment	Construction of a fully functional waste segregation unit done	No of waste segregation unit constructed	0
6	WEENR	To enhance a clean and healthy environment	Manual & organic waste management hub constructed	No of Manual & organic waste management hub constructed	0
7	WEENR	To enhance a clean and healthy environment	Fabrication of Tricycles to service town centers done	No. of Tricycles fabricated	0
8	WEENR	To enhance a clean and healthy environment	Purchase of bottle banks and waste receptacles done	Purchase of bottle banks and waste receptacles	0
9	WEENR	To enhance a clean and healthy environment	Mapping & creation of comprehensive database done	No. of GIS systems in place	0
10	WEENR	To observe adherence to Environment & Solid waste management	Legal, Institutional & regulatory framework adhered to	No of policies developed and institutionalized	0
11	WEENR	To enhance a clean and healthy environment	Mapping and Establishment done	no of eco-schools established	5
12	WEENR	To enhance Awareness	Mobilization done	No. of awareness campaigns held	40
13	WEENR	To promote Environmental awareness	Training done	JICA 2 NEMA 1 KDSP 1 (4)No of environmental trainings	4
14	WEENR	To enhance a clean and healthy environment	Feasibility studies, Research& Development done	1No. of research on solid waste management done by JICA	1
15	WEENR	To enhance a clean and healthy environment	Compacting of tipping platform, tipping sites, leacheat treatment, and servicing of	No. of hours consumed on rehabilitation of dumpsites	0

			management route inside the dumpsite done		

Administration planning and support services					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	WEENR	To enhance and improve service delivery	Improved service delivery	Number of vehicles serviced	52
2	WEENR			No. of offices maintained	0
3	WEENR			No of staff paid	507
4	WEENR			No.of staff Trained.	7
5	WEENR			Number of staffs registered with professional bodies	25

Renewable Energy and Climate Change					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	WEENR	To Save on energy cost To Reduce carbon emissions	-Saving on energy cost -Reduced carbon emissions	No. of institutions served with energy saving jikos/baking ovens	0
2	WEENR	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 kgs of charcoal produced - Tonnes of waste converted to energy -No. of jobs created	0
3	WEENR	To Increase access to safe renewable energy resources To Save on energy cost To Reduce carbon emissions	-Increased access to safe renewable energy resources - Saving on energy cost -Reduced carbon emissions	No. of County premises solarized	Process of solarising one borehole initiated which is at tender award stage
4	WEENR	To Mainstream climate Change actions in county operations	Reduced carbon emissions Enhanced resilience to impacts of climate change	No. of M/E exercises undertaken	0
5	WEENR	To create Awareness creation on renewable energy	Enhanced awareness on environmental	Number of training/awareness campaigns undertaken	One training undertaken on climate change policy

		and climate change issues throughout the county	sustainability issues Adoption of green practices		formulation process targeting the Sub County Administrators was undertaken
6	WEENR	To undertake Energy needs assessment	Reduced carbon emissions Enhanced resilience to impacts of climate change	Number of energy needs undertaken	0
7	WEENR	To undertake Environmental Sustainability	Enhanced awareness on environmental sustainability issues Adoption of green practices	No, of sustainability audits undertaken	0

Progress on Attainment of Development Objectives from ADP 2021/2022 – Health Services

General Admin and Support Services					
Main Objective: To improve service delivery					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	Health	To provide transport services Countywide	Improved service delivery	No. of serviceable vehicle	40
				No. of specialized trauma evacuation ambulances	6
2	Health	To improve service delivery	Customer satisfaction enhancement County wide	No. of improved Service charters	2
3	Health	To ensure effective and efficient health service delivery	Improved service delivery	No. of facilities submitting DHIS2 reports	103
4	Health			No. of facilities supervised by CHMT	12
5	Health			No. of facilities supervised by SCHMTs	38
6	Health			No. of staff remunerated	2829

7	health	To Establish of procurement and disposal systems-Countywide	Establishment of procurement and disposal systems-Countywide	No. of functional procurement committees in place	13
8	Health	Construction of mortuary in Gatundu level 5 hospital, Ng'enda ward, Gatundu south sub county.	Improved service delivery	% of works completed	50%
9	Health	Construction of Bibirioni level 4 hospital, Bibirioni ward, Limuru sub county.	Improved service delivery	% of works completed	55%
10	Health	Upgrade of Githunguri level 4 hospital, Githunguri ward, Githunguri sub county	Improved service delivery	% of works completed	50%
11	Health	Completion of Kikuyu level 4 hospital, Kikuyu ward, Kikuyu sub county	Improved service delivery	% of works completed	25%
12	Health	Completion of wards in Tigoni level 4 hospital, Tigoni/Ngecha ward, Limuru sub county	Improved service delivery	% of works completed	95% Complete
13	Health	Construction of ablution block at Kamuchege dispensary, Kamburu ward, Lari sub county	Improved service delivery	% of works completed	100% Complete
14	Health	Construction of ablution block at Karia health centre, Ikinu ward, Githunguri Sub county	Improved service delivery	% of works completed	100% Complete
15	Health	Construction of ablution block at Kiandutu health centre, township ward, Thika sub county	Improved service delivery	% of works completed	75% Complete

16	health	To substantially increase health financing and the recruitment, development, training and retention of the health workforce and build the capacity of County health research and development unit	Improved service delivery	No. of IMAM training conducted	1
16	Health			% of TB sites done OJT	100%
17	Health		Improved service delivery	% funding directed to medical research	0.02%
18	Health	To Provide of non-pharmaceuticals countywide	Improved service delivery	No. of facilities provided with non-pharmaceuticals	107
19	Health	Promotion of curative health services in the county	Improved service delivery	No. of facilities with lactation stations	1
20	Health			No. of facilities with kitchen gardens	20

Progress on Attainment of Development Objectives from ADP 2021/2022 - Education, Gender, and Culture & Social Services programmes

General Admin and Support Services					
Main Objective: To improve service delivery					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	Education, Gender, Culture and Social Services	To renovate offices	Improved service delivery	No. of offices renovated	Nil
2	Education, Gender, Culture and Social Services	To purchase office equipment and furniture.	Improved service delivery	No of office Equipment and furniture purchased and maintained.	Nil
3	Education, Gender, Culture and Social Services	To purchase, fuel and maintain vehicles.	Improved service delivery	No of vehicles purchased, fueled and maintained.	No vehicles purchased but 5 were allocated to the dept and fueled
4	Education, Gender, Culture and Social Services	To remunerate and pay allowances to staff.	Improved service delivery	No of staff remunerated, allowances paid and statutory deductions paid.	1422

5	Education, Gender, Culture and Social Services	To hold team building activities for staff.	Improved service delivery	No. of team building activities held	Nil
6	Education, Gender, Culture and Social Services	To put staff under performance contract	Improved service delivery	Number of staff appraised.	Nil
7	Education, Gender, Culture and Social Services	To hold appraisal meetings	Improved service delivery	No of appraisal meetings held.	1
8	Education, Gender, Culture and Social Services	To hold media shows and exhibitions	Improved service delivery	Number of exhibitions and trade shows held.	0
9	Education, Gender, Culture and Social Services	To hold music, drama, cultural and sporting activities	Improved service delivery	No of music, drama, cultural and sporting activities held	3
10	Education, Gender, Culture and Social Services	To develop service charters.	Improved service delivery	No of service charters developed.	0
Vocational Education and Training					
Main Objective: To increase access equity quality and relevance in Vocational Training.					
i	Education, Gender, Culture and Social Services	To construct and equip new Vocational Training Centres.	Increased access to Vocational Training in the County	No. of new Vocational Training Centres constructed and equipped	Nil
2	Education, Gender, Culture and Social Services	To renovate/expand existing Vocational Training Centres.	Increased access to Vocational Training in the County	No. of existing Vocational Training Centres renovated/expanded	Nil
3	Education, Gender, Culture and Social Services	To equip vocational training centres with modern tools, equipment and instructional materials	Improved quality of Vocational Training	No. of vocational training centres equipped with modern tools, equipment and instructional materials	Nil
4	Education, Gender, Culture and Social Services	To construct motor vehicle repair and servicing Centres within VTCS	Improved quality of Vocational Training	No. of motor vehicle repair and servicing Centres constructed within VTCS	1
5	Education, Gender, Culture and Social Services	To construct and equip centres of excellence constructed and equipped (one per sub county)	Improved quality of Vocational Training	No. of Centres of excellence constructed and equipped (one per sub county)	Nil
6	Education, Gender, Culture and Social Services	To construct ablution blocks in VTCs	Improved sanitation health and hygiene in VTCs	No. of ablution blocks constructed in VTCs	Nil

7	Education, Gender, Culture and Social Services	To develop and introduce Curriculum and short courses developed in vocational training centres.	Improved quality of Vocational Training	No of curriculum and short courses developed and introduced in vocational training centres	Nil
8	Education, Gender, Culture and Social Services	To develop and prepare quality assurance reports in Vocational Training Centres.	Improved quality of Vocational Training	No. of quality assurance reports prepared on Vocational Training Centres	Nil
9	Education, Gender, Culture and Social Services	To recruit and employ instructors in VTCs.	Increased supply of qualified instructors in Vocational Centres	No. of instructors recruited and employed	Nil
10	Education, Gender, Culture and Social Services	To sponsor instructorsfor training programmes	Increased supply of qualified instructors in Vocational Centres	No of instructors and staff sponsored for training programmes	Nil
11	Education, Gender, Culture and Social Services	To align industry partners involved in industry needs	Improved relevance of training	No of industry partners involved in aligning the curriculum to industry needs	3
12	Education, Gender, Culture and Social Services	To certify jua kali artisans.	Improved relevance of training	No. of jua kali artisans certified	Nil
13	Education, Gender, Culture and Social Services	To construct and equip VETs computer labs.	Improved Integration of ICT into training	No of VETs, computer labs constructed and equipped.	Nil
14	Education, Gender, Culture and Social Services	To connect VETs to internet	Improved internet connectivity	No of VETs connected to the internet	Nil
15	Education, Gender, Culture and Social Services	To develop relevant policies (YP Bill, scheme of Service, Management Policy)	Key legal framework and policy in place	No. of relevant policies developed and in use (YP Bill, scheme of Service, Management Policy).	Nil
16	Education, Gender, Culture and Social Services	To ensure trainees receive subsidised training fee	Increased enrolment in youth polytechnics	No. of trainees receiving subsidized training fee.	Nil
Early Childhood Development Education					
Main Objective: To enhance access, equity and quality services for all children from conception to 8 years.					
1.	Education, Gender, Culture and Social Services	To provide ECDE children with school feeding programme.	Improved developmental health, learning and psychosocial wellbeing of ECDE children	No. of ECDE children benefitting from feeding programme.	0

2.	Education, Gender, Culture and Social Services	To supply ECDE centres with learning /teaching materials and play equipment.	Improved developmental health, learning and psychosocial wellbeing of ECDE children	No of ECDE centres supplied with learning /teaching materials and play equipment.	0
3.	Education, Gender, Culture and Social Services	To renovate/expand existing ECDEs.	Increased, access to early childhood development education	No. of existing ECDEs renovated /expanded	0
4.	Education, Gender, Culture and Social Services	To construct, equip and operationalize new ECDE centres	Increased, access to early childhood development education	No of new ECDEs constructed, equipped and operationalized	3
5.	Education, Gender, Culture and Social Services	To assess ECDE centres for quality assurance and standards	Improved Quality of early childhood education.	No. of centres assessed for quality assurance and standards	5
6.	Education, Gender, Culture and Social Services	To develop Policies/ ECDE bills.	legal framework in place	No. of Policies/ ECDE bills developed	0
7.	Education, Gender, Culture and Social Services	To recruit EDCE teachers.	Quality curriculum delivery.	No. of EDCE teachers recruited	0
8.	Education, Gender, Culture and Social Services	To promote ECDE teachers	Quality curriculum delivery.	No. of ECDE teachers promoted	0
Programme: Gender, Culture and Social Services					
Objective: To Enhance development of Gender, Culture & Creative Arts					
1	Education, Gender, Culture and Social Services	To provide needy students with bursary.	Increased access and retention of learners amongst Vulnerable Groups	No of students benefitting from bursary	46,000
2	Education, Gender, Culture and Social Services	To gazette sites and erect commemoration monuments	Enhanced rehabilitation & conservation of cultural heritage	No. of monuments and sites gazetted.	Nil
3	Education, Gender, Culture and Social Services	To establish, equip and maintain museums.	Enhanced cultural heritage conservation and development of creative arts	No. of museum established, equipped and maintained	Nil
4	Education, Gender, Culture and Social Services	To establish cultural resource centers.	Enhanced cultural heritage conservation and creative arts development	No. of heritage/ cultural resource centers established	Nil

Progress on Attainment of Development Objectives from Annual Development Plan

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:

Progress on Attainment of Development Objectives from ADP 2021/2022- County Executive

Programme Name: Administration, Planning and Support Services					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	Executive	To provide effective and efficient public service delivery for enhanced governance and accountability	Good governance	No. of bills assented	4
				No of County executive committee meetings	8 .
				State of the County Address to the County Assembly	1
				No. of policy guidelines issued	4
				No. of circulars issued	4
				No. of memos generated	25
Leadership and Coordination of Departments					
2		To ensure departments work towards achieving the institution goals and objectives	Representation Services	No. Cases represented in court	**250**
				No. cases arbitrated upon	

Progress on Attainment of Development Objectives from ADP 2021/2022- CPSB

Programme Name: Leadership and administration of HR management and development in county public service					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	county public service board	To improve service delivery in the public sector through increased productivity of human resources	improved service delivery	No. of Staff recruitments and promotions done % of staff disciplinary cases resolved No. of human resource policy manuals developed No of Departments with fully functioning HR Unit	2150 50% 8 10

Progress on Attainment of Development Objectives from ADP 2021/2022 - Finance, ICT & Economic Planning Programmes

Programme Name: Administration, Planning and Support services					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	Finance, ICT & Economic Planning	To improve service delivery	improved service delivery	No. of Finance and Appropriation bills drafted and tabled to the County assembly Number of officers capacity built Number of staffs registered with personnel bodies	2Completed and submitted on time 400 100
2	Finance, ICT & Economic Planning	To ensure prudent utilization of public resources	Improved prudence and compliance in the management of public resources	% compliance to IPSAS No. of quarterly financial statements prepared and submitted	100% 4

				No. of annual financial statements prepared and submitted	1
				% compliance to procurement laws and regulations	56%
				No. of annual procurement plans prepared	1
				% compliance to internal controls	56%
				No. of quarterly internal audit reports prepared and submitted	4
				No. of annual internal audit reports prepared and submitted	1
Economic planning and budgetary services					
3	Finance, ICT & Economic Planning	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	4
				No. of functional CIMES in place	The system is partially implemented
				Percentage of development budget to total County budget.	34%
				No. of CBROP prepared and submitted to the County assembly	one
				No. of CFSP prepared and submitted to the County assembly	1

				No. of PBB prepared and submitted to the County assembly	1
Revenue and Resource Mobilization					
4	Finance, ICT & Economic Planning	To enhance resource mobilization and streamline revenue collection	Increased County Revenue Base	Amount in Kshs collected annually as internal revenue Percentage increase in revenue collection Percentage increase in hospital collections	3,149,853,580 32%
	ICT				
5	Finance, ICT & Economic Planning	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 No. of operational ICT hubs constructed and equipped No. of integrated County information system developed No. of hospitals installed with functional HMIS	10 0 3 14

Progress on Attainment of Development Objectives from ADP 2021/2022 - Administration and public service

Programme Name: Administration, Planning and Support services					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1.	Administration and public service	To provide quality administrative services and availing competent skilled and accountable human resource for effective and efficient service delivery.	Improved Service delivery	Number of office blocks constructed and equipped	Kiambu sub county offices block complete and equipped. The construction of other two offices - Lari and Juja sub county

		kiosks constructed ,Seven no. of sanitation blocks renovated and rehabilitated and Eight no. of new sanitation blocks constructed	
18	To increase forest cover and sustainable management of natural resources	Water catchment and riparian areas were Protected, reclaimed or restored., GIS Map of Quarries, Rivers& Forests in Kiambu were developed,474,270 trees grown in Public areas: Open spaces, Schools, Highways, Roads	This was underperformance due to budget constrain
19	To Reduce Carbon Footprint and Increase Resilience to Impacts of climate Change	Kiambu County Climate Change Fund Regulations, 2021 were developed. Public awareness on Climate Change issues were also created	This was underperformance due to budget constrain
20	Administration and planning programme(Capita l and non-capital projects) To ensure effective and efficient health service delivery	The department planned to renovate and furnish 130 facilities as well as construct and equip 13 new facilities. However, 47 were renovated and 3 new ones constructed. • The upgrade of health institutions more so in level 5 and 4 facilities was fast-tracked due to the outbreak of the Covid-19 pandemic that hit the country in FY 2019/2020. This led to increasing the capacity of isolation beds to 1000 and critical	• Political goodwill and strong policy direction by health department leadership led to the ring fencing of the Facility Improvement Funds • Increased bed capacity in isolation wards and critical care beds was due to the increased funding to combat COVID-19 • Inadequate funding led to fewer new constructions and renovations.xxxviii • Registration of 37,596 indigents, and

		care beds to 52. • The nomination of Hospital Management Board Members for Level 5/4 hospitals and their gazettement as per the Kiambu Health Services Act, 2019 in 12th March, 2021, in gazette notice: VOL.CXX111-No. 51 • Establishment of a Grievances Redress Mechanism (GRM) unit to deal with client grievances and come up with resolutions.	the institutionalisation of biometric registration by NHIF officers, now an on-going activity in all the SCs • Establishment and operationalization of Facility Improvement Fund (FIF) as stipulated in Kiambu county health act 2019
21	Promotion of curative health services in the county	• Operationalisation of Theatres in Lari, Lusigetti and Kihara. • Establishment and equipping of critical care units in Kiambu Level 5 hospital and Tigoni level 4 hospital. • Operationalisation of dialysis services in Thika and Gatundu level 5 hospitals. • Establishment of Gatundu level 5 hospital as the Noncommunicable disease (NCD) centre in the county. • Set up of a drug rehabilitation center that offers quality medically assisted therapy in Karuri Level 4 hospital for opioid dependent persons • Installation of liquid bulk oxygen and provision of piped oxygen in Thika, Gatundu, Kiambu and Tigoni Hospitals following the onset of the COVID-19 pandemic. • Fully equipped isolation facilities set up in Tigoni Level 4 Hospital, Kiambu and Thika level 5 hospitals. • Centralisation of the ambulance referral system with 6 leased	• High out of pocket expenditure on health continues to be a major issue. Public spending has been skewed towards highend curative services which are both inefficient and inequitable. • There has been a rising trend of Noncommunicable diseases (NCDs) such as cancer, hypertension, heart diseases and diabetes. This has exerted pressure on the health systems • Though the COVID19 was a strain on the health system, emergency funds provided allowed for the operationalisation of key services e.g isolation centers and

5	Education, Gender, Culture and Social Services	To hold county music, dance and cultural festivals.	Increased number of fine and performing artistes mentored and supported	No. of County music, dance and cultural festivals held	3
6	Education, Gender, Culture and Social Services	To build and equip music and video recording studios.	Film and art revamped as a source of social economic development	No. of Music and video recording studios built and equipped	Nil
7	Education, Gender, Culture and Social Services	To hold capacity building and mentorship programmes for artists.	Film and creative art revamped as resources of social economic development	No. of Capacity building and mentorship programmes for artists held	2
8.	Education, Gender, Culture and Social Services	To hold capacity building on heritage conservation & management	Awareness created on heritage conservation & management	No.of capacity building programs held	Nil
9.	Education, Gender, Culture and Social Services	To hold mentorship program for boys-initiates	Boys undergoing rite of passage mentored	No of boys reached	4166
10.	Education, Gender, Culture and Social Services	To equip & convert an existing hall into a performing theatre	Cultural and creative arts developed for socio economic development	No. existing halls equipped & converted into performing theatre	Nil
11.	Education, Gender, Culture and Social Services	To construct and equip and social halls.	Social infrastructure enhanced.	No. of social halls constructed and equipped	NIL
12.	Education, Gender, Culture and Social Services	To construct and equip libraries.	Enhance knowledge management and establish reading hubs	No. of Libraries constructed equipped and stocked with e-content and other reading materials.	1 construction ongoing
13.	Education, Gender, Culture and Social Services	No. of GBV sensitization forums held	Harmonized GBV response & management, reporting &prosecution enhanced	No. of GBV sensitization forums held	13
14.	Education, Gender, Culture and Social Services	To hold capacity building programs for community leaders on GBV	Harmonized GBV response & management, reporting &prosecution enhanced	No. of capacity building programs held for community leaders on GBV	15
15.	Education, Gender, Culture and Social Services	To form multi-stake holders technical working groups to harmonize GBV prevention and response	Harmonized GBV response & management, reporting &prosecution enhanced	No. of multi-stake holders technical working groups formed to harmonize GBV prevention and response	12

16.	Education, Gender, Culture and Social Services	To construct and equip GBV rescue centers.	Increased reporting and prosecution enhanced	No. of GBV rescue centers constructed and equipped	1
17.	Education, Gender, Culture and Social Services	To assess, rehabilitate and support PWDs with assistive devices and food subsidies.	Empowered PWDs, women and youth.	No. of PWDs assessed, rehabilitated and supported with assistive devices and food subsidies.	400
18.	Education, Gender, Culture and Social Services	To promote Child Welfare & Protection	AACs sensitized on new government policy-CARE REFORMS (alternative care)	No. of sensitization forums held	8
19.	Education, Gender, Culture and Social Services	To formulate and operationalize the County Gender Policy, Culture & Creative Arts, PWDs, Child Welfare & Protection).	Legal policy framework in place	No. of Policies/Legislation in Place. (Gender, Culture & Creative Arts, PWDs, Child Welfare & Protection).	Nil
20.	Education, Gender, Culture and Social Services	To hold capacity building programs for Women//PWDs groups and other SIGs.	Women and PWDs socio economic empowerment enhanced	No. of capacity building programs for Women//PWDs and other marginalized groups held	60
21.	Education, Gender, Culture and Social Services	To sensitize Women//PWDs on accessing Government procurement opportunities.	Increased no. of Women//PWDs accessing AGPO	No of Women//PWDs sensitized on accessing Government Procurement Opportunities	60
22.	Education, Gender, Culture and Social Services	To train and promote staff.	Improved service delivery	No. of staff trained and promoted	24
23.	Education, Gender, Culture and Social Services	To mark UN Days	Increased awareness of the UN Days	No of UN Days marked	4
24.	Education, Gender, Culture and Social Services	To establish homes and rehabilitation centers.	Increased welfare for the elderly and other vulnerable groups	No of homes and rehabilitation Centers established	Nil

Progress on Attainment of Development Objectives from ADP 2021/2022 - Youth Affairs, Sports and Communication Programmes

General Admin and Support Services					
Main Objective: To improve service delivery					
No	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	- Youth Affairs, Sports and Communication	Number of staff training conducted	Improved service delivery	Number of staff training conducted	4

2	Youth Affairs, Sports and Communication	To Improve Public Sports participation	Improved Public Sports participation	No. of championships and tournaments	3
3	Youth Affairs, Sports and Communication		Increased talent searches	No. of capacity and mentorship program held	3

Progress on Attainment of Development Objectives from ADP 2021/2022 -Land, Housing, Physical Planning, Municipal Administration and Urban Development Programmes

Objective: To facilitate efficient Service Delivery					
No.	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	LHPP&MAUD	To impact staff with the necessary skills	Improved efficiency and effectiveness in service delivery.	No. of Staff Trained	45
Physical Planning					
Objective: To provide an overall spatial framework for the county to guide development					
1	LHPP&MAUD	To improve county performance	Integrated Strategic Urban Development Plans (ISUDPs) prepared	Number of Integrated Strategic Urban Development Plans (ISUDPs) prepared	6
2	LHPP&MAUD	To improve Part Development Plan	Part Development Plan (PDPs) completed	Number of Part Development Plan (PDPs) completed	36
3	LHPP&MAUD	To improve building inventories	Up to date existing and ongoing building inventories in place	Number of Up to date existing and ongoing building inventories in place	12
Housing and Community Development					
Objective: To ensure sustainable urban growth and development					
1	LHPP&MAUD	To improve living standards	Increase housing stock	Number of 2BR units constructed and renovated Standards	40
2	LHPP&MAUD	To construct and renovate offices	Improved working condition	Number of offices renovated	1
3	LHPP&MAUD	To upgrade informal settlement	Slums upgraded	Number of slums upgraded	1
Land Administration and Information Management Services					
Objective: To have and efficient spatial data management system					

1.	LHPP&MAUD	To increase the land surveyed	Land parcels surveyed	Number of land parcels surveyed	50
2	LHPP&MAUD	To provide effective and efficient Survey Maps	Survey maps and land record digitized	Number of Survey maps and land record digitized	220,000
3	LHPP&MAUD	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	130
4	LHPP&MAUD	To Identify all public Land	Public land plots identified	Number of public land plots identified	600
Valuation and Asset Management					
Objective: Efficient Administration of Land Valuation for Rating					
1	LHPP&MAUD	To improve properties Rating	Properties captured and valued for rating purposes	Number of Properties captured and valued for rating purposes	8,717
2	LHPP&MAUD	To enhance Valuation of Properties	Valuation of properties for rate exemption purpose	No of properties valued for rates exemption purpose	23
3	LHPP&MAUD	To have proper county Assets records	Valuation of County Assets	No of county assets valued	50
4	LHPP&MAUD	To improve acquisition of properties	Valuation of properties for acquisition	No of properties valued for acquisition	6
Municipal Administration and Urban development					
Objective: To Improve Infrastructural Developments in Municipalities and Urban Areas					
1	LHPP&MAUD	To improve on service delivery	Studies carried out and reports prepared	Number of studies carried out and reports prepared	1
2	LHPP&MAUD	To increase the urban development	Research and innovation proposal done on emerging urbanization and development dynamics	Number of research and innovation proposal done on emerging urbanization and development dynamics	20
3	LHPP&MAUD	To improve living standards	Urban Citizens Fora	No of Fora conducted	12
4	LHPP&MAUD	To increase Accessibility	Improvement of Roads	No. of Roads Constructed	27km
5	LHPP&MAUD	To increase Accessibility	Improvement of Sewer System	No. of Sewer lines constructed	15km

Progress on Attainment of Development Objectives from ADP 2021/2022 - Trade, Industrialization, Tourism, Investment and Cooperative Development programmes

Administration, Planning and Support Services					
Objective: To improve Service Delivery					
No.	Department	Objective	Outcome	Indicator	Performance
1	TITICD	To create a conducive working environment	Improved efficiency and effectiveness in service delivery.	No. of offices facilitated	32
2	TITICD	To motivate staff		No. of staff remunerated	109

Trade Development and Promotion					
Objective: To promote and develop Trade					
No.	Department	Objective	Outcome	Indicator	Performance
1	TITICD	To improve market spaces	Increased contribution to employment, FDIs and Export Leading to increased income.	No. of Markets constructed/renovated/rehabilitated	2
2	TITICD	To promote entrepreneurship through organized bodaboda transport system		No. of Bodaboda shed constructed	7
3	TITICD	To promote automation of services		No. of Markets digitized	Nil
4	TITICD	To facilitate market linkages through FDIs and exports		No. of trade fairs/exhibitions done	Nil
5	TITICD	To promote fair play in trading		No. of Workshops constructed	Nil
6	TITICD	To create awareness on consumer rights		No. of awareness forum held	Nil
7	TITICD	To create awareness on the location of verification points and dates.		No. of gazettement notices done	1
8	TITICD	To promote fair play in trading		No. of trade measurements verified	Weights-7,245 Weighing instruments-3,321 Measuring instruments-1,030
9	TITICD	To maintain county legal standards		No. of County Legal standards Calibrated	Nil
10	TITICD	To establish a data on weights and measures.		No. of weights and measures mapped	Nil

11	TITICD	To ensure accuracy and reliability of weighbridges		No. of dumpsite weighbridge procured	Nil
12	TITICD	To assist in inspection of weigh bridge		No. of roller weight tonnes procured	Nil

Industrialization					
Objective: To promote MSMEs and Cottage Industries.					
No.	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	TITICD	To increase industrial activity in the county	Increased contribution to employment, FDI and Export to enhanced income.	No. of industrial parks established	Nil
2	TITICD	To create market linkages and networks		No. of exhibitions/expo/forum done and attended	2
3	TITICD	To promote entrepreneurship growth		No. of cottage industries/Incubation/Start-Up development centers created	Nil
4	TITICD	To increase trading through promotion of recycling (circular economy)		No. of Circular economy created	Nil
5	TITICD	To promote entrepreneurship and innovation among MSMEs		No. of MSMEs entrepreneurs trained	250
6	TITICD	To promote addition of value addition chains and training		No. of value addition chains training done	1
7	TITICD	To promote establishment of Juakali sheds		No. of Juakali sheds constructed	Nil
8	TITICD	To promote establishment of Modern kiosk in all sub-counties		No. of modern kiosk constructed.	2 (a total of 20 modern stalls)
9	TITICD	Increase employment opportunities		No. of Car Wash stations constructed	Nil
10	TITICD	Increased employment opportunities		No. of Shoe shiners sheds constructed	Nil

Tourism Development and Promotion					
Objective: To promote and develop Tourism in Kiambu county					
No.	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**

1	TITICD	To promote tourism	Sustainable and empowered socio-economic livelihoods.	No. of tourism expo/events/ forums done	5
2	TITICD	To identify tourism site for mapping and profiling		No. of tourism sites identified for mapping and profiling.	5
3	TITICD	To promote tourism.		No. of tourism bus purchased	Nil
4	TITICD	To promote tourism		No. of miss tourism competitions held.	Nil
5	TITICD	To improve Tourism attraction sites		No. of tourist sites rehabilitated/landscaped/developed	2
6	TITICD	To conserve and improve of local heritage sites		No. of heritage sites improved and conserved	1
7	TITICD	To enact Tourism policies, Bills, Act and Regulation		No. of legal instruments in Place	1
8	TITICD	To improve tourism sector thru linked and trained stakeholders		No. of Stakeholders training/Linkage forums held	4

Investment Development and Promotion					
Objective: To promote and develop Investment opportunities in Kiambu county					
No.	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	TITICD	To promote and facilitate investors in the county	A Vibrant Investment sector leading to job creation and increase in income	No. of investment events/forums	Nil
2	TITICD	To promote investments in the county		No. of Investment Hubs established	Nil
3	TITICD	To enactment investment policies, Bills, Act and Regulation		No. of legal instruments & Policy Documents in place	2 A draft investment bill & a draft investment policy
4	TITICD	To enhance service delivery		No. of staff capacity built	Nil

Co-operative Development and Management					
Objective: To promote and develop Co-operative Movement in Kiambu County					
No.	Department	Objective	Outcome	Indicator	Performance
1	TITICD	To promote Co-operative Movement	Sustainable and empowered socio-economic livelihoods.	No. of cooperatives member trained. No. of cooperatives committees' members trained.	4100 270
2	TITICD	To promote cooperative movement		No. of trainings, benchmarking visit and conferences attended.	2
3	TITICD	To promote compliance of standards		No. of societies audited.	125
4	TITICD	To promote compliance of standards		No. of societies inspected	9
5	TITICD	To promote compliance of standards		No. of risk assessments carried out.	24
6	TITICD	To promote service delivery		No. of Safes and specialized lockers procured	Nil
7	TITICD	To promote income generation in dairy cooperative.		No. of milk ATMs purchased	Nil
8	TITICD	To promote income generation in dairy and coffee cooperative.		No. of dairy and coffee cooperatives supported	Nil
9	TITICD	To provide of affordable lime for coffee societies.		No. of coffee societies facilitated with lime.	Nil
10	TITICD	To promote self-regulation and advocacy and affordable housing		No. of housing federations formed No. of Housing funds created	Nil
11	TITICD	To facilitate development of ASALs through formation of cooperatives.		No. of cooperatives formed	13

12	TITICD	Streamlining of Cooperative registration		No. of Digitalized systems in place including shared services	1
13	TITICD	To ensure sustainability and viability of projects.		No. of Feasibility studies conducted	Nil

Progress on Attainment of Development Objectives from ADP 2021/2022 - Roads, Transport, Public Works and Utilities Programmes

Administration, Planning and Support Services					
Objective: To facilitate efficient Service Delivery					
No.	**Department**	**Objective**	**Outcome**	**Indicator**	**Performance**
1	RTPWU	To impact staff with the necessary skills	Improved efficiency and effectiveness in service delivery.	No. of Staff Trained	30
Public works and Infrastructure maintenance					
Objective: To develop quality, reliable, sustainable and resilient infrastructure, to support economic development					
1	RTPWU	To increase Accessibility	Increased accessibility	No. Of Km of Access Roads Maintained	Over 300Km
2	RTPWU	To increase Accessibility	Increased accessibility	No. Of Km of Access Roads Rehabilitated	Over 240KM
Roads and Transport					
Objective: To develop quality, reliable, sustainable and resilient infrastructure to support economic development					
1	RTPWU	To increase Accessibility	Increased accessibility	No. Of Km of Road Upgraded to Bitumen Standards	33KM
2	RTPWU	To create connectivity	Increased Connectivity	No. of Bridges Constructed	3
3	RTPWU	To reduce number of Pedestrian Accidents	Reduced Pedestrian Accidents	No. Of Km of Non- Motorized Traffic constructed	33KM
4	RTPWU	To reduce damage caused by Storm Water	Reduced cases of flash floods	No. of Km of Storm Water Drains	Nil
5	RTPWU	To create connectivity	Safety for pedestrians and cyclists	No. of Foot bridges Constructed	1

6	RTPWU	To decongest town centres	Well Organized town centers	No. of Bus parks Constructed	Nil
Energy, Disaster Management, Fire, Safety and Rescue					
Objective: Improved security and safety of people and property					
1.	RTPWU	To Improve on Security through Lighting	Increased security through Street lighting	No. Of Street Lights Installed	65
2	RTPWU	To Improve on Security through Lighting	Increased security through Food Masts installation	No. Of Flood Masts Installed	Nil

4. 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 honoured, 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 endeavoured to publish opportunities in the county through advertisements in newspaper with wide circulations. There is also a grievance mechanism where pending issues are handled through.

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.

VI. Others

The County executive also enhanced its staff's development where qualified personnel were promoted to higher job groups. The County also partnered with Kenya school of Government where more than 50 staffs undertook courses such as Senior Management Course and Strategic Leadership Development Programme.

5. Statement of Management Responsibilities

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance 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, 2022. 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, 2022, 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.

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 revised financial statements were approved and signed by the CEC member for finance on 2023

.....

CPA William Kimani

For County Executive Committee Member

Finance, ICT and Economic Planning

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIAMBU FOR THE YEAR ENDED 30 JUNE, 2022

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 57, which comprise the statement of financial assets and liabilities as at 30 June, 2022, 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 matter descused in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly the financial position of the of the County Executive of Kiambu as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for 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 Variance between the Financial Statements and Ledger

Review of the financial statements revealed balances which vary with corresponding balances in the supporting ledgers, as detailed in the table below:

Item	Financial Statements Amount Kshs.	Ledger Balance Kshs.	Variance Kshs.
Communication, Supplies and Services	48,200,316	48,138,316	62,000
Bank Balances			
CBK County Development	642,211	3,636	638,575
CBK County RMLF	879,657	302,320,927	301,441,270
Cooperative Bank County Revenue Account	-	155,095	155,095

1.2 Unexplained Variance between the Financial Statements and IFMIS Report

Review of the financial statements and the corresponding balances in the supporting IFMIS trial balance revealed an unexplained variances between the two sets of records, as detailed in the table below;

Item	IFMIS Trial Balance Kshs.	Financial Statements Kshs.	Variance Kshs.
Outstanding Imprest	37,640,772	1,026,620	36,614,152
General Suspense	22,916,539	0	22,916,539

Item	IFMIS Trial Balance Kshs.	Financial Statements Kshs.	Variance Kshs.
System Required Liabilities	654,589,996	0	654,589,996
Cash Clearing Account	205,828,163	0	205,828,163
Exchequer Release/Provisioning	96,595,390,459	0	96,595,390,459
Remittances to Exchequer	134,443,804	0	134,443,804
Development Bank Account	98,398,256	1,521,869	96,876,387
County KUSP	2,399,964,966	1	2,399,964,965
Deposit Bank Account	157,651,012	144,337,720	13,313,292
Cash in Transit	2,409,881,144	0	2,409,881,144
Total	**102,716,705,111**	**146,886,210**	**102,569,818,901**

Further, the statement of receipts and payments indicates total payments during the year under review of Kshs.13,353,497,519. However, the Integrated Financial Management Information System (IFMIS) report indicates payments totalling to Kshs.13,652,192,604 during the year, resulting to an unexplained variance of Kshs.298,695,085.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2022 could not be confirmed.

2. Outstanding Imprest and Variances

The statement of financial assets and liabilities reflects outstanding imprests and advances totalling to Kshs.1,026,620 as disclosed in Note 15 to the financial statements, due from fifteen (15) members of staff. However, the balance differs from the balance of Kshs.6,012,566 reflected in the imprest ledger, resulting to an unexplained variance of Kshs.4,785,746.

In the circumstances, the accuracy and completeness of imprest and advances could not be confirmed.

3. Unsupported Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments debit balance of Kshs.31,154,409 which, according to Management consists of a reduction to closing bank balances transferred to the County Revenue Fund (CRF) accounts of Kshs.24,801,189 and a reduction of receivables balance of Kshs.6,353,220, for prior years. However, the supporting records for these balances were not provided for audit.

In the circumstances, the propriety and completeness of the adjustments could not be confirmed.

4. Anomalies in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects a balance of Kshs.182,199,073 in respect of cash and cash

equivalents. The balance is in relation to bank balances held in eleven (11) bank accounts. However, review of bank reconciliation statements, cash books and certificates of bank balances revealed various anomalies, as detailed in the paragraphs below:

5.1 Recurrent Bank Account

The bank reconciliation statement for the recurrent bank account maintained at CBK reflects payments in the cash book not recorded in the bank statement (unpresented cheques) totalling to Kshs.388,971,232, whose dates of payment were not provided. Similarly, the dates of receipts in the cash book were not recorded in the bank and all other reconciling items were not indicated. Further, payments to various individuals totalling to Kshs.19,952,290 were made. However, corresponding outstanding imprests reflect a balance of Kshs.1,026,620, resulting in an unexplained variance of Kshs.18,925,670. Further, payments totalling to Kshs.9,360,922 described as payments to Kiambu County Government operations account were made. However, the balances were not reflected as outstanding. In addition, the bank reconciliation statement reflected an amount of Kshs.5,360,000 as an outstanding payment to Kiambu County Alcoholic Drinks Controls Fund. However, the amount was not reflected as receivable in the Fund's financial statements.

5.2 Revenue Account

The bank reconciliation statement for the revenue account maintained at a local bank reflected payments in the cash book not yet recorded in the bank statement (unpresented cheques) totalling to Kshs.18,839,487 and receipts in cash book not in the bank statement totalling to Kshs.3,788,008. However, the bank reconciliation was not supported by the listing of outstanding reconciling items.

5.3 Operations Account

The bank reconciliation statement for the operations account maintained at a local bank reflected a nil balance for payments in the cash book not recorded in the bank statement (unpresented cheques) and an amount of Kshs.17,959,995 for receipts in the bank statement not yet recorded in the cash book. However, the breakdown attached in support of the bank reconciliation reflects a balance of Kshs.200,000 being payments in the cashbook not recorded in the bank statement, which differs from the nil balance reflected in the reconciliation statement. In addition, the listing attached in support of the receipts in bank not in cashbook does not include details such as the date of receipts and payee.

Further, review of payments in the cashbook not recorded in the bank statement amounting to Kshs.17,959,995 revealed amounts paid to individuals totalling to Kshs.11,542,480 paid on the last day of the financial year whose nature and purpose could not be determined. The payments were not reflected as outstanding imprest as at 30 June, 2022. In addition, payments described as Kiambu County transfers of Kshs.2,064,265 were outstanding as at 30 June, 2022. However, their nature and purpose could not be determined. Another payment of Kshs.1,957,524 was made for the purchase of stationery whose supporting documents were not provided for audit

verification. Receipts in the cashbook not reflected in the bank statement amounted to Kshs.10,970,478. Although the transactions were described as Kiambu County transfers in the cashbook, the details of the receipts were not disclosed in the listing supporting the bank reconciliation statement.

In the circumstances, the accuracy of cash and cash equivalents balance as at 30 June, 2022 could not be confirmed.

6. Inaccuracies in Acquisition of Assets

The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects an amount of Kshs.2,907,615,030 spent on the acquisition of assets. Included in this expenditure is an amount of Kshs.75,433,298 in respect of the purchase of certified Seeds, breeding stock and live animals. However, IFMIS records indicated that an amount of Kshs.90,863,298 was paid to Kenya National Trading Corporation through the general suspense account, resulting to an unexplained variance of Kshs.15,430,000. Review of pending bills also revealed that the County owes the Corporation a balance of Kshs.30,000,000.

Further, the balance includes an amount of Kshs.1,300,860,338 referred to as payables in respect of pending bills. However, other important disclosures in the notes to the financial statements indicate that a total of Kshs.778,835,190 was paid during the year under review in respect of pending accounts payables, pending staff payables and other pending payables, resulting to an unexplained variance of Kshs.522,025,148.

In the circumstances, the accuracy of acquisition of assets amounting to Kshs.2,907,615,030 could not be confirmed.

7. Unsupported Legal Fees

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects a total of Kshs.1,812,278,460 in respect of use of goods and services. Included in this payment is an amount of Kshs.14,136,006 paid to a local firm in respect of interest incurred on late payments for the supply of sports equipment invoiced in 2018 on the orders of a Court Decree. However, the Court Decree was not certified.

Further, Management did not provide approvals from the County Attorney for the engagement and procurement of legal service providers to represent the County in litigation of interest and penalties. In addition, evidence of court sessions attendance or representation on the matter to mitigate the interest awarded and paid in the interest of the County Executive were not provided for audit.

In addition, an amount of Kshs.160,449,996 relating to utilities, supplies and services expenditure includes a payment of Kshs.1,718,865 to a local firm of advocates in a case that the County is listed as an interested party. The basis of the payment of this legal fee was not explained. The original order, case file for the matter and ownership documents for the land in question, evidence of court sessions attendance or representation on the matter were not provided for audit.

In the circumstances, the propriety and completeness of the legal fees expenditure of Kshs.14,136,006 could not be confirmed.

8. Unaccounted for Procurement of Maize, Bean, Sunflower and Canola Seeds and Fertilizer

The statement of receipts and payments and Note 10 to the financial statements indicates that Kshs.2,907,615,030 was paid in respect of acquisition of assets. Included in this amount is Kshs.75,433,298 in respect of purchase of certified seeds, breeding stock and live animals. A payment of Kshs.33,271,802 was made to a National Government Parastatal on 21 February, 2022 for the supply and delivery of maize and beans seeds. A further payment of Kshs.30,391,496 was made to the same Parastatal on 31 March, 2022 for the supply and delivery of maize seeds, sunflower seeds and canola seeds. The payments were supported by proforma invoices which could not be authenticated while delivery notes, counter receipt vouchers and inspection and acceptance committee reports on delivery of goods were not provided for audit verification. Further payments of Kshs.30,000,000 and Kshs.12,200,000 were made to the Parastatal on 30 May, 2022 and 22 February, 2022 respectively for supply and delivery of NPK fertilizer. However, the identification of beneficiaries and distribution lists for the supply and delivery of maize, beans, sunflower and canola seeds and NBK fertilizer was not provided. Further, procurement records were not provided for audit review.

In the circumstances, the propriety and accuracy on the payment of Kshs.75,433,298 could not be confirmed.

9. Unsupported and Irregular Use of Imprest

Review of imprest records revealed that a total of Kshs.133,979,375 was issued to various members of staff as temporary imprests during the year under review. However, imprest amounting to Kshs.1,008,990 was spent on the hire of taxi services despite the departments having motor vehicles and fuel allocation. In addition, review of sampled payment vouchers amounting to Kshs.10,167,390 revealed that various payments were in the form of facilitation allowances for activities considered routine for which employees draw a monthly salary.

This was contrary to provisions of Circular No.MSPS.2/1A.VOL.XLVolII/(119) in relation to the formation of task forces which require that the accounting officer can constitute a task force on the conviction that the task can only be accomplished through a taskforce, personally approve payment of the taskforce allowance, make mid-year returns on the number of task forces and expenditure on the payments of task force allowances to the Head, Directorate of Public Service Management with a copy to the Principal Secretary, National Treasury and ensure that overtime allowances and retreat allowances are not paid in form of task force allowances.

In addition, t a total of Kshs.19,736,630 was issued for office operations to various departments as standing imprests. However, Management did not explain the process of establishing the level of float required by each office while the memorandum cash book for each holder of standing imprest was not provided for audit verification. The reimbursement of the imprests were not adequately supported with Electronic Tax

Register (ETR) receipts while imprests totalling to Kshs.818,816 was used to purchase common user items including tonners, printing papers and computer accessories, which should have been procured through the normal procurement process. Further, the items were procured at different prices without proper justification.

In the circumstances, the accuracy, occurrence and regularity of expenditure totalling to Kshs.30,722,836 could not be confirmed.

10. Irregular Reallocation of Funds

Review of payments and other supporting records revealed several unsatisfactory issues that breached fiscal responsibility principles due to irregular reallocation of funds, as detailed in the paragraphs below;

10.1 Transfer to Other Government Entities

During the year under review the County Executive transferred an amount of Kshs.536,601,619 relating to other current transfers, grants and subsidies; and Kshs.423,164,641 to other capital grants and transfers as disclosed in Note 7 of the financial statements. However, review of the ledger for other current transfers revealed that an amount of Kshs.196,366,188 was incorrectly charged to this account code instead of the correct account codes as the payments related to routine maintenance, allowances, legal fees, payment for cleaning services, construction and rehabilitation works, and utilities supplies and services.

In addition, the other capital grants and transfers of Kshs.423,164,641 included payments for the supply of pharmaceuticals totalling to Kshs.30,000,000 which should have been charged to specialized materials and supplies. Further, an amount of Kshs.37,272,265 was paid to eight (8) companies for the supply of goods, works and services but was charged to other capital grants and transfers while payments relating to financial assistance/donations of Kshs.2,755,171 paid to the Kiambu County operations account were incorrectly charged to this account.

10.2 Irregular Payment of Non-Wage Expenditure from Wage Account

The statement of receipts and payments and as disclosed in as disclosed in Note 4 to the financial statements reflects payments totalling to Kshs.7,465,056,009 in respect of compensation of employees. Review of records revealed that an amount of Kshs.142,093,236 relating to non-wage expenditure was charged to wage expenditure out of which an amount of Kshs.50,527,880 was paid to various companies for the supply of goods, works and services while the balance of Kshs.91,565,356 was paid to Kiambu County operations account for unspecified activities. The expenditure was charged to compensation of employees under basic salaries and wages, contrary.

10.3 Other Grants and Payments

The statement of receipts and payments indicates that payments in respect of other grants and payments amounted to Kshs.180,000,000 as disclosed in Note 8 to the

financial statements. This amount related to funds transferred to the Kiambu County Education Bursary Fund, which is a self-reporting entity, and therefore the transfers should have been charged to transfers to other Government entities. Further, the request by the accounting officer for this reallocation was not provided for audit.

10.4 Expenditure Charged to Incorrect Account Codes

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects payments totalling to Kshs.1,812,278,460 in respect of use of goods and services. Review of the supporting schedules and payment vouchers charged under the various categories of items revealed that various items charged to account codes that were not in line with the chart of accounts approved by the National Treasury, as detailed in the table below;

Item	Financial Statements Kshs.	Charged to Incorrect Code Kshs.	Related Pending Bills Kshs.
Utilities, Supplies and Services	160,449,996	5,207,115	2,048,865
Communication, Supplies and Services	48,200,316	33,603,999	12,000,000
Domestic Travel and Subsistence	134,689,007	350,000	-
Printing, Advertising and Information Supplies & Services	73,178,657	31,609,037	-
Training Expenses	69,502,034	22,306,528	-
Hospitality Supplies and Services	61,167,322	21,747,194	
Insurance Costs	104,469,346	14,166,606	
Specialized Materials and Services	486,328,401	227,704,112	131,023,967
Office and General Supplies and Services	46,801,110	17,293,270	-
Fuel, Oil and Lubricants	198,971,286	59,488,291	-
Other Operating Expenses	181,423,956	75,658,103	-
Routine Maintenance – Vehicles and other Transport Equipment	84,478,534	28,058,120	10,701,590
Routine Maintenance – Other Assets	91,354,171	2,150,000	-
Total	**1,741,014,136**	**530,426,807**	**155,774,422**

Further, the statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects payments amounting to Kshs.2,907,615,030 in respect of the acquisition of assets. Review of the supporting schedules and payment vouchers charged under various categories of items revealed various expenditures were charged to unrelated account codes as detailed in the table below;

Item	Financial Statements Kshs.	Charged to Incorrect Code Kshs.	Related Pending Bills Kshs.
Construction of buildings	567,295,581	631,800	22,626,192
Construction and civil works	314,944,006	0	109,989,095
Purchase of specialized plant equipment and machinery	144,350,094	3,920,000	3,920,000
Purchase of certified seed, breeding stock and live animals	75,433,298	0	12,200,000
Rehabilitation and civil works	18,504,400	0	7,488,080
Purchase of office furniture and general equipment	4,641,080	2,350,615	-
Purchase of household furniture and other institutional equipment	1,987,500	1,987,500	-
Payables	1,300,860,338	131,479,812	-
Total	**2,421,387,717**	**136,521,112**	**156,223,367**

In the circumstances, the accuracy, completion and regularity of the above expenditure 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 qualified opinion.

Key Audit Matters

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

Other Matter

1. Prior Year Audit Issues

In the audit report of the previous year, several matters were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Note 18 to the financial statements in relation to progress on follow up of prior year auditors' recommendations indicates that most of the issues raised therein have been resolved. However, Management did not provide evidence on how the issues were resolved.

2. Inaccurate Pending Bills Balance

Other important disclosures and Annexes 2, 3 and 4 disclose pending bills totalling to Kshs.5,656,558,464. Included in this balance is Kshs.3,618,234,912, Kshs.37,757,601

and Kshs.2,000,565,951 in respect of pending accounts payables, pending staff payables and other pending payables respectively. Review of a pending payment to a software service provider for supply and installation of a software administrative cost for revenue at the rate of 5%, revealed that the amount owed was Kshs.3,264,586. However, outstanding payments to the software service provider relating to quarters 3 and 4 of 2019 amounting to Kshs.32,611,775 were not listed as pending payables as at 30 June, 2021. Failure to settle bills in the year to which they relate adversely affects the subsequent year`s budget to which they have to be charged.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Public Finance Management (County Governments) Regulations, 2015

The statement of comparison of budget and actual amounts- recurrent and development indicates that the budgeted receipts and payments amounted to Kshs.16,008,845,088 which comprise of an amount of Kshs.4,779,657,585 in respect of development and an amount of Kshs.11,229,187,503 in respect of recurrent expenditure. However, the County Treasury warrant was not provided for audit while the Governor's warrant for the supplementary budget was not dated. This was contrary to Regulation 20 of the Public Finance Management (County Governments) Regulations, 2015 which requires that once the annual County Appropriation Bill or County Supplementary Bill (s) have been assented to, the County Executive Committee Member shall obtain Governor's warrants authorizing issues from the County Revenue Fund in accordance with respective County Appropriation Legislation. Further Regulation 21 requires that on receipt of the Governor's warrants, the County Executive Committee Member shall issue Treasury warrants granting authority to accounting officer to incur expenditure for the year in respect of their votes.

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

2. Irregular Payments to Members of County Assembly and Staff

Review of payment records revealed that an amount of Kshs.2,941,000 was paid to an Officer in respect of allowances to Members of the County Assembly (MCAs) and staff attending the Jiinue Fund regulation workshop held at a local hotel. Out of the total payment, an amount of Kshs.1,498,000 was made to MCAs whose payments should have been charged to the County Assembly vote. A total of Kshs.44,000 was paid as

transport allowance for the twenty-two (22) MCAs to attend the workshop at the hotel which is approximately seven (7) kilometers from the County Assembly offices. The expenditure also included payment to officers designated as the Lead Clerk and Principal Clerk, whose role in the workshop was not clear. In addition, the payment voucher was not examined and authorized.

In the circumstances, the propriety and value for money of the payment could not be confirmed.

3. Non-Compliance with Fiscal Responsibility Principles on Wages and Benefits

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects payments totalling to Kshs.7,465,056,009 in respect of compensation of employees. The amount represents approximately 56% of the total revenue of Kshs.13,348,588,811, which was 21% percentage points over and above the allowed ceiling of 35%. This was contrary to Regulation 25 (1) (a) and (b) on fiscal responsibility principles which require that the County Executive Committee Member with the approval of the County Assembly, shall set a limit on the county government's expenditure on wages and benefits for its public officers according to Section 107(2) of the Act and the limit set shall not exceed thirty-five (35) percent of the county government's total revenue.

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

4. Irregularities in Establishment of Subsidiaries

4.1 Irregular Operation of Water Companies

Review of records indicated that pursuant to the enactment of the Kiambu Water and Sanitation Services (Amendment) Act, 2018, the County Government of Kiambu established the Kiambu County Water and Sewerage Company Limited as a successor to all the water companies owned by the County Government of Kiambu.

Towards this end, an Interim Board for this Company was established to oversee the implementation and completion of the merger process. A Chairman and Members of the interim board of directors were appointed on 12 April, 2018 for one (1) year. The term of the interim board of directors was extended for a further two (2) years through a letter dated 26 March, 2019. On 29 June, 2020, a caretaker Board of the water utilities was appointed after the County Executive Committee resolved to extend the mandate of the interim board to serve as a caretaker Board for all water utilities within the County. The appointment of the interim/caretaker Board was extended for a period not exceeding one (1) year on 20 April, 2021.

However, a case was lodged in Court challenging the merger of the water companies, resulting to Kiambu County Water and Sanitation Services Amendment Act, 2018 being declared unconstitutional for lack of public participation. Information available indicates that the Water Services Regulatory Board (WASREB) through a public notice, contended that legislation such as the Companies Act, 2015 and Insolvency Act, 2015 were yet to be finalized on areas including commercial viability, loan and liability repayments, assets transfer, human resource management and pension issues, ongoing infrastructure

projects and, funding proposals which were at an advanced stage of the project cycle based on financial modelling of the existing companies. WASREB thereby directed that the licensed Water Companies within the County continue to be as they were before the failed merger process as no winding up orders had been communicated.

In the circumstances, the legality of the operations of the seven (7) water companies could not be confirmed.

4.2 Lack of Municipalities' Financial Statements

Review of records indicated that the Governor granted special municipality status to six (6) Urban Areas on 27 June, 2018. However, three (3) years after the establishment of the Municipalities, Municipality Boards have not prepared budget estimates to the County Treasury for consideration and submission to the County Assembly for approval. Further, financial statements, books and records of accounts for the financial years 2018/2019, 2019/2020, 2020/2021 and 2021/2022 have not been submitted for audit. This was contrary to the provisions of Section 46 (1) and (2) of the Urban Areas and Cities Act, 2011 which states that the board or town committee shall cause to be kept all proper books and records of account of its income, expenditure, assets and liabilities and that within three (3) months after the end of each financial year, the board or town committee shall submit to the County Executive Committee its accounts for that year for transmission to the Auditor-General together with a statement of the income and expenditure of a Board for that year and a statement of the assets and liabilities of a board on the last day of that financial year.

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

5. Non-Compliance with the Framework for the Approved Establishment and Complement Controls (Human Resource Management)

The statement of receipts and payments indicates that the County paid a total of Kshs.7,465,056,009 in respect of compensation of employees. Several unsatisfactory issues emerged from the audit as indicated below:

i. Lack of Staff Establishment

Review of payroll reports for the year under review revealed that at the start of the financial year, the County had a workforce of 5000 employees in the Integrated Personnel and Payroll Database (IPPD) earning salaries of Kshs.465,501,707 per month which increased to 6042 earning salaries amounting to Kshs.512,975,947 in June, 2022 representing an increase of 1042 members of staff. However, as reported over the years since the inception of the devolved units, the approved staff establishment was not provided for audit.

ii. Non-Compliance with National Cohesion and Integration Act on Ethnic Diversity

Review of IPPD revealed that the County Executive had 6230 members of staff as at 30 June, 2022. The staff register for June, 2022 indicated that 5,294 representing 85% of the total staff establishment were from one dominant community. Further, eighty (80) new

employees were recruited during the financial year out of which fifty-five or 55 or 69% were from the dominant community. 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.

iii. Non-Compliance with the one Third of Basic Salary Rule

Review of payroll data revealed that 2248 employees were paid a net salary that is less than a third (1/3) of their basic pay during the year 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

iv. Unreconciled Employment Information

Review of payroll records revealed that a total of one thousand seven hundred and thirty-five (1735) employees were included in the IPPD system during the financial year under review. The entries include members of staff who had not been allocated personal numbers from earlier years and staff on contract. Out of the total new entries, three hundred and eighty-five (385) employees on contract and whose term contracts ended during the year under review had their contracts renewed resulting to double capture and unexplained new entries in the payroll of two hundred and seventeen (217) employees as analysed below:

Description	Number of Employees	Entries
Total New Entries	-	1735
Adjust for Double Entry (Contract Staff)	-	(383)
Total New Entries	**-**	**1352**
Translated from Manual to IPPD	737	-
Renewed Contracts	385	-
Inward Inter County Transfer	13	(1135)
Unexplained Increase	**-**	**217**

Further, review of the payroll data revealed the following anomalies:

a) Forty-three (43) members of staff shared bank accounts;

b) Thirty-five (35) of the total new staff members recruited on permanent and pensionable terms were aged over fifty (50) years; and

c) Two (2) members of staff on consolidated salary were irregularly paid other allowances

v. Irregular Recruitment of Members of Staff

During the year under review, eighty (80) new employees were recruited to fill various vacant positions. However, review of the personnel files revealed the following anomalies:

a) Twenty-seven (27) newly recruited members of staff did not apply for the positions appointed as indicated in their files;

b) Application letters filed in the personal files for eleven (11) newly recruited members of staff were undated; and

c) Appointment letters for thirty-one (31) members of staff sampled for audit were issued on dates ahead of application for the positions

vi. Unsupported Conversion of Employees from Contract to Permanent and Pensionable Terms

During the year under review, one thousand and seventy (1070) employees who were initially on contract terms had their terms of service converted to permanent and pensionable. Review of sampled personal files revealed instances where the terms of service for eighty-eight (88) employees who were initially on contract terms were appointed on permanent and pensionable terms during the year under review. However, evidence of the procedure used to effect the changes was not supported by relevant documentation such as establishment of vacancies, advertisements, a list of applicants, shortlisting, interviews and approvals by the County Public Service Board. In addition, one (1) member of staff whose contract expired on 6 October, 2021 and was not renewed was nonetheless appointed in February, 2022 on permanent and pensionable terms. However, evidence of how the terms were translated was not provided for audit.

vii. Irregular Payment of Uniform Allowances

Included in the compensation of employees' is an amount total payments of Kshs.65,865,846 paid to two thousand five hundred and seventy-nine (2579) members of staff as uniform allowance during the financial year. The allowances paid out ranged between Kshs.6,000 and Kshs.100,000 per annum. However, the designation of the members of staff paid and the rates payable were not provided for audit. The basis of payment of this allowance has also not been supported by the Human Resource Manual.

viii. Failure to Authenticate Academic and Professional Certificates

Review of payroll reports for the year under review revealed that at the start of the financial year, the County had a workforce of 5000 employees in the Integrated Personnel and Payroll Database (IPPD) which increased to 6042 at the close of the year under review. However, the audit revealed that the County had not submitted the academic and professional certificates of members of staff to Kenya National Qualification Authority (KNQA) for validation and authentication. This was contrary to the Kiambu County Government Human Resource Manual that all staff recruited to serve in the County to possess valid and authentic academic and professional certificates as required in the positions/ grades they are recruited.

In the circumstances, the regularity and value for money on the expenditure of Kshs.7,465,056,009 on the compensation of employees could not be confirmed.

6. Non-Compliance with the Public Procurement and Asset Disposal Act

The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects acquisition of assets expenditure of Kshs.2,907,615,030, out of which an amount of Kshs.707,201,771 was spent on various projects initiated during the year and payment of pending bills brought forward from the previous years. However, scrutiny 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 **Appendix I**.

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

7. Irregular and Uncontrolled Operations at Kangóki Dump Site

A field visit was undertaken at Kangóki Dump Site, Kamenu Ward on 29 August, 2022. The site covers an area of approximately two hundred (200) acres and handles all solid waste generated in Kiambu County. The dump site is not fenced exposing the land to possibility of encroachment. It was further noted and corroborated by the officer in charge of the site that a section of the land had been encroached on by private developers. The site office at the dump site was vandalized and in a deplorable state with broken doors, windows and the building was run down. Further, out of the three (3) machines at the dump site, the two (2) donated by the Republic of Japan had no identification number plates and were not recorded in the assets register. One (1) machine was unserviceable and not in use. The Kiambu County Finance Act, 2021 indicates that the County charges various dumping rates ranging from Kshs.200 for a pickup of up to two (2) tons to Kshs.1,400 per ton for a truck carrying over fourteen (14 tons). However, there are no visible controls or weighbridge station to weigh the garbage being dumped, no evidence of movement registers for motor vehicles moving in and out of the dump site, no County enforcement officers at the dump site and no organized entrance and exit gates for control purposes;

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

8. Irregular Variation of Contract on Construction Works of 4-Storeyed Type Medical Block at Wangige Sub-county Hospital

Review of procurement records revealed that a contract of an amount of Kshs.220,283,842 was awarded to a local contractor through an open tender on 1 July, 2015 for the construction of a four (4) storied medical block at Wangige Sub-county Hospital. However, the contract implementation team recommended contract variation without a comprehensive bill of quantities prepared to support the variation and the technical department providing general prices for additional works. This was contrary to Section 139(2) of the Public Procurement and Assets Disposal Act, 2015 which states that the accounting officer on the recommendation of an evaluation committee, may approve the request and shall be accompanied by a certificate from the tenderer making justifications for such cost.

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

9. Irregular Award of Contract for Ambulance Services

Review of procurement records revealed that payments totalling to Kshs.46,067,891 were paid to the Kenya Red Cross Society for the provision of ambulance services to the County Government of Kiambu. The contract attached in support of the payment is an extension of the contract entered in October, 2020 for one (1) year. However, the Tender Opening Committee performed the functions of the Tender Evaluation Committee contravening segregation of duties contrary to Section 44 (2) (h) of the Public Procurement and Asset Disposal Act, 2015 which requires the accounting officer to ensure that the procurement processes are handled by different professional offices respect of procurements, initiation, processing and receipt of goods, works and services.

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

10. Irregular Procurement of Construction Works for Ablution Block at Kamuchege Dispensary

Review of payment records revealed that a payment of Kshs.2,431,400 was made to a local firm for the construction of an ablution block at Kamuchege Dispensary. However, Management did not adhere to the procurement process by appointing ad hoc committees for tender opening evaluation and award of the tender. Further, no evidence has been provided to show that the head supply chain management issued a Professional Opinion and that the same was approved by the accounting officer as required before the award. The certificate of practical completion attached was dated 30 May, 2018 an indication that the works were completed in the financial year 2017/2018. However, no explanation was provided for the payment remaining unpaid and yet the accounting officer approved the requisition and award contrary to Section 53(8) Public Procurement and Asset Disposal Act, 2015 which states that the accounting officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its budget estimates.

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

11. Irregular Procurement for Supply and Installation of LED Streetlights in Sigona Ward

Review of the payment records revealed that a payment of Kshs.3,999,187 was made for the supply and installation of streetlights. The works were procured through a request for quotation method and the local service order was issued to a local company on 8 August, 2018 as the lowest evaluated bidder. However, evidence of the Professional Opinion of the head of the supply chain approved by the accounting officer was not provided for audit. In addition, the appointment of an ad-hoc committee was not done and the Management delayed in inspection works by eighteen (18) months thus negating the time requirements for inspection and acceptance.

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

12. Irregular Procurement for Supply and Delivery of Electrical Materials Limuru/Lari Lot 5 and Lari Lot 6

Review of the payment records revealed that an amount of Kshs.1,201,876 was made to a local firm for the supply and delivery of electrical materials for Limuru/Lari Lot 5. A further amount of Kshs.1,334,000 was made for the purchase of electrical materials for Lari Lot 6. The procurement was through the request for quotations where an LSO was issued on 10 May, 2018. However, evidence of a Professional Opinion by the head of the supply chain approved by the accounting officer was not attached contrary to Section 84 of the Public Procurement and Asset Disposal Act, 2015 which requires the head of the supply chain department to issue a professional opinion to the accounting officer for approval and award. In addition, the appointment of an ad-hoc committee was not done, while notification of the award and acceptance of the award by the winning bidder and was not provided for audit review.

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

13. Irregular Award of Contract for Rehabilitation of Kware Road Avenue in Kahawa Sukari

Review of procurement records revealed that a local firm was awarded a contract for rehabilitation of Kware Road 4th Avenue in Kahawa Sukari Ward at a contract price of Kshs.2,491,000. However, the quotations and minutes of the Tender Opening and Evaluation Committee were not signed contrary to Section 78 (11) of the Public Procurement and Asset Disposal Act, 2015 on requirements for acknowledging tender committee meetings as true reflection of proceedings. The quotations were also not dated by the bidders or the tender opening committee and hence it was not possible to determine the dates they were issued or opened. The local company awarded the contract was incorporated on 24 April, 2018 and registered with National Construction Authority (NCA) on 23 November, 2018 while the quotations were issued in the financial year 2017/2018.

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

14. Irregular Procurement of Consultancy Services

Review of payment and procurement records revealed that three (3) service providers were paid a total of Kshs.10,551,035 for consultancy services in respect of research studies, project preparation design and supervision during the financial year under review towards the development of a shared services strategy for Kiambu County Growers Association. However, all professional opinions from the Head of the Supply Chain Management for the three (3) payments indicated that the recommendation for award to the lowest evaluated bidder was not appropriate and had some shortcomings but the accounting officer approved the award as recommended by the evaluation committee without taking into consideration observations of the Hhead of the Procurement Unit. This was contrary to the provisions of Section 84(3) of the Public Procurement and Asset Disposal Act, 2015 which requires that the accounting officer in deciding to award the tender, shall take into account the views of the head of procurement in the signed

professional opinion. The tender evaluation committee minutes dated 15 March, 2021 recommended one of the firms as the best evaluated bidder to develop a shared strategy. However, no evidence has been attached to show that Management issued Request for Proposal (RFP) or the selection procedure for the procurement as required.

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

15. Management of Transport and Machinery Equipment

Annex 6 on the summary of non-current assets reflects total assets balance of Kshs.12,173,897,198. Included in this balance ware amounts of Kshs.301,198,078 and Kshs.1,398,715,773 in respect of transport equipment and machinery respectively. However, several unsatisfactory issues were observed from the audit as indicated below:

i. Irregular Expenditure on Fuel, Oil and Lubricants

The statement of receipts and payments and as disclosed in Note 5 to the financial statement reflects use of goods and services payments totalling to Kshs.1,812,278,460 were made during the year under review. Included in this amount are payments of Kshs.198,971,286 in respect of fuel, oil and lubricants. However, fuel worth Kshs.23,055,464 was indicated as having been consumed by motor vehicles which have been grounded for more than one (1) year, held at various garages or have been bonded for disposal. In addition, the fuel card report from the supplier indicates that fuel worth Kshs.4,170,953 was drawn and charged to the fuel cards without corresponding entries in the work tickets. Some fuel card records indicated that fuel was being drawn even after the work tickets had been closed some as late as midnight while fuel consumed and recorded in the work tickets did not have corresponding entries in the detailed consumption statement. Further, fuel worth Kshs.24,956,149 is recorded as having been drawn by motor vehicles whose speedometers and fuel gauges were faulty making it difficult to confirm whether the fuel consumption by the vehicles and distance covered were economical.

ii. Unaccounted for Motor Vehicles

Review of payment and procurement records revealed that a contract of Kshs.77,172,000 was entered into with a vehicle dealer for delivery of fifteen (15) MDT-994-045-20 Double CAB 4*4 LWB 2000CC Diesel pick-ups. A payment voucher of Kshs.40,000,000 was prepared on 24 August, 2021 as part payment which was however stamped as having been paid on 14 October, 2021 for Kshs.25,000,000, thereby resulting an unpaid balance of Kshs.52,172,000. However, the delivery notes, pre-inspection reports and evidence that the vehicles were received and taken on charge were not provided for audit verification. In addition, copies of logbooks were not provided for verification. The inconsistency in the payment amount and what is stamped as having been paid was not explained. Further, an amount of Kshs.33,560,000 was paid to a motor vehicle dealer for the delivery of four (4) Toyota Fortuner GUN 155RSNTLXN-1R diesel 2.4L 4*4 Diesel motor vehicles through a payment voucher dated 13 October, 2021. However, the payment voucher is not supported by a delivery note, pre-inspection report and evidence that the assets were received and taken on charge as required. Similarly, there were no

copies of logbooks as confirmation of registration and ownership of the vehicles in the name of the County Government.

iii. Irregular Procurement and Payments for Routine Maintenance - Motor Vehicles

Included in the payments for the use of goods and services are payments amounting to Kshs.84,478,534 in respect of routine maintenance - motor vehicles. Out of the expenditure are total payments of Kshs.10,037,656. Review of records revealed the following irregularities:

a) The tender opening minutes and a tender register were not provided for review and therefore it was not possible to confirm when the quotations were opened and the bidders who responded contrary to Section 78 (10) of the Public Procurement and Asset Disposal Act, 2015 which requires that, the tender opening committee shall prepare tender opening minutes which shall set out a record of the procedure followed in opening the tenders and the particulars of those persons submitting tenders, or their representatives, who attended the opening of the tenders.

b) From sample inspection and acceptance committee certificates provided, evidence indicating that Management appointed the committees in writing as required in Section 48 of the Public Procurement and Asset Disposal Act, 2015. Further, the Section requires that the inspection and acceptance committee shall be composed of a chairman and at least two other members appointed by the accounting officer or the head of the procuring entity on the recommendation of the procuring unit.

c) Evidence of requisition by the user department was not provided for audit verification contrary to Regulation 71 of the Public Procurement and Asset Disposal Regulations, 2020 which requires that (1) Pursuant to Section 73 of the Act, the head of the user department shall initiate the procurement process through a requisition initiation of procurement as per the approved procurement plan.

d) There was no evidence that the Head, Supply Chain Management wrote a professional opinion or recommendation to the accounting officer for approval in accordance with Section 84 of the Public Procurement and Asset Disposal Act, 2015 which requires that (1) The head of procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the accounting officer on the procurement or asset disposal proceedings.

e) Evidence that the successful bidders accepted the award in writing as required by Section 87 (2) of the Public Procurement and Asset Disposal Act, 2015 was not provided for audit verification to show that the successful bidder submitted written acceptance of the award within the time frame specified in the notification of award.

f) Membership to the tender opening and tender evaluation committees were the same.

g) The request for quotation documents did not indicate when and to who they were issued to contrary Section 106(2)(a) of the Public Procurement and Asset Disposal

Act, 2015 which requires that the accounting officer of a procuring entity shall give the request to such persons as are registered by the procuring entity.

In the circumstances, the propriety and value for money for the expenditure of Kshs.10,037,656 could not be confirmed.

16. Irregular Payments Made to Members of the County Assembly

The statement of receipts and payments and Note 5 to the financial statement indicates that use of goods and services payments totalling to Kshs.1,812,278,460 were made during the year under review. Included in this amount are payments totalling to Kshs.181,423,956 relating to other operating expenses which further includes allowances of Kshs.36,857,700 paid to Members of the County Assembly of Kiambu while attending capacity building workshops. These allowances should have been paid through the County Assembly's budget.

In the circumstances, the propriety and value for money for the amount of Kshs.36,857,700 paid in respect of other operating expenses could not be confirmed.

17. Irregular Payment of Delegation Fees to Council of Governors

Included in the payments on use of goods and services is an amount of Kshs.160,449,996 in respect to utilities supplies and services as disclosed in Note 5 to the financial statements out of which Kshs.1,560,000 was paid to the Council of Governors as delegation fees for members attending the annual devolution conference at Makueni County whose legal basis of payment was not explained.

In the circumstances, the propriety and value for money for the payment of Kshs.1,560,000 could not be confirmed.

18. Irregular and Unaccounted for Procurement of Pharmaceuticals and Non-Pharmaceuticals

Review of procurement and payment records on procurement of pharmaceutical and non-pharmaceutical products from a National Government entity and a faith based not for profit organization worth Kshs.131,587,780. Included in the balance is a payment of Kshs.19,972,212 made on 31 March, 2022 was not supported by delivery or counter receipt vouchers from various health facilities acknowledging receipt of the pharmaceuticals and non-pharmaceuticals. The corresponding LPO No.3350567 dated 9 June, 2021 relates to a proforma invoice amounting to Kshs.19,980,826 and requisitions, delivery notes and inspection and acceptance reports were not provided.

Further, two (2) payments of totalling Kshs.73,246,985 were made on 22 October, 2021 relating to a pending bill for the financial year 2020/2021. The LPO attached is a copy and cannot be authenticated while the invoice attached total Kshs.51,587,767 resulting to an unexplained over payment of Kshs.21,659,218. The user requisitions, delivery notes and inspection and acceptance reports were not provided for audit verification. Counter receipt vouchers from the various recipient health facilities were not provided for review.

In addition, a payment of Kshs.22,499,185 made on 24 January, 2022 was not supported by user requisitions, LPO, inspection and acceptance report, and counter receipt vouchers from various recipient health facilities. In addition, an amount of Kshs.15,869,398 was paid to the same supplier. Although the contract between the County and service provider has been signed as a framework contract under clause 4 (a), it does not meet the threshold of framework contracting including having a minimum of seven (7) vendors in that category, the maximum duration of the contract is three years but the contract attached has no duration, the prices have not been attached to the contract as required and the method of implementing the framework contract was also not explained.

In the circumstances, the propriety and value for money of the payment amount of Kshs.131,587,780 could not be confirmed.

19. Payment for Undelivered Digitization Services

The County Government entered into an agreement with a local technology firm for the digitization of the Directorate of Cooperative Development on 24 June, 2021 at a contract sum of Kshs.6,933,452 for a contract period of six (6) months. The contract was to be implemented in two (2) phases at 50% each of the total contract price. The county paid Kshs.4,021,402 to the company on 1 March, 2022. However, the contract period lapsed without any work being done and certified.

As a result, the regularity and value for money of this payment could not be confirmed.

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 Adverse Opinion and the Basis for Conclusion on effectiveness of Internal controls, Risk Management and Governance Section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Summary of Fixed Assets

1.1 Failure to Update the Assets Register

The summary of fixed assets register at Annex 6 of the financial statements reflects consolidated assets balance of Kshs.12,173,897,198 as at 30 June, 2022. Review of the

detailed assets register provided for audit revealed that the asset register was not updated.

Further, ownership/logbooks for Ownership/logbooks for fifty-two (52) motor vehicles recorded in the assets register were not provided for audit verification. In addition, fifteen (15) double cabin Isuzu Pickups and four (4) Toyota Fortuner motor vehicles were purchased at the close of the 2020/2021 financial year and delivered during the year under review at a cost of Kshs.77,172,000 and Kshs.33,560,000 respectively have not been recorded in the assets register. This was contrary to Section 149 (2) (o) of the Public Finance Management Act, 2012 which requires the accounting officer to ensure that the respective county government entity has adequate systems and processes in place for the maintenance of an assets register that is current, relevant and available to the relevant County Treasury and Auditor General.

1.2 Grounded Motor Vehicles

A field verification exercise at the Thika transport office in November, 2022 revealed that several transport and machinery equipment were grounded. The corresponding inspection reports to ascertain whether it was economical to repair the transport and machinery equipment or recommend for bonding was not provided for audit verification. The transport office has no security fence while some of the grounded transport and machinery equipment was inherited from the defunct local authorities. Records provided indicate that one hundred and thirty-four (134) motor vehicles are due for bonding, however, no recommendation by the asset disposal committee has been made on the same. In addition, some grounded vehicles had current insurance policies without any value for money being derived from the expenditure. Further, temporary employees were recorded to be stationed at the transport office without clear details of the tasks they were to undertake.

1.3 Unaccounted for Grounded but Repairable Vehicles

Review of transport and machinery equipment records revealed that there are ninety-three (93) vehicles valued at Kshs.351,348,330 which are grounded but repairable. Included in this number are four (4) vehicles which could not be traced to the asset register. Another thirty-two (32) vehicles did not have a cost attached to them on the asset register.

1.4 Motor Vehicles Detained in Garage Due to Non-payment

Review of the records provided revealed that twenty-five (25) vehicles with a total value of Kshs.61,494,000 were impounded/detained at various garages for non-payment of services. Included in this number are eleven (11) vehicles whose cost is not disclosed in the asset register. Further, there was no information or report to show how long the vehicles have been held at the garages. No plausible reason has been provided for the failure to pay the services providers and delay in obtaining the vehicles for use by the County.

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

2. Failure to Authorize Payment Vouchers

Review of a sample of payment records revealed that payments totalling to Kshs.38,166,643 were paid and processed without examination and authorization by the accounting officer or his appointed officer. In addition, payments totalling to Kshs.15,390,450 were processed and paid, and the requisite stamp was not affixed on the documents them, being an indication that they had been paid up. Further, a payment of Kshs.73,731,600 in respect of transfer of funds from the County Revenue Fund (CRF) to Kenya Devolution Support Programme (KDSP) was made without proper authorization by the accounting officer, while a payment to Kiambu Level V hospital of Kshs.9,000,000 was also not properly authorized by the accounting officer.

In the circumstances, the existence of an effective system of internal controls of payments could not be confirmed.

3. Non-Adherence to Guidelines from Public Service Commission

Review of payment records in respect of compensation of employees revealed that an amount of Kshs.561,475,117 was paid in respect of salaries and wages for one thousand (1000) staff through manual systems instead of the prescribed electronic payroll the Integrated Payroll and Personnel Database (IPPD).

No explanation was provided for the failure to use IPPD in paying salaries for these employees.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires 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 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 the Management is aware of the intention to dissolve the County Executive or to cease its operation.

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 or 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's to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 April, 2023

APPENDIX I

Description	Amount Kshs.	Audit Observations
Goods and Services	87,311,198	Tenders were opened and evaluated by the same committee members, quotation forms were not signed by the committee, quotations of valued at Kshs.44.375,474 were opened and evaluated by less than 3 members and procurements worth Kshs.13,197,450 were supported by unsigned tender opening minutes.
Construction works	3,993,706	Contract was for 1 month, but continued for 6 months without approval for extension. The tender evaluation committee was appointed on 3 July, 2018 while actual evaluation took place on 9 May, 2018 being two (2) months earlier. Inspection and Acceptance Report was done on 17 October, 2019 by a committee appointed on 2 December, 2019. Further, members who inspected the works were not the same members appointed to the inspection and acceptance committee. The quotations were issued on 3 May, 2018 while details of the quotations of one of the contractors' showed that they filled the documents on 20 May, 2018 long after the quotations had been evaluated and tender awarded. The requisition for the works was done on 19 June, 2018 about one (1) month after issuance of quotation
Payments	26,305,756	No notification/regrets to the winning/unsuccessful bidders in writing and receiving confirmation of acceptance in writing
Payments	86,633,959	No Professional Opinion from the head of procurement unit approved by the accounting officer
Rehabilitation of Kambi-Githongo road in Kamburu Ward in Lari Sub-county	3,522,500	LPO attached in support of the payment voucher was issued on 9 February, 2018 while the delivery note is dated 13 July, 2021 three (3) years after LPO was issued. The payment also relates to a different road other than the one for which the works were awarded
To construction of roads	72,718,238	The payments were supported by two (2) bid documents instead of three (3) and had no values indicated. The procurement was

		through direct procurement method without justification while quotations were opened by one person. A company was issued with quotation documents four (4) months before it was registered as a supplier with the County, Also the contracts and LPOs/LSOs were signed before lapse of mandatory fourteen (14) days period after award of tenders
Various Payments	49,948,043	The payments did not have professional opinions, minutes of tender committees. The quotations were issued without requisitions, committee functions performed by members who do not meet quorum requirements, signing of contracts before lapse of minimum mandatory duration and lack of evidence of communication to successful bidders and unsuccessful bidders
Various Payments	50,663,243	The claims were not listed as pending bills as at 30 June, 2021
Supplier Payments	7,369,314	The voucher was paid as a pending bill supported by a works certificate issued during the year under review as a result of which the payment was charged to the wrong account code
Various companies framework contracts for provision of clearing of garbage at tipping sites in Kang'oki dumpsites	13,500,000	Minutes of evaluation committee revealed that the lowest quoted price was Kshs.7,950 per hour as compared to awarded price of Kshs.9,000 occasioning a loss of Kshs.1,050 per hour, or a total of Kshs.1,575,000.
Various payments to Suppliers	19,464,815	No evidence of authorization and stamping of payment vouchers after the process of releasing of funds to payees leading to possible double payments using the same documents.
Various-meals allowances and surrender of imprest	12,958,020	The amounts were expensed through the payables but were not in the list of pending bills as at 30 June, 2021.
Various payments	164,917,903	The expenditure was irregularly charged to various items instead of the payables budget
Proposed Construction of Ablution Block and Offices at Juja Farm Market	4,782,679	• Requisition dated 27 March, 2020 did not include specifications, bills of quantities, technical drawings and expected date of delivery; • Tender opening minutes and evaluation minutes were not attached to the payment voucher • No evidence of notification to winning or unsuccessful bidders • The same committee members carried out the tender opening and evaluation;

		• No evidence was provided to show that the accounting officer appointed an inspection and acceptance committee.
Construction of Ruiru Sub-county –Roads - Gatongora Ward, Trade by pass road, Speakers Road and Polycarp by pass road Varsity Ville road	4,673,930	The payment relates to works carried out by a local contractor and completed in the financial year ended 30 June, 2022. However, inspection/completion certificates signed by the sub county engineer indicated that the roads were constructed by a different contractor at a cost of Kshs.4,673,930. No procurement records and letters of appointment of the four (4) members of the inspection and acceptance committee were provided.
Maintenance Works at Arusha, Berlin, Dodoma, Jubilee Lane in Tingang'a Ward	2,724,000	• The payment voucher was listed as a pending bill for the financial year 2017/2018, but was not paid through account code 4130200 under which the budget for pending accounts payables was appropriated • Request for quotations were issued on 2 April, 2018, opened and evaluated on 9 April, 2018 and an LPO issued on 12 April, 2018 for a contract period of one (1) month. However, works completion indicate that the works were completed on 11 September, 2019 seventeen (17) months after award and commencement • The committee which opened the quotations also evaluated the bids • One of the firms invited to quote was registered as a service provider on 3 August, 2018 four (4) months before date of invitation to bid • No approved professional opinion was attached to the payment voucher
Purchase of Certified Seeds, Breeding Stock and Live Animals	3,990,000	The confidential business questionnaire shows that two (2) of the three (3) bidders shared the same address thus casting doubt on the competitiveness of the procurement process. The quotations were opened and evaluated by the same committee members while the head of procurement unit did not give a recommendation for the award by way of professional opinion
Supply and installation of streetlights at Gathwariga, Kinale Ward	3,999,332	No evidence that the head of the procurement unit issued Professional Opinion, approval by the accounting officer to the successful bidder, appointment letters for the tender opening committee, tender evaluation committee and inspection and acceptance committee and the payment voucher was not authorized by the accounting officer
Construction of Gachie Drainage, Kihara Ward	9,222,928	No procurement records, Minutes of Tender Opening, Tender Evaluation Committee and

		Professional Opinion was provided for audit review while the payment voucher was not examined and authorized by the accounting officer
Supply, Spreading, Watering and Compaction of Lateritic Gravel/Quarry	4,757,160	the payment was not supported by copies of the Professional Opinion, Minutes of Tender Opening Committee and Tender Evaluation Committee Report. Further, the tender closing period was extended by four (4) days from 3 June, 2021 to 7 June, 2021 based on a letter that was not approved and communicated to all invited bidders
Rehabilitation of Kambi-Githongo Road in Kamburu Ward, Lari Sub County	3,522,500	• Requests for quotations and tender opening minutes were not signed by members of Tender Opening Committee • No Tender Evaluation Committee Minutes and Professional Opinion • The payment was not supported by the certificate of inspection and acceptance • Letter dated 13 July, 2021 from the contractor to the Pending bills committee shows that during the site handing over, the works were changed to another site (road) in consultation with the area MCA
Various Payments for goods and services	9,012,500	The payments were supported by tender documents which had no dates indicating when they were issued and returned
Supplier-Procurement of goods	1,983,000	Request for Quotations (RFQ) document was issued on 15 June, 2020 while the tender opening committee minutes are dated 10 June, 2020, six (6) days before the quotations were issued
Renovation Works at Ruiru Veterinary Office	238,680	The request for quotation and an LPO in favor of the company was raised on 31 May, 2018. However, although the professional opinion provided indicated that opening and evaluation exercise were held on 28 May, 2018, minutes attached showed that the exercise was conducted on 29 May, 2019, a day after the opening
Githunguri Sub-County Veterinary Offices	1,310,900	A list of registered suppliers hence it was not provided showing how the supplier was identified. Tender Opening and Evaluation were done on 28 May, 2019 by the same committee members. Evaluation Report did not include preliminary and technical report sections
Construction of Parking, Driveways and Face Lifting of Ruiru Level IV Hospital	12,283,650	This contract sum, differed with Kshs.15,663,750 recorded as the tender sum in the opening minutes and the evaluated amount of the Evaluation Committee Report attached. Physical inspection carried out in the month of September, 2022 revealed that cabro works had fallen off and broken an indication of poor workmanship
Installation and Supply of Flood masts at	3,991,560	• The payment voucher was not authorized

Thogoto Shopping Centre		• LPO No1596613 was issued and acknowledged on 9 January, 2020 while the letter of notification of award was issued on 10 January, 2020 the same day the unsuccessful bidders were notified • Letter of acceptance of award was issued by the winning bidder on 14 January, 2020 six (6) days after an LPO had been issued • Evaluation was one on 9 January, 2020 same day when day the LPO was issued • Members of the quotation opening committee were appointed on 30 January, 2020 twenty-one (21) days after evaluation had been done and an LPO issued • Quotations were not dated and opened on 6 January, 2020 twenty-four (24) days before the tender opening committee was appointed • Although one of the bidders was registered as a supplier on 15 January, 2020, the said bidder participated in the restricted tender that was opened on 6 January, 2020. • The payment was not in the list of pending bills as at 30 June, 2021
Construction of Two (2) Boda Boda Sheds at Sigona and Mwihoko Wards	867,177	• Requests for boda boda sheds for Mwihoko and Sigona Wards were done on 20 March, 2018 and 22 March, 2018 respectively which is inconsistent with the professional opinion date of 16 March, 2018 • A list of registered/prequalified suppliers was not provided • Tender opening and evaluation exercises conducted on 24 May, 2018 was done by the same committee members. No evidence of appointment letters for the members of the opening, evaluation and inspection and acceptance committees • The bidders were not notified of the outcome of the bids • The payment voucher was not stamped
Construction and Rehabilitation Works of Msalala Road Kwa-High Road and Njoro Road in Kiambaa	3,716,229	The works completion certificate was issued on 4 May, 2021. The field verification carried out in the month of September, 2022 could not confirm if site clearing, heavy grading and compacting was done as certified since the road was bushy and had a width of four (4) meters instead of six (6) meters as required in the bills of quantities. Drainage and culverts were not done as contracted in the bill of quantities

Construction of Cannan-Ndururumo-Zone T, Murera Primary School-Kamae MA – acre acces road, Babylon-Kwa chief access, Witieithie Market and Juja – Mungetho access road		The roads were contracted to a local firm according to the report provided by management. However, review of works completion certificates provided dated 10 June, 2022 indicates the same works were undertaken by a different firm at a cost of kshs.5,339,480 in Witiethie ward. No documents were provided to show how the contracted firms were changed
Construction Works of a Classroom Block and a Toilet at Jacob Wells ECDE Centre	4,994,530	• Same members opened and evaluated the quotations • Payment voucher was not authorized by the accounting officer • bill of quantities shows a different sum of Kshs.3,995,592 different from Kshs.4,994,530 paid
Pipe Installation Works at Kairi Nguna Magumu Water Project	1,579,041	notification of award and information to unsuccessful bidders, professional opinion, appointment letters for the tender opening committee, tender evaluation committee and inspection and acceptance committee and inspection and acceptance certificate report were not provided for audit verification
Supply and Installation of Flood Masts at Kihumo PCEA junction, Gatuimbi Junction and Nginduri Village	3,999,680	• Same members opened and evaluated the quotations • the contractor was not among the prequalified suppliers of the County • No professional opinion issued • No notification of award and acceptance by winning bidder • The delivery note was dated 28 June, 2018 while the certificate of completion was signed on 15 June, 2018 with the LSO was issued on 23 June, 2018 • The inspection and acceptance was done on 19 September, 2019 approximately a year later • Appointment letters for the tender opening committee, tender evaluation committee and inspection and acceptance committee were not provided
Rehabilitation Works of Gachuma-ini to Maya-ini road in Karai Ward	3,846,618	• LPO no.1486381 was not fully completed and was not signed by the contractor • Same members opened and evaluated the quotations while the minutes did not include works and were signed by 2 members • bill of quantities attached to all the three quotations were not signed by the bidders and no professional opinion was issued.

Construction and Rehabilitation of Kihara - Karura Ring Roads and Kabera ACK – St. Philips Karumbi Road	4,030,014	• No publicity sign for the project • No evidence of works done, while road had a width of 4M instead of the 6M width as required in the bills of quantities. • Drainage and culverts works was not done • No joint measurement sheets were not provided for audit verification to confirm the nature of work certified. Further, no site minutes and progress reports were provided.
Construction Works of a 4 Storeyed Type Medical Ward Block at Lari Sub-county Hospital	18,368,968	• Documents provided showed that the advert for invitation of bids was done 30 March, 2015 in a local daily. However, dates or information of where and when tenders shall be submitted and where and when the tenders shall be opened was not indicated. • No appointment ad-hoc committees to perform the functions of tender opening and tender evaluation • The contractor quoted a tender price of Kshs.192,598,773 while the lowest evaluated price was Kshs.191,807,805 resulting to an unexplained variance Kshs.790,968 • Tender documents including professional opinion were not provided for verification
Total	**707,201,771**	

7. Statement of Receipts and Payments for the year ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	13,348,588,811	13,651,217,368
Proceeds from sale of assets	2	-	-
Other receipts	3	1,331,800	-
Total receipts		**13,349,920,611**	**13,651,217,368**
Payments			
Compensation of employees	4	7,465,056,009	6,782,828,838
Use of goods and services	5	1,812,278,460	1,788,338,045
Subsidies	6	-	-
Transfers to other government entities	7	959,766,260	3,005,844,213
Other grants and transfers	8	180,000,000	100,000,000
Social security benefits	9	14,683,641	25,696,653
Acquisition of assets	10	2,907,615,030	2,032,503,092
Finance costs, including loan interest	11	14,098,119	12,100,000
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13		-
Total payments		**13,353,497,519**	**13,747,310,842**
Surplus/deficit		**(3,576,908)**	**(96,093,474)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's revised financial statements were approved on 24th February 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

8. Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	182,199,073	208,540,555
Cash balances	14B	-	-
Total cash and cash equivalent		**182,199,073**	**208,540,555**
Outstanding imprests and advances	15	1,026,620	6,353,220
Total financial assets		**183,225,693**	**214,893,775**
Financial liabilities			
Deposits and retentions	16	(144,337,720)	(141,274,486)
Net financial assets		**38,887,973**	**73,619,289**
Represented by			
Fund balance b/fwd.	17	73,619,289	254,307,791
Prior year adjustments	18	(31,154,409)	(84,595,028)
Surplus/deficit for the year		(3,576,908)	(96,093,474)
Net financial position		**38,887,972**	**73,619,289**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's revised financial statements were approved on 24th February 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

9. Statement of Cash Flows for the period ended 30th June 2022.

Description	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	13,348,588,811	13,651,217,368
Other receipts	3	1,331,800	0
Payments for operating expenses			
Compensation of employees	4	(7,465,056,009)	(6,782,828,838)
Use of goods and services	5	(1,812,278,460)	(1,788,338,045)
Subsidies	6	0	0
Transfers to other government units	7	(959,766,260)	(3,005,844,213)
Other grants and transfers	8	(180,000,000)	(100,000,000)
Social security benefits	9	(14,683,641)	(25,696,653)
Finance costs, including loan interest	11	(14,098,119)	(12,100,000)
Other payments	13	0	0
Adjusted for:			
Other adjustments Prior year adjustments			
Fund Balance Adjustments / Prior year Adjustments	18	(31,154,409)	(84,595,028)
Decrease/(increase) in outstanding imprests & advances	19	5,326,600	66,143,336
Increase/(decrease) in deposits and retentions	20	3,063,234	11,560,350
Net cash flow from operating activities		**2,881,273,547**	**1,929,518,277**
Cash flow from investing activities			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	(2,907,615,030)	(2,032,503,092)

Net cash flows from investing activities		**(2,907,615,030)**	**(2,032,503,092)**
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	0	0
Net cash flow from financing activities		**0**	**0**
Net increase in cash and cash equivalents		**(26,341,483)**	**(102,984,816)**
Cash and cash equivalents at beginning of the year		**208,540,555**	**311,525,371**
Cash and cash equivalents at end of the year	14A	**182,199,072**	**208,540,555**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's revised financial statements were approved on 24th February 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

10. Statement of Comparison of Budget & Actual Amounts- Recurrent and Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	A	B	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases (Transfers from the CRF)	14,870,287,949	1,138,557,139	16,008,845,088	13,348,588,811	2,660,256,277	83%
Proceeds from sale of assets					0	
Other receipts				1,331,800	(1,331,800)	
TOTAL	**14,870,287,949**	**1,138,557,139**	**16,008,845,088**	**13,349,920,611**	**2,658,924,477**	83%
PAYMENTS						
Compensation of Employees	7,290,205,555	577,487,065	7,867,692,620	7,465,056,009	402,636,611	95%
Use of goods and services	1,949,729,226	317,940,000	2,267,669,226	1,812,278,460	455,390,766	80%
Subsidies	-	-	-	0		
Transfers to Other Government Units	1,441,476,657	181,290,260	1,622,766,917	959,766,260	663,000,657	59%
Other grants and transfers	150,000,000	81,000,000	231,000,000	180,000,000	51,000,000	78%
Social Security Benefits	32,836,800	(5,000,000)	27,836,800	14,683,641	13,153,159	53%
Acquisition of Assets	3,975,914,711	(32,160,186)	3,943,754,525	2,907,615,030	1,036,139,495	74%

Finance Costs, including Loan Interest	125,000	18,000,000	18,125,000	14,098,119	4,026,881	78%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	0		
Other Payments	30,000,000	-	30,000,000	0	30,000,000	0%
TOTAL	**14,870,287,949**	**1,138,557,139**	**16,008,845,088**	**13,353,497,519**	**2,655,347,569**	83%
Surplus/(Deficit)	0	0	0	(3,576,908)	3,576,908	

Under Realisation: Overall transfers were at 83% which was occasioned by poor performance of planned receipts in the CRF. Poor performance in the CRF receipt was mainly from; Transfers from other government agencies at 51%, Own Source Revenue at 73% and equitable share at 92% which negatively affected the overall receipts in CRF and consequently transfers to the County Executive's transfers and payments.

Budgetary Changes: There was one supplementary budget approved during the period due to enhanced resource envelope arising from prior year unspent balances in CRF, new revenue stream from Nutritional International and anticipated improvement of Own Source Revenue. The County executive allocation from these funds was Kshs. 1,138,557,139 which was apportioned to the different categories of payments.

The County Executive's revised financial statements were approved on 24th February 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

11. Statement of Comparison of Budget & Actual Amounts:: Recurrent

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	A	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases (Transfers from the CRF)	10,168,410,836	1,060,776,667	11,229,187,503	11,111,699,609	117,487,894	99%
Proceeds from sale of assets						
Other receipts				1,331,800	(1,331,800)	-
TOTAL	**10,168,410,836**	**1,060,776,667**	**11,229,187,503**	**11,113,031,409**	**116,156,094**	**99%**
PAYMENTS				-		
Compensation of Employees	7,290,205,555	577,487,065	7,867,692,620	7,465,056,009	402,636,611	95%
Use of goods and services	1,786,729,226	322,940,000	2,109,669,226	1,714,672,341	394,996,885	81%
Subsidies	-	-	-	-		
Transfers to Other Government Units	498,284,082	60,080,074	558,364,156	536,601,619	21,762,537	96%
Other grants and transfers	150,000,000	81,000,000	231,000,000	180,000,000	51,000,000	78%
Social Security Benefits	32,836,800	-5,000,000	27,836,800	14,683,641	13,153,159	53%
Acquisition of Assets	380,230,173	6,269,528	386,499,701	300,654,702	85,844,999	78%
Finance Costs, including Loan Interest	125,000	18,000,000	18,125,000	14,098,119	4,026,881	78%

Repayment of principal on Domestic and Foreign borrowing	-	-	-	-		
Other Payments	30,000,000	-	30,000,000	-	30,000,000	0%
TOTAL	**10,168,410,836**	**1,060,776,667**	**11,229,187,503**	**10,225,766,431**	**1,003,421,072**	**91%**
Surplus/(Deficit)	-	-	-	**887,264,978**	**(887,264,978)**	

Budgetary Changes: There was one supplementary budget approved during the period due to enhanced resource envelope arising from prior year unspent balances in CRF, new revenue stream from Nutritional International and anticipated improvement of Own Source Revenue. The County executive recurrent vote allocation from these funds was Kshs. 1,060,776,667 which was apportioned to the different categories of payments

The County Executive's revised financial statements were approved on 24th February 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

12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	A	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases (Transfers from the CRF)	4,701,877,113	77,780,472	4,779,657,585	2,236,889,202	2,542,768,383	47%
Proceeds from sale of assets						
Other receipts						
TOTAL	**4,701,877,113**	**77,780,472**	**4,779,657,585**	**2,236,889,202**	**2,542,768,383**	47%
PAYMENTS				0		
Compensation of Employees	0	0	0			
Use of goods and services	163,000,000	(5,000,000)	158,000,000	97,606,119	60,393,881	62%
Subsidies						
Transfers to Other Government Units	943,192,575	121,210,186	1,064,402,761	423,164,641	641,238,120	40%
Other grants and transfers	0	0	0			
Social Security Benefits	0	0	0			
Acquisition of Assets	3,595,684,538	(38,429,714)	3,557,254,824	2,606,960,328	950,294,496	73%

Finance Costs, including Loan Interest	0	0	0			
Repayment of principal on Domestic and Foreign borrowing						
Other Payments	0		0	0		
TOTAL	**4,701,877,113**	**77,780,472**	**4,779,657,585**	**3,127,731,088**	**1,651,926,497**	65%
Surplus/(Deficit)	0	0	0	(890,841,886)	890,841,886	

Under Realisation: Overall transfers were at 47% which was occasioned by poor performance of planned receipts in the CRF. Poor performance in the CRF receipt was mainly from; Transfers from other government agencies at 51%, Own Source Revenue at 73% and equitable share at 92% which negatively affected the overall receipts in CRF and consequently transfers to the County Executive's transfers and payments.

Budgetary Changes: There was one supplementary budget approved during the period due to enhanced resource envelope arising from prior year unspent balances in CRF, and anticipated improvement of Own Source Revenue. The County executive- Development, allocation from these funds was Kshs. 77,780,472 which was apportioned to the different categories f payments.

The County Executive's revised financial statements were approved on 24th February 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

13. Budget Execution by Programmes and Sub-Programmes -

Programme/ Sub Programme	Final Budget	Indicators	Outcome	Revised Actuals	Budget utilization difference
	KShs	%/ numbers	%/ numbers		KShs
Default - Non Programmatic				**62,000**	**- 62,000**
Default - Non Programmatic	-			62,000	- 62,000
Crop, Livestock and Fisheries development and Management	**1,279,189,749**			**722,318,893**	**556,870,857**
General administration and support services	453,162,497	No. of vehicles maintained, No. of staff remunerated , No. of offices maintained	improved service delivery	399,395,144	53,767,353
Livestock resource management and development	74,000,000	No. of Ordinary Semen procured and distributed, No. of vaccine doses procured and distributed	Reduced incidences of contagious animal diseases	49,959,638	24,040,362
Fisheries Development	9,000,000	No. of fingerlings procured and distributed	Increased fish productivity	-	9,000,000
Crop production and management	743,027,252	No. of Conservation Agriculture Demonstration plots established and fully equipped, tonnes of certified seeds procured and distributed. No. of fruit trees procured and distributed, No. of farmers trained on Conservation Agriculture	enhanced food security	272,964,110	470,063,142

Land Management and Physical Planning; & Housing Development	**476,752,477**			**183,042,199**	**293,710,278**
Land Management and Physical Planning	362,470,216	No. of Integrated Strategic Urban Development Plans (ISUDPs) prepared No. of Part Development Plan (PDPs) completed, No. of Up to date existing and ongoing building inventories in place	Improved building inventories, improved Part Development Plan	160,444,903	202,025,313
Housing Development	114,282,261	No. of 2BR units constructed and renovated Standards No. of slums upgraded	Increased housing stock, upgraded slum	22,597,296	91,684,965
Municipal Administration & Urban Development	**22,189,438**	**No. of Sewer lines constructed No. of research and innovation proposal done on emerging urbanization and development dynamics**	**Increased the urban development ,Improvement of Sewer System**	**9,655,179**	**12,534,259**
Municipal Administration and Urban Development	22,189,438	No. of Sewer lines constructed, No. of research and Innovation proposal done on emerging urbanization and development dynamics	Increased the urban development ,Improvement of Sewer System	9,655,179	12,534,259
Maintenance of Roads, Bridges, Land, Transport Maintenance	**1,435,155,033**			**1,210,708,338**	**224,446,695**
Construction of road and civil works	1,435,155,033	No. of Km of Access Roads Rehabilitated, No. Of Km of Access Roads Maintained	Increased accessibility	1,210,708,338	224,446,695

Administration, planning & support	**456,755,348**			**439,461,907**	**17,293,441**
General Administration and Support services	456,755,348	No. of vehicles maintained, No. of staff remunerated, No. of offices maintained	Improved service delivery	439,461,907	17,293,441
Industrial, Investments, Tourism, Trade and Cooperative Development	**528,100,912**			**438,096,393**	**90,004,519**
Trade, Industrial Development and Investments	402,203,578	No of markets constructed, No. of markets and tourists sites rehabilitated	Improved trading spaces, improved working environment, Increased contribution to employment, FDI and Export to enhanced income.	368,757,080	33,446,498
Tourism Development and Promotion	16,500,000	No. of tourism expo/events/ forums done No. of tourist sites rehabilitated/landscaped/developed	Sustainable and empowered socio-economic livelihoods.	-	16,500,000
Cooperative Development and promotion	84,397,334	No. of cooperatives member trained No. of cooperatives committees' members trained.	Sustainable and empowered socio-economic livelihoods	48,354,124	36,043,210
Enterprise Development	25,000,000	No. of modern kiosk constructed, No. of legal instruments & Policy Documents in place	A Vibrant Investment sector leading to job creation and increase in income	20,985,189	4,014,811
Curative and preventive health care services	**802,636,481**			**473,254,334**	**329,382,147**

Health curative services	802,636,481	No. of facilities with nutrition service equipment, No. of screening and treatment medical camps conducted	improved health standards	473,254,334	329,382,147
Administration, Planning and Support Services	**4,240,282,316**			**4,085,714,008**	**154,568,308**
General Administration and Support Services	4,240,282,316	No. of vehicles maintained No. of staff remunerated , No. of offices maintained	Improved service delivery	4,085,714,008	154,568,308
Preventive Health Services	**99,913,464**			**97,663,738**	**2,249,726**
Community Health Services	99,913,464	No. of CHUs selected, No. of community members reached, No. of dialogue & action days held	Strengthened community health services	97,663,738	2,249,726
Curative and Rehabilitative Health Services	**606,824,221**			**605,841,199**	**983,022**
County Hospital Infrastructure	606,824,221	No. of ablution blocks constructed, No. of mortuaries constructed, No. of Hematology and biochemistry analyzers procured and distributed	improved health standards	605,841,199	983,022
County Pharmaceutical Services	**152,000,000**			**151,968,472**	**31,528**
Pharmaceutical and Non Pharmaceutical supplies	152,000,000	No. of facilities provided with Non- pharmaceuticals, No. of pharmaceutical, labs renovated	Improved service delivery	151,968,472	31,528

Pre-primary edu, Promotion of Culture; ICT and social Services	**145,187,527**			**45,475,993**	**99,711,534**
Pre-primary education and youth polytechnics services	145,187,527	No. of new Vocational Training Centres constructed and equipped No. of motor vehicle repair and servicing Centres constructed within VTCS	Improved quality of Vocational Training	45,475,993	99,711,534
General Administration and support Services	**822,681,747**			**600,497,054**	**222,184,693**
General Administration and support Services	822,681,747	No. of vehicles maintained No. of staff remunerated No. of offices maintained	improved service delivery	600,497,054	222,184,693
Pre-primary education, Vocational Education and Training	**291,000,000**			**238,480,654**	**52,519,346**
Early Childhood Development	291,000,000	No. of new ECDEs constructed, equipped and operationalized, No. of centres assessed for quality assurance and standards	Increased, access to early childhood development education	238,480,654	52,519,346
Culture Gender and Social Service Development	**6,000,000**			**5,999,500**	**500**
Culture, Gender and Social services	6,000,000	No. of students benefitting from bursary, No. of County music, dance and cultural festivals held	Increased number of fine and performing artistes mentored and supported	5,999,500	500
Leadership and Co-ord of County Administration and Departments	-			-	-

General Administration and support services	-	No. of vehicles maintained,No. of staff remunerated, No. of offices maintained	improved service delivery	-	-
Leadership and Admin of HR mgnt and dev in County Public Service	**62,096,211**			**40,786,725**	**21,309,486**
General Administration and support services	-	No. of vehicles maintained No. of staff remunerated No. of offices maintained	improved service delivery	-	-
Human Resource development and management services	62,096,211	Number of human resources policies developed umber of staff insured with comprehensive medical cover, work injury benefits, and group insurance cover, Number of staffs trained	Improved service delivery, efficient county workforce	40,786,725	21,309,486
Public Finance Management and Economic Policy and Strategy	**2,164,003,233**			**2,005,072,768**	**158,930,465**
General Administration and support services	1,435,721,545	No. of vehicles maintained, No. of staffs remunerated, No. of offices maintained	improved service delivery	1,285,240,255	150,481,290
financial management services	720,281,688	No. of quarterly financial statements prepared and submitted No. of annual financial statements prepared and submitted No. of annual internal audit reports prepared and submitted	Improved prudence and compliance in the management of public resources	712,164,572	8,117,116

Economic planning services	8,000,000	No. of ADPs prepared and submitted to the County assembly, No. of monitoring and evaluation reports prepared	Improved service delivery	7,667,941	332,059
Admin & co-ord of county affairs, HR Dev, Mngt, Capacity Building	**19,121,529**			**8,203,467**	**10,918,062**
Human resource development and management	19,121,529	Number of human resources policies developed, Number of staff insured with comprehensive medical cover, work injury benefits, and group insurance cover, Number of staff trained	effective and efficient county workforce	8,203,467	10,918,062
	1,199,834,300			**1,068,892,590**	**130,941,711**
General Administration Planning and Support Services	1,199,834,300	No. of vehicles maintained, No. of staff remunerated, No. of offices maintained	improved service delivery	1,068,892,590	130,941,711
	58,613,503			**17,025,208**	**41,588,295**
Representation services	58,613,503	No. Cases represented in court, No. of memos generated	improved representation	17,025,208	41,588,295
Promotion and development of sports; Youth services	**464,457,813**			**377,869,464**	**86,588,349**
General administration and support services	464,457,813	No. of vehicles maintained, No. of staff remunerated, No. of offices maintained	improved service delivery	377,869,464	86,588,349
	11,526,320			**5,901,947**	**5,624,373**

ICT Services	11,526,320	No. of Offices connected to functional LAN, No. of integrated County information system developed. No. of hospitals installed with functional HMIS	A well-developed ICT infrastructure and a functional Management Information System	5,901,947	5,624,373
Water Resources Mngt, Environment Protection and Conservation	**293,000,000**			**225,151,029**	**67,848,971**
General administration and support services	-	No. of vehicles maintained, No. of staff remunerated, No. of offices maintained	improved service delivery	-	-
Environmental management	59,000,000	No. of awareness campaigns held, No. of tipping platforms constructed, No. of eco-schools established	enhanced clean and healthy environment	55,504,400	3,495,600
Water provision and management	224,000,000	No. of Km of pipe installed, No. of Boreholes operationalized, No. of Boreholes drilled and equipped	Increased water accessibility	167,926,629	56,073,371
Natural Resources conservation and Management	5,000,000	No. of tree & bamboos planted in forests/water catchment/riparian areas & No. of water catchment and riparian areas reclaimed & restored No. of Quarry rehabilitated & Trees grown No. of trees planted in open spaces, road reserves & No. of KM covered in highways	Increased forest cover, beautified urban centers	1,720,000	3,280,000

Renewable Energy and Climate Change	5,000,000	No. of energy needs undertaken, No. of sustainability audits undertaken	Reduced carbon emissions ,Enhanced resilience to impacts of climate change	-	5,000,000
General Administration and Support Services	**371,523,466**			**296,354,461**	**75,169,005**
General Administration and Support Services	371,523,466	No. of vehicles maintained, No. of staff remunerated, No. of offices maintained	improved service delivery	296,354,461	75,169,005
Grand Total	**16,008,845,088**			**13,353,497,519**	**2,655,347,569**

NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

The County Executive's revised financial statements were approved on 24th February 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

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) 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.

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (Continued)

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.

4. In-kind contributions

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

5. Third Party Payments

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

6. 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.

Significant Accounting Policies (Continued)

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 144,337,720 compared to Kshs 141,274,486 in prior period as indicated on note 16

(There were no other restrictions on cash during the year)

7. Imprests and Advances

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

8. Third Party Deposits and Retention

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

9. 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.

Significant Accounting Policies (Continued)

10. 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.

11. Contingent Liabilities

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

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:
   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
   ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. 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.

13. 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 17th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was one number of supplementary budgets on 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 on budget performance in the non-financial information to this report.

14. Comparative figures

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

15. 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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 18* explaining the nature and amounts.

17. 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.

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

15. Notes to the Financial Statements

1. Exchequer Releases (Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	2,694,428,430	1,460,962,578
Total exchequer releases for quarter 2	3,557,521,803	3,851,599,097
Total exchequer releases for quarter 3	2,762,554,181	2,731,013,662
Total exchequer releases for quarter 4	4,334,084,397	5,607,642,031
Total	**13,348,588,811**	**13,651,217,368**

These are funds transferred from the County Revenue Fund to County Executive operations accounts. Adjustment of prior comparative figures for FY 2020-2021 has been done to conform to the required changes in presentation – Prior exchequer releases were recognized at receipt in CRF accounts.

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

There were nil proceeds from sales of assets

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received	-	-

Other Receipts - Prior Years Imprests Surrendered in SPA Health	1,331,800	-
Total	**1,331,800**	-

Other receipts refer to prior year imprests that were surrendered in the current period. They were credited in the County Executive Operations accounts

4. Compensation of Employees

Description	2021- 2022	2020 - 2021
	Kshs	Kshs
Basic salaries of permanent employees	6,739,964,291	6,056,207,253
Basic wages of temporary employees	377,706,305	299,079,462
Personal allowances paid as part of salary	55,919,258	233,644,392
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Employer Contribution to compulsory National Social Schemes	291,466,154	193,897,731
Employer Contribution to Compulsory National health Insurance Schemes		-
Pension and other social security contributions		-
Social benefit schemes outside government		
Other personnel payments	-	-
Total	**7,465,056,009**	**6,782,828,838**

There was a comparative increase in the compensation of employees' costs category mainly due to annual salary increment and staffs' promotion during the period whose payment was also done in arrears

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	160,449,996	125,580,217
Communication, supplies and services	48,200,316	63,751,186
Domestic travel and subsistence	134,689,007	114,037,821
Foreign travel and subsistence	10,970,607	16,065,480
Printing, advertising and information supplies & services	73,178,657	92,776,845
Rentals of produced assets	60,293,718	56,074,132
Training expenses	69,502,034	59,851,234
Hospitality supplies and services	61,167,322	69,632,081
Insurance costs	104,469,346	144,666,158
Specialized materials and services	486,328,401	319,607,589
Office and general supplies and services	46,801,110	52,899,496
Fuel, oil and lubricants	198,971,286	180,899,076
Other operating expenses	181,423,956	251,119,073
Routine maintenance – vehicles and other transport equipment	84,478,534	62,096,612
Routine maintenance – other assets	91,354,171	179,281,045
Total	**1,812,278,460**	**1,788,338,045**

There were no significant changes in this category of expenditure

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations	0	0
(Insert Name)	0	0
Subsidies to Private Enterprises	0	0
Total	**0**	**0**

There were no subsidies during the period

Notes to the Financial Statements (Continued)

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
Other Current Transfers, Grants and Subsidies	536,601,619	697,195,568
Other Capital Grants and Trans	423,164,641	2,308,648,645
Transfers to other counties	-	-
Transfers to national government entities	-	-
Transfer to the council of governors	-	-
Total	**959,766,260**	**3,005,844,213**

Transfers to other government entities declined by 68% during the current period. This was occasioned by grants received in prior years which were not budgeted in the current period. These funds include; Kenya Urban Support Programme, Level 5 Hospitals conditional grants, polytechnic funds and user fees foregone. There was also poor realization of planned budget in this category at 51%.

8. Other Grants and Payments

Description	2020 - 2021	2021 - 2022
	Kshs	Kshs
Scholarships and other educational benefits	180,000,000	100,000,000
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed		-
TOTAL	**180,000,000**	**100,000,000**

The fund refers to bursary funds disbursed during the period to needy high school and college students. The fund is a reporting entity and a separate report has been prepared by the fund administrator. There was a significant increase of funds planned and disbursed based on need basis.

Notes to the Financial Statements (Continued)

9. Social Security Benefits

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government pension and retirement benefits	14,683,641	25,696,653
Social security benefits		
Employer Social Benefits		
Total	**14,683,641**	**25,696,653**

The expense refers to staffs' costs attributed to retirement and were paid to Laptrust and Lap-Fund. Some current year costs were pending at the financial year and have been disclosed as pending bills.

10. Acquisition of Assets

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Non-Financial Assets	-	-
Purchase of Buildings		
Construction of Buildings	567,295,581.55	555,473,869
Refurbishment of Buildings	10,672,248.00	65,856,835
Construction of Roads	458,936,984.00	733,865,318
Construction and Civil Works	314,944,006.00	317,139,813
Overhaul and Refurbishment of Construction and Civil Works		-
Purchase of Vehicles and Other Transport Equipment	9,500,000.00	62,170,000
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment	1,987,500.00	
Purchase of Office Furniture and General Equipment	4,641,080.00	11,590,180
Purchase of Specialized Plant, Equipment and Machinery	144,350,094.00	111,668,888
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Purchase of Certified Seeds, Breeding Stock and Live Animals	75,433,298.00	126,571,190
Research, Studies, Project Preparation, Design & Supervision	489,500.00	14,367,000
Rehabilitation of Civil Works	18,504,400.00	33,800,000
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets		

Financial Assets		
Payables	1,300,860,338.20	
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions	-	-
Total	**2,907,615,030**	**2,032,503,092**

There was a comparative increase of expenditure under this category mainly attributable to payments of pending bills

11. Finance Costs, including Loan Interest

Description	**2021 - 2022**	**2020 - 2021**
	Kshs	**Kshs**
Bank Charges	14,098,119	12,100,000
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	**14,098,119**	**12,100,000**

The bank charges refers to costs incurred by the County Executive on its arrangement with financial institution in settling compensation of employees costs as part of cash flow management

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

Description	**2021 - 2022**	**2020 - 2021**
	Kshs	**Kshs**
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

Notes to the Financial Statements (Continued)

13. Other Payments

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	-	-
Total	-	-

There were no payments under this category

14. Cash and Bank Balances

14A. Bank Balances

Name of Bank, Account Name. & Currency	Account Number	Indicate whether Rec, Devt, CRF etc	PERIOD ENDED JUNE 30, 2022	PERIOD ENDED JUNE 30, 2021
			Kshs	Kshs
CBK- Kiambu County Recur-Kes	10000170409	Recurrent	3,764	605
CBK-Kiambu County Devt. -Kes	10000170457	Development	642,211	107,733
CBK - Kiambu County Deposit	10000299142	Deposit	144,337,720	141,274,486
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	Development	879,657	879,657
CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	27,781,102	41,580,074
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	Recurrent	1	-
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Development	1	1
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	Recurrent	8,549,400	-
CBK- Kiamb Kiambu County Primary Health Care-Kes	1000561262	Recurrent	69	-
Cooperative Bank -Kiambu County Revenue Bank	1141371543502	Receipt	**	24,692,851
Kiambu County Grant Deposit	1000319755	Development	-	-

Kiambu county Agric Sec Dev S.Pro II	1000365908	Development	-	-
Kiambu County Climate Change SPA	1000543574	Development	-	-
Total			**182,199,073**	**208,540,555**

*Remarks 1. **The current bank balances for Cooperative Bank -Kiambu County Revenue Bank in the current financial year has been presented under disclosure 8- disclosure of balances in Revenue collection account as per the PSASB guidelines and only Central bank accounts balances are disclosed in the table above.*
Remarks 2. These bank balances do not include bank balances for self-reporting entities. Adjustment of prior comparative figures for FY 2020-2021 has been done to conform to the required changes in presentation- CRF fund balances have been excluded and reported in its own report

14 B Cash in Hand

Description	**2021 - 2022**	**2020 - 2021**
	Kshs	**Kshs**
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

There were no cash in hand as at end of the financial years

Cash in hand should also be analysed as follows:

	2021 - 2022	**2020 - 2021**
	Kshs	**Kshs**
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

There were no cash in hand as at end of the financial years

15. Outstanding imprests and advances

Description	**2021 - 2022**	**2020 - 2021**
	Kshs	**Kshs**
Government Imprests	1,026,620	6,353,220
Salary Advance	-	-
Clearance accounts	-	-
Total	**1,026,620**	**6,353,220**

All imprest issued during the period had not been surrendered. However, the County treasury had installed strict measures on imprest management which led to a reduction of outstanding imprest during the reporting period from Kshs 6,353,220 in year 2020/2021 to Kshs. 1,026,620 *in the year under review*

Breakdown of imprest and salary advance per department	**2021 - 2022**	**2020 - 2021**
Imprest	**Kshs**	**KShs**
County Executive	49,200	1,681,540
County Public Service Board	-	301,800
Finance, Economic Planning & ICT	78,800	1,008,500
Administration ,Public Service & Communication	323,600	268,100
Agriculture, Crop Production & Irrigation	-	125,100
Water, Energy ,Environment &Natural Resources	-	72,900
Health Services	220,920	249,400
Education, Gender ,Culture & Social Services	-	1,344,880
Youth Affairs, Sports & Communication	-	298,000
Land, Housing, Physical Planning & Urban Development	80,600	502,000
Trade, Tourism, Cooperatives & Enterprise Development	221,500	200,000
Roads, Transport, Public Works & Utilities	52,000	301,000
Sub-Total	**1,026,620**	**6,353,220**
Salary advance		
Nil	-	-
Sub-Total	-	-
Grand Total	**1,026,620**	**6,353,220**

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

16. Deposits and Retention

Description	**2021 - 2022**	**2020 - 2021**
	Kshs	**Kshs**
Deposits	**0**	**0**
Retention monies	144,337,720	141,274,486
Total	**144,337,720**	**141,274,486**

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

Notes to the Financial Statements (Continued)

17. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank accounts	208,540,555	311,525,371
Cash in hand	0	0
Accounts Receivables	6,353,220	72,496,556
Accounts Payables	(141,274,486)	(129,714,136)
Total	**73,619,289**	**254,307,791**

The fund balances have not included the CRF bank account balance. Adjustment of prior comparative figures of closing balances for FY 2020-2021 and 2019-2020 have been done to conform to the required changes in presentation by the PSASB- CRF fund balances have been excluded

18. 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	Adjustments	Adjusted **	Balance b/f	Adjustments	Adjusted **
	FY 2020-2021 as per audited financial statements	during the year relating to prior periods	Balance b/f	FY 2019-2020 as per audited financial statements	during the year relating to prior periods	FY 2019-2020 as per audited financial statements
Description Of The Error	**Kshs**	**Kshs**	**Kshs**	Kshs	**Kshs**	Kshs
Bank Account Balances (Excluding CRF)*	208,540,555	(24,801,189)	183,739,366	311,525,371	(12,098,472)	299,426,899
Cash in Hand						
Receivables**	6,353,220	(6,353,220)	0	72,496,556	(72,496,556)	0
Accounts Payables						
Others (*Specify*)						
Total	**214,893,775**	**(31,154,409)**	**183,739,366**	**384,021,927**	**(84,595,028)**	**299,426,899**

**Bank accounts balances' adjustments refers to closing bank balances in respective years that were transferred back the CRF accounts. **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.*

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

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Receivables as at (a) 1st July 2021 and 1st July 2020	6,353,220	72,496,556
Receivables as at (b) 30th June 2021 and 30th June 2022	1,026,620	6,353,220
Increase)/ Decrease in Receivables (c=(b-a))	**(5,326,600)**	**(66,143,336)**

20. Increase/ (Decrease) in Deposits and Retention

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Payables as at(a) 1st July 2021 and 1st July 2020	141,274,486	129,714,136
Payables as at (b) 30th June 2021 and 30th June 2022	144,337,720	141,274,486
Increase/ (Decrease) in payables c= b-a	**3,063,234**	**11,560,350**

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Supplier Of Goods Or Services	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Duplicated Amounts	Documents not availed for prior Audits	Outstanding Balance
	A	B	c	d	f	e=a+b-c-d-f
Construction Of Buildings	127,724,366	20,821,822	10,575,773	2,486,010	4,715,400	130,769,005
Construction of Civil Works	2,510,201,319	169,525,019	355,089,658	24,075,395	166,646,200	2,133,915,085
Supply Of Goods	850,298,757	349,648,729	260,696,196		195,709,330	743,541,960
Supply Of Services	615,022,456	165,670,984	72,181,781	12,842,118	85,660,680	610,008,861
Grand Total	**4,103,246,898**	**705,666,555**	**698,543,407**	**39,403,523**	**452,731,610**	**3,618,234,912**
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments						

During the financial year ended June 2021, pending bills of Kshs. 39,403,523 had been duplicated in the list of pending bills and have since been removed accordingly. In addition, during the last financial year, the Office of the Auditor General concluded an Audit of pending bills as at June 2020 where pending bills' documentations of Kshs. 452,731,610 were not supported. The fate of these bills will be disclosed once a pending bill committee has been gazetted and a report tabled

2. Pending Staff Payables (See Annex 3)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020/2021			**FY 2021/2022**
Description	Kshs	Kshs	Kshs	Kshs
Senior management	1,896,285			1,896,285
Middle management	7,585,140			7,585,140
Unionisable employees	24,651,706		168,100	24,483,606
Others	3,792,570			3,792,570
Total	**37,925,701**	**0**	**168,100**	**37,757,601**

Other Important Disclosures (Continued)

a) External assistance relating to loans and grants

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
External Assistance received as Loans	0	0
External Assistance received as Grants	0	0
Total	0	0

b) Undrawn external assistance

Description	Purpose for which the amounts are available but not used	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Undrawn External Assistance – Loans		0	0
Undrawn External Assistance – Grants		0	0
Total		0	0

There was nil undrawn external assistance during the periods

c). Classes of providers of external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 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

There were no providers of external assistance during the period

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020/2021			FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Governmen t entities	-	-	-	-
Amounts due to County Governmen t entities	1,606,046,018	474,643,616	80,123,683	2,000,565,951
Amounts due to third parties	-	-	-	
Total	**1,606,046,018**	**474,643,616**	**80,123,683**	**2,000,565,951**

4. External Assistance

	FY 2022/2021	FY 2020/2021
Description	**Kshs**	**Kshs**
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
Total	**0**	**0**

There was nil external assistance

Other Important Disclosures (Continued)

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

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	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

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

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

Description		2020- 2021
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)		83,340,936
Transfers to related parties		
Transfer to the County Assembly	1,247,384,432	1,077,616,676
Transfers to other County Government Entities	536,601,619	2,998,452,818
Transfers to Development Projects	423,164,641	
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers		-
Total Transfers to related parties	**2,207,150,692**	**4,076,069,494**
Transfers from related parties		
Transfers from the Exchequer	13,348,588,811	13,651,217,368
Transfers from MDAs	-	
Transfers from SCs and SAGAs- National Government		
Total Transfers from related parties	**13,348,588,811**	**13,651,217,368**

Other Important Disclosures (Continued)

d. Non-monetary external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Goods	0	0
Services	0	0
Total	0	0

There was no non-monetary external assistance during the periods

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	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

There was no external assistance during the periods

Other Important Disclosures (Continued)

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

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

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
Ngos	0	0
National Assistance Organization	0	0
Total	**0**	**0**

There was no external assistance paid by Third Parties on behalf of the County Executive during the period

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

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

5.1 Classification by Source

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
Ngos	0	0
National Assistance Organization	0	0
Total	0	0

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 (Continued)

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Kiambu Bursary Fund	*19th May, 2014*	Kiambu county	Ms. Emilly Nkoroi
Kiambu Alcoholics Drinks Control Fund	9th 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
Kiambu County Emergency Fund	20th Dec. 2013	Kiambu county	Wilson Mburu,C.E.C.M Finance & Economic Planning
Kiambu County Facility Improvements Funds	19th April 2019	Kiambu County	Dr. Patrick Nyaga, CO Health Services
Thika Water & Sewerage Company Ltd	8th July 2009	Thika Sub County	Moses Kinya - MD
Ruiru Juja Water & Sewerage Company Ltd	Mar-06	Ruiru Sub County	Simon Mwangi - 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

Other Important Disclosures (Continued)

8. Disclosure of Balances in Revenue Collection Accounts

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

*Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021 – 2022	2020 - 2021
			KShs	KShs
Cooperative Bank -Kiambu County Revenue Account, 01141371543502-	Kes	1	155,095	54,291,306
KCB, Kiambu Revenue collection Account, 1164796372	Kes	1	516	16
Co-operative Bank - Kiambu County Liqour Revenue Account 01141371543516	Kes	1	192,000	-
Total			**347,611**	**54,291,322**

List of other Commercial Banks Accounts

Other County Executive Bank accounts				
No	**Account Name**	**Account No.**	**Bank**	**Amount**
1	Lari Level IV NHIF Collection	1266695311	Kenya Commercial Bank	1,304,990
2	Gatundu North Sub county Operation	5000048221	Family Bank Ltd	0
3	Gatundu North Sub county –Revenue	1141371543508	Co-operative Bank Ltd	-
4	Lari Level IV Hospital Revenue	1141678108400	Co-operative Bank Ltd	-
5	Lari Level IV hospital FIF	1157607691	Kenya Commercial Bank	103,973
6	Tigoni Level IV Hospital FIF	1156960649	Kenya Commercial Bank	462,749
7	Kigumo Level IV Hospital	1157609384	Kenya Commercial Bank	221,134

8	Kiambu Level V Hospital FIF	1156959950	Kenya Commercial Bank	30,162
9	Kiambu Level V Hospital NHIF	1256260770	Kenya Commercial Bank	31,261,014
10	Kiambu Level V Hospital Grant	11000046394	Family Bank Ltd	1,560
11	Thika Level 5 Hospital FIF	1157019552	Kenya Commercial Bank	184
12	Thika Level 5 Hospital NHIF	1256599956	Kenya Commercial Bank	7,367,573
13	Thika Level 5 Hospital Grant	5000067439	Family Bank Ltd	43,741
14	Thika Level 5 Hospital Grant	1141371994600	Co-operative Bank Ltd	18
15	Kiambaa Sub County Revenue	1141371543511	Co-operative Bank Ltd	-
16	Kiambaa Sub County Operations	51000011625	Family Bank Ltd	1
17	Igegania Level 4 Hospital NHIF	1256178829	Kenya Commercial Bank	2,000
18	Igegania Level 4 Hospital FIF	1141558217300	Co-operative Bank Ltd	92,285
19	Igegania Level 4 Hospital Revenue	1141678109300	Co-operative Bank Ltd	-
20	Ruiru Sub County Operations	24000021700	Family Bank Ltd	1,658,636
21	Gatundu Level 5 Hospital (GHM)	1157013422	Kenya Commercial Bank	438,900
22	Gatundu Level 5 Hospital – Grant	4000035634	Family Bank Ltd	14
23	Gatundu Level 5 Hospital – NHIF	1256633011	Kenya Commercial Bank	-
24	Gatundu Level 5 Hospital – Revenue	1141678108200	Co-operative Bank Ltd	-
25	Kenya Devolution Support Program	5000063639	Family Bank Ltd	143,025,291
26	Kikuyu Sub County Operations	102000016536	Family Bank Ltd	340
27	Kikuyu Sub County Revenue	1141371543514	Co-operative Bank Ltd	-
28	Gatundu South Sub county Operations	4000028892	Family Bank Ltd	62,477

29	Gatundu South Sub county revenue	1141371543509	Co-operative Bank Ltd	-
30	Limuru Sub County Revenue	1141371543510	Co-operative Bank Ltd	-
31	Limuru Sub County Operations	47000027118	Family Bank Ltd	1,126
32	Thika Sub County Operations	1141558368800	Co-operative Bank Ltd	135
33	Thika Sub County Revenue	1141371543504	Co-operative Bank Ltd	-
34	Ruiru Sub County Revenue	1141371543506	Co-operative Bank Ltd	-
35	ASDSP II	1235695220	Kenya Commercial Bank	11,160,568
36	Kiambu Aquaculture Business Development Program	1275488684	Kenya Commercial Bank	3,840
37	National Agricultural and Rural inclusive NARIGP	1234535416	Kenya Commercial Bank	29,322,099
38	Kikuyu Municipality	102000034007	Family Bank Ltd	271,700,734
39	Thika Municipality	5000063374	Family Bank Ltd	125,611,998
40	Kiambu County Informal Settlements Project account	1000051410	Family Bank Ltd	-
41	Kiambu Municipal Administration Account	5000068023	Family Bank Ltd	137
42	Karuri Municipality	51000019923	Family Bank Ltd	57,828,525
43	Limuru Municipality	47000037171	Family Bank Ltd	44,369,019
44	Kiambu MunicipalIty	1000046296	Family Bank Ltd	89,045,179
45	Ruiru Municipality	24000031555	Family Bank Ltd	236,092,481
46	Kiambu County Water & Sewerage Co Ltd	1239295685	Kenya Commercial Bank	13,434
47	Juja Sub County Operation Account	5000048212	Family Bank Ltd	962
48	Juja Sub County - Revenue	1141371543505	Co-operative Bank Ltd	-
49	Kihara LEVEL 4 NHIF	1141701565000	Co-operative Bank Ltd	1,781
50	Kabete Sub County	102000016634	Family Bank Ltd	0
51	Kiambu County Operations Account	100044058	Family Bank Ltd	290
52	Githunguri Sub County Operations	2000028063	Family Bank Ltd	531
53	Githunguri Sub County revenue	1141371543512	Co-operative Bank Ltd	-
54	Karatu Level 4 Hospital-FIF	1118019970	Kenya Commercial Bank	698

55	Karatu Level 4 Hospital-NHIF	1256632805	Kenya Commercial Bank	244,127
56	Karatu Level 4 Hospital-Revenue	1141678108900	Co-operative Bank Ltd	14,747
57	Tigoni Level IV Hospital NHIF	1273215931	Kenya Commercial Bank	-
58	Veterinary Services Development Fund	1102753696	Kenya Commercial Bank	14,721
59	Kigumo Level IV Hospital NHIF	1256291250	Kenya Commercial Bank	952,599
60	Kigumo Level IV Hospital -	1157609384	Kenya Commercial Bank	221,134
61	Kigumo Level IV Hospital-revenue	1141678108700	Co-operative Bank Ltd	-
62	Karuri Level IV Hospital FIF	1157720137	Kenya Commercial Bank	24,303
63	Karuri Level IV Hospital NHIF	1256254940	Kenya Commercial Bank	583,400
64	Karuri Level IV Hospital Revenue	1141678109200	Co-operative Bank Ltd	-
65	Kiambu County Nutrition International Account	1141371543517	Co-operative Bank Ltd	9,800
66	Kiambu MSF Belgium Account	5000067667	Family Bank Ltd	10,351,310
67	Kiambu county Unicef Account	5000067996	Family Bank Ltd	-
68	Kiambu Covid 19 Grant Account	5000067974	Family Bank Ltd	29,132,185
69	Kiambu county Health Management Team HSSF	1141371831001	Co-operative Bank Ltd	10,624
70	Lusingetti Level 4 hospital-operations	1157562094	Kenya Commercial Bank	749
71	Lusingetti Level 4 hospital-revenue	1141678109100	Co-operative Bank Ltd	-
72	Githunguri Health Centre	1157862969	Kenya Commercial Bank	1,050,003
73	Nyathuna Level 4 SUB County hospital-Operations	1157590197	Kenya Commercial Bank	117,858
74	Nyathuna Level 4 SUB County hospital-NHIF	1263471145	Kenya Commercial Bank	326,571
75	Nyathuna Level 4 SUB County hospital-Revenue	114167810880	Co-operative Bank Ltd	-
76	Kiambu Sub County-Operations	1000030774	Family Bank Ltd	1,588

77	Kiambu Sub County-Revenue	1141371543507	Co-operative Bank Ltd	-
78	Ruiru Hospital Account-operations	1156993164	Kenya Commercial Bank	369,979
79	Ruiru Hospital Account-Revenue	1141678108300	Co-operative Bank Ltd	-
80	Lari Sub County-operations	47000027126	Family Bank Ltd	529,389
81	Lari Sub County-Revenue	1141371543513	Co-operative Bank Ltd	-
82	Wangige Level 4-operations	1157562256	Kenya Commercial Bank	8,977
83	Wangige Level 4 –NHIF	1263814220	Kenya Commercial Bank	10
84	Wangige Level 4 –Revenue	1141678108500	Co-operative Bank Ltd	-
	Established County Funds Accounts			
85	Jiinue Fund	1285264037	Kenya Commercial Bank	16,387,873
86	Jiinue Fund	1285258592	Kenya Commercial Bank	30,000,000
87	Jiinue Fund	1285264185	Kenya Commercial Bank	1,500,010
88	Kiambu Car & Mortagage Scheme	1000040515	Family Bank Ltd	378,551
89	Kiambu Car & Mortagage Scheme	1000040516	Family Bank Ltd	61,190,989
90	Kiambu County Alcoholic Operations account	1000041973	Family Bank Ltd	339
91	Kiambu County Emergency Fund	1141371997200	Co-operative Bank Ltd	91,917
92	Kiambu county FIF Fund Account	5000072712	Family Bank Ltd	119,295,324
93	Kiambu County Education Bursary Fund	1141371814200	Co-operative Bank Ltd	5,824,285
94	Kiambu Level 5	1141678108100	Co-operative Bank Ltd	0
95	Thika Level 5	1141678108000	Co-operative Bank Ltd	0
96	Kihara Level 4	1141678108600	Co-operative Bank Ltd	0
97	Limuru Hospital	1141678109000	Co-operative Bank Ltd	0
98	Nyathuna Level 4	1141678108800	Co-operative Bank Ltd	0
99	Kabete sub county	1141371543515	Co-operative Bank Ltd	0
100	Kiambu County Operations	001000044058	Family Bank	289

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

An amount relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872 (FY 2020/21 was Kshs. 132,021,277)

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Against The Entity	497,067,891.50	0
Bank Guarantees In Favour Of Subsidiary	0	0
Contingent Liabilities Arising From Ppps	0	0
Total	497,067,891.50	0

Detailed analysis is as per the attached annex 8.

11. Covid- 19 Funds

Covid -19 Funds	**2021-2022**	**2020-2021**
	Kshs	**Kshs**
Balance B/f	91,943,965	185,492,000
Receipts		
Receipts from the National Government to fight - Frontline Health Care workers		106,635,000
Other donations for Covid-19 received directly (Note 2)		-
Others (Specify)		-
Total Receipts	**91,943,965**	**292,127,000**
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	5,099,420	19,771,460
Allowances to Health Frontline Health Care workers		106,635,000
Purchase of beds and ICU units	52,372,250	

Subsidies to the community		
Other Operating Expenses Under Covid-19 Management	3,078,020	12,708,915
Payment of hospital bills		
Donations to schools and other institutions		
Other expenses (Construction of Pannelled Building Covid -19 Centre in Ruiru Level 4 Hospital)	2,262,090	61,067,660
Total payments	**62,811,780**	**200,183,035**
Balance in the covid 19 Fund	**29,132,185**	**91,943,965**

No new fund was received during the period. Expenditure incurred during the period was supported from fund balance brought forward. The closing balance of Kshs 29,132,185 *is already committed for the ongoing works at Lusighetti Hospital.*

16. 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.	Issue / Observations from Auditor	Management comments	Status:	Timeframe
1.1	Lack of Reconciliation on revenue arrears	The revenue management system (County Pro) that was in place at the time could not generate an ageing analysis for the outstanding property rates arrears.	Resolved by acquisition of a new revenue system	Jan-22
1.2	Unreconciled Building Plans Approval Revenues	The issue is under active investigation by relevant government bodies	Not Resolved	Pending feedback from Investigative Agencies
2	Discrepancies on Cash and Cash Equivalents between IFMIS and Financial statements	The IFMIS bank and cash balances are balance sheet items which have a cumulative effect from prior financial year figures.	Not Resolved	Jun-23
3	Misclassified Expenditure	The accumulation of figures span from previous financial years which was occasioned by misclassification of transactions.	Not Resolved	Jun-23
4.1	Lack of documentary evidence for Payments for Airtime and Data Bundles	Supporting Documents were provided to the Auditors	Resolved	20-Dec
4.2.1	Facilitation of Members of County Assembly and County Assembly Staffs from County Executive Budget and lack of supporting documents	Supporting Documents were provided to the Auditors	Resolved	20-Dec
4.3	Lack of supporting documents for imprests procurement under the Hospitality, Supplies and Services categories	Supporting Documents were provided to the Auditors	Resolved	20-Dec

4.4	Discrepancies, the propriety and validity of the expenditures on Routine Maintenance – Vehicles and Other Transport Equipment	The weaknesses in how the County undertook the procurement in routine repairs and maintenance of vehicles was noted and the County has since improved on its procurement processes by effecting deliberate measures that will ensure proper controls are in place to warrant compliance with the procurement laws and regulations.	Resolved	20-Dec
4.5	Propriety and validity of the expenditure on Specialized Materials and Services	The weaknesses in how the County undertook the procurement of Specialized Materials and Services. The County has since improved on its procurement processes by effecting deliberate measures that will ensure proper controls are in place to warrant compliance with the procurement laws and regulations.	Resolved	20-Dec
5.1	Lack of Pending bills analysis / trend	The pending bills analysis was done	Resolved	20-Dec
5.2	Lack of records to confirm whether the ineligible bills were verified by the Pending Bills Verification Committee before they were paid, as recommended by The National Treasury	Supporting documents that were missing in order for the said bills to be classified as ineligible were availed before payment was effected. This is after management scrutinized the recommendation of the auditor on the missing documentation and took measures to ensure that they were verified and retrieved from the respective departments.	Resolved	20-Dec

5.3	Anomalies of Pending Bills on Streetlights Project	We agreed with the auditor's observation that there was irregularity in the procurement process in the tender awards for supply, installation and commissioning of streetlights. The payment vouchers earlier missing were availed for audit and were audited at the time. The pending bill register is now updated on a monthly basis.	Resolved	20-Dec
5.4	Anomalies of Pending Bills on Road Works	The management agreed with the Auditors' observations and noted the bulk of these relate to the Financial Years 2017/18 and 2018/19 and are subject to active investigations by the EACC and the DPP	Not Resolved	Pending feedback from Investigative Agencies
5.5	Failure to disclose Unpaid Gratuity to Staff as ending bills	This was not disclosed the officers had not obtained clearance with the County Government in order to process their gratuity	Resolved	
5.6	Huge Unremitted Statutory Deductions	Included in the amount of Kshs. 827,612,792 indicated as owed to NHIF on statutory deductions and contributions is Kshs. 827,448,593 which was not statutory deductions/contributions rather they are hospital reimbursements as evidenced in the attached schedules shared. The Lapfund pending bills have been since been remitted. For the National Social Security Fund Contributions Owed by Defunct Local Authorities, the matter is still in Court and there is a Court order prohibiting the Fund from recovering the outstanding sums	Resolved	20-Dec

6.1	Inaccurate and incomplete fixed assets register due to non-disclosure of some buildings and other inventories	There has been an ongoing asset verification process guided by the Intergovernmental Relations and Technical Committee to verify the assets inherited from the defunct local authorities and those that were inherited by nature of the devolved functions. Once the exercise is complete, this will be updated accordingly. The fixed asset register presented for audit review included the inventory of computers, electronic equipment, computer accessories, office furniture, plant, machinery and specialized equipment	Resolved	20-Dec
6.2	Unsupported Purchase of Certified Seeds, Breeding Stock and Live Animals	Supporting Documents were provided to the Auditors	Resolved	20-Dec
6.3	6.3 Land Without Ownership Documents due to pending payment Kshs.2,618,865	The County management has paid the last outstanding monies owed and issued instructions to our advocates to proceed and compel the registrar of lands to proceed and issue fresh title documents to the land in favor of the County	Resolved	20-Dec

.....

CPA William Kimani

For. Head - County Treasury

Date 2023

17. Annexes

Annex 1 – Analysis of Transfers from the CRF

No	Period 2021/2022	QUARTER 1. Kshs	QUARTER 2. Kshs	QUARTER 3. Kshs	QUARTER 4. Kshs	Total Kshs.
1	Equitable Share of Revenue(Unconditional Grants)	1,933,391,744	2,929,381,430	1,933,391,744	3,983,958,745	**10,780,123,663**
2	Level 5 Hospital Conditional Grant					-
3	DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	10,368,041	**10,368,041**
4	Transforming Health Systems for Universal Care Projects - World Bank	-	-	-	8,735,717	**8,735,717**
5	National Agricultural & Rural Inclusive Growth Project - NAGRIP	-	-	-	203,149,442	**203,149,442**
6	Kenya Devolution Support Programme- KDSP	73,731,600	-	-	-	**73,731,600**
7	Youth Polytechnic support grant					-
8	Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
9	Kenya Urban Support Programme	-	-	-	-	-
10	Agriculture Sector Development Support Project – ASDSP	-	-	-	3,000,000	**3,000,000**
11	Kenya Informal Settlement Improvement Project (KISIP II)	-	-	-	-	-
	Total	**2,007,123,344**	**2,929,381,430**	**1,933,391,744**	**4,209,211,945**	**11,079,108,463**

Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Duplicated Amounts	Documents not availed for prior Audits	Outstanding Balance
			A	b	C	d	f	e=a+b-c-d-f
Construction Of Buildings	Various	146,155,684	127,724,366	20,821,822	10,575,773	2,486,010	4,715,400	130,769,005
Construction Of Civil Works	Various	2,671,120,388	2,510,201,319	169,525,019	355,089,658	24,075,395	166,646,200	2,133,915,085
Supply Of Goods	Various	1,199,497,486	850,298,757	349,648,729	260,696,196		195,709,330	743,541,960
Supply Of Services	Various	785,004,387	615,022,456	165,670,984	72,181,781	12,842,118	85,660,680	610,008,861
Grand Total		4,801,777,945	4,103,246,898	705,666,555	698,543,407	39,403,523	452,731,610	3,618,234,912

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

During the financial year ended June 2021, pending bills of Kshs. 39,403,523 had been duplicated in the list of pending bills and have since been removed accordingly. In addition, during the last financial year, the Office of the Auditor General concluded an Audit of pending bills as at June 2020 where pending bills' documentations of Kshs. 452,731,610 were not supported. The fate of these bills will be disclosed once a pending bill committee has been gazetted and a report tabled. Detailed analysis of these bills is hereby attached separately

Annex 3 – Analysis Of Pending Staff Payables

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020/2021			FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	1,896,285			1,896,285
Middle management	7,585,140			7,585,140
Unionisable employees	24,651,706		168,100	24,483,606
Others	3,792,570			3,792,570
Total	**37,925,701**	**0**	**168,100**	**37,757,601**

Annex 4 – Analysis of Other Pending Payables

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020/2021			FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	1,606,046,018	474,643,616	80,123,683	2,000,565,951
Amounts due to third parties	-	-	-	
Total	**1,606,046,018**	**474,643,616**	**80,123,683**	**2,000,565,951**

Annex 5 –Analysis Of imprests and Advances
(a)Government Imprest

No	Name of Officer Or Institution	Imprest Date	Wallant No.	Amount Taken
1	Kiambu Operations Account- Joakim Makumi Ngene	12-Nov-21	4506013	49,200
2	Denis Nkonge Mbae	21-Sep-21	4502912	220,920
3	Jackson Ndilo Kasomo	16-Aug-21	4497666	52,000
4	Edward Mwaniki Mugo	2-Dec-21	4506226/1	9,800
5	Martin Gitau Wainaina	2-Dec-21	4502800	9,800
6	Kiambu Operations Account - Benjamin Kipyegon	2-Dec-21	4506378	9,800
7	Kiambu Operations Account - Andrew Maina	2-Dec-21	4506371/1	25,200
8	Benson Mwangi Maina	29-Nov-21	4506203	49,000
9	James Ngechu Gikonyo	29-Nov-21	4486927	94,000
10	Kiambu Operations Account	29-Nov-21	4486921	126,000
11	Michael Njuguna Nene	3-Jun-22	4595640	80,600
12	Ephantus Kihonge	22-Oct-21	4486505	190,000
13	Stanely Wainaina Kigara	20-Jan-22	4582003	31,500
14	Kiambu Operations Account - Peter Muriithii	14-Sep-21	4502712	52,000
15	Francis Mugwi Kamau	31-Aug-21	4497965	26,800
	Total			**1,026,620**

Annex 6 – Summary of Non-Current Asset Register

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year	Historical cost c/f (KShs)
	2020/21	2021/2022	2021/2022	2021/2022	**2021/2022**
Land	113,400,000	-			113,400,000
Buildings and structures	2,587,154,211	577,967,830			3,165,122,041
Transport equipment	291,698,078	9,500,000			301,198,078
Office equipment, furniture and fittings	369,184,798	6,628,580			375,813,378
ICT Equipment	431,405,314	-			431,405,314
Machinery and Equipment	1,254,365,679	144,350,094			1,398,715,773
Heritage and cultural assets					-
Biological assets	114,222,029	75,433,298			189,655,327
Intangible assets	139,041,862	489,500			139,531,362
Infrastructure assets- Roads, Rails	1,989,787,780	2,093,245,728			4,083,033,508
Work in progress	1,916,022,417				1,916,022,417
Investments	60,000,000				60,000,000
Total	**9,266,282,168**	**2,907,615,030**	-	-	**12,173,897,198**

Annex 7 – Inter-Entity Transfers

Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs
County Assembly of Kiambu	208,516,821	369,081,472	205,552,174	464,233,965	1,247,384,432	1,247,384,432
Bursary Fund	90,000,000	-	-	90,000,000	180,000,000	180,000,000
Jiinue Fund	-	-		50,000,000	50,000,000	50,000,000
Alcoholic and drinks control fund	5,950,000	9,200,000	5,360,000	20,510,000	20,510,000	20,510,000
Total	**304,466,821**	**378,281,472**	**210,912,174**	**624,743,965**	**1,497,894,432**	**1,497,894,432**

.....

Eliud Muchiri

Ag. Director of Finance

County Executive

Date 24th February 2023

.....

Solomon Waweru

Director Accounting Services

County Executive

Date 24th February 2023

Annex 8: Contingent liabilities register

Court Cases

NO	CASE NUMBER	CASE NUMBER	CASE NUMBER	CASE NUMBER
1	SCMM E 223 OF 2022	HENRY NJUGUNA VS CGK	30,800	AWARD
2	SCMM E145 OF 2022	PEBBLE GENERAL VS CGK	748,077	AWARD
3	ELRC JR 29 OF 2018	LUCY KANYI VS CGK	11,176,967	AWARD
4	HCC APP 353 OF 2018	KARURU MWAURA VS CGK	2,805,894	FEES (TAXED)
5	HCC APP 354 OF 2018	KARURU MWAURA VS CGK	1,595,375.20	FEES (TAXED)
6	HCC APP 355 OF 2018	KARURU MWAURA VS CGK	255,054	FEES (TAXED)
7	HCC APP 298 OF 2018	KARURU MWAURA VS CGK	1,604,750	FEES (TAXED)
8	HCC APP 317 OF 2018	KARURU MWAURA VS CGK	372,857	FEES (TAXED)
9	HCC APP 318 OF 2019	KARURU MWAURA VS CGK	513,126	FEES (TAXED)
10	HCC APP 357 OF 2018	KARURU MWAURA VS CGK	404,255	FEES (TAXED)
11	HCC APP 278 OF 2018	KARURU MWAURA VS CGK	2,968,207.4	FEES (TAXED)
12	HCC APP 358 OF 2018	KARURU MWAURA VS CGK	310,210	FEES (TAXED)
13	HCC APP 321 OF 2018	KARURU MWAURA VS CGK	448,414	FEES (TAXED)
14	HCC APP 352 OF 2018	KARURU MWAURA VS CGK	629,815	FEES (TAXED)
15	HCC APP 279 OF 2018	KARURU MWAURA VS CGK	4,891,097	FEES (TAXED)
16	HCC APP 277 OF 2018	KARURU MWAURA VS CGK	3,108,549.80	FEES (TAXED)
17	JR 14 OF 2020	R VS CGK (LABAN MUIRURI)	278,445	DAMAGES
18	SPMCC 16 OF 2020	JEREMIAH GITUTU VS CGK	156,700	COMPENSATION
19	CMCC 589 OF 2021	JOSEPH GATHOGO VS CGK	53,500	DAMAGES
20	CMCC 254 OF 2019	REDCAB SECURITY LTD VS CGK	5,883,650	AWARD

21	JR 12 OF 2019	MANDO KENNETH VS CGK	396,555	FEES (UN-TAXED)
22	CMCC 364 OF 2020	NGAZI CONSTRUCTION VS CGK	4,087,325	AWARD
23	HCC APP 75 OF 2020	MAINA & MAINA VS CGK	2,367,333.5	FEES (TAXED)
24	ELC 312 OF 2017	JOSEPH GATUBI VS CGK	100,000	DAMAGES
25	CMCC 84 OF 2019	LEGRON FEEDS VS CGK	15,159,605	AWARD
26	NRB JR 146 OF 2018	MANYONGE WANYAMA VS CGK	2,500,000	FEES (LSA)
27	CMCC 64 OF 2013	GEOFREY KINYANJUI VS CGK	105,650	DAMAGES
28	SPMCC 273 OF 2015	KARANJA KABUI VS CGK	700,200	COMPENSATION
29	SPMCC 274 OF 2015	SAMUEL MBUGUA VS CGK	275,000	COMPENSATION
30	CMCC 37 OF 2016	KENLIQ VENTURES LTD VS CGK	115,387	DAMAGES
31	ELRC E152 OF 2021	KIUGU & CO. ADVOCATES VS CGK	621,453	FEES (TAXED)
32	PET 603 OF 2014	ROBERT GAKURU VS CGK	57,475	DAMAGES
33	NRB MIS E012 OF 2021	KITHI & CO. ADVOCATES VS CGK	1,587,733.5	FEES (TAXED)
34	ELC MISC E198 OF 2021	KIUGU & CO. ADVOCATES VS CGK	933,292.5	FEES (TAXED)
35	ELC 937 OF 2015	GITHUNGURI FARMERS VS CGK	2,212,350	DAMAGES
36	CMCC 78 OF 2013	MAGNATE VENTURES VS CGK	350,000	FEES (UN-TAXED)
37	ELRC 1068 OF 2015	KENYA COUNTY WORKERS VS CGK	1,500,000	FEES (UN-TAXED)
38	JR 8 OF 2015	SAMUEL KIOKO VS CGK	375,000	FEES (LSA)
39	JR 175 OF 2015	JAMES GACHERU VS CGK	602,950	FEES (LSA)

40	ELRC 115 OF 2015	KCGWU VS CGK, CPSB	9,016,680	FEES (UN-TAXED)
41	ELRC 115 OF 2015	KCGWU VS CGK, CPSB	384,674,370	AWARD
42	CONS PET 56 OF 2016	JAMES GACHERU VS CGK	588,867	FEES (LSA)
43	ELC 773 OF 2014	WANGUI KATHRYN VS CGK	500,000	FEES (UN-TAXED)
44	HCC 235 OF 2016	JAMES GACHERU VS CGK	515,050	FEES (LSA)
45	JR 30 OF 2017	KIKINGA HOUSE VS CGK	419,827	AWARD
46	PET 308 OF 2015	JAMES KARIUKI VS CGK	754,300	FEES (LSA)
47	ELC 486 OF 2015	KCGWU VSC CPSB	500,000	FEES (UN-TAXED)
48	PET 387 OF 2014	DYNAPLAST LTD VS CGK	750,000	FEES (UN-TAXED)
49	SPMCC 350 OF 2014	LIKAMBO SACCO VS CGK	380,400	FEES (LSA)
50	ELRC 2269 OF 2014	CGK VS KMPB	600,000	FEES (UN-TAXED)
51	MISC 143 OF 2019	JESSEE KARIUKI VS CGK	150,208	FEES (TAXED)
52	MISC 139 OF 2019	JESSEE KARIUKI VS CGK	195,993	FEES (TAXED)
53	MISC 140 OF 2019	JESSEE KARIUKI VS CGK	159,544	FEES (TAXED)
54	MISC 141 OF 2019	JESSEE KARIUKI VS CGK	150,208	FEES (TAXED)
55	MISC 142 OF 2019	JESSEE KARIUKI VS CGK	177,055	FEES (TAXED)
56	PET 592 OF 2013	SALOME MWIHAKI VS CGK	3,000,000	FEES (UN-TAXED)
57	PET 399 OF 2016	PAUL KANGETHE VS CGK	2,300,000	FEES (UN-TAXED)*
58	JR 14 OF 2020	LABAN MURIURI VS CGK	337,885	AWARD
59	ELC 428 OF 2017	CKK ESTATE VS CGK	475,849	AWARD
60	SPMCC 16 OF 2020	JEREMIAH GITUTU VS CGK	306,125	AWARD
61	CMCC 205 OF 2021	SYPRUCE CO LTD VS CGK	3,222,686	AWARD

62	CMCC 694 OF 2009	PHILIP MIONKI VS CGK	1, 037,000	AWARD
63	HCC JR 140 OF 2021	KIUGU & CO VS CGK	621,455	FEES (TAXED)
64	HCC E 127 OF 2021	KIUGU & CO VS CGK	1,588,220	FEES (TAXED)
65	ELC 554 OF 2018	TERESIA NYAMBURA VS CGK	8,050,000	COMPENSATION* (VALUED AMOUNT FROM ORDER)
	ELC 554 OF 2018	TERESIA NYAMBURA VS CGK	150,000	DAMAGES
66	HCC JR 139 OF 2022	KIUGU & CO VS CGK	933,292.5	FEES (TAXED)
67	MISC APP E093 OF 2022	P. WENA & CO VS CGK	3,229,824.1	FEES (TAXED)
	Bank Guarantee In Favor Of Subsidiary		N/A	N/A
	Contingent Liabilities Arising From Ppps		N/A	N/A
		TOTAL	**497,067,891.5**	

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) Esther Kaguima– 0714607061

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q2	Q3	Q4		
Policy and legislative framework	Formulation of Kiambu County Climate Change Bill	Establishment of a mechanism to guide the county's responses to climate change Establishment of a mechanism to assist the county transits to a low carbon development pathway	Held a five days consultative meeting with the WEENR Sector committee on the Kiambu County climate Change Bill, 2021 Enactment of the Climate Change Bill		2,709, 600			CGK	None
	Formulation of Kiambu County	Sensitization workshop on draft Kiambu			3,482,700			CGK	None

	Climate Change Fund Regulations	County Climate Change Fund Regulations for the WEENR sector committee							
	Formulation of Kiambu County Climate Change Policy	To establish a framework to guide the mainstreaming of climate change in county operations and planning process	Technical validation of Kiambu County Climate Change policy Incorporation of comments from the technical validation workshop into the draft policy document by the technical team			605,000			Institute for Culture and Ecology (ICE) International Development Law Organization (IDLO)

Annex 10 Disaster Expenditure Reporting Template

Date: Entity: Kiambu County Executive						
Period to which this report refers (FY)	Year: FY. 2021/2022			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
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 (Kshs.)	Comments

There was no disaster expenditure incurred during the reporting period

Annex 11: – Bank Reconciliation/FO 30 Reports

(Attach FO 30 Reports from IFMIS for all CBK Accounts)