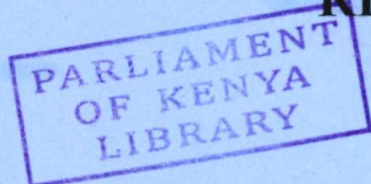
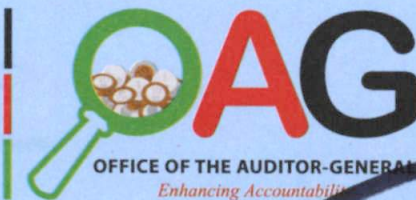


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

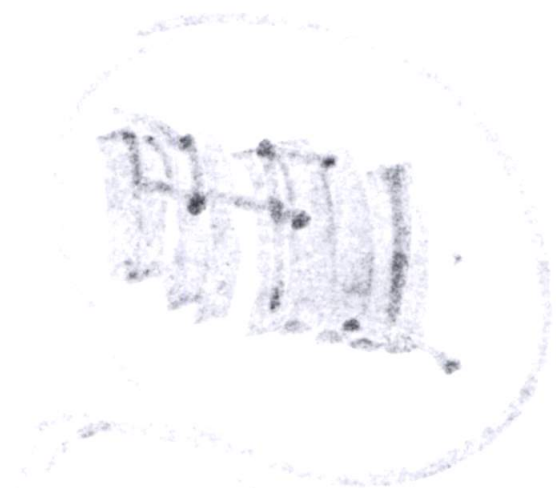
ON

COUNTY EXECUTIVE OF KIAMBU

FOR THE YEAR ENDED

30 JUNE, 2025

PAPERS LAID	
DATE	18/2/26
TABLED BY	Ge. (D1) Ileguwa
COMMITTEE	S
CLERK AT THE TABLE	Wendy Poly cap





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



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

Our Ref: KCG/FEP/16/01/VOL V (276)

10th December, 2025

The Auditor General
Office of the Auditor General
P.O. Box 30084 -00100
Nairobi, Kenya

**RE: RE-SUBMISSION OF ANNUAL FINANCIAL AND NON-FINANCIAL REPORT FOR
YEAR 2024/2025 - KIAMBU COUNTY EXECUTIVE**

Reference is made to the draft report Ref. OAG/NRO/KCE/ 2024-2025 (13) dated
10th December, 2025.

Enclosed is the amended Annual Financial and Non - Financial report for Kiambu County
Executive FY 2024/2025.

NANCY KIRUMBA
CECM FINANCE, ICT & ECONOMIC PLANNING

Copy to: Chief Executive Officer
Commission of Revenue Allocation
3rd Ngong Avenue
Kings Prism Towers, 28th floor
P. O. Box 1310-00200
NAIROBI

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

Principal Secretary
The National Treasury, Harambee Avenue,
Treasury Building,
PO Box 30007-00100
NAIROBI

The County Budget Coordinator
KIAMBU COUNTY



Kiambu County Government Executive

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional IPSAS Financial Statements

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Table of Contents	Page
1. Acronyms, Abbreviations and Definition of Key Terms	ii
2. Key Entity Information and Management	vi
3. Governance Statement	xv
4. Foreword by CECM Finance, ICT and Economic Planning	xxi
5. Statement of Performance against Predetermined Objectives	liv
6. Environmental and Sustainability Reporting	cxx
7. Management Discussion and Analysis	cxxii
8. Statement of Management Responsibilities	cxxv
9. Report of the Office of the Auditor General of the Financial Statements for the County Executive of Kiambu for the year ended 30 th June 2025	cxxvii
10. Statement of Financial Performance for the year ended 30 th June 2025	1
11. Statement of Financial Position as at 30 th June 2025	3
12. Statement of Changes in Net Assets for the year ended 30 th June 2025	5
13. Statement of Cash Flows for the year ended 30 th June 2025	6
14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 th June 2025 - Recurrent and Development Budgets Combined	8
15. Notes to the Financial Statements	10
16. Appendix	58

1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

ADP	Annual Development Plan
AI	Artificial Insemination
AIE	Authority to Incur Expenditure
AMREF	African Medical Research Foundation
AMS	Antimicrobial Stewardship
ASDSP	Agricultural Sector Development Support Programme
AWP	Annual Work Plan
AWWDA	Athi Water Works Development Agency
BEOC	Basic Emergency Obstetric Care
BFCI	Baby Friendly Community Initiative
BP	Blood Pressure
CA	County Assembly
CAPR	County Annual Performance Report
CARA	County Allocation of Revenue Act
CCCU	County Climate Change Unit
CCRI	Circular Cities and Regions Initiative
CDC	Centre for Disease Control
CE	County Executive
CECM	County Executive Committee Member
CG	County Government
CHMT	County Health Management Team
CHU	Community Health Unit
CIDP	County Integrated Development Plan
CMS	Central Medical Stores
CPAC	County Public Accounts Committee
CPIC	County Public Investment Committee
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
ECDE	Early Childhood Development and Education
ECDEs	Early Childhood Development and Education
EMONC	Emergency Obstetrics and New-born Care
FLLoCA	Financing Locally-Led Climate Action
GBV	Gender Based Violence
HCW	Health Care Worker
HDU	High Dependence Unit
HPT	Health Products Technologies
ICU	Intensive Care Unit
IPSAS	International Public Sector Accounting Standards

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

KDSP	Kenya Devolution Support Programme
KEMSA	Kenya Medical Supplies Authority
KICOSCA	Kenya Inter County Sports and Cultural Association
KIICO	Kenya International Industrial Conference
KM	Kilometre
KUSP	Kenya Urban Support Programme
LAN	Local Area Network
LLINS	Long Lasting Insecticidal Nets
MCPR	Modern Contraceptive Prevalence Rate
MOU	Memorandum of Understanding
MPDSR	Maternal and Perinatal Death Surveillance and Response
MSME	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NARIGP	National Agricultural & Rural Inclusive Growth Project
NASCOP	National AIDS and STI's Control Programme
NCPB	National Cereals and Produce Board
NCDs	Non-Communicable Diseases
NEMA	National Environmental Management Authority
NEST	New-born Essential Solution technologies
NGO	Non-Governmental Organization
NHIF	National Hospital Insurance Fund
NI	Nutrition Information
NMT	Non-Motorized Transport
NSNP	National Safety Net Programme
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
ODF	Open Defecation Free
OPCT	Older Persons Cash Transfer
OSR	Own Source Revenue
OVC	Orphans and Vulnerable Children
PBB	Programme Based Budget
PFM	Public Finance Management
PHCN	Primary Health Care Networks
PHEOC	Public Health Emergency Operations Centre
PMTCT	Prevention of Mother to Child Transmission
PPP	Public Private Partnership
PPR	Peste Des Petits Ruminants
PSASB	Public Sector Accounting Standards Board
PSDP	Public Sector Development Programme
PWD	Persons with Disability

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

PWSD-CT	Persons with Severe Disability Cash Transfer
REA	Rural Electrification Authority
RH	Reproductive Health
RMNCA H	Reproductive, Maternal, Neonatal, Child and Adolescent Health
RRT	Rapid Response Team
RVF	Rift Valley Fever
SACCO	Savings and Credit Cooperative Organization
SCHMT	Sub-County Health Management Team
SDG	Sustainable Development Goals
SDGs	Sustainable Development Goals
SETA	Sustainable Energy Technical Assistance
SLM	Sustainable Land Management
SMEs	Small and Medium-Sized Enterprises
SPAC	Senate Public Account Committee
THSUCP	Transforming Health Care for Universal Health Coverage
TOT	Trainer of Trainers
TVET	Technical Vocational Education and Training
TWG	Technical Working Group
UHC	Universal Health Care
UNDP	United Nations Development Programme
UNICEF	United Nations Children Fund
VTC	Vocational Training Centre
VTCs	Vocational Training Centres
WASH	Water Sanitation and Hygiene
WB	World Bank
WSPs	Water Service Providers
YACH	Youth Advisory Council for Health

B. Definition of Key Terms

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

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

County Government: A devolved unit of government established under the 2010 constitution. It is provided for under Article 176 of the Constitution. It has its own legislative and executive branches including a County Assembly and a County Executive Committee.

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

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

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

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

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

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

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

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

2. Key Entity Information and Management

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

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

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1	County Executive	Provides policy direction and guidelines through cabinet meetings, involvements in issuance of policy guidelines and statements, cabinet circulars security interventions and development of bills for the County assembly for approval.
2	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the County public service.
3	Finance, ICT and Economic Planning	Management of County Treasury and Planning.
4	Water, Energy, Environment & Natural	Provision of water and sanitation services, environmental management, natural resource management and to enhance the resilience to climate change in the County.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

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

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

b. Key Management team

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

No.	Designation	Name
1	Governor	H.E. Dr. Kimani Wamatangi
2	Deputy Governor	H.E. Rosemary Kirika
3	Ag. County Secretary & Head of Public Service	Peter Ndegwa- 1 st July 2024-23 April 2025 John Maingi-April 2025-June 2025
4	County Attorney	Irene Waiyaki
5	CECM Trade, Tourism, Industrialization & Investments	Susan Gatwiri
6	CECM Education, Gender, Culture, & Social Services	Dr. Mercy Njagi
7	CECM Administration & Public Service	Dr. Margret Waithira Ruinge
8	CECM Land, Housing, Physical Planning Municipal Administration & Urban Development	Salome M. Wainaina
9	CECM Finance, ICT & Economic Planning	Nancy Njeri Kirumba
10	CECM Roads, Transport & Public Works	Wilfred Mwenda Kiara
11	CECM Water, Environment, Energy & Natural Resources	David Kimani Kuria
12	CECM Youth Affairs, Sports & Communication	Ali Osman Korar
13	CECM Health Services	Dr. Elias Maina Mbuthia
14	CECM Agriculture, Livestock & Cooperatives	Ag.David Kimani Kuria-July 2024-May 2025 Ag. Wilfred Mwenda -June 2025

b) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
1.	CECM Finance, ICT & Economic Planning	Nancy Kirumba
2.	Accounting Officer - Finance & Economic Planning	William Kimani
3.	Accounting Officer - County Public Service Board	Martin Njeri
4.	Accounting Officer - Health Services	Patrick Njeru Nyaga
5.	Accounting Officer - Cooperatives Development	Peter Njoroge Ndegwa
6.	Accounting Officer - Lands, Housing, Physical Planning, Municipal Administration & Urban Development	Martin Kariuki Kangiri
7.	Accounting Officer - Revenue & Supply Chain Management	Zacharia Karanja Gitau
8.	Accounting Officer - Tourism & Industrialization	Simon Ndirangu Kiberenge
9.	Accounting Officer - Trade & Investment	Solomon Kibue -Feb 2025 Simon Kiberenge-July 2024-Feb 2025
10.	Accounting Officer - Transport	Daniel Kinyanjui Njenga
11.	Accounting Officer - Roads	Julie Waweru-May 2025-June 2025 Edmund Njihia Njoroge-July 2024-May 2025
12.	Accounting Officer - Utilities & Public Works	Virginia Kihonge
15.	Accounting Officer - Livestock, Fisheries & Veterinary Services	John Ngige Kuria
16.	Accounting Officer - Youth Affairs, Sports & Public Relations	Godfrey Masolo Madegwa
17.	Accounting Officer - Communication	Ag. Edward Parseen - July 2024-

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
18.	Accounting Officer - Agriculture, Crop Production & Irrigation	Benson Njoroge Ndung'u
19.	Accounting Officer - Public Service Management	Daisy C. Jemunge
20.	Accounting Officer - Administration	Daisy.C.Jemunge-July 2024-Feb 2025 John Muhia Maingi-Feb 2025-June 2025
21.	Accounting Officer - Water, Sanitation, Forestry & Natural Resources, Environment, Waste Management, Renewable Energy & Climate Change	Jenniffer Musyoki-July 2024-Feb 2025 Edmund Njihia Njoroge-Feb 2025-June 2025
22.	Accounting Officer - ECDE & Culture	Dr. Mercy Njagi
23.	Accounting Officer - ICT	Jacqueline Kimani
24.	Accounting officer - Vocational Training Centre & Social Services	Emily N. Nkoroi
25.	Accounting Officer - Service Delivery	Julie Njeri Waweru
26.	Accounting Officer - Intergovernmental Affairs	Edward Parseen
27.	Accounting Officer - Special Programmes	Elvis Kihika Kungu
28.	Director Accounting Services	Solomon Waweru
29.	Ag. Director Finance	Eliud Muchiri
30.	Ag. Director Supply Chain Management	Phylis Muiruri
31.	Director Internal Audit	Joel Ngeru
32.	Director Revenue	Henry Waweru
33.	Director Economic planning	Stephen Mungai
34.	Ag. Director Budget	Ann Nduta Kahiu

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
35.	Ag. Director ICT	Samuel Karanja

c) Fiduciary Oversight Arrangements

The Fiduciary oversight for county governments in Kenya as outlined in the County Oversight and Accountability Bill, 2024 are vested on the County Assembly, Controller of Budget, the Senate, Development Partners, Office of the Auditor General and the public through mechanisms for participation in budget making and financial oversight.

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

The County Assembly of Kiambu had eleven Sectorial Committees which provided oversight on all the eleven departments of the County.

The Sectoral Committees performs the following functions:

- Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.
- Study the programme and policy objectives of departments and the effectiveness of the implementation.
- Study and review all County legislation referred to it.
- Study, assess and analyse the relative success of the departments as measured by the results obtained as compared with their stated objectives.

Budget and Appropriation Committee of the County Assembly of Kiambu: The fund budget which constituted the resource envelop for the County for the financial year 2024/2025 was adopted by the Budget and Appropriation Committee and further approved by county assembly in June 2024 and assented by the Governor in July 2024.

Office of the Controller of Budget: The OCOB approved all withdrawals from the County Revenue Fund (CRF) during the period. Transactions amounting to Kshs.15,902,346,696 were approved for withdrawal from CRF and transferred to County Executive operations accounts. The office ensures the expenditures align with approved plans and legal framework.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Office of the Auditor General: The Auditor general conducts audits of county government finances and reports on the financial health and compliance of county governments. Kiambu County Government Executive has also prepared its annual financial and non-financial report for the FY 2023-2024 audited by the Office of the Auditor General (OAG). The OAG give an opinion on the report, compliance of the law and review of the existing internal control mechanisms.

The Senate: The senate is tasked with oversight of revenue from the National government allocated to county governments, ensuring transparency and accountability in the allocation and use of these funds.

Public participation: Through public participation, citizens get access to information and can contribute to decision making.

d) County Executive Headquarters

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

e) County Executive Contacts

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

f) County Executive Bankers

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

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

2. The Cooperative Bank of Kenya

Kiambu Branch

P.O. Box 1064-00900

Kiambu.

Tel.254-066-2022720

3. Kenya Commercial Bank

Kiambu Branch

P.O. Box 81-00900

Kiambu.

4. Family Bank

Thika Branch

P.O. Box 354-0100

Thika

g) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

h) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

i) County Attorney

Office of the County Attorney

P.O. Box 2344 – 00900

Kiambu

Kiambu-Nairobi Road

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

3. Governance Statement

Kiambu County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

a. County Executive Governance Structures

Table below is the membership of County Executive Committee Members

Table 1. County Executive Governance Structures

Photo	Position & Name
	H.E. The Governor, Dr. Kimani Wamatangi

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	H.E. The Deputy Governor, Rosemary Kirika
	Mr. John Maingi Ag. County Secretary
	Ms. Nancy Kirumba CECM Finance, ICT & Economic Planning
	Dr. Margret Waithira Ruinge CECM Administration and Public Service

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Ms. Salome Muthoni Wainaina CECM Lands, Housing Physical Planning Municipal Administration & Urban Development
	Mr. David Kimani Kuria CECM Water, Energy, Environment & Natural Resources & Ag. CECM Agriculture, Livestock, Crop Production & Irrigation
	Mr. Ali Osman Korar CECM Youth Affairs, Sports and Communication
	Ms. Susan Gatwiri CECM Trade, Industrialization Tourism and investment

	Mr. Wilfred Mwenda CECM Roads, transport, Public Works & Utilities
	Dr. Elias Maina CECM Health Service
	Dr. Mercy Njagi CECM Education, Gender, Culture & Social Services

b) County Engagement with its stakeholders

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

c) Safeguards against unethical conduct and corruption.

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

d) County engagement with the County Assembly and the Senate

The County Executive engaged with the County Assembly through various committees such as Budget and Appropriations (BAC), Public Investments and Accounts Committee (PIAC), in its day-to-day operations.

In addition, the County Executive appeared before the Senate in regards to the County established funds for Emergency Fund, Bursary Fund, Youth and Car and Mortgage on the reports for the Auditor General

Risk Management

The County has informal risk management strategies such as looking back at its past mistakes, evaluating them, correcting them, working on them and ensuring they don't happen again. The county was in the process of preparing a risk management policy framework.

e) Audit committee and its charter.

Kiambu County Executive has an Audit Committee that is established in accordance with the provisions of the Public Finance Management (PFM) Act, PFM Regulations and Audit Committee Guidelines (Gazette Notice 2690 of April, 2016). The establishment and duties of the committee are broadly defined in Sections 66 and 73(5) of the Public Finance Management Act of 2012, read together with Public Finance Management Regulation Part XII on Internal Audit and Audit Committees, Regulation 153 – 175 of 2015 (County governments). The Kiambu County Audit Committee was appointed on 20th August 2022 and comprises of chairman and three external and independent members. The Head of Internal Audit Services is the secretary to the committee. Other memberships are a representation from the office of the governor and the County Treasury.

The committee has audit service charter which governs its relationship with the County government and also provides its role, responsibility and operations. The committee prepares its work plan on

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

annual basis with at least quarterly meetings to discuss audit reports which are shared to the governor.

f) Compliance

The County Executive complies with the relevant government acts as enshrined in the Constitution of Kenya, National Government legislations, and the County legislation. Key among the national government legislations included; the Public Finance Management Act, 2012 and its 2015 regulations, the Public Procurement and Asset Disposal Act, 2015 and its relevant regulations as well as the Public Service Human Resources Policies. The County also complied with its own law enactment and regulations such as the Climate Change, Emergency, Car and Mortgage, Juvenile / youth, Alcoholic drinks and Control, Health Services and Bursary / education.

The County adopted various the approved reporting templates as guided by the Public Sector Accounting Standard Board, (PSASB) and submitted to relevant offices as required by the PFMA Act (2012).

g) Other Governance issue

The County executive has also appointed independent directors to offer governance issues and strategic directions to its County Municipalities, County hospitals and water companies. These entities have prepared their independent reports.

4. Foreword by CECM Finance, ICT and Economic Planning

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the financial year 2024/2025 and status of county flagship projects. It also gives an overview of value for money achievement; challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county.

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

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

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

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

Receipts

During the period, the County executive receipts were kshs. 17,590,295,222 against its projected budget estimate of Kshs. 22,111,444,560 Kshs. 15,902,346,696 were receipts from the County Revenue Fund, Kshs. 1,539,180,697 was Facility improvement fund that was accounted as

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

appropriation in aid, and Kshs. 144,795,935 were opening balance for non-refundable bank balances in special purpose accounts as summarized in the table below;

Table 2. County Executive Budget Realization during the reporting period;

Receipt	Budget (Kshs)	Actual on Comparable Basis (Kshs)	%age of Budget Realization
Transfers from the CRF to County Executive	20,467,533,594	15,902,346,696	78%
Other receipts - Appropriation in Aid - Health Facility Improvement Fund (AIA - FIF)	1,500,000,000	1,539,180,697	103%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	143,910,966	144,795,935	101%
Total Receipts	22,111,444,560	17,586,323,328	80%

The overall budget realization was at 80% mainly due to non-realization of budgeted OSR and poor performance of grants from national government. In addition, there were more than Kshs. 400M receivables from NHIF and SHA as the reporting date.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Expenditure

Consolidated Budget; The table below is the consolidated budget execution per program;

Budget Execution by Program and Sub-Programmes - County Executives - Recurrent and Development Combined;

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101004060		Crop, Livestock and Fisheries development and Management	21,200,000	(10,160,200)	11,039,800	8,025,960	3,013,840
	101014060	General administration and support services	21,200,000	(10,160,200)	11,039,800	8,025,960	3,013,840
104004060		General Administration, Planning and Support Services	227,518,169	11,061,895	238,580,064	214,851,698	23,728,366
	104014060	General administration and support services	227,518,169	11,061,895	238,580,064	214,851,698	23,728,366
106004060			432,641,071	(5,907,000)	426,734,071	211,878,450	214,855,621
	106014060	Land and Crop management	432,641,071	(5,907,000)	426,734,071	211,878,450	214,855,621
107004060			322,691,855	(218,934,531)	103,757,324	49,697,955	54,059,369
	107014060	Livestock Diseases Management and Control	322,691,855	(218,934,531)	103,757,324	49,697,955	54,059,369
108004060			42,000,000	30,550,000	72,550,000	54,132,179	18,417,821
	108024060	Cooperative Development	42,000,000	30,550,000	72,550,000	54,132,179	18,417,821
109004060			174,252,369	(15,736,230)	158,516,139	92,295,703	66,220,436
	109024060	Sp9.2 Water supply infrastructure development	174,252,369	(15,736,230)	158,516,139	92,295,703	66,220,436
110004060			11,200,000	(4,800,000)	6,400,000	3,143,000	3,257,000
	110024060	Sp 10.2 Forest management and Landscaping	11,200,000	(4,800,000)	6,400,000	3,143,000	3,257,000
111004060			44,883,260	(22,852,880)	22,030,380	9,438,391	12,591,990
	111014060	Sp11.1 County environmental monitoring and management	44,883,260	(22,852,880)	22,030,380	9,438,391	12,591,990
112004060			377,754,777	51,335,213	429,089,990	21,077,318	408,012,672

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	112024060	Sp12.2 Climate Actions	377,754,777	51,335,213	429,089,990	21,077,318	408,012,672
113004060			426,762,457	9,649,181	436,411,638	396,700,946	39,710,692
	113014060	Administration services	426,762,457	9,649,181	436,411,638	396,700,946	39,710,692
114004060			860,543,092	(338,982,491)	521,560,601	2,175,000	519,385,601
	114054060	County Infrastructure Project	860,543,092	(338,982,491)	521,560,601	2,175,000	519,385,601
115004060			2,071,936,816	(603,359,452)	1,468,577,364	61,048,797	1,407,528,567
	115014060	Urban Areas Administration and Management	2,071,936,816	(603,359,452)	1,468,577,364	61,048,797	1,407,528,567
116004060			54,428,865	6,500,000	60,928,865	13,996,428	46,932,437
	116014060	Land Administration Services	15,000,000	(1,000,000)	14,000,000	12,326,190	1,673,810
	116024060	Survey & GIS Services	7,000,000	23,500,000	30,500,000	-	30,500,000
	116074060	County physical and land use planning	32,428,865	(16,000,000)	16,428,865	1,670,238	14,758,627
201004060		Maintenance of Roads, Bridges, Land Transport, Construction & Maintenance	-	-	-	-	-
	201014060	General administration and support services	-	-	-	-	-
202004060		Administration, planning & support	1,135,276,673	91,372,553	1,226,649,226	1,022,487,935	204,161,291
	202014060	General Administration and Support services	364,175,587	-	364,175,587	253,699,521	110,476,066
	202024060	Sp2 Administration services	771,101,086	91,372,553	862,473,639	768,788,413	93,685,226
203004060			1,334,972,769	191,067,493	1,526,040,262	308,312,403	1,217,727,859
	203014060	Sp3.1 Infrastructure Development	1,334,972,769	191,067,493	1,526,040,262	308,312,403	1,217,727,859
204004060			25,000,000	29,980,874	54,980,874	14,458,440	40,522,434
	204014060	Sp4.1 Fire Rescue services	25,000,000	29,980,874	54,980,874	14,458,440	40,522,434
302004060			274,000,000	150,417,296	424,417,296	277,863,922	146,553,374
	302024060	Trade Promotion	274,000,000	150,417,296	424,417,296	277,863,922	146,553,374
303004060			20,000,000	185,703,353	205,703,353	104,968,101	100,735,252
	303014060	Sp 3.1 MSMEs and Industrial Development	-	193,500,000	193,500,000	101,031,912	92,468,088

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	303024060	Infrastructural Development	20,000,000	(7,796,647)	12,203,353	3,936,189	8,267,164
304004060			9,176,300	(5,976,300)	3,200,000	-	3,200,000
	304014060	Tourism Promotion and Marketing	9,176,300	(5,976,300)	3,200,000	-	3,200,000
305004060			10,000,000	(10,000,000)	-	-	-
	305014060	Investment Promotion and Facilitation	10,000,000	(10,000,000)	-	-	-
306004060			158,808,604	16,161,913	174,970,517	144,028,204	30,942,313
	306014060	Administration Services	158,808,604	16,161,913	174,970,517	144,028,204	30,942,313
401004060		Curative and preventive health care services	959,107,042	(770,997,042)	188,110,000	122,188,333	65,921,667
	401034060	Preventive and promotive health services	959,107,042	(770,997,042)	188,110,000	122,188,333	65,921,667
402004060		Administration, Planning and Support Services	4,760,698,635	406,740,888	5,167,439,523	4,865,396,550	302,042,973
	402014060	General Administration and Support Services	4,760,698,635	406,740,888	5,167,439,523	4,865,396,550	302,042,973
404004060		Curative and Rehabilitative Health Services	1,915,461,755	473,762,072	2,389,223,827	2,237,035,248	152,188,579
	404024060	SP2 County hospital services	1,915,461,755	473,762,072	2,389,223,827	2,237,035,248	152,188,579
405004060		County Pharmaceutical Services	120,000,000	(34,000,000)	86,000,000	-	86,000,000
	405014060	SP1 Pharmaceutical Environment	120,000,000	(34,000,000)	86,000,000	-	86,000,000
502004060		General Administration and support Services	985,248,957	49,567,448	1,034,816,405	896,308,693	138,507,713
	502014060	General Administration and support Services	985,248,957	49,567,448	1,034,816,405	896,308,693	138,507,713
503004060		Pre-primary education, Vocational Education and Training	987,975,695	598,518,260	1,586,493,955	1,298,318,659	288,175,296
	503014060	Early Childhood Development	987,975,695	598,518,260	1,586,493,955	1,298,318,659	288,175,296
504004060		Culture Gender and Social Service Development	66,130,000	(25,000,000)	41,130,000	9,392,680	31,737,320
	504014060	Culture, Gender and Social services	66,130,000	(25,000,000)	41,130,000	9,392,680	31,737,320

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
704004060		Public Finance Management and Economic Policy and Strategy	-	-	-	-	-
	704024060	financial management services	-	-	-	-	-
706004060			2,400,999,050	86,899,629	2,487,898,679	2,138,181,752	349,716,927
	706014060	General Administration Planning and Support Services	2,400,999,050	86,899,629	2,487,898,679	2,138,181,752	349,716,927
711004060			49,500,000	(7,729,496)	41,770,504	33,179,502	8,591,002
	711024060	Sp11.2 Legal services	49,500,000	(7,729,496)	41,770,504	33,179,502	8,591,002
712004060			497,500,000	(113,705,685)	383,794,315	300,083,636	83,710,679
	712014060	Sp12.1 Accounting, Financial Standards and Reporting	62,500,000	12,500,000	75,000,000	60,133,995	14,866,005
	712044060	Sp12.4 Internal Audit services	10,387,800	(5,000,000)	5,387,800	4,165,255	1,222,545
	712054060	Economic policy and County planning	11,157,000	(800,000)	10,357,000	7,859,332	2,497,668
	712064060	Sp12.6 Budget formulation, coordination and management	14,955,200	-	14,955,200	11,643,107	3,312,093
	712074060	Sp12.7 Revenue mobilization and management	398,500,000	(120,405,685)	278,094,315	216,281,945	61,812,370
713004060			276,000,000	(171,900,000)	104,100,000	79,256,962	24,843,038
	713014060	ICT infrastructure	276,000,000	(171,900,000)	104,100,000	79,256,962	24,843,038
714004060			70,000,000	(45,000,000)	25,000,000	20,000,000	5,000,000
	714014060	Rehabilitation, intervention programs and Research on alcohol	70,000,000	(45,000,000)	25,000,000	20,000,000	5,000,000
715004060			144,590,971	(44,582,180)	100,008,791	73,583,178	26,425,613
	715024060	Sp15.2 Human Resource Development	144,590,971	(44,582,180)	100,008,791	73,583,178	26,425,613
903004060			93,052,827	(9,043,427)	84,009,400	70,646,160	13,363,240
	903014060	Administration services	93,052,827	(9,043,427)	84,009,400	70,646,160	13,363,240
904004060			51,000,000	(45,100,000)	5,900,000	4,345,697	1,554,303
	904014060	County talent development and promotion	51,000,000	(45,100,000)	5,900,000	4,345,697	1,554,303
905004060			183,500,000	32,400,000	215,900,000	179,609,363	36,290,637

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	905014060	Development and management of sports facilities	130,000,000	73,000,000	203,000,000	170,459,427	32,540,573
	905034060	Sports training and competitions	53,500,000	(40,600,000)	12,900,000	9,149,936	3,750,064
906004060			17,000,000	6,850,000	23,850,000	13,794,670	10,055,330
	906014060	Public Relations	17,000,000	6,850,000	23,850,000	13,794,670	10,055,330
1001004060		Water Resources Mngt, Environment Protection and Conservation	-	-	-	-	-
	1001034060	Water provision and management	-	-	-	-	-
1002004060			494,525,926	79,335,471	573,861,397	519,747,319	54,114,078
	1002014060	General Administration and Support Services	494,525,926	79,335,471	573,861,397	519,747,319	54,114,078
		Grand Total	22,107,337,935	4,106,625	22,111,444,560	15,871,649,228	6,239,795,332

Source; IFMIS as at 11th September, 2025 (the analysis excludes AIA of Ksh. 1,539,180,697)

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Development Budget;

The table below is a summary of Budget Execution by Program and Sub-Programmes for Development budget;

Budget Execution by Program and Sub-Programmes - County Executives – Development

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
106004060			431,835,071	(5,401,000)	426,434,071	211,878,450	214,555,621
	106014060	Land and Crop management	431,835,071	(5,401,000)	426,434,071	211,878,450	214,555,621
107004060			276,383,074	(196,295,531)	80,087,543	37,815,540	42,272,003
	107014060	Livestock Diseases Management and Control	276,383,074	(196,295,531)	80,087,543	37,815,540	42,272,003
108004060			5,000,000	35,000,000	40,000,000	36,988,482	3,011,518
	108024060	Cooperative Development	5,000,000	35,000,000	40,000,000	36,988,482	3,011,518
109004060			174,252,369	(15,736,230)	158,516,139	92,295,703	66,220,436
	109024060	Sp9.2 Water supply infrastructure development	174,252,369	(15,736,230)	158,516,139	92,295,703	66,220,436
110004060			10,000,000	(3,800,000)	6,200,000	2,993,000	3,207,000
	110024060	Sp10.2 Forest management and Landscaping	10,000,000	(3,800,000)	6,200,000	2,993,000	3,207,000
111004060			44,883,260	(22,852,880)	22,030,380	9,438,391	12,591,990
	111014060	Sp11.1 County environmental monitoring and management	44,883,260	(22,852,880)	22,030,380	9,438,391	12,591,990
112004060			372,754,777	35,058,198	407,812,975	20,902,918	386,910,057
	112024060	Sp12.2 Climate Actions	372,754,777	35,058,198	407,812,975	20,902,918	386,910,057
114004060			860,543,092	(338,982,491)	521,560,601	2,175,000	519,385,601
	114054060	County Infrastructure Project	860,543,092	(338,982,491)	521,560,601	2,175,000	519,385,601
115004060			1,958,136,816	(595,152,952)	1,362,983,864	16,499,556	1,346,484,308
	115014060	Urban Areas Administration and Management	1,958,136,816	(595,152,952)	1,362,983,864	16,499,556	1,346,484,308
116004060			14,428,865	17,500,000	31,928,865	-	31,928,865

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	116024060	Survey & GIS Services	7,000,000	23,500,000	30,500,000	-	30,500,000
	116074060	County physical and land use planning	7,428,865	(6,000,000)	1,428,865	-	1,428,865
202004060		Administration, planning & support	364,175,587	-	364,175,587	253,699,521	110,476,066
	202014060	General Administration and Support services	364,175,587	-	364,175,587	253,699,521	110,476,066
203004060			1,334,972,769	191,067,493	1,526,040,262	308,312,403	1,217,727,859
	203014060	Sp3.1 Infrastructure Development	1,334,972,769	191,067,493	1,526,040,262	308,312,403	1,217,727,859
204004060			25,000,000	29,980,874	54,980,874	14,458,440	40,522,434
	204014060	Sp4.1 Fire Rescue services	25,000,000	29,980,874	54,980,874	14,458,440	40,522,434
302004060			274,000,000	150,417,296	424,417,296	277,863,922	146,553,374
	302024060	Trade Promotion	274,000,000	150,417,296	424,417,296	277,863,922	146,553,374
303004060			20,000,000	185,703,353	205,703,353	104,968,101	100,735,252
	303014060	Sp 3.1 MSMEs and Industrial Development	-	193,500,000	193,500,000	101,031,912	92,468,088
	303024060	Infrastructural Development	20,000,000	(7,796,647)	12,203,353	3,936,189	8,267,164
304004060			9,176,300	(5,976,300)	3,200,000	-	3,200,000
	304014060	Tourism Promotion and Marketing	9,176,300	(5,976,300)	3,200,000	-	3,200,000
305004060			10,000,000	(10,000,000)	-	-	-
	305014060	Investment Promotion and Facilitation	10,000,000	(10,000,000)	-	-	-
404004060		Curative and Rehabilitative Health Services	715,461,755	104,283,235	819,744,990	738,853,576	80,891,414
	404024060	SP2 County hospital services	715,461,755	104,283,235	819,744,990	738,853,576	80,891,414
503004060		Pre-primary education, Vocational Education and Training	607,835,695	459,518,260	1,067,353,955	903,656,015	163,697,940
	503014060	Early Childhood Development	607,835,695	459,518,260	1,067,353,955	903,656,015	163,697,940
504004060		Culture Gender and Social Service Development	30,000,000	(15,000,000)	15,000,000	-	15,000,000

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	504014060	Culture, Gender and Social services	30,000,000	(15,000,000)	15,000,000	-	15,000,000
706004060			40,000,000	(450,516)	39,549,484	1,352,180	38,197,304
	706014060	General Administration Planning and Support Services	40,000,000	(450,516)	39,549,484	1,352,180	38,197,304
712004060			5,000,000	10,780,000	15,780,000	-	15,780,000
	712074060	Sp12.7 Revenue mobilization and management	5,000,000	10,780,000	15,780,000	-	15,780,000
713004060			261,000,000	(211,000,000)	50,000,000	25,697,000	24,303,000
	713014060	ICT infrastructure	261,000,000	(211,000,000)	50,000,000	25,697,000	24,303,000
714004060			40,000,000	(35,000,000)	5,000,000	-	5,000,000
	714014060	Rehabilitation, intervention programs and Research on alcohol	40,000,000	(35,000,000)	5,000,000	-	5,000,000
904004060			40,000,000	(40,000,000)	-	-	-
	904014060	County talent development and promotion	40,000,000	(40,000,000)	-	-	-
905004060			130,000,000	73,000,000	203,000,000	170,459,427	32,540,573
	905014060	Development and management of sports facilities	130,000,000	73,000,000	203,000,000	170,459,427	32,540,573
		Grand Total	8,054,839,430	(203,339,191)	7,851,500,239	3,230,307,624	4,621,192,615

Source; IFMIS as at 11th September, 2025

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

County Executive

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

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

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

Summary of key achievements

- County Executive provided policy direction and guidelines through cabinet meetings.
- Issued policy guidelines and statements.
- Developed County government policies.
- Issued County executive circulars.
- Issued memos and generated county agendas.
- Drafted bills for submission to county assembly.
- Managed and coordinated the functions of the county administration and departments.
- Implementation of the digital communication platforms and feedback mechanisms thus enabling free and timely flow of information to citizens.

During the year under review, the County Executive coordinated County functions by providing policy direction where it held cabinet meetings and drafted cabinet memos.

The Unit conducted 28 monitoring and evaluation field visits to projects and tracked the status of prioritized projects and programs across the county. It prepared 1 Annual workplan and held 15 public participation forums across the county. The office of the County Attorney represented 10 court cases and arbitrated 2.

County Public Service Board

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

Key Achievements

The CPSB provided policy direction in human resource management where a County Staff Establishment was developed and adopted by the County Executive. The Board provided human resource advisory in terms of schemes of service and career guideline. The Board also championed the roll out of a comprehensive medical cover for all the County staff and addressed industrial disputes on labour related grievances as advanced by the various workers Unions. The County Public Service Board recruited personnel to fill in the vacant positions which were previously advertised. Training and capacity building forums were conducted

During the year under review, 12 cases on non-compliance were successfully resolved. There were 555 number of recruitments and promotions. The level of staff satisfaction was 50%.

Finance, ICT and Economic Planning

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

Furthermore, the department coordinates the collection of statistical data for planning purposes, oversees county budget implementation, and conducts monitoring and evaluation. It also promotes prudent financial management, transparency, and accountability, while providing ICT services to

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

support operations across the county. In addition, it provides Staff capacity developments and trainings

Summary of the Key Achievements

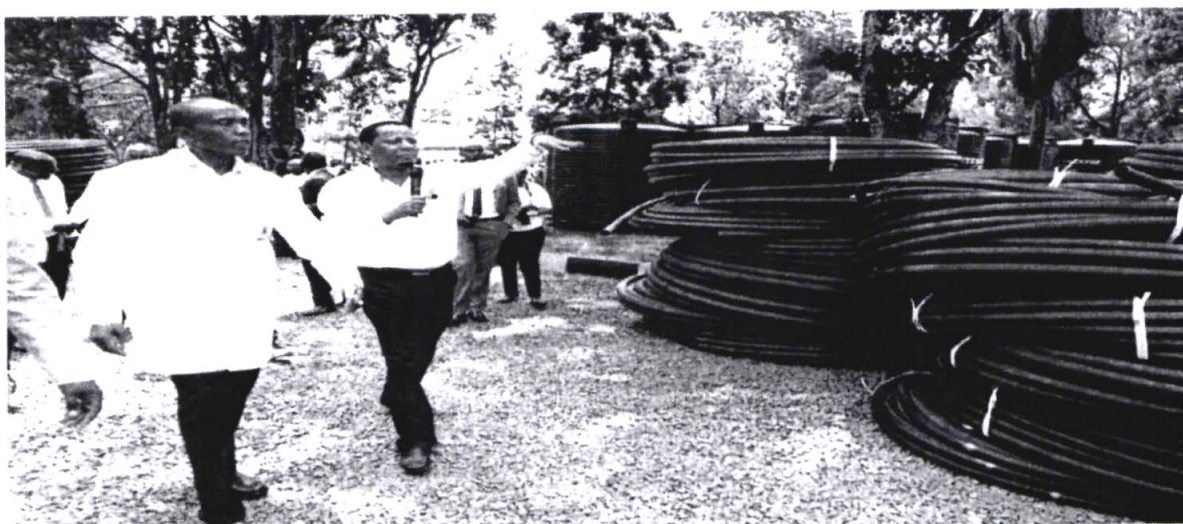
- Prepared the County Annual financial and non-financial report, Consolidated Annual Financial and non-financial report for the year ended 30th June,2024 as per section 163 of the PFM Act 2012.
- Co-ordinated preparation and submission of 128 quarterly financial statements for the County established funds, 6 municipalities and eleven level 4 and three level 5 County hospitals.
- Prepared and submitted 4 County' quarterly expenditure returns for the Financial Year 2024/2025 to the Office of the Controller of Budget.
- Maintained and updated of the County Assets and Liabilities register.
- Prepared the County Annual and quarterly progress reports.
- Implemented revenue enhancement initiatives by strengthening and managing the revenue system with an aim of enhancing revenue collection. There was a notable increase in own source revenue from Kshs.3.149 billion collected in FY 2021/22 to Kshs. 3.59B billion in FY 2022/23 and to 5,711,743,745 in FY 2024/2025.
- Prepared 4 internal audit reports that helped in monitoring compliance to internal controls, setting standards and advising on governance and risk management.
- Prepared County Annual budget implementation report for FY2023-2024 and the County Budget Review and Outlook Paper 2024 (CBROP).
- Prepared MTEF period for 2025/2026-2027/2028.
- Prepared 11 procurement status reports.
- Prepared and consolidated the annual procurement plan for the FY 2024/2025.
- Trained 90 staff on e-procurement.

Water, Environment, Energy and Natural Resources

The Water, Environment, Energy, and Natural Resources Department comprises four directorates: Water & Sanitation, Natural Resources & Forestry, Environment & Waste Management, and Renewable Energy & Climate Change.

Summary of the Key Achievements

- Solarized Ondiri -mahii and Gatuanabu boreholes.
- Drilled 4 Boreholes in Rwenu police post, Kamuguga Vocational centre, Muchatha and Ngecha Wagacucu.
- Laid 105(Km) of distribution pipelines laid.
- Supplied five water storage tanks to Gachika dispensary, Muthurwa water self-group, Kinoo dispensary, County Headquarters and Chania ECDE.
- Constructed two elevated water tanks in Turitu and Lari DCC compound.



Distribution of water pipes to various sub-counties

Directorate of Environment and Waste management

- Conducted County monthly environmental clean-ups in all municipalities through the collaboration of Kiambu employees and residents.
- Held 6 environmental trainings- Trained environment Officers on Electronic waste management, KEPRO on extended producer responsibility, Land fill management by FUKUOKA, African Clean city Packpro.
- Routine repair and maintenance of 1.5KM Kang'oki access road.
- 500 No. of Personnel Protective Equipment (PPE) tools, & Pharmaceutical items procured
- Repaired 6 skips.
- Procured 42 waste collection skips bins.
- Done an engineering survey for Kangoki development plan in partnership with Japan International Cooperation Agency (JICA) which is ongoing on.

Directorate of Natural Resources and Forestry

- Established and expanded 4 tree nurseries.
- Raised 181,200 tree seedlings in nurseries and transplanted 170,824.
- Identified Sixteen rivers, wetlands, and catchment areas for conservation. They include Kamiti 1, Gatharaini, Ndarugu, Bathi, Thiririka, Riara, Kiuu, Theta, Mukuyu, Komo, Kamiti 2, Gatamaiyu, Karimenu, Ruabora, Rui Rwaka, and Kiamathare. Sixteen community groups have been sensitized.
- Maintained five green spaces and parks in Kikuyu, Thika, Ruiru, Kiambu, Limuru, Kabete And Gatundu parks.
- 16 No groups of community/stakeholders sensitized on conservation of rivers.

Directorate of Energy and Climate Change

- Completed screening against the environmental and social exclusion checklist for the climate change resilience investments under FLLoCA programme.
- Completed stakeholder engagement for the climate change resilience investments under FLLoCA programme.

- Formulation and implementation of County Energy Plan (CEP) ongoing.

Health Services

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

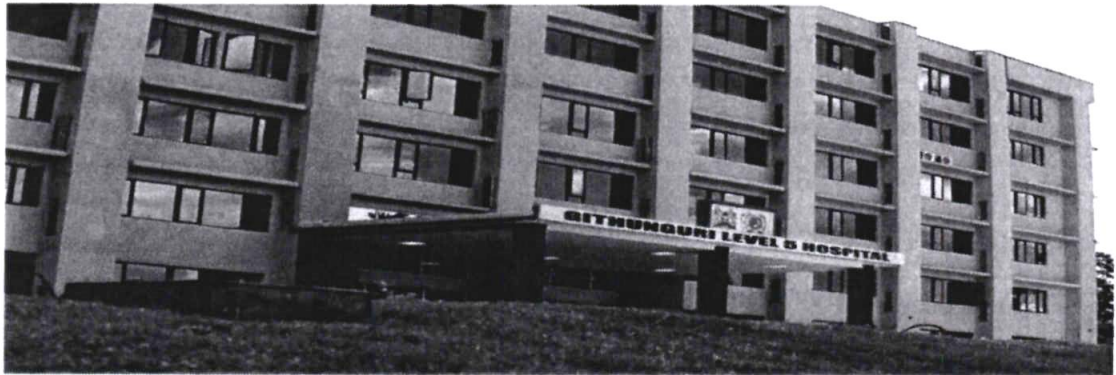
The department consists of four directorates: The Directorate of Curative and Rehabilitative Services, the Directorate of Nursing Services, the Directorate of Public Health and Sanitation, and the Directorate of Administration and Planning.

Summary of the Key Achievements

Programme 1: Administration Planning and Support Services

- Routine maintenance and servicing of 24 ambulances and utility vans.
- Acquired two new ambulances, for Igeania level 4 hospital donated by MOH, and Emergency Operations Centre, donated by MSF Belgium, Kenya Mission.
- A utility vehicle was donated by the MOH, for Public Health response and Surveillance activities.
- Procured tyres for 3 utility vehicles.
- Kihara level 4 theatre expanded and operationalized.
- Kihara level 4 incinerator is complete.
- 6 health facilities Perimeter fences constructed for Thogoto, Karia, Gachika, Makwa, Ruiru, Ndenderu (complete) and ongoing for Kahawa sukari and Kihara hospitals.
- 95% completion in the construction of a 4-storeyed type medical ward block at Tigoni and Wangige and 90% construction of Githunguri level 4 hospital.
- Renovations and refurbishment already done at the Walk way in Gichuru dispensary.
- Perimeter fence ongoing, OPD and laboratory unit refurbished/ renovated in Juja farm health centre.

- OPD building expanded in Kereita forest dispensary with Laboratory, fence, gate and toilet block provided.
- Renovation of Limuru health center done with Laboratory, offices, stores, laundry and gate renovated.
- 5 customer care desks and clerks provided.
- 100% of health workers capacity built on research.



Completion of Githunguri Level 5 Hospital

Programme 2: Preventive and promotive

- Complied with 29 environmental pollution control notices.
- Complied with 271 hygiene & sanitation related notices.
- 4 No. hand washing facilities were distributed to Limuru sub-county.
- Sensitized 90 officers during food fortification sensitization.
- Prosecuted 15 cases Hygiene & sanitation related.
- Constructed new latrines.
- Covered/ destroyed 410 mosquito breeding sites.
- 378 Breeding sites for rodents destroyed.
- Sprayed/ treated 130 jiggers infested households.
- Inspected 366 health facilities for compliance with waste management guidelines.
- Inspected 49,453 food premises.
- Issued premises with health licenses.

- 15,940 food handlers examined & certified.
- Inspected 323 schools for school-based risk & hazard.
- Approved 167 building plans.
- Vaccinated 36 persons with anti-rabies vaccine.
- Sensitized 54 officers on Tobacco Control Act.
- Held 157 community Dialogue days.
- Held 875 community Action days.
- Procured & distributed 2950 CHV kits for community screening.
- Registered 283,699 households on Echis.
- Registered 55,636 household for insurance services (UHC, NHIF) -Ongoing through SHA health scheme.
- Screened 3130 persons for TB.
- Held 654 health promotion sessions in schools.
- Screened 278,251 school going children for eye related conditions.
- Trained 25 adolescent champions/ peer counsellors.
- 963 sensitization meetings held on HIV prevention.
- Held 12 advocacy forums on HIV prevention and GBV.
- Distributed 294,400 condoms.
- Trained 60 personnel on disaster management at the county and sub-county.
- Investigated 13 Mpox case and 6 case of Rabies.
- 15.6% of girls 10-14 yrs. fully vaccinated with HPV2.
- Trained 25 Health care workers.

Programme 3: Curative & Rehabilitative

- Established 2 SGBV one stop shop.
- Maintained 72 functional Oral rehydration treatment corners.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

- Breast cancer awareness month commemorated with screening done in Thika level 5 hospital for 4 days.
- 92% Of children under five years treated for Diarrhoea with ORS & Zinc.
- 1 new born unit established in Ruiru level 4 hospital.
- 1 lactation stations established to promote and protect breastfeeding at the workplace.
- 2 facilities equipped with nutrition services equipment (assorted).
- 88% of children 0-6 months visiting facilities exclusively breastfed and vitamin A given to all under five children and 88% of infants breastfed within one hour after delivery.
- 89.4% of pregnant women attending ANC supplemented with Iron and Folic Acid to improve the maternal nutrition and pregnancy outcome.

Programme 4: Pharmaceutical services

- 80% of facilities practicing good inventory management practices
- 41 facilities received pallets with shelving done at 2 sites i.e. Lari and Igeganja. This was supported by UON CRISSP, a total of 300 pallets were received and distributed.
- Procurement and distribution of essential medicines in 114 health facilities with County allocation
supplies done in addition to facility (FIF) orders within the financial year.
- sensitization meetings conducted for HCWs in all 8 LIV/LV facilities to promote activation of dormant MTCs.
- 80% of facilities practicing good inventory management practices, with OJTs and continuous SSV
Performed to facilitate achievement of target.
- 6 facilities with fully functional HMIS with plans underway for Karuri and Kihara.
- 78.4% level of stocking of essential medicines in health facilities.
- Attaining 85% of functional hospital Medicines & Therapeutic Committees (MTC's).

Roads, Transport, Public Works and Utilities

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

Under the directorate of roads, the sector strategic priorities are maintenance of infrastructure to avoid huge costs for reconstruction, maintenance of drainage of all constructed roads, Rehabilitation of fair surface roads to motorable state. It also priorities facilitation of designs and construction of roads, non-motorized Traffic, storm water drains and missing links to ease congestion. Transport directorate constructs and maintains bus parks to ease congestion in our towns. The utilities directorate prioritizes street lighting in urban and shopping centres, High mast Installation in densely populated areas to improve security while the directorates of public works priorities are construction of foot bridges and to offer designs and construction supervisory services to other departments. It also oversees the planning, development and maintenance of public buildings. It is also responsible for maintaining an inventory of government property, providing electrical and mechanical services, offering consultations for buildings and civil works, managing material supplies, and delivering technical support services to other county departments for infrastructure related projects.

Summary of the Key Achievements

- Installed 3,785 streetlights across the County.
- Installed 41 flood masts across the county.
- Rehabilitated various roads across the County.



Ongoing rehabilitation of roads

Administration and Public Service

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

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

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

Summary of the Key Achievements

- Resolved satisfactorily all the complaints received via Hot line. This has allowed more citizens have their concerns addressed.
- Processed 12 monthly payrolls.
- Provided comprehensive medical insurance cover for 608 staff.
- Conducted a headcount for health department staff.
- Held monthly advisory management meetings.

Betting and Gaming Control

- Drafted Betting, Lotteries, and Gaming Bill.
- Carried out 2 crack downs on licensed and regulated betting and gaming premises.
- Held 1 Public education forums to sensitize officers in the sub counties.

Enforcement, Monitoring & Compliance

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

- Procured 500 County inspectorate staff uniforms.

Alcoholic Drinks Control (ADC)

- Collected the revenue from alcoholic drinks outlets.
- Inspected premises for compliance and issued licenses.

Agriculture, Livestock and Cooperative Development

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

Summary of Key Achievements

- Sensitized 100 farmers on credit and insurance policies through NAVCDP under one Sacco one ward model.
- Held 4 field days for checking standards of agricultural inputs.
- Trained 21,255 farmers on Agro-ecological/ Conservation Agriculture.
- Distributed 1600 tonnes of fertilizer.
- Trained 3 Agro-dealers on quality inputs in Githunguri in collaboration with KEPHIS.
- Carried out 6 Input Inspection activities in mini depots of Githunguri, Gatundu South, Gatundu North, Kiambaa and Lari Sub Counties and county HQ.
- Rehabilitated 123 acres of coffee in collaboration with coffee societies.
- 922 farmers trained on credit and insurance products in collaboration with SACCOs.
- Formed and strengthened 2 Avocado marketing groups in Githunguri and Gatundu South Sub Counties.
- Trained 5 groups on export market requirements for avocados
- NAVCDP trained 15 staff on Business planning and proposal development
- Modernized 5 coffee factories
- Trained 6 staff on Coffee TIMPS under NAVCDP.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

- 10 Youths trained through the NAVCDP project on coffee value addition.
- Procured and distributed 214.8 tonnes of maize seeds across the county.
- Distributed 73,530 fruit seedlings across the County mainly avocado, mangoes, oranges and paw paws.
- Collected 211 soil samples by KALRO in Kiamwangi and Kiganjo wards during the pilot for the National Soil sample collection for soil health analysis.
- Held 6 exchange visits -one in Machakos, and other internal in collaboration with ADS
- 471 Farmers trained on Integrated Pest Management (IPM) and Safe handling of Agricultural chemicals
- Trained 6726 farmers on best practices of harvesting and post-harvest handling and packaging.
- Trained 1128 farmers on fruits, vegetables, herbs and spices.
- Sensitized 2231 town dwellers on urban and peri urban agriculture.
- Trained 100 farmers on use of solar energy.
- Procured and distributed 2090 No. of pigs.
- Carried out 4 No. of vaccination campaigns.
- 1964 No. of farmers accessed subsidized AI.
- Trained 1,000 farmers on livestock enterprise.
- Procured and distributed 60,000 improved local chicken across the County.
- Trained 250 No of farmers on Irrigation technologies.
- Equipped 800 No. of farmers with modern aquaculture technologies.
- Registered 44 new cooperatives.
- Procured 115 Value Addition Chain Equipment comprising 114 coffee drying beds and 1 milk cooler.



High breed yield from distribution of maize seeds

Education, Gender, Culture and Social Services

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

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

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

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

Summary of the Key Achievements

- Supported school feeding programme in all ECDE centres across the county feeding 38,000 children
- Drafted VCT bill.
- Construction of new workshops, office blocks and ablution blocks constructed at Kwihota VTC.
- Three Cabro block Production shades completed at Muguga, Ruiru, Township and Juja Farm.
- One cabro block production machine installed and commissioned.
- Recruited 79 VTC instructors.
- Certified 1981 Jua kali artisans and regular trainees.
- Connected Ruiru VTC with internet.
- 137 ECDEs fully constructed with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment.
- Held capacity building workshop for VTC principals and Boards of Governors.
- Held three County inter VTC sports competition.
- 2 Cultural resources mapped and documented.
- Supported 9936 boys and girls with sanitary wears e.g. sanitary towels, boxers.
- Conducted three (3) Number of SGBV and CAC awareness meetings.
- Supplied 530 No of ECDE centres with environmentally friendly learning materials, play equipment and furniture.
- Capacity built 1152 No of ECDE Teachers.
- Assessed, rehabilitated and supported 1100 No. of PWDs with assistive devices, food subsidies, blankets and diapers.
- Mobilized 2100 Special Interest Groups, women and PWDs to mark key UN days.
- 17,489 learners allocated bursary.
- Assisted 352 elderly people with adult diapers, blankets and food donations.
- Held two mentorship and capacity building programmes for performing and fine artists.
- Trained and registered 110 No of self-help groups, CBOs done.

- Held training on heritage conservation and management.

Youth Affairs, Sports and Communication

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

Summary of the key Achievements

- Organized Kiambu International Youth Day which serves as a powerful reminder of the importance of empowering young people and recognizing their contributions to society.
- Constructed and rehabilitated 4 stadia in Thigio, Githunguri, Thika & Kanjeru Stadium.
- Trained 300 youths on Digital skills through Programs such as HUAWEI Digitruck thus equipping them for the digital age.
- 500 Youth trained on entrepreneurial skills.

Lands Housing Physical Planning and Urban Development Administration

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

Summary of the key Achievements

- Issued of 390 title deeds in Mwanamkia in Limuru Subcounty.
- 82 Land disputes resolved & boundaries reviewed -120 cases recorded, 82 settled, 38 ongoing.

- Construction of the Municipal offices ongoing at Red Nova.
- 42 No. of Planners, Surveyors, Valuers & Engineers subscribed to professional bodies. 29 to Kenya Institute of Planners (KIP), 13 to Architectural Association of Kenya-Town Planners Chapter (AAK-TPC).
- Installed of solar powered security lights in Umoja, Kiang'ombe, Fort Jesus, Bosnia and Misri Settlements.
- Launched KISIP II projects for Kiang'ombe, Umoja, Fort Jesus, Bosnia and Misri.
- Resolved of land related disputes.
- Conducted Public Participation for Thika smart City.

Trade, Industrialization, Tourism and Investments

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

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

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

Summary of the key achievements

- Enumeration of traders in markets-Data collection exercises were conducted in 6(no) markets- Githunguri, Gituamba, Kangangi, Kirigiti, Kamwangi and Kimbo Matangini. This is aimed at guiding the department in planning, designing programs and coming up with other interventions for the sector.

- Promotion of fair-trade practices and consumer protection-Through the Weights and Measures section, the Department verified and stamped; 101 weighing instruments, and, 132 measuring instruments.
- Ongoing construction of Kiambu County Aggregation and Industrial Park (CAIP) at Waruhiu Agricultural Training Centre in Githunguri Sub County.
- Conducted Markets Elections.
- Verified 499 trade measurements.
- Revived the construction of stalled markets i.e Kiganjo market in Kiganjo Ward, Kigumo Market in Komothai Ward, and Rironi Market in Limuru Central Ward.
- Constructed of boda boda sheds in all the 60 wards-This is an ongoing project aimed at mounting three (3) boda boda sheds in each ward, totalling to 180 sheds in the entire County

d) Comment on each of the County flagship projects and how they have been achieved.

1. Finance ICT and Economic Planning

The department being a service department only continued with the rolling out of Enterprise Resource Planning system (ERP) and installation of internet and SDWAN projects which were ongoing county flagship projects.

2. Water Environment Natural Resources Energy and Climate Change

The County focused on conservation and sustainable utilization of natural resources especially by increasing water coverage under '*Maji nyumbani initiative*'. The flagship project named 'DANIDA Water and Sanitation project in GIWASCO Region' entails construction of water treatment plant to yield 6,000m³ of water per day, construction of waste water treatment plant to treat 4,000m³ of water per day, Non-Revenue Water (NRW) management and Institutional support was initiated and is at design stage. The project will be funded by AWWDA, CGK and other development partners.

3. Health Services

The department implemented the Universal Health Coverage- **Kiambu Afya program** aimed at enhancing access to healthcare services without incurring out-of-pocket expenditure. Over 1 million residents were registered under SHA and are accessing free healthcare services in level 2 and 3 hospitals. The department also constructed the Ruiru Central medical store and Lusigetti medical wards. Construction and expansion of various health facilities was ongoing, including Bibirioni, Thogoto, Gachororo, Ndeiya, Kiawaroga, Uthiru, Ndumberi, Ndenderu-Ruaka, Gathiga among others, which are at various levels of completion.

Agriculture, Livestock and Cooperative Development

The department focused on distribution of essential agricultural inputs to all 60 wards. A total of 32,000 Bags of 50kgs fertilizer, and 214.8 tonnes of maize seeds were procured out of which 233.52 tonnes were distributed. In addition, 225,965 fruit seedlings were distributed and 40,000 while distribution of sweet potato vines that were procured and multiplied at Waruhiu ATC, distribution was on-going across the County. The department also purchased and distributed **61,435** chicks and 1,754 one-month old piglets across the County.

4. Education, Gender, Culture and Social Services

The Department of Education, Gender, Culture and Social Services embarked on construction of model ECDEs as flagship projects in endeavour to implement H.E the Governors vision of '*leaving no child behind*'. Construction of 204 model ECDE Centres which entailed the construction of twin classrooms, offices, ablution blocks, and play station across the County in the FY 2024/25 was initiated. The department also completed 180 model ECDE centres while construction works of the other centres was in progress. The County further implemented school feeding programme where 38,600 learners were fed with nutritious porridge daily, an egg twice a week and packet of milk once a week. A pilot kitchen was constructed at Karura ka Nyungu ECDE

Additionally, the Department disbursed bursary worth 100M to 17,628 needy and vulnerable students in universities, colleges, secondary and special schools with each student being awarded a minimum of Ksh.5000.

5. Youth Affairs, Sports and Communication

The department initiated the construction of stadiums which are at various stages of completion. These stadiums aimed at identifying and nurturing sports talent among youth, women, and persons with disabilities (PWDs) in the county.

6. Lands, Housing, Physical Planning and Municipal Administration and Urban Development

The department started the process of developing Thika town into a world-class Industrial city (**Thika Industrial Smart City**). Upon completion, the project will spur growth and improve the livelihoods of all County residents. Public participation was successfully conducted in collaboration with KENHA as well as carrying out field reconnaissance for the consultancy services for improving Thika town roads. Media and publicity done and 10 Billboards installed at Muthaiga, Githurai, Roysambu, Ngoingwa, Thika-Garissa Road, Gatitu Junction, Thika Arcade, Thika bus station, Thika Makongeni and Delmonte. Launching of Thika Smart City Charter was done and handed over to the Clerk of the County Assembly. Thika Municipality Ad hoc report for conferment of the municipality to city status was approved by the County Assembly and handed over to the senate for approval.

7. Trade, Tourism, Industrialization and Investments

The department has embarked on construction of various markets in collaboration with the national government. Construction of mega markets, which include Madaraka market, Kangangi market and Wangige market. Construction of ESP markets was ongoing at Soko mjinga, Ngecha, Thogoto, Gikuni, Ndenderu, Ngewa, Tinganga, Witethie, Gatukuyu, Ngoingwa, Uthiru, Mutate, Kahuho, Muguga, Kiganjo and Royal. In addition, construction of county strategic markets was ongoing at Gikambura, Kamwangi, and Githunguri.

e) Comment on value-for-money achievements,

Health Sector

The County is involved in construction, rehabilitation and equipping of various medical facilities hence the residents don't need to travel for many Kilometres to seek medical services. This has led

to increase in the number of patients accessing health services on daily basis and the value for money achieved.

Agriculture, Livestock and Fisheries

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

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

Water Environment and Natural resources sector

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

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

Youths, Sports and Gender

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

f. Implementation challenges of strategic objectives for the County and the County's outlook.

- Delays in release of funds from the exchequer resulted to delay in implementation of development projects.

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

The LHPP & MAUD department specific challenges:

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

a. County's outlook

Kiambu County's future outlook is promising, with strategic plans to create a thriving economy, inclusive growth, and a sustainable environment. The County has been actively implementing and progressing with several key programs and projects across various sectors to enhance the well-being of its residents and promote sustainable development. These programmes include:

- Education and Welfare Initiatives through increasing bursary allocation, supporting ECDEs under the programme "Leave No Child Behind" campaign.
- Promoting Universal Health Coverage under Wamatangi care.

- Maji Nyumbani' Program by drilling and equipping new and existing boreholes.
- Sports and Talent Development-Sports Facility Upgrades and Tournaments.
- Market Infrastructure Development.

h) Key risk management strategies applied by the County Executive.

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

Other strategies include exploring more revenue streams to supplement revenues received from the county government to mitigate budget cuts. The county departments should also set realistic budgets and manage resources prudently to cater for pending bills and planned activities. Public private partnership should be strengthened through county-wide public awareness campaigns to promote more effective public resource management, quality and timely service delivery, and programme/project sustainability.

.....

Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

County Government of Kiambu

Date: 11th December, 2025

5. Statement of Performance against Predetermined Objectives

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

Strategic development objectives

The County's Integrated Development Plan (CIDP) 2023-2027 has identified 32 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP IV.

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

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

- i. To provide overall policy and leadership direction in the management of public affairs for the prosperity of the County
- ii. To provide policy direction in human resource management and development, to advice on appropriate organization structures, initiate and coordinate human resource reforms to improve on service delivery in the public county service for sustainable social economic development
- iii. To offer effective and efficient services in resource mobilization, public finance management, coordination, economic planning and development for a safe and harmonious county
- iv. To provide effective and efficient services through guided formulation and implementation of regulatory framework
- v. To promote sustainable agriculture through capacity building on agricultural productivity, food and nutrition security, value addition, marketing, extension, infrastructure, and cooperative development
- vi. To promote environmental sustainability in terms of water, waste management, efficient use and conservation of natural resources in order to minimize the county's carbon footprint
- vii. County through participatory leadership

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

- viii. To provide quality education, empower vulnerable groups, mainstream gender and disability development and promote culture and creative arts development
- ix. To transform and inspire the community using platforms that empower youth, enhance sporting excellence; promote use of ICT and provision of relevant information
- x. To promote an integrated framework of spatial planning and development for the social, Economic well-being and environmental sustainability of the County
- xi. To promote Investments in Trade, Tourism and Industrialization by providing an enabling environment for sustainable socio-economic development
- xii. To provide and regulate quality technical service in Roads, Transport Public Works, Fire & Rescue and Energy.

Below is the progress made in attaining the objectives of the 2023-2027 CIDP Kiambu County.

Table 1. Progress on the attainment of the 2023-2027 CIDP

S/No	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To provide effective and efficient public service delivery for enhanced governance and accountability	Enhanced effective and efficient service	-Inter -county relations enhanced held executive meetings -Held cabinet meetings and generated memos -Issued policy guidelines and circulars -Developed service charters for departments	Achieved
2	To ensure compliance with the set of laws, regulations and procedures	Orderly and transparent institutions with sound interpersonal relations	-Collaborations and cooperation meetings attended -Court Cases Represented	Achieved
3	To improve service delivery	Improved service delivery	-Revamped County Human Resource -Disciplinary control -Decentralization human resource service at the sub-county and departmental levels -Coherent, integrated human resource -Preparation and publishing of county HR manual	Achieved
4	To ensure prudent utilization of public resources	Improved prudence and compliance in the management of public resources	-Unmodified OAG opinions on annual financial and non-financial report given -Cash flow Management -Annual/Quarterly statutory reports prepared and submitted to relevant bodies - Updated county fact sheet /Asset/liabilities register -Complied to IPSAS in accounting -Annual procurement plans done yearly done	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

			-Complied to internal controls -Annual and Quarterly internal audit reports prepared and submitted -Revenue Management System in Place and maintained -Annual Finance Bill prepared and submitted to the County Assembly	
5	Development of a vibrant ICT infrastructure and Establishment of a functional and dynamic information management systems	A well-developed ICT infrastructure and a functional Management Information Systems	-Modern solar powered data centers developed -Integrated management systems installed -Office blocks installed with network installed - Office blocks installed with CCTV -System Maintained -Sub county offices connected to internet services -ICT roadmap and policy approved	Achieved
6	To provide adequate, affordable, safe clean water and sanitation services	Increased access to clean, safe water and sanitation services	- Procured and installed Bulk meters (Smart meters) for Limuru water -Drilled and equipped nine New Boreholes -Did 21 Hydrogeological/hydrological studies -Operationalized seven Existing boreholes -Solarized three existing boreholes -Constructed four Elevated tanks -Distributed 228KM pipelines and laid 90KM -Supplied 56 tanks to institutions -Rehabilitated 7 Existing public sanitation facilities -New 6 public sanitation facilities constructed	Achieved
7	To increase forest cover and sustainable management of natural resources	Improved natural resources and forest cover	-Formulated, adopted, reviewed and implemented 1No. of policies, bills/Acts, regulation, plans and strategies -Established and expanded 3Tree nurseries - Transplanted 148,662 tree and fruit seedlings - Grown 400 trees and flowers -Conserved 8 rivers, wetlands and catchment areas -Mapped and assessed 6 water resources - 12,000Trees/bamboo seedlings grown in rivers, wetlands and catchment areas availability of water - held 8 No. of sensitization meetings	Achieved
8	To enhance a clean and	Enhanced clean and	- held 192 No. of Environmental awareness campaigns - Recruited 223 Environmental officers/casuals for el-nino preparedness	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	healthy environment	healthy environment	- Held 11 No. of Environmental trainings - Established 1 No. of Material recovery facility - Constructed 1 no. of tipping platforms - Maintained 2.5 KM of access road - Constructed 1 No. of Skips platforms - Procured 14 No. of waste collection skips bins - Purchased 166 No. of color-coded waste collection bins - Procured 500 No. of Personnel Protective Equipment (PPE) tools & Pharmaceutical items -Procured No. of colour coded waste collection sacks - Procured 2No. of dump trucks and one compactor	
9	To Promote the use of renewable energy, mitigate against climate change and reduce vulnerability to impacts of climate change	Increased uptake of renewable energy, reduced carbon footprint and enhanced resilience to climate change impacts	- Formulated, adopted, implemented and reviewed 1No. of policies, bills and regulations -Developed and approved 1 No. Climate Change Action Plan (CCCAP) - Formulated and implemented 1No. of County Energy Plan (CEP) - Operationalized 1 No. County Climate Change Units - Trained and capacity built 74 No. CCCU committees -Sensitized 12No. of CCCU committee members on the climate change risks and assessment process - Prepared 1 No of ward climate action plans developed, consolidated and approved Assessment reports - Undertook 74 trainings on energy and climate change	Achieved
10	Reduction in preventable health conditions across the county	High Quality, Efficient and Effective Preventive Health services	- Complied No. of Environmental pollution control notices - Complied 798 No. of Hygiene & sanitation related notices -Held 4 Stakeholders meeting on environmental hygiene & sanitation - Constructed 431No of new latrines - Covered/ destroyed 1018 No. Mosquito breeding sites 741 Rodent sites and 101 Jiggers infested household sprayed/ treated - Procured 500 no. of food sampling kits/ equipment - Procured 50 No. of water sampling bottles -Observed 5 No. of World Preventive health days - Procured 11 No. of Computers, printers & accessories - Selected & trained 300 No. CHVS - Procured & distributed 3070 No. of CHV kits for community screening - Held 715 No. of community Action Days - Trained 2127 No. of health officers & CHAs on community health services - Registered 103,354 No. of household for insurance services (UHC, NHIF)	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

			- Conducted 25 No. of Integrated community outreaches - Trained 365 No. of CHVs and officers on technical modules - Provided 3070 No. of CHVS with branded uniform, bags, badges & name tags - Attended 1 No. of Exchange tours by CHVS to Kericho - Awarded 1 No. of CHVS for exemplary performance - De-wormed 338 607 School going children - Held 521 Health promotion sessions in school - Inspected 401 Schools for compliance - Screened 63,634 school going children for eye related conditions - Did 25,155 school children Eye health treatment outreaches - Screened 276,474 People at community level - Carried out 40,980 Treatment outreaches in the community - Held 4 Eye Health TWG meetings and support supervision	
11	Promotion of curative health services in the county	Reduced morbidity and mortality	- Procured 5 No. of ultrasound machines - Procured 4 No. of digital x-ray machines - Procured 4 Digital IOPA x-ray equipment - One No. of facilities with ICU equipment procured - Procured 1 No. of facilities with blood gas analyzers - Offered 1 No. of facilities with Haematological services - Established 45 No. of NCD sites/centers - Sensitized 24,776 No. of community members on tobacco	Achieved
12	To offer quality pharmaceutical care services	Increased access to quality pharmaceutical services	- Procured Medical supplies/ Linen and beddings/Essential Pharmaceuticals/ Nutrition Commodities /Public Health commodities for 107 facilities - Provided Lab commodities for 76 HFs - Held 1 Quarterly integrated commodity SSV to all Sub Counties and Quarterly SSV feedback meetings - Held 2 Quarterly HPTU meetings	Achieved
13	To develop quality, reliable, sustainable and resilient infrastructure, to support economic development	Improved connectivity and accessibility	- Designed and constructed 3 Footbridges and 3 Bus parks - Installed 73 Grid connected streetlights - Maintained 780.27 Kilometres of roads - Maintained 2 No. of bridges - Rehabilitated 432 Kilometres of roads - Maintained 20KM of Stormwater drains - Maintained 900 No. of Street lights and flood masts	Achieved
14	To provide Effective, efficient and timely disaster	Improved disaster management and	- Sensitized 2,000 Community on fire safety through broadcasting, print media, fliers, learning institutions, public barazas	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	response services	enhanced investments		
15	To create awareness and reduce Alcohol, substance abuse and offer rehabilitation services	Reduced incidences of Alcohol and substance abuse	-Prepared 2No. of research and status reports -Developed 1No. of policies on alcohol control -Conducted 60 No. of crackdowns on illicit brews and substances - Conducted 48 No. of multiagency forums for alcohol control -Collected Kshs. 276.9Million revenue for alcoholic drinks licenses -Held 12 No. of Public education forums against illicit brews, alcohol and substance abuse	Achieved
16	To increase crop productivity, market access and value addition	Increased crop productivity, market access and value addition	-Trained 144 Farmers on best crop varieties for various Agro-Ecological Zones (AEZ) and Agro-ecological farming - Procured and distributed 284.76 Certified seeds - Procured and distributed 83,000 No. of Fruit tree seedlings - Constructed 35 Individual based water pans for demonstration - Procured and installed 1 No. of generator - Laid 400 No. of Meters of soil & water conservation structures -Procured 1,235 Tonnes of fertilizer - Held 1No. of annual collaborative stakeholders' exhibition /Trade fair - Established 4No. of subsidized fertilizer mini-depots	Achieved
17	To increase livestock and fisheries productivity, profitability and utilization	Increased livestock and fisheries productivity, profitability and utilization	-Procured 197,500 No. of Doses of vaccine -Did 4 No. of vaccination campaigns -Held No. of trainings - Procured 20No. of Meat inspection kit and meat ink - Inspected and licensed 59 No. of Slaughter houses - Inspected and licensed 60 No. of bandas - procured and distributed 4,190 No. of semen doses - Licensed 203 No. of private AI providers -Procured and distributed 797 Litres of liquid nitrogen and consumables - Trained 150 No. of farmers -Established 6 No. of black soldier fly production units - Constructed 10No. of bio digester units - Procured and distributed 285,400 No. of Indigenous chicken - Procured 123 No. of Livestock Production and Management equipment -Procured and installed 1 No.of ESL plant - Trained 13 No. of officers on modern fisheries and aquaculture technologies	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

			-Trained 6No. of farmers - Procured and distributed 166,000 No. of fingerlings to farmers - Inspected and certified 2 No. of hatcheries - Procured and issued to farmers 764 No. of aquaculture inputs - Held 3 No. of fish fairs - Procured and issued 1Number of capture and fisheries Equipment	
18	To promote and develop the cooperative movement in Kiambu county	Increased membership in cooperative societies	-Held 54 No. of Audit compliance checks on cooperative societies -Carried out 1 No. of inspections and risk assessments - Registered 38 No. of new cooperatives -Carried out 72 No. pre-coops training sessions - Carried out 302 No. of members' training sessions - Established 1No. of partnerships/collaborations -470 No. of women and youth participating in the leadership of cooperatives	Achieved
19	To increase access equity quality and relevance in Vocational Training	Increased number of Youth and Adults with relevant skills for formal and self-employment	-2 No. of Vocational, training centres accredited 5 No. of VTCs rebranded and offering training in new courses -Constructed 4 No of VTCs classrooms and workshops - Renovated and refurbished 1No of existing VTCs - Constructed and equipped 1No of centres of excellence - Equipped 2 No of VTCs with modern tools and equipment and instructional materials - Constructed 1 No of ablution blocks in VTCs - Certified 2,515 No. of jua kali artisans	Achieved
20	To enhance access, equity and quality services for all children from conception to 8 years	Increased number of children under 9 years who are developmentally on track in health, learning and psychosocial wellbeing	-38,4855 No. of ECDE children benefited from nutrition program - 108 No of ECDE centres supplied with learning /teaching materials and play equipment - Constructed and renovated 5 No of existing ECDE centres and ablution blocks - Constructed, equipped and operationalized 108 No of new ECDEs - Assessed 105 No. of centres for quality assurance and standards	Achieved
21	To Enhance development,	Reduced levels of	-Provided 19,645 No of people with assistive devices, sanitary wear, blankets and foodstuffs	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	protection, preservation and promotion of Gender, Art, Culture and heritage	gender disparity, violence and non-discrimination and increased number of people appreciating the local culture and art.	- Formed to harmonize GBV prevention and response for 6 No of multi-sectoral SGBV groups -Held 2No of GBV sensitization forums - Held 2 No of capacity building programs for community leaders on GBV -Established and capacity built 5 No of TWGs - Held 1No of capacity buildings and programs for upcoming artistes	
22	To alleviate poverty and strengthen community participation in socioeconomic activities and to provide protection and care to the vulnerable children and the aged in our society.	Improve standard of living of the community and provide a safe and conducive environment for the aged and children.	-Benefited 87,612 No. of students from bursary -Supported 6,692 No of old, vulnerable and needy persons	Achieved
23	To develop and promote a sporting culture in the County	Increased participation of the sporting activities through identification, nurturing sports talents, developing and upgrading sports infrastructure	-Upgrading Thika and Kanjeru stadia -Repaired and maintained 15 No. of sports field in wards	Ongoing
			- Issued 10 Teams with sports equipment and uniforms -Awarded 180 Number of teams on ward level super cup competition -Participated 150 No of Staff teams and cultural dancers in inter County competition -Organized 430 No of sports competitions	Achieved
24	To empower the youths in the county by equipping them	Empowered and well-equipped	Empowered 1,500 youths on AGPO, value addition, entrepreneurship and other skills trainings	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	with skills through development of innovative and youth friendly programs	youths		
25	Improve dissemination of information on governance to the members of the public through diversified platforms of communication	Increased awareness of government services and operations by members of the public	-Produced 32,000 No of newspaper -5 No of communication set in every sub county -Procured 30 No of communication equipment	Achieved
26	To promote a well-planned and managed land resource for sustainable development	Improved land management	-15% Digitization of Land Records -Resolved 50 No of Land boundary disputes -Acquired 9 No. of Survey Equipment -Acquired 6 No. of Satellite Images up to 2cm High resolution for the whole County and Development of Geo-spatial data -Held Number of forums/Land clinics -Prepared 1No. of policy documents -Completed 37 No. of Part development plans for public land & market centres -Approved 5No. of market plans and 5 Number of plans for informal settlements	Achieved
27	To ensure sustainable urban growth and development	Liveable well managed urban areas with adequate, safe, decent and affordable housing	- Completed & approved 1 No of Policy/Act/ Regulations document - Compensated 88 No. of project affected persons - Upgraded 10 No of informal settlements - Renovated 1No. of Offices at the County headquarters	Achieved
28	To Improve Infrastructural Developments in Urban	Improved infrastructural	-Established 6 No. of Urban Areas Administration & Institutional structures -Trained Municipal Management Board members -Held 1 No of Ad hoc and technical Committee, and City Charter -Held 7 No of Public Awareness and Sensitization undertaken on Urban	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Areas (Municipalities and Cities) for sustainability	development for sustainable urban environment in Municipalities and Cities	Areas pro - Established 12 No. of Urban Areas Administration & Institutional offices -Constructed and upgraded 33Km roads and 33Km Sewer lines for established Urban Areas -Constructed 2 No of Market sheds & Ablution Blocks	
29	To promote and develop Trade	Increased contribution to employment, FDIs and Exports leading to increased income	-Constructed/ renovated/ rehabilitated 9 No. of Markets -Constructed 94No. of Boda boda shed -Did 1No. of trade fairs/exhibitions -Verified 2,622 No. of weights instruments/ 1,437 trade measuring instruments and 3,736 trade weights	Achieved
30	To promote MSMEs and Cottage Industries.	FDIs contribution to employment, FDIs and Exports leading to increased income	-Established 1No. of industrial parks -Held 2 No. of exhibitions/expo/fora -Trained 300 No. of MSMEs entrepreneurs -Held 4 No. of value addition chains training -Constructed 30 No of modern stalls	Achieved
31	To promote and develop Tourism in Kiambu county	A vibrant tourism sector leading to job creation and increased in income	-Zero No. of tourism expo/events/forums done and attended - Held 0 No. of miss tourism competitions & tourism expos -No. of tourism sites identified for mapping and profiling	Not done due to budgetary constrains
32	To promote and develop Investment opportunities in Kiambu county	A Vibrant Investment sector leading to job creation and increased income	-Zero No. of Investment events/forums done and 0 No. of Investment hubs established	Not done due to budgetary constrains

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/2025

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:

County Executive Programmes Performance

Programme Name: General Administration, Planning and Support Services						
Objective: To provide effective and efficient public service delivery for enhanced governance and accountability						
Outcome Enhanced effective and efficient service						
Sub programme	Key outputs	Key performance indicator	Targets			*Remarks
			Baseline	Planned	Achieved	
Administration Services	County executive committee meetings held	No. of county executive meetings held	6	10	12	Achieved
	Annual state of the County address report held	No. of annual state of the county address report	1	1	0	Planned for 25/26 financial year
	Policy guidelines issued	No. of policy guidelines issued	3	5	3	Achieved
	Cabinet agendas and memos issued	No. of agendas and memos issued	12	12	20	Achieved
	Staff capacity built	No. of staff capacity building forums	4	30	10	Inadequate budgetary allocation for capacity building
Personnel Services	Staff Appraised	No. of employees Appraised	0	10	0	Performance contracts at development stage
Performance Management	Service charter developed (head quarter)	No. of service charters developed	0	0	0	Development of departmental service charters ongoing
	Civic education forums held	No. of civic education forums held	-	3	0	Insufficient budgetary provision
Public participation and Civic Education	Public participation forums held	No. of public participation forums held	-	20	20	Achieved
	public participation reports prepared	No. of public participation reports prepared	-	3	3	Achieved
	Inter County collaboration meetings	No. of inter county collaboration meetings	0	1	0	Planned for 25/26 financial year

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	held	held				
Inter county collaboration advisory services	Cases representation in court	No. court cases represented in court	30	30	10	Ongoing
Legal services	Cases arbitration	No. of cases arbitrated	2	20	2	Ongoing

County Public Service Board Programmes Performance

Programme: Administration of Human Resource planning						
Objective: To improve service delivery in the public sector through increased productivity of human resources						
Outcome: Improved service delivery						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
Administration	Revamped County Human Resource	No. of staff Successfully promoted done	1,163	1,000	555	Done
	Disciplinary control Coherent, integrated human resource	Cases on non-compliance successfully resolved	46	43	12	Ongoing
		Staff satisfaction	60%	80%	50%	Work in progress to ensure conducive working environment.
	Decentralized human resource service at the sub-county and departmental levels	Departments with fully functioning HR Unit	10	10	10	Done
	Consultative meetings with stakeholders held	No of consultative meetings with stakeholders held		10	3	To be achieved in the next FY

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Finance, ICT and Economic Planning Programmes Performance

Programme: General Administration, Planning and Support Services						
Objective: To improve service delivery						
Outcome: Improved service delivery						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
Personnel services	Officers attending professional development courses	No. of Officers attending professional development courses	95	150	150	Done
	Staff registered with professional bodies	No. of Staff registered with professional bodies	10	10	10	Done
	Staff Trainings	No. Of appraisal done	0	4	0	To be achieved in the next FY 25/26
		No of Staff trained	80	300	50	Financial constrains
Programme Name: Public Financial Management Services						
Objective: To ensure prudent utilization of public resources						
Outcome: Improved prudence and compliance in the management of public resources						
Accounting, Financial Standards and Reporting	Cash flow Management	No of days taken to process requisition to the office of the controller of budget	5	5	5	Done
	Staff trained on IFMIS and public Finance management	Number of staff trained on IFMIS / Public Finance Management	12	100	90	Ongoing
	Unmodified OAG opinions on annual financial and non-financial report given	Percentage of unmodified OAG opinions on annual financial and nonfinancial report	30	30	30	Ongoing
	Quarterly Expenditure returns prepared and submitted to the Office of the Controller of Budget	Number of Expenditure returns prepared and submitted to the OCOB	4	4	4	Achieved
	Quarterly financial statements prepared and submitted the County Assembly and relevant constitutional offices	Number of quarterly financial statements prepared and submitted the County Assembly and relevant constitutional offices	116	128	128	Achieved
	Annual financial statements prepared and submitted to the OAG	Number of annual financial statements prepared and submitted to the OAG	30	32	32	Achieved

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	Asset register updated	Number of asset register updated	1	1	1	Achieved
	Liabilities register updated	Number of liabilities register updated	1	1	0	No achieved
	Officers' capacity built on financial reporting and asset management	Number of officers capacity built on financial reporting and asset management	47	50	50	Done
Procurement and Supply Chain Management	Procurement status reports prepared	No. of procurement status reports prepared	11	6	6	Done
	Consolidated Annual Procurement plan in place	No. of Annual Procurement plan in place	1	1	1	Done
	e-procurement module implemented	No. of e-procurement module implemented	1	1	1	Achieved
	Compliance to Procurement laws and regulation	% Compliance to Procurement laws and regulations	100	100	100	100%Compliant
	Suppliers' sensitization forums done	No. of Suppliers sensitization forums done	0	4	0	To be done in the next FY 25/26
	Staff trained on public procurement, IFMIS/ e-procurement	No. of staff trained on public procurement, IFMIS/e-procurement	0	90	90	Done
	Consolidated Annual Disposal Plan	No. of Annual Disposal Plans in Place	0	1	0	To be done in the next FY 25/26
	County stores refurbished	No of county stores blocks refurbished	0	1	1	Achieved
Economic policy and County planning	ADP prepared and submitted to the County Assembly	No. of ADP prepared and submitted to the County Assembly	1	1	1	Achieved
	public participation forums held	No of public participation forums held	12	12	12	Achieved
	Training on County Planning	No of training on County Planning done	1	1	1	Achieved
	County Annual Progress Reports done	No. of County Annual Progress Reports done	1	1	1	Achieved
	Quarterly Programmes/Projects implementation progress reports done	No. of Quarterly progress reports done	4	4	4	Achieved
	Functional Monitoring and Evaluation System (CIMES)	Percentage of functional county Integrated Monitoring and Evaluation System (CIMES)	0	50	0	To be implemented in the next FY 25/26

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Updated County Factsheet	No. of county fact sheets develop, updated and disseminated	0	1	0	To be implemented in the next FY 25/26
Internal audit services	Training conducted for the internal audit workforce	No. of training per financial year	2	2	5	Over achieved
	Audit reports generated	No. of audit reports generated	4	16	7	Constrained resources
	Audit committee reports generated	No. of audit committee reports generated	1	4	3	To be done in the next FY 25/26
	Audit Management Software acquired	No. of audit management software's acquired	0	1	0	Constrained resources
Budget	Development budget to total county budget	Percentage of development budget to total county budget	30	30	14	Missed revenue target
		Percentage of development budget absorbed	51	100	42	Missed revenue target
	CBROP prepared and submitted to the County Assembly	No. of CBROP prepared and submitted to the County Assembly	1	1	1	Achieved
	CFSP prepared and submitted to the County Assembly	Number of CFSP prepared and submitted to the County Assembly	1	1	1	Achieved
	Public participation forums held	No of public participation forums held	12	60	12	
	PBB and itemized budget prepared and submitted to County Assembly by 30th April as per the PFMA, 2012	Number of PBB and itemized budget prepared and submitted to County Assembly	3	1	3	Achieved
	Appropriation bills drafted and tabled to the County Assembly	No of Appropriation bills drafted and tabled to the County Assembly	3	1	3	Achieved
	Annual Budget implementation report prepared	No of Annual Budget implementation report prepared	1	1	1	Achieved
	Quarterly Budget implementation report prepared	No. of quarterly Budget implementation report prepared	4	4	4	Achieved
	CBEF training conducted	No. of CBEF training conducted	0	1	0	Constrained resources
	Training on County budget making process done	No of training on County budget making process done	1	1	1	Achieved
Revenue	Own Source Revenue collected	Amount of Own Source Revenue Collected	4.6B	7.9B	5.48B	Missed revenue target

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Kiambu county revenue service board incorporated	Number of revenue service boards incorporated	0	1	1	Achieved
	Revenue Management System in Place and maintained	Number of Revenue Management Systems developed and maintained	1	1	1	System in place
	Annual Finance Bill prepared and submitted to the County Assembly	Number of Finance Bills Prepared	1	1	1	Finance bill presented
	Revenue Directorate Staff trained as per the Guidelines developed by CRA	Number of Staff Trained	120	120	120	Achieved
Programme Name: ICT Services						
Objective: Development of a vibrant ICT infrastructure and Establishment of a functional and dynamic information management systems						
Outcome: A well-developed ICT infrastructure and a functional Management Information Systems						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
	Integrated management systems installed	No. of integrated management systems installed	1	1	1	Achieved
	Office blocks installed with network installed	No. of office blocks installed with network installed	1	1	1	Achieved
	Office blocks installed with CCTV	No. of office blocks installed with CCTV	1	1	1	Achieved
	System Maintained	No. of systems maintained	1	1	1	Achieved
	sub county offices connected to internet services	No of sub county offices connected to internet	12	12	12	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Water Environment Natural Resources Energy & Climate Change Programmes Performance

Programme Name: Administration, Planning and support services						
Objective: To enhance effective and efficient service delivery						
Outcome: Enhanced effective and efficient service						
Sub Programme	Key Outputs	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Administration, & Finance Services	Vehicles repaired and serviced	No. of vehicles repaired and serviced	0	5	4	Continuous
	Offices rehabilitated and equipped	No. of WEENR offices rehabilitated and equipped	4	2	4	Achieved
	Departmental Reports/plans formulated	No. of reports/plans formulated	4	4	4	Continuous
	M&E exercises undertaken	No. of M&E exercises undertaken	0	10	2	FLLoCA projects
Personnel services	Staff Trained	No. of staff Trained.	14	20	9	Ongoing
	New staffs Recruited	No. of new staffs Recruited	10	80	0	Not achieved
	Staffs registered with professional bodies	No. of staffs registered with professional bodies	3	30	3	Not achieved
	Payments done to personal emolument and allocations to O &M	Amount in KSH allocated to personal emolument	570,432,148 0	260M	595,338,412	Continuous
		Amount allocated to O &M		87M		Continuous
	Employees covered in the comprehensive medical cover	No. of Employees covered in the comprehensive medical cover	463	563	463	Continuous
		No. of Employees covered with WIBA and GPA	463	563	463	Continuous
Programme: Water Resources Management and Sanitation Services						
Objective: To provide adequate, affordable, safe clean water and sanitation services						
Outcome: Increased access to adequate, affordable, safe clean water and sanitation services						
Sub Programme	Key Outcomes/ Outputs	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Water supply infrastructure development	Institutions supported	No. of institutions supported	8	2	2	Supported Thika and Kikuyu WSPs
	Consumer meters supplied and installed (replaced meters)	No. of consumer meters supplied and installed (replaced meters)	6,190	410	250	Supplied to Limuru water company
	New Boreholes drilled and equipped	No. of new Boreholes drilled and equipped	9	10	4	Drilled boreholes at Ngecha, Rwenu, Muchatha, Kamuguga areas
	Hydrogeological/hydrological studies done	No. of hydrogeological/hydrological	21	21	9	Ongoing

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		studies done				
	Existing boreholes solarized	No. of existing boreholes to solarize	3	10	2	Solarized Ondiri and Gatuanabu boreholes
	Elevated tanks constructed	No. of Elevated tanks constructed	4	5	2	At Lari DCC and Turitu water projects
	Distribution pipelines laid	Length (Km) of distribution pipelines laid	228Km	160KM	105Km	Ongoing
	Tanks supplied to institutions or special groups	No. of tanks supplied to institutions or special groups	56	30	5	Budgetary constraints
	New public sanitation facilities constructed	No. of new public sanitation facilities constructed	6	4	5	Achieved
Programme Name Natural resources, forest conservation and management						
Objective: To increase forest cover and sustainable management of natural resources						
Outcome: Improved natural resources and forest cover						
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Legal, Regulatory Frameworks, Plans and strategies	Policies, bills/Acts, Regulation, plans and strategies related to Natural resources and forestry formulated, adopted, reviewed and implemented.	No. of policies, bills/Acts, regulation, plans and strategies formulated, adopted, reviewed and implemented	2 drafts	2	2 drafts	Ongoing (Quarrying Bill and Sustainable Forest Management and Tree Growing Policy)
Forest management and Tree Growing	Tree nurseries Established and expanded	No. of tree nurseries established and expanded	4	3	4	Achieved
	Tree and fruit seedlings transplanted	No. of tree and fruit seedlings transplanted in schools, churches, road reserves, farms and public spaces	319,486	80,000	170,824	Achieved
Greening of public spaces	Public spaces maintained and protected	No. of parks, gardens and public areas maintained and protected	7	4	7	Achieved
	Green spaces database established and a GIS map developed	No. of Green space database report and a map developed	1	1	1	Achieved
	Trees and flowers grown	No. of trees and flowers grown in green spaces	400	150	150	Achieved
Quarrying and Mining	Quarries and Minerals database updated	Quarries and Mineral Database report updated	1	1	1	Achieved
Water Catchment Conservation and Rehabilitation	Rivers, wetlands and catchment areas conserved	Number of rivers, wetlands and catchment areas conserved	16	4	16	Achieved
	Water resources mapped and status	No. of Water resources mapped and	16	4	16	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	assessed	status assessed				
	Trees/bamboo seedlings grown in rivers, wetlands and catchment areas availability of water	Number of trees/bamboo seedlings grown in rivers, wetlands and catchment areas	66,200	20,000	54,200	Achieved
	Community/stakeholders sensitized	Number of sensitization meetings held	16	4	16	Achieved
Programme Name: Environmental Management and compliance						
Objective: To enhance a clean and healthy environment						
Outcome: Enhanced clean and healthy environment						
Sub Programme	Key Outcomes/outputs	Key performance indicators	Baseline	Planned Target	Achieved Targets	Remarks*
County environmental monitoring and management	Policy and Institutional Legislation developed	No. of policy developed	1(draft)	1	1(draft)	Ongoing
	Environmental committee in place	No. of environmental committee in place	1	1	1	Achieved
Environmental Education and public awareness	Eco-schools Environment Programs established	No. of Eco-schools Environment Programs established	5	12	0	Not Achieved
	Environmental awareness campaigns held	No. of Environmental awareness campaigns held	352	100	352	Achieved
	Environmental trainings held	No. of Environmental trainings held	17	6	17	Achieved
Plant and fleet management	Plants equipment and machinery repaired and serviced	No. of plants equipment and machinery repaired and serviced	46	60	32	Ongoing
	Trucks installed with GPS truckers	No. of Trucks installed with GPS truckers	21	60	21	Ongoing
	Skips repaired	No. of skips repaired	8	25	8	Ongoing
Solid Waste management	Waste segregation unit constructed	No. of waste segregation unit constructed	0	1	0	Budgetary constraint
	Assorted tools and equipment	No. of Assorted tools and equipment	500	500	500	Achieved
	Access road maintained	No. of KM of access road maintained	2.5km	1km	1.5km	Achieved
	Skips platforms constructed	No. of Skips platforms constructed	5	12	1	Makongeni
	Waste collection skips bins procured	No. of waste collection skips bins procured	84	50	42	Achieved
	Colour coded waste collection bins purchased	No. of colour -coded waste collection bins /triple litter bins purchased	42	50	42	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Personnel Protective Equipment (PPE) tools, & Pharmaceutical items procured	No. of Personnel Protective Equipment (PPE) tools, & Pharmaceutical items procured	500	500	1,000	Achieved
	Colour coded waste collection sacks purchased	No. of colour coded waste collection liner bags purchased	8,000	10,000	8,000	Achieved
	Compactors procured	No. of compactors procured	1	1	1	Achieved
	Wheel loader procured	No. of wheel loader procured	0	1	0	Budgetary constraint
Programme Name: Climate Change Mitigation and Adaptation						
Objective: To Promote the use of renewable energy, mitigate against climate change and reduce vulnerability to impacts of climate change						
Outcome: Increased uptake of renewable energy, reduced carbon footprint and enhanced resilience to climate change impacts						
Sub Programme	Key Outcomes/ outputs	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Policy, Regulatory and institutional Framework	policies, bills and regulations formulated, adopted, implemented and reviewed	No. of policies, bills and regulations formulated, adopted, implemented and reviewed	2 No-Kiambu County Climate Change Act, 2021, Fund Regulations	2	2(draft)	Kiambu County Climate Change Act, 2021 under review, Fund Regulations ongoing,
	Kiambu County Climate Change Policy Formulated and Implemented	No. of Kiambu County Climate Change Policy Formulated and Implemented	1(draft)	1	1(draft)	1(draft) awaiting public participation
	County Energy Policy Formulated and implemented	No. of County Energy Policy Formulated and implemented	1(draft)	1	1(draft)	Green Energy Policy formulation is Ongoing
	Climate Change Action Plan (CCCAP) developed and approved	No. of Climate Change Action Plan (CCCAP) developed and approved	1	1	1	Under implementation
	County Energy Plan (CEP) Formulated and implemented	No. of County Energy Plan (CEP) Formulated and implemented	1	1	1	Awaiting publishing and launch
	Operational County Climate Change Units in place	No. of operational County Climate Change Units	1	1	1	Achieved
	CCCU committees trained and capacity built	No. of CCCU committees trained and capacity built	74	74	74	Ongoing
	Sustainable practices (rain water harvesting and energy saving initiatives) promoted and adopted	No. of sustainable practices (rain water harvesting and energy saving initiatives) promoted and adopted	0	2	0	Ongoing (FLLoCA programme)
Climate Actions	CCCU committee members sensitized on the climate change risks and assessment process	No. of CCCU committee members sensitized on the climate change risks and assessment process	12	12	12	Achieved
	Assessment reports prepared No of ward climate action plans	No. of assessment reports prepared No of ward climate action plans	1	1	1	Ongoing

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	developed, consolidated and approved	developed, consolidated and approved				
Training, capacity building, and public awareness	Awareness campaigns undertaken on renewable energy and climate change	No. of awareness campaigns undertaken on renewable energy and climate change	5	3	5	Achieved during stakeholder engagements for 5 sectors
	trainings undertaken on energy and climate change	No. of trainings undertaken on energy and climate change	74	12	74 committees trained	Achieved

Health Services Programmes Performance

Programme Name: Administration, Planning and support services						
Objective: To ensure effective and efficient health service delivery						
Outcome: An improved health service delivery system that motivates the workforce to achieve set targets						
Sub programme	Key outcome/output	Performance indicators	Baseline	Planned Targets	Achieved targets	Remarks
Administration services	Vehicles serviced	No. of vehicles serviced	27	27	24	24 serviced 3 vehicles are out of order, pending repairs and servicing
	Vehicles purchased	No. of vehicles purchased	0	2	1	A utility vehicle was donated by the MOH, for Public Health response and Surveillance activities
	Ambulances purchased	No. of Ambulances purchased	2	2	2	Achieved
	Facilities supervised by CHMT	No. of facilities supervised by CHMT	0	107	49	Ongoing
	Service charters improved	No. of Service charters improved	0	20	8	updated during the ongoing renovations
	Planning unit monthly Meetings Conducted	No. of Planning unit Meetings Conducted	12	12	12	Achieved
Personnel services	Staffing for HRH recruited	No. of staff recruited	0	200	158	Recruited 26 Clinical Officers, 82 Nurses, 50 Medical Officers
	Staff promotions done	No. of staff promotions done		500	3	Budgetary constraints

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	staff Under insurance cover	No. of staff Under insurance cover	2,584	2,618	2,618	Achieved
	Staff remunerated	No. of staff remunerated	2,584	2,618	2,618	Achieved
Finance services	Functional procurement committees in place	No. of functional procurement committees in place	13	13	13	At County and sub county
	Facilities equipped with ICT equipment and accessories	No. of facilities equipped with ICT equipment and accessories	0	10	3	Gachororo, Juja Farm, Ha Mundia equipped under Endeleva program
	Facilities with laid down network cables	No. of facilities with laid down network cables	0	10	3	Limuru HC, Juja Farm, Gachororo,
	Facilities connected with Stable and fast internet	No. of facilities connected with stable and fast internet	1	4	45	Level 2s and 3s to enable SHA registration and claims
	functional EMRs at the OPD installed	No. of HFs installed with functional EMRs at the OPD.	-	10	2	Ongoing
	Operating point of care EMRs at the comprehensive care units improved	No. of HFs with improved operating point of care EMRs at the comprehensive care units	-	30	64	Upgraded to the new kenya EMR version 3.X. with support from Palladium and Dhibiti partners
	Health facilities visited for DQA	No. of HFs visited for DQA	12	60	120	DQA funded by Nutrition International
	Data management trainings conducted	No. of data management trainings conducted	3	2	2	Achieved
	Knowledge and skills on Medical Certification and ICD Use improved	No. of hospitals improved with medical certification as per the SOPs	3	17	9	9 achieved 8 ongoing
	Reports in the KHIS portal done	No. of reports in the KHIS portal done	505	505	552	the surplus is a result of newly opened hospitals
	Functional sub county TWGs strengthened on data use all levels strengthened	No. of functional sub county TWGs strengthened on data use all levels strengthened	3	9	3	Ongoing
	Health Sector MTEF Report Developed	No. of Health Sector MTEF Reports done	1	1	1	Prepared and submitted
Planning services	ADP Developed	No. of ADPs developed	1	1	1	Prepared and submitted
	AWP Developed	No. of AWP's developed	1	1	1	Prepared and submitted
Health Infrastructure Development	Health facilities completed and operationalized	No. of HFs completed and operationalized	2	7	3	Ruiru Central Medical Store, Lusigetti

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

						medical wards, Gatundu modern funeral home. 4 are ongoing
	New facilities constructed disability consideration	No. of new facilities disability consideration constructed	-	14	0	Ongoing
	Health facilities expanded	No. of health facilities expanded	-	12	0	Ongoing
	Maternities completed and operationalized	No. of maternities completed and operationalized	0	2	2	At Karia and Kigumo HFs
	Health facilities renovated with disability consideration and refurbished	No. of HFs renovated with disability consideration and refurbished	4	15	10	10 renovated at Gituamba, Ngorongo, Kihara Phase 1, Gachege, Gathanga, Gachika, Kinale, Kahuho, Karuri, and Mugutha and 5 ongoing
	Theatres expanded and operationalized	No. of theatres expanded and operationalized	2	2	1	At Kihara level 4
	Health facilities ablution blocks with disability consideration constructed	No. of health facilities ablution blocks with disability consideration constructed	2	6	4	4 complete and 2 ongoing
	Health facilities supplied and installed with standby generator	No. of health facilities supplied and installed with standby generators	4	2	0	Inadequate funds
	Health facilities supplied and installed with incinerators	No. of health facilities supplied and installed with incinerators	1	1	1	At Kihara level 4
	Master plans for health facilities developed	No. of master plans for health facilities developed	0	2	1	Lusigetti Hospital
	HFs Perimeter fences constructed	No. of health facilities perimeter fences constructed	0	12	10	10 complete and 2 ongoing
	Health facilities landscaped and provided with cabro paving	No. of health facilities landscaped and cabro paving provided	2	2	2	Gachororo and Thogoto
	health facilities with drilled boreholes and solarized	No. of health facilities with drilled boreholes and solarized	0	2	0	Inadequate funds
	Dental units established in the health facilities	No. of health facilities with dental units established	1	3	1	Renovated Thika Level 5 dental unit
	HF with energy efficient	No. of health facilities with	0	9	5	At Lusigetti, Tigoni,

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Radiology units established	energy efficient radiology units established				Kiambu, Thika, and Kihara health facilities
	Health facilities provided with transformer houses and electricity upgraded to 3 phase	No. of health facilities provided with transformer houses and electricity upgraded to 3 phase	0	3	1	At Thogoto HF
	Health facilities provided with HPT stores	No of health facilities provided with HPT stores	1	4	4	Ruiru, Karuri, Gachororo, Thogoto provided
	Performance monitoring institutionalized	No. of performance review meetings conducted	0	4	4	Achieved
	Studies carried out	No. of studies done	0	5	0	26 studies ongoing
Programme Name: Preventive and promotive health services						
Objective: Reduction in preventable health conditions						
Outcome: High Quality, Efficient and Effective Preventive Health services in Kiambu county						
Sub programme	Key outcome/output	Performance indicators	Baseline	Planned Targets	Achieved targets	Remarks
Environmental hygiene & Sanitation services	Environmental pollution control notices complied	No. of environmental pollution control notices complied with	38	41	44	Achieved through routine sanitation activities
	Hygiene & sanitation related notices complied with	No. of hygiene & sanitation related notices complied with	550	374	466	Achieved through routine sanitation activities
	Facilities with WASH baselines established	No. of health facilities with WASH baselines established	0	36	33	The hand washing facilities were distributed to Limuru SC
	Officers sensitized on WASH	No. of officers sensitized on WASH	0	120	120	Achieved
	Officer/CHAS/HCWS sensitized on IPC	No. of officer/CHAs/HCWs sensitized on IPC		120	145	Officers sensitized on waste management
	Stakeholders meeting on environmental hygiene & sanitation held	No of stakeholders meeting on environmental hygiene & sanitation held	0	4	3	Meeting with stakeholders involved in milling was conducted
	Hygiene & sanitation related cases prosecuted	No. of hygiene & sanitation related cases prosecuted	2	12	77	Done on basis of failure to comply with statutory notices served; 26 convictions made

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Assorted protective equipment/ gears procured	No. of assorted protective equipment/ gears procured quarterly		4	4	Achieved
Latrines constructed	No of new latrines constructed		1046	853	Construction majorly on commercial and residential new buildings
Mosquito breeding sites covered/ destroyed	No. of mosquito breeding sites covered/ destroyed		759	827	Majorly involved draining of stagnant water
Rodent sites covered/ destroyed	No. of rodent sites covered/ destroyed		347	764	Done in households, institutions and health facilities
Jiggers infested household sprayed/ treated	No. of jiggers infested household sprayed/ treated		87	130	Some of the jigger cases were re-treatment
Waste management plants licensed	No. of waste management plants licensed by NEMA	0	1	1	Achieved
Health facilities inspected for compliance with waste management guidelines	No. of health facilities inspected for compliance with waste management guidelines		823	610	Inspection was done on routine facility sanitation
Facilities with IPC committee established	No. of health facilities with IPC committees established	0	15	15	Committee at different levels of training
Support staff/healthcare waste handlers inducted on IPC	No. of support staff/healthcare waste handlers inducted		60	163	Supported through CHERP project
Premises inspected for compliance with minimum health requirements	No. of food premises inspected		49,822	49,623	Some were re-inspections
Premises issued with health licenses	No. of premises issued with health licenses		6,411	25,784	Licensing period runs from January to Dec
Food samples analyzed	No. of food samples analyzed	584	360	229	Done for routine food quality surveillance
Food sampling kits/ equipment procured	No. of food sampling kits/ equipment procured	0	5	5	Achieved
Water samples collected & analyzed	No. of water samples collected & analyzed		180	325	Samples collection done on routine basis
Water sampling bottles procured	No. of water sampling bottles procured	0	60	20	Distributed from the remaining supplies
Trainings on food & water safety conducted for food handlers & managers	No. of trainings conducted	0	24	18	Done on routine hygiene and sanitation services especially for

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

						food hawkers
Food handlers examined & certified	No. of food handlers examined & certified		16,038	33,607		Achieved
Fortifiable food stuff sampled for compliance	No. of fortifiable food stuff sampled for compliance		36	33		Done on routine food surveillance
Meetings with millers & manufacturers held	No. of stakeholder meetings held	1	2	1		On food fortification
Water treatment chemical procured	No. of water treatment chemical procured quarterly	0	4	2		Done in all the 12 SCs for the last two quarters
Food safety and fortification bill enacted	No. of food safety and fortification bill enacted	0	1	0		On-going spearheaded by Department of Agriculture
Factories inspected for workplace-based risk & hazard assessment	No. of factories inspected for workplace-based risk & hazard assessment	290	411	443		Achieved. some were re-inspections
School inspected for school-based risk & hazard assessment	No. of school inspected for school-based risk & hazard	440	469	656		Conducted during routine hygiene and sanitation supervision and appropriated advice given
Building plans approved	No. of building plans approved	32	146	182		2 plans were deferred
Premises issued with occupation certificates	No. of premises issued with occupation certificates	0	117	22		Circulation of occupation form done through health office
Officers sensitized on TCA	No. of officers sensitized on TCA	0	4	54		OJT on TCA conducted
Community tobacco secession sensitization done	No. of Community tobacco secession sensitization done	0	60	129		Conducted on dangers of passive smoking and advertisement and sale of single stick among traders
Tobacco control related offenses prosecuted	No. of Tobacco control related offenses prosecuted	0	12	9		Conducted due to noncompliance with statutory notices
Preventive health World days observed	No. of World Preventive health days observed	5	5	5		Achieved
Stakeholders on tobacco control meetings held	No. of stakeholder's meetings on tobacco control held	2	3	3		Achieved
DQA meeting held	No. of DQA meetings held	0	4	2		Activity done during virtual staff meetings

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Computers, printers & accessories procured	No. of computers, printers & accessories procured	0	6	4	Done at SC for office support
Assorted office supplies & stationery procured for 13 PH offices	Quantities of assorted office supplies & stationer procured	0	13	13	Achieved
CHVS selected & trained	No. of CHVs selected & trained	220	390	1933	1933 chps were selected, training awaiting funding
CHCS established	No. of CHCs established	22	123	12	12 chcs established, awaiting induction.
Community Dialogue & Days held	No. of community Dialogue & Days held	1,394	1,085	346	The activity is ongoing
Community Action Days held	No. of community Action Days held	2,149	1,397	1,304	The activity is ongoing
CHV kits procured & distributed for community screening	No. of CHV kits for community screening procured & distributed	0	2,950	2,950	Achieved
TB treatment interrupters traced & linked back to care	No. of TB treatment interrupters traced & linked back to care	485	1,000	1,033	Achieved
Households registered on echis	No. of households registered on echis	0	795,241	299,425	The activity is ongoing
Household registered for insurance services (SHA)	No. of household registered for insurance services (SHA)		532,452	80,158	The activity is ongoing through the SHA health scheme
Households visited for health promotion/ messages	No. of households visited for health promotion/ messages		532,452	373,491	The activity is ongoing
Integrated community outreaches conducted	No. of outreaches conducted		50	67	Activity done through Amref support
CHVS trained on RMNCAH	No. of CHVs trained on RMNCAH		200	525	Activity achieved through Danida Funds
Health officers & CHAS trained on RMNCAH	No. of health officers & CHAs trained on RMNCAH		150	180	Achieved through Danida funding CHUs
CHVS and officers trained on technical modules	No. of CHVs and officers trained on technical modules	0	90	54	chps trained on maternal child health by AIC Kijabe hospital
Persons screened for TB	No. of persons screened for TB	23317	29,859	3,130	Ongoing
Immunization defaulters referred	No. of immunization defaulters referred	1898	200	85	Ongoing
Under 5s with Red MUAC measured	No. of Under 5s with Red MUAC measured		5,500	5,796	Ongoing

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

SC CHS monthly meetings held	No. of SC CHS monthly meetings held	12	12	12	Achieved
CHUS report uploaded in to KHIS on time	No. of CHUs report uploaded in to KHIS on time	0	2,329	2,124	Ongoing
Quarterly DQA meetings held	No. of quarterly DQA meetings held	0	4	4	Achieved
CHVS trained on online reporting	No. of CHVs trained on online reporting	0	2,950	2,950	Chps sensitized on eCHIS
CHS support supervision done	No. of CHS support supervision done	0	4	4	Supportive supervision done in all Sub counties
CHVS awarded for exemplary performance	No. of CHVs awarded for exemplary performance	0	12	10	The activity is awaiting funding
CHPs trained on TB/Vumbua	No. of CHPs trained on T.B /vumbua		440	440	Achieved
staff trained on community score card	No of staff trained on community score card		80	72	Supported by ALMA
CHPs trained n community score card	No of CHPs trained on community score card		200	120	Activity is ongoing
Quarterly scorecard review meeting conducted	Number of quarterly scorecard review meeting conducted		36	36	Achieved
CHC members and community members sensitized on community score card	No of CHC members and community members sensitized		120	84	Activity is ongoing
officers trained on Event based surveillance	No of officers trained on Event based surveillance		100	46	Activity is ongoing
CHPS sensitized on Primary eye care	No of CHPS sensitized on Primary eye care		1,000	600	Activity is ongoing
Fistula sensitization for stakeholders	No of sensitization for stakeholders Fistula		240	240	sensitizations done in 8 sub counties
Health care workers sensitized on big catchup	No Health care workers sensitized on big catchup		80	60	Activity is ongoing
CHPs sensitized on SHA	No of CHPs sensitized on SHA		2,950	2,918	Activity is ongoing
CHAs and SCCHSC trained on ICCM	No of CHAs and SCCHSC trained on ICCM		50	29	Activity is ongoing
People screened for eye conditions at community level	No. of people screened at community level		1,000,000	977,937	ongoing through CBM support
Treatment outreaches in the community carried out	No. of community people reached in treatment outreaches		887,266	887,266	ongoing through CBM support

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

CHPS sensitized on PEC	No. of CHPS sensitized on PEC		1,000	600	The 400 were sanitized through CBM support
Eye Health TWG meetings and support supervision	No. of Eye Health TWG meeting/support supervision held		4	4	Achieved
Health promotion sessions held in school	No. of health promotion sessions in schools held		500	928	Ongoing
School going children de-wormed	No. of school going children de-wormed		400,000	415,471	Achieved
School inspected for compliance	No. of schools inspected for compliance	0	471	500	Ongoing
School going children screened for eye related conditions	No. of school going children screened for eye related conditions	0	800,000	722,317	ongoing through CBM support
School children Eye health treatment outreaches done	No. of School children reached for eye health treatment outreaches	0	300	251	ongoing through CBM support
WASH facilities installed in schools	No. of WASH facilities installed in schools	1	50	30	Activity awaiting funding
Adolescent TWG meetings held	No. of Adolescent TWG meetings held		4	4	Activity awaiting funding
Stakeholders sensitized on triple threat	No of stakeholders sensitized on triple threat	50	3,000	3,419	Ongoing
Adolescent sensitized on triple threat	No of adolescent sensitized	0	4,500	4,800	Ongoing
Schools reached with targeted ARH education	No. of schools reached with targeted ARH education	0	60	70	Ongoing
Adolescent champions/ peer counselors trained	No. of adolescent champions/ peer counselors trained	0	50	25	Activity awaiting funding
Adolescents' friendly centers established	No. of centers established	0	1	0	Activity awaiting funding
Adolescent Health strategic plan developed	No. of strategic plan developed		1	1	Draft at the county assembly
Teachers sensitized on MHM	No. of teachers sensitized		120	120	Achieved
Schools sensitized on MHM	No. of schools sensitized		60	72	Ongoing
Schools supported with MHM products	No. of schools supported		12	10	Activity awaiting funding
Pupils issued with sanitary pads/MHM products	Number of pupils issued with MHM products	0	1,500	1,400	Continuous and depends on the availability of the

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

						products
Tuberculosis control	Performance quality improvement teams formed	No. of performance quality improvement teams formed		5	5	Achieved
	Health care workers trained on TB diagnosis and treatment	No. of HCWs trained on TB diagnosis and treatment		20	20	Achieved
	Health care workers Trained on pediatric TB	No. of HCWs trained on pediatric TB		20	20	Achieved
	Health care workers trained on DRTB	No. of HCWs trained DRTB		20	20	Achieved
	Targeted outreaches to find missing cases conducted	No. of targeted outreaches conducted		12	10	Ongoing
	Monthly DR review meetings conducted	No. of DR review meetings held		12	12	Achieved through the IPs
Malaria control interventions	LLIN distributed to under 1-year old children	Proportion (%) of LLIN distributed to under 1-year old children		60	60	Distributed 3,546 LLINS.
	LLIN distributed to pregnant women	Proportion (%) of LLIN distributed to pregnant women	50	60	60	Distributed 3,546 LLINS.
	Supervision and DQA of malaria across the 12 sub-counties supported	No. of support supervisions of malaria conducted across the county	4	4	4	Achieved
	Malaria training meetings held	No. of malaria training meetings held		2	1	Inadequate funds
HIV control interventions	Community members sensitized on HIV prevention	No. of community members sensitized on HIV prevention	53,691	60,000	88,725	Achieved
	Multisectoral meetings held on syndemic diseases control	No of multisectoral meetings held		48	48	Achieved
	Support Supervision and capacity building of community of practice groups	No of community of practice supervised and capacity build on prevention of triple threats	54	60	60	Achieved
	Male champions quarterly meeting and capacity building	No of male champions meetings held		48	32	Not fully achieved due to budgetary constraints
	Institutional sensitization on prevention of triple threats	No of students reached with triple threats prevention messaging		19,000	19,783	the target achieved
	Up scaling condom distribution in the community hotspots	No of condoms distributed	515,777	500,000	254,625	Low supply of condoms for community distribution
	Observing HIV commemorable days	No of commemorable days observed	2	2	2	World AIDS Day and international condoms

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

						day commemorated
	Monthly multisectoral coordinators meetings	No of meetings conducted		12	4	Lack of resources to hold meetings
	Key Population sensitization meetings held on HIV prevention	No. of key population sensitization meetings held on HIV prevention	6	8	5	Ongoing
	Sensitization of HCWs on KP programming	No of HCWs sensitized on KP programming	118	150	128	Ongoing
	Uptake of ART on PLHIV increased	% of PLHIV on ART increased	78	83	82	KHIS downtime and documentation gaps
	PLHIV viral suppression increased	% of PLHIV virally suppressed	90	82	96	96% of the clients currently on care are virally suppressed
	HIV exposed infants seroconverting at 2 years (Mother to child transmission rate reduced)	No. of HIV exposed infants seroconverting at 2 years (Mother to child transmission rate reduced)		50	28	28 HEIs had a positive PCR.
	Support supervisions held	No. of support supervisions held	4	4	4	Achieved
	Technical working group (TWGS) forums held	No. of technical working group (TWGS) forums held	7	8	6	Six County TWGs including LAKATI TWGs were held in collaboration with our partners.
	Stakeholders sensitized and planned for HIV services integration	No. of stakeholder's forums held on County HIV services integration	0	1	1	Achieved.
	Reviewed and completed the County HIV services transition roadmap	No. of County Transition Roadmap document completed	0	1	1	Target achieved
	Health Care providers trained on revised HIV 3-Test algorithm	No. of providers trained	0	650	614	More providers should be trained
	PMTCT DQA and SQA conducted	No. of facilities assessed	0	24	24	Achieved
Nutrition services	National and Global health days observed	No. of National and Global health days observed	1	4	2	Not fully achieved due to inadequate funds
	BFHI assessment in high volume health facilities for accreditation done	No. of BFHI assessment in high volume health facilities for accreditation conducted	0	10	2	Reviewed due to inadequate funds
	MNCH materials printed	Number of MNCH materials printed	150	150	150	achieved

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

male and female CHVs, Health committees, CMSG sensitized on BFCI and hold monthly CMSG meetings	No. of male and female CHVs, Health committees, CMSG sensitized on BFCI and hold monthly CMSG meetings		30	40	target achieved
Community activities – MTMSG held, community gathering done, baby friendly and BFCI target group mapping done	Number of MTMSG held, community gathering done, baby friendly and BFCI target group mapping done	24	4	17	Target achieved
Lactation station at workstation established	Number of lactation station at workstation established	0	1	3	Achieved
Lactation stations renovated and equipped	Number of lactation stations renovated and equipped	0	2	3	Achieved
vitamin A supplementation done and sensitization of the ECD coordinators and supervision done	No. of vitamin A supplementation done, that include sensitization of the ECD coordinators and supervision done	2	2	2	Achieved
Quarterly meetings done to Nutrition Technical Forums, nutrition commodity and security TWG, nutrition/MNCHN	Number of meetings done- Nutrition Technical Forums, nutrition commodity and security TWG, nutrition/MNCHN	4	4	4	Achieved
AWP and CNAP review done	Number of AWP and CNAP review done	0	2	1	CNAP review done
therapeutic and supplementary feeds supplied to sub counties	Number of sub counties supplied with therapeutic and supplementary feeds	12	12	12	Achieved
Integrated, data quality review meetings at county and sub county level	No. of RDQA – Integrated, data quality review meetings conducted at county and sub county level	0	1	1	Achieved
BMS Act, 2012 and BMS regulations 2021 disseminated to stakeholders in private and public sectors	No. of dissemination sessions to stakeholders in private and public sectors on BMS Act, 2012 and BMS regulations 2021 held	0	1	1	Achieved
VAS monitor charts and IEC materials on VAS printed	No. of VAS monitor charts and VAS IEC materials provided	200	80	80	Achieved
Support supervision during Malezi Bora period (VAS, IFAS, Zinc) Carried out	No. of support supervision sessions carried out	2	2	2	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	The private sector sensitized on mandatory law on food fortification	No. of the private sector members sensitized on food fortification	0	25	25	Achieved
	Quarterly nutrition/MNCHN commodities data review meeting held	No. of data review meeting held	4	4	4	Achieved
Health Promotion and Education	IEC messages and materials designed printed and disseminated	No. of IEC messages and materials designed printed and disseminated		13,000	10,000	inadequate funding
	Health advocacy meetings held	No. of Health advocacy meetings held	9	4	4	Achieved
	public barazas held	Number of public barazas held	383	800	410	inadequate funding
	SBCC forums held	Number of SBCC forums held	325	144	144	Achieved
	Media sessions held	Number of sessions held.	6	24	10	Not fully achieved due to inadequate funding
	outreaches conducted	Number of outreaches conducted.	62	50	46	polio attributed activities.
	world health days conducted	number of WHD conducted		12	7	Inadequate funds
	School health sessions	Number of school's visits		600	600	Achieved
	Multisectoral stakeholder engagement forums held	No. of Multisectoral stakeholder engagement forums held	1	2	1	Inadequate funding
	TWGs to Strengthen emergency response developed	No. of TWGs developed to strengthen emergency response	0	1	1	Achieved
	Personnel at county and sub-county level capacity built on disaster management	No. of personnel trained on disaster management at the county and sub-county	17	65	60	Achieved
	M&E framework for monitoring of emergency preparedness and response developed	No. of M&E frameworks developed for monitoring of emergency preparedness and response	1	1	1	Achieved
	Data management SOPs developed to enable well-coordinated emergency response activities	No. of data management SOPs developed to enable well-coordinated emergency response activities	1	2	2	Achieved
Disease surveillance and control and	HCWS trained on disease outbreak preparedness and response	No. of HCWs trained on disease outbreak preparedness and response	96	100	112	Supported by partner (Endeleza)
Neglected tropical diseases	Zoonotic diseases per sub county investigated and reported within 72hrs	% of zoonotic diseases investigated and reported within 72 hrs Per sub county	100	100	100	16 suspected Mpox cases and 5 positives were investigated

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	HF reporting on Integrated Disease Surveillance and Response	No. of HF reporting on Integrated Disease Surveillance and Response	19,481	28,932	22,911	Non-reporting is a result of private facilities and KHIS downtime
	RRT members trained	No. of RRT trained	65	413	462	Supported by Endeleva and MOH
	Measles and other outbreaks cases screened	No. of measles and other outbreaks cases screened	99	54	107	Active case find was accelerated thus surpassing the target
	AFP cases screened	No. of AFP cases screened	16	26	31	Active case find was accelerated thus surpassing the target
	IDSR reporting tools procured/printed	No. of IDSR reporting tools procured	500-MOH 505 500-MOH 502	MOH-505, - 1000 booklets, MOH-503-500 booklets	500 Booklets- MOH505	The MOH 500 Booklet were issued by National MOH, through DDSR
	Quarterly CERRT review meetings held	No. of CERRT review meetings held	1	4	1	Inadequate funds
	Surveillance stakeholders' meetings held	No. of Surveillance stakeholders' meetings held	0	12	1	Inadequate funds
	HCWs sensitized on NTDs	No. of HCWs sensitized on NTDs	32	120	27	Trained on Onchocerciasis
	Households identified for Jiggers treatment	No of households identified for Jiggers treatment	51	120	248	Some of the cases were re-infestation
Immunization services	Immunization coverage under 1yr increased	% of fully immunized children under 1yr increased		90	80.3	on course
	HPV2 coverage increased on girls 10-14 yrs	% of girls 10-14 yrs. fully vaccinated with HPV2	32.3	50	113	Achieved through MOH supporting outreaches.
	Health facilities offering immunization services increased	No. of facilities providing Immunization	308	326	328	Achieved
	immunizing facilities with set targets for all immunization/vaccination monitored	No. of immunizing facilities with set targets for all immunization/vaccination monitored	308	326	328	Achieved
	Vaccine monitors charts for all immunizing facilities printed	No. of vaccine monitor charts printed for all immunizing facilities	308	322	328	Received 400 Immunization Monitoring Charts from MOH and distributed to all

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

						facilities
	Cold chain equipment procured	No. of cold chain equipment procured	0	5	22	Received 22 new fridges from Min of Health and distributed to facilities.
Infection Prevention and Control	Quarterly IPCAC meetings to strengthen governance structure and mechanisms for IPC at County level conducted	No. of quarterly IPCAC meetings to strengthen governance structure and mechanisms for IPC at County level conducted	0	4	3	Delayed due to formation of a new committee
	Persons in the hospital's management teams sensitized on SSI surveillance	No. of persons in the hospital's management teams sensitized on SSI surveillance		30	16	Needs funding
	color-coded foot operated pedal bins procured	No. of color-coded foot operated pedal bins procured	0	150	23	Inadequate funds
	Health facilities sensitized on OHS and other public health guidelines	No. of health facilities sensitized on OHS and other public health guidelines		14	3	On course
	quarterly IPC supervisions conducted	No of quarterly IPC supervisions conducted		4	4	Achieved
	HCWs trained on Health care waste management	No of HCWs trained on HCWM		480	198	On course/Needs funding
	Monthly feedback meetings held to surgical department and IPC Committee	No of monthly meetings held	1	64	48	On course
	Hands hygiene feedback meeting conducted	No of feedback meeting conducted	0	224	4	No funds
	Hands hygiene baseline assessment conducted in L4 and L5 facilities baseline assessment conducted	No of baseline assessment conducted		14	11	On course
	Monitored IPC practices	No of support supervision on IPC		16	14	On course
	Facilities sensitized on OHS and other public health guidelines	No. of health facilities sensitized on OHS and other public health guidelines	0	14	14	Achieved
Reproductive Maternal New-born Child and Adolescent Health (RMNCAH)	Women Supplemented with Iron and Folic	% of pregnant women supplemented with Iron and folic	86.8	89	62	On Course
	Cases of newborns with low birth weight Reduced	% of Newborns with low birth weight reduced		10	6.8	On Course
	ANC mothers enrolled on SMS program	% of ANC mothers enrolled on SMS program	74	80	65	On Course

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

HCPs trained on EMoNC	No. of HCPs trained on EMoNC		25	25	Achieved
Newborns initiated on breastfeeding within 1hr after birth	% of Newborns initiated to breastfeeding within 1hr of birth	90	90	89.5	On Course
4 ANC visits by ANC mothers increased	% of pregnant women attending 4 ANC visits increased	74	80	52.3	On Course
Preventive ARV's received by pregnant mothers	% preventive ARV's received by HIV + pregnant mothers	89	90	100	Achieved
HCWs trained on Respectful Maternity Care	No. of HCWs trained	25	25	25	Achieved
Deliveries Conducted By Skilled Attendant	% deliveries conducted by skilled attendant	98.4	100	74	On Course
Facilities with Monthly Maternal and Neonatal meetings conducted	% of facilities with monthly Maternal and Neonatal Death conducted		35	35	Achieved
County MPDSR meetings held	No. of County MPDSR meetings held		4	4	Achieved
Women 25yrs and above screened for cervical cancer increased	% Women of Reproductive age screened		40	16	On Course
Women with a positive cervical cancer lesion treated	% of women with a positive cervical cancer lesion treated	50	50	105	Achieved
HCWs empowered on cervical cancer screening skills through mentorship	No. of HCWs mentored	40	40	40	Achieved
Modern FP Methods Uptake on WRA increased	% of WRA up taking modern FP methods increased	52	60	37.3	On Course
Health care workers trained on post pregnancy family planning	No. of HCWs trained on post pregnancy family planning		40	120	Achieved
World Health days commemorated	No. of World Health days commemorated	1	3	1	World Prematurity Day celebration
HCWs trained on LARC	No. of HCWs trained on LARC		24	24	Achieved
WRA taking long term FP methods increased	% of WRA taking long term FP methods increased		18	9.2	On Course
Teenage pregnancies reduced 10-19yrs	% of teenage pregnancies reduced 10-19yrs	8	10	11.9	On Course
Service providers trained on ASRH	No. of service providers trained on ASRH	24	30	0	Lack of funds

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	TWG meeting held in ending teenage pregnancy.	No of TWG quarterly meetings on ending teenage pregnancy held	1	4	2	On Course
Programme name: Curative and rehabilitative health services						
Objective: Promotion of curative health services						
Outcome: Reduced morbidity and mortality						
Sub programme	Key outcome/output	Performance indicators	Baseline	Planned Targets	Achieved targets	Remarks
County hospital services	Assorted medical equipment/machines procured	No. of assorted medical equipment/machines procured		75	9	8 ultrasound machines distributed. 1 IOPA Machine installed in Thika level V hospital
	Dental chairs procured	No. of dental chairs procured	10	4	4	4 dental chairs procured for Thika Level V hospital through donation
Rehabilitation services	Assorted rehabilitative equipment procured	No. of assorted rehabilitative equipment procured	2	2	0	inadequate funds
	Health facilities with physiotherapy services offered	No. of health facilities with physiotherapy services offered	10	2	0	inadequate funds
	disability assessment committee members trained on new disability guidelines	No of disability committee members trained	0	60	20	inadequate funds
Laboratory services	Biochemistry analyzers procured	No. of biochemistry analyzers procured	3	12	0	inadequate funds
	Blood gas analyzers procured	No. of blood gas analyzers procured	1	2	2	Achieved
	Facilities with basic laboratory services offered	No. of facilities with basic laboratory services offered	75	77	66	Shortage of staff
Non-Communicable Diseases	weekly monitoring reports prepared	No. of weekly monitoring reports prepared	50	50	50	Target met
	World Diabetes Foundation (WDF) supported facilities digitized	No. of World Diabetes Foundation (WDF) supported facilities digitized	8	8	8	Implementation done and facilities kitted
	DQAs done	No. of DQAs done		4	3	Not fully achieved due

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

						to lack of funds
	commemorations conducted	No of commemorations conducted	3	3	3	breast cancer awareness month, world hypertension day, world diabetes day
	community members sensitized on tobacco	No. of community members sensitized on tobacco	24,776	30,000	82,261	Sensitized exposure to 2nd hand cigarette smoke
Child health	maintained and functional Oral rehydration treatment corners	No. of maintained and functional Oral rehydration treatment corners		108	101	Ongoing
	health facilities using Pulse Oximeters for assessing Oxygen saturation in management of Pneumonia	No. of health facilities using Pulse Oximeters for assessing Oxygen saturation in management of Pneumonia		108	62	Facilities currently purchasing through AIEs
	children under five years treated for Diarrhea with ORS & Zinc	% Of children under five years treated for Diarrhea with ORS & Zinc		100%	92%	mentorship on going on management
	Neonatal audits conducted across the country.	No of audits conducted			29	Done on need basis
Programme Name: County Pharmaceutical Services						
Objective: To offer quality pharmaceutical care services						
Outcome: Increased access to quality pharmaceutical services						
Sub programme	Key outcome/output	Performance indicators	Baseline	Planned Targets	Achieved targets	Remarks
County Medical equipment and Supply Services	Essential medicines in health facilities tracked	Tracer availability %		95	83.65	Ongoing
Health Products Technologies services	NCD medicines in health facilities tracked	Tracer availability %		95	92.50	Ongoing
	Non-pharmaceuticals in health facilities tracked	Tracer availability %		95	90.10	Ongoing
	Nutrition products in health facilities tracked	Tracer availability %		95	5	Supplies done from national
	public health products in health facilities tracked	Tracer availability %		95	10	Ongoing
	Expired and Obsolete HPTs disposed	Tonnage of expired HPTs disposed	0	20	0	Preparation process ongoing
HPT Regulatory,	Obsolete machines and	Tonnage of obsolete machines	0	50	0	Preparation process

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Innovation & Risk Management	equipment disposed	and equipment disposed				ongoing
	Quarterly County Disposal meetings held	Number of county disposal meetings held	0	4	4	Achieved
	Disposal committees constituted at Sub- County level	Number of Sub- County disposal committees formed		12	12	Achieved
	Quarterly integrated commodity SSV and feedback meetings held	No of Commodity SSV held		4	4	Achieved
Commodity security and management	Quarterly HPTU meetings held	Number of HPTU meetings held		4	4	Achieved
	Automate HPT HMIS/LMIS for inventory and supply chain management	% facilities with automation of the HMIS for commodity management		110	6	Budgetary constraints
	Quarterly Hospital MTC meetings conducted	No. of Hospital MTC meetings conducted		4	1	Budgetary constraints
Patient Centered Pharmaceutical Services	Quarterly county MTC meetings conducted	No. of county MTC meetings conducted		4	2	Budgetary constraints
	sub-counties with pharmacovigilance reports submitted	No. of sub-counties with pharmacovigilance reports submitted		72	36	Ongoing
	Quarterly Antimicrobial stewardship (AMS) activities conducted	No. of AMS activities conducted		18	15	Ongoing

Roads, Transport & Public Works Programmes Performance

Programme Name: Administration, Planning and Support Services						
Objective: To facilitate efficient service delivery by the Department						
Outcome: Improved service delivery and staff motivation						
Sub Programme	Key Outcomes/ Outputs	Key Performance Indicators	Baseline	Planned Targets	Achieved targets	Remarks
1.1 Administration Services	Reviewed service charter in place.	No. of service charters reviewed	1	1	0	Service charter in draft form
	Office block maintained/ constructed	No. of office blocks maintained/ constructed	0	3	0	Financial constrains
	Programs evaluated.	No. of evaluations done on all Programs	4	4	4	Target achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

SP 1.2 Personnel Services	Staff recruited	No. of staff recruited	258	80	30	Financial constrains
	Staff trained	No. of staff trained	10	150	67	Financial constrains
Programme Name 2: Infrastructure Development and Maintenance						
Objective: To develop quality, reliable, sustainable and resilient infrastructure to support economic development						
Outcome: Improved connectivity and accessibility						
Sub Programme	Key Outcomes/ Outputs	Key Performance Indicators	Baseline	Planned Targets	Achieved targets	Remarks
2.1 Infrastructure Development	Roads upgraded to bitumen Standards	Kilometres of roads upgraded to bitumen standards	1,157Km	15Km	0	Financial constraints
	Stormwater drains constructed	Kilometres of stormwater drains constructed	10Km	0.5Km	0	Financial constraints
	Footbridges designed and constructed	No. of footbridges designed and constructed	12	5	2	2 complete 1 ongoing at 60% completion level.
	Motorized bridges constructed	No. of motorized bridges constructed	40	2	2	2 complete spilled over from previous FYs. 2 are ongoing and are at various levels of completion
	Bus parks designed and constructed	No. of bus parks designed and constructed	7	3	5	5 Completed projects carried over from the previous financial years 3 more are ongoing at various levels of completion
	Solar streetlights installed	No. of solar streetlights installed	2,509	600	3,860	Change in priorities.
2.2 Infrastructure Maintenance	Bus parks rehabilitated and maintained	No. of bus parks rehabilitated and maintained	4	3	1	1 completed The other 2 bus parks intended for was constructed afresh not renovated
	Stormwater drains maintained	Kilometres of stormwater drains	20Km	10Km	3Km	Budget constraints

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		maintained				
	Street lights and flood masts maintained	No. of street lights and flood masts maintained	-	-	40 flood masts repaired	Done on need basis
Programme Name 3: Fire Rescue and Disaster Management						
Objective: To provide Effective, efficient and timely disaster response services						
Outcome: Improved disaster management and enhanced investments						
Sub Programme	Key Outcomes/ Outputs	Key Performance Indicators	Baseline	Planned Targets	Achieved targets	Remarks
3.1 Fire Rescue services	Fire stations constructed	No. of fire stations constructed	7	1	0	2 ongoing projects carried forward from previous years
	Fire stations equipped	No. of fire stations equipped	7	1	0	Financial constrains
	County staff and community sensitized on fire safety through broadcasting, print media, fliers, learning institutions, public barazas	No. of people sensitized	2,000	3,000	3,000	Complete
	Firefighters trained	No. of firefighters on fire and rescue training	60	60	36	Financial constraints

Administration & Public Service Programmes Performance

Programme Name: General Administration, Planning and Support services						
Objective: To provide effective and efficient services to the public						
Outcome: Improved Service delivery						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Administration, personnel and financial services	Office blocks constructed and equipped	No. of office blocks constructed and equipped	2	5	0	Procurement process ongoing
	Office blocks renovated	No. of office blocks renovated	3	6	3	3 achieved and on 3 the Procurement process is ongoing
	Staff remunerated	No. of staff remunerated	503	520	520	achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Enforcement, Monitoring and Compliance services	Uniforms and equipment procured	No. of uniforms and equipment procured	500	500	600	Procurement process completed, delivery done and uniforms issued to the officers.
	Government premises and installations provided with sentry services	No. of county government premises and installations provided with sentry services	48	48	48	Sentry services provided
Betting and Gaming Services	Revenue for betting and gaming licenses collected	Amount of revenue for betting and gaming licenses collected	678M	1.06M	631,150	Issuance of licenses stopped in May 2024
	Public education forums	No. of public education forums against irresponsible and illegal betting and gaming held	0	12	1	Forum held to sensitize enforcement and Liquor officers in the subcounties in anticipation of roll out of the Draft bill.
	Crackdowns conducted	No. of crackdowns conducted against unlicensed and illegal betting and gaming premises	60	60	60	Ongoing but facing challenges in facilitation of transport.
	Status reports prepared	No. of status reports prepared	0	1	1	Achieved
Programme Name: Alcoholic Drinks control and Rehabilitation						
Objective: To create awareness and reduce Alcohol, substance abuse and offer rehabilitation services						
Outcome: Reduced incidences of Alcohol and substance abuse						
Sub Programme	Key Outcomes/Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Rehabilitation, intervention programs and Research on alcohol and substance abuse	Research and status reports prepared.	No. of research and status reports prepared.	1	1	2	Two biannual reports developed.
	Policies on alcohol control developed	No. of policies on alcohol control developed	1	1	1	Draft policy on rehabilitation and treatment in place
Compliance with alcohol control laws, and regulations	Crackdowns conducted on illicit brews and substances	No. of crackdowns conducted on illicit brews and substances	60	60	60	The crackdowns were intensified after directive to close outlets

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

standards						near schools and residential areas by the National Government.
	Multiagency forums for alcohol control conducted	No. of multiagency forums for alcohol control conducted	12	48	48	Crackdowns intensified after the directive by the National Government.
	Revenue for alcoholic drinks licenses collected	Amount of revenue for alcoholic drinks licenses collected	133M	280M	249.36M	The target was not achieved due to closure of outlets near schools and residential areas.
Public awareness and Institutional Strengthening	Public education forums against illicit brews, alcohol and substance abuse	No. of Public education forums against illicit brews, alcohol and substance abuse	0	24	12	Public education meetings sensitized people against dangers of alcohol abuse.
	Research and status reports prepared.	No. of research and status reports prepared.	1	1	2	Two biannual reports developed.
	Policies on alcohol control developed	No. of policies on alcohol control developed	1	1	1	Draft policy on rehabilitation and treatment in place
Compliance with alcohol control laws, and regulations standards	Crackdowns conducted on illicit brews and substances	No. of crackdowns conducted on illicit brews and substances	60	60	60	The crackdowns were intensified after directive to close outlets near schools and residential areas by the National Government.
	Multiagency forums for alcohol control conducted	No. of multiagency forums for alcohol control conducted	12	48	48	Crackdowns intensified after the directive by the National Government.
	Revenue for alcoholic drinks licenses collected	Amount of revenue for alcoholic drinks licenses collected	133M	280M	249.36M	The target was not achieved due to closure of outlets near schools and residential areas.
Public awareness and Institutional Strengthening	Public education forums against illicit brews, alcohol and substance abuse	No. of Public education forums against illicit brews, alcohol and substance abuse	0	24	12	Public education meetings sensitized people against dangers of alcohol abuse.
Programme Name: Human Resource Management & Human Resource Development Services						
Objective: To develop and maintain an effective and efficient county workforce						
Outcome: To provide effective and efficient services to the county workforce						

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Base line	Planned Targets	Achieved Targets	Remarks*
Human Resource and records management	Employees covered in the Comprehensive medical cover, WIBA and GPA	No. of employees covered in the Comprehensive medical cover, WIBA and GPA	503	608	608	Complete, all staff in the department have access to the medical cover
	Monthly payroll reports	No. of monthly payroll reports prepared	12	12	12	Payroll processed every end month
Human Resource Development	Staff trained	No. of staffs trained	100	200	128	Trained 18 IPPD officers and 110 enforcement officers
	Annual work plans developed	No. of annual work plans developed	1	1	1	Achieved
Corporate governance services	Management advisory meetings held	No. of Departmental human resource management advisory committee (DHRMAC) meetings held	12	12	5	Meetings conducted monthly.

Agriculture, Livestock and Cooperative Development Programmes Performance

Programme Name: General Administration, Planning and Support Services						
Objective: To enhance effective and efficient service delivery						
Outcome: Enhanced effective and efficient service						
Sub Programme	Key Output	Key performance Indicators	Baseline	Targets		Remarks
				Planned Targets	Achieved Targets	
Administration services	County and Sub County offices refurbished	No. of offices refurbished	0	3	3	One Sub- County, One County and NAVCDP offices
	Equipment of offices	No of offices equipped	0	6	3	One Sub- County, One County and NAVCDP offices
	County and sub county offices connected to internet (LAN and WAN)	No. of County and sub county offices connected to internet (LAN and WAN)	0	6	3	Waruhiu and NAVCDP The County office is currently using National Government connectivity
	Financial Reports done	No. of Financial Reports done	4	4	4	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Meetings/forums held per year	No. of meetings/forums held per year	0	4	4	Achieved
Finance Services	Number of staffs remunerated	Number of staffs remunerated	420	420	420	Achieved
	Staff covered under medical insurance	No. of staff covered under medical insurance	420	420	420	Achieved
	Staff covered under WIBA/GPA	No. of staff covered under WIBA/GPA	420	420	420	Achieved
	Pending bills paid	Amount allocated to pay pending bills	0	80,000,000	34,400,778	Achieved
Programme Name: Crop Development, Irrigation and Marketing Services						
Objective: To increase crop productivity, market access and value addition						
Outcome: Increased crop productivity, market access and value addition						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks
Land and Crop management	Farmers trained on best crop varieties for various Agro-Ecological Zones (AEZ) and Agro-ecological farming	No. of farmers trainings	144	200	247	45,172 farmers trained on Good Agricultural practices, Conservation agriculture and Soil fertility management, among others. These were conducted through field days, group trainings and individual farm visits
	Town dwellers sensitized on urban and peri-urban farming (Food Production and use of safe water)	No of town dwellers sensitized	0	4200	2,231	Sensitized at sub-county level and through the NAVCDP project
	Certified seeds procured and distributed	Tonnes of certified seeds procured and distributed	284.76	200	214.8	Different varieties of maize seeds were procured and distributed
	Fruit tree seedlings procured and distributed	No. of fruit tree seedlings procured and distributed	83,000	80,000	73,530	Mainly avocados, Mangoes, Oranges and Paw paws
Upgrading Waruhiu ATC	Drip irrigation system installed.	% Completion	0	40	30	Borehole repaired
	Poultry unit constructed and stocked.	% Completion	0	50%	100%	Unit done for 120 chicks

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	ATC Compound landscaped	% Completion	5%	20%	5%	On-going- Red soil sourced, Back filling in the open grounds ongoing
	Annual collaborative stakeholders' exhibition /Trade fair held	No. of annual collaborative stakeholders' exhibition /Trade fair held	1	1	1	Organized in collaboration with stakeholders with the lead stakeholder being ADS. Main focus was on green/renewable energy
Agricultural inputs and Financing services	Fertilizer procured	Tonnes of fertilizer procured	1235	1800	1600	Both planting and top-dressing fertilizers procured
	Subsidized fertilizer mini-depots established	No. of subsidized fertilizer mini-depots established	4	5	2	Kiambu and Lari established but are yet to be stocked with fertilizer
	Training of stockiest	No. of trainings on code of conduct done	7	4	1	Conducted by KEPHIS
	Input inspection activities conducted	No. of input inspection activities conducted	0	12	6	Done in the mini depots of Githunguri, Gatundu South, Gatundu North, Kiambaa and Lari Sub Counties and County HQ
Value addition and market development	Staff trainings	No. of staff trainings	3	3	4	Trained on coffee, Agribusiness and proposal development, Irrigation technologies and Food safety
	Farmer groups formed along priority value chains	No. of farmer groups formed along the priority value chains	5	40	34	Recruited along 5 priority value chains
	Factory development plans in place and implemented	No. of factory development plans in place and implemented	4	1	5	Developed but not yet implemented
	Business plans and business proposals developed	No. of business plans and business proposals developed	12	25	25	These include those developed by Farmer Producer Organizations
	Marketing groups for avocado, broccoli and indigenous vegetable promoted	No. of marketing groups formed	3	3	2	Avocado and indigenous vegetables

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Objective To increase livestock and fisheries productivity, profitability and utilization						
Outcome: Increased livestock and fisheries productivity, profitability and utilization						
Sub Programme	Key Output	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks
Livestock Diseases Management and Control	Vaccines procured	Doses of vaccine procured	0	112,000	0	Vaccine for the last financial year still in use
	Vaccination campaign done	No. of vaccination campaigns done	0	4	4	Achieved
	Trainings of farmers	No. of trainings	0	144	120	Achieved
	Livestock movement Permits procured and issued	No. of livestock movement permits procured and issued	50	300	126	Achieved
	Disease surveillance conducted	No. of surveillances conducted	0	50	48	Achieved
Food Safety and Animal Products Development	Bovine, poultry and rabbit slaughterhouse completed	% Completion	0	100	50%	On going
	Slaughter houses inspected and licensed	No. of Slaughter houses inspected and licensed	59	59	59	Achieved
	Bandas inspected and licensed	No. of Bandas Inspected and licensed	60	60	60	Achieved
Livestock Production and Management	Subsidized ordinary semen procured and distributed	No. of semen doses procured and distributed	90,000	22,000	1,964	Semen procured last financial year still in use
	Private AI providers licensed	No. of private AI providers licensed	0	200	20	On going
	Liquid nitrogen and consumables procured and distributed	Litres of liquid nitrogen and consumables procured and distributed	11,000	62,500	1,150	On going
	Farmers Training	No. of farmers trainings	0	150	140	Conducted in collaboration with NAVCDP
	Indigenous chicken procured and distributed	No. of Indigenous chicken procured and distributed	290,000	250,000	61,435	We had a roll over balance of 150,000 from the previous financial year
	pigs procured and distributed	No. of pigs procured and distributed	0	6,000	2,418	Program ongoing
Livestock Products	ESL plant procured and	ESL plant procured and	0	1	1	Limuru Dairy through

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Value Addition and Marketing	installed	installed				NARIGP
Aquaculture and market Development	Fisheries Officers trained	No. of officers trained on modern fisheries and aquaculture technologies	5	2	1	Through ABDP
	Farmers trainings	No. of farmers trainings	2	4	12	Through ABDP
	Subsidized quality fingerlings procured and issued to farmers	No. of fingerlings procured and distributed to farmers	130,000	200,000	257,000	Through ABDP
	Hatcheries inspected and certified	No. of hatcheries inspected and certified	6	2	6	Achieved
	Aquaculture inputs (liners, fishing nets, Hapa nets, predator control nets, feeds) procured and issued to farmers	Number of aquaculture inputs (liners, fishing nets, Hapa nets, predator control nets, feeds) procured and issued to farmers	747	108	758	Liners achieved in collaboration with ABDP
	fish feeds procured and distributed to farmers	Tonnage of fish feeds procured and distributed to farmers	0	25	177	In collaboration with ABDP
	Fisheries Equipment procured	Number of Fisheries Equipment procured (freezers and weighing scales and feed pelletizer)	4	8	4	4 freezers achieved in collaboration with ABDP
Programme Name: Co-operative Development and Management						
Objective: To promote and develop the cooperative movement in Kiambu county						
Outcome: Increased membership in cooperative societies.						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Targets		Remarks
				Planned Targets	Achieved	
Cooperative oversight and compliance	Audit compliance checks on cooperative societies	No. of au Audit compliance checks on cooperative societies	125	220	73	This number includes audits done across the county
	Inspections carried out.	No. of inspections and risk assessments carried out.	0	48	7	This number includes inspections and risk assessments done across the county
Cooperative Development	New cooperatives registered.	No. of new cooperatives registered.	22	26	44	Cooperatives societies registered across the county

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	Pre-coops training sessions carried out.	No. pre-coops training sessions carried out.	30	52	82	Pre-coop training done across the county
	Members' and committee members trained	No. of members' training sessions carried out.	22	672	350	Committee and members training undertaken
	Partnerships/collaborations established.	No. of partnerships/collaborations established.	0	1	1	One through NAVCDP
	Women and youth participating in the leadership of cooperatives.	No. of women and youth participating in the leadership of cooperatives.	50	178	383	Formation of youth and women cooperative societies and ensure implementation of gender rule
Cooperative Society, Research and Advisory	Societies mapping done.	No. of societies mapping done.	1	1	1	Societies mapped through NAVCDP

Education, Gender, Culture & Social Services Programmes Performance

Programme Name: General Administration, Planning and Support Services						
Objective: To improve service delivery						
Outcome: Improved efficiency and effectiveness in service delivery						
Sub Programme	Key Outcomes	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks
Administration Services	Improved performance in service delivery	No of offices equipped with office furniture and supplied with stationery	0	18	18	Stationery procured and provided for use in the office Furniture not procured
Personnel Services	Improved service delivery	No of staff remunerated, allowances and statutory deductions paid.	1,425	1,604	1,385	Achieved. Some staff exited through natural attrition
		No of music, drama, cultural and sporting activities held	5	8	3	Partly achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Programme: Early Childhood and Vocational Training Development						
Objective: To increase access, quality and relevance in ECDE services and vocational training education						
Outcome: Self-reliant and skilled individuals						
Sub Programme	Key Output	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks
Vocational Education and Training	New workshops, classrooms, office blocks and ablution blocks constructed in VTCs	No of new workshops, classrooms, office blocks, and ablution blocks constructed in VTCs	4	10	2	Partly achieved Kwihota VTC workshops complete
	VTCs renovated, refurbished, fenced	No. of VTCs renovated, refurbished, fenced	1	8	1	Kiganjo and Karatu VTC contracts awarded
	VTCs equipped with instructional materials, modern tools and equipment	No of VTCs equipped with instructional materials, modern tools and equipment	2	10	23	Exceeded procured and distributed
	Production units and skills inventories units established in VTCs	Number of production units and skills inventories units established in VTCs	0	4	3	Three Cabro shades completed at Muguga, Ruiru Township and Juja Farm.
	Instructors recruited.	No. of instructors recruited	0	30	79	Exceeded Instructors recruited and deployed
	VTCs connected to internet	No. of VTCs connected to internet	1	5	3	Partly achieved
	Baseline surveys and collaborations with industry partners done.	No of baseline surveys and collaborations with industry partners done.	2	3	3	Fully achieved
	Jua kali artisans certified	No. of jua kali artisans and regular trainees certified	2,515	1,000	2,668	Exceeded. Artisans Certified in various grades by NITA and KNEC

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	Climate change courses introduced in VTC	No of climate change courses established in VTCs	0	1	1	Achieved. Solar installation course started at Muchatha VTC
	Policies/ VTC bills developed	No. of Policies developed (VTC bill)	0	1	1	Achieved. VTC Bill submitted to County Assembly for enactment
Early Childhood Development Education	ECDE children benefitting from feeding programme	No. of ECDE children benefitting from feeding programme	38,455	44,000	38,600	Achieved
	Existing ECDEs renovated	No. of existing ECDEs renovated	5	10	4	Partially achieved
	New model ECDEs fully constructed with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment.	No of model ECDEs fully constructed with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment.	109	204	204	Achieved.
	ECDE Teachers Capacity built	No of ECDE Teachers Capacity built	0	50	1,142	Achieved. Enhanced capacity building.
	Policies/ ECDE bills developed	No. of Policies developed (ECDE)	0	1	1	ECDE bill presented to the County Assembly awaiting pre-publishing
Programme: Gender, Culture and Social Services Promotion						
Objective: To promote Culture and Creative Arts, develop gender, disability, and Social Protection.						
Outcome: A vibrant progressive culture, creative arts industry, social protection systems & a gender and ability inclusive society						
Sub Programme	Key Output	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks
Culture Services	Cultural Resources mapped and documented	No. of cultural resources mapped and documented	0	5	4	Partly achieved Some cultural resources mapped
	Community libraries, reading hubs and cultural information	No. of community libraries, reading hubs and cultural information	0	1	2	Kiambu County Library ICT hub constructed.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	centres established, equipped with reading materials	centres established, equipped with reading materials				Wangunyu Multipurpose Centre for library services operationalized. MoU Signed and Initial works started at the proposed Githunguri Ngewa Library. A partnership with the Nation Media Foundation and Kenya National Library Service. To continue next FY
	Mentorship and capacity building programmes for performing and fine artists, Kijana kamili initiates and film productions held.	No of Mentorship and capacity building programmes for fine and performing artists, progressive cultural practices promoted and film productions workshops held.	1	7	5	Partly achieved
	Heritage conservation and management trainings held	No of Heritage conservation and management trainings held	0	4	2	Partially achieved
	Legal and policy frameworks established ie (Culture & creative Arts, Gender & Social Inclusion, County disability Act, Child Welfare & Protection, protection policy bills)	No of Legal and policy frameworks established ie (Culture & creative Arts, Gender & Social Inclusion, County disability Act, Child Welfare & Protection, protection policy bills)	0	2	1	Partially achieved Child Protection Policy presented to the Cabinet for approval. Kiambu County Library Services Bill in draft form. Amendment of Disability bill was done
	Capacity building programmes for women, youth, PWDs and other marginalized groups held.	No of capacity building programmes for women, youth, PWDs and other marginalized groups held.	0	12	2	Partly achieved One capacity building programme for women and one for PWD was done

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Special Interest Groups, women and PWDs mobilised to mark key UN days	Number of Special Interest Groups, women and PWDs mobilised to mark key UN days		2,050	2,100	Achieved
	SGBV TWG and safe shelter managers capacity building sessions held	No of TWGs established and capacity built	5	5	1	Partially achieved
	GBV sensitization forums held	No of GBV and CAC sensitization forums held	2	2	8	Achieved
	Boys and girls supported with sanitary wear	Number of boys and girls supported with sanitary wear		1,200	9,936	Achieved
	Learners benefitting from bursary	No. of learners benefitting from bursary	87,612	49,000	17,628	Partially achieved
	Elderly people assisted with adult diapers, blankets and food donations	No of elderly people assisted with adult diapers, blankets and food donations	19,645	1,200	670	Partially achieved
	PWDs supported with assistive devices, food subsidies, diapers and blankets.	No. of PWDs assessed, rehabilitated and supported with assistive devices, food subsidies, blankets and diapers	180	1,100	-	Partly achieved 1,100 provided with food hampers 1,400 diapers provided with Diapers Assistive devices not provided
	Self-help groups and CBOs trained and registers done	No of self-help groups and CBOs trained and registrations done.	0	1,200	110	Partially achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Youth Affairs, Sports & Communication Programmes Performance

Program: Sports						
Objective: To develop and promote a sporting culture in the County.						
Outcome: Increased participation of the sporting activities through identification, nurturing sports talents, developing and upgrading sports infrastructure.						
Sub Program	Key Outcomes/ Outputs	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Personnel Services	Improved service delivery	No. of employees recruited	0	5	1	Budgetary Constraints
	Sports facilities developed, operational and well managed in Thika stadium	No. of Sports facilities developed, operational and well managed in Thika stadium	0	1	40	Works ongoing
	Development of up to standards sports facility at Kanjeru stadium	No. of Development of up to standards sports facility at Kanjeru stadium	0	1	50	Ongoing
	Sports facilities repaired and maintained in 40 wards.	No. of sports field repaired and maintained	0	40	4	Ongoing
Programme: Youth Empowerment						
Objective: To empower the youths in the county by equipping them with skills through development of innovative and youth friendly programs						
Outcome: Empowered and well-equipped youths						
Sub Program	Key Outcomes/ Outputs	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Training and capacity building	Empowered youths on AGPO, value addition, entrepreneurship and other skills trainings	No. of youth trained	0	6,000	7,200	Partnership with ppp
Programme: Communication						
Objective: To empower the youths in the county by equipping them with skills through development of innovative and youth friendly programs						
Outcome: Empowered and well-equipped youths						
Sub Program	Key Outcomes/ Outputs	Key performance indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Public communication	Newspaper produced	No of newspaper produced	0	20,000	32,000	Complete
	Better and improved service delivery	No of communication set in every sub county	0	12	6	Ongoing

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Up to date communication equipment's purchased	No of communication equipment purchased	0	30	30	Achieved
--	--	---	---	----	----	----------

Lands, Housing, Physical Planning & Municipal Administration and Urban Development Programmes Performance

Programme Name: General Administration, Planning and Support Services						
Objective: To improve service delivery						
Outcome: Improved efficiency and effectiveness in service delivery						
Sub Program	Key Outcomes/ Outputs	Key performance Indicators (KPIs)	Baseline	Planned Targets	Achieved Targets	Remarks
Financial services	Officers remunerated	No of officers remunerated	177	177	172	Some Officers resigned & others transfer of services
	Operation, maintenance support services	Amount allocated to operations, maintenance & support services	204M	-	406.2M	Financing operational, maintenance & support services
Personnel services	Staff sponsored for CPD, Leadership & Management programs	No of staff sponsored for CPD, Leadership & Management programs	10	67	10	10 Engineers sponsored for the 31 st IEK International Convention.
	Staff registered & subscribed to professional & trade bodies.	No of staff registered & subscribed to professional & trade bodies.	45	67	42	29 to Kenya Institute of Planners (KIP), 13 to Architectural Association of Kenya-Town Planners Chapter (AAK-TPC).
Staff welfare & Team building activities	Team building activities undertaken	No. of Team building activities undertaken	-	1	4	Achieved
Development of Departmental Asset inventory	Asset inventory & record identification in place	No. of Asset inventory	-	1	0	Work In progress
	Officers on performance	No of officers on contract appraised	-	2	0	Performance

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	contract and appraised					Contracting not yet active
	Office equipment purchased.	No. of Offices fully equipped with GoS, general equipment and other assets	2	2	2	Goods delivered and inspected
Programme Name: Land Use Management, Valuation, Rating and Physical Planning						
Objective: To promote a well-planned and managed land resource for sustainable development						
Outcome: Improved land management						
Sub Program	Key Outcomes/ Outputs	Key performance Indicators (KPIs)	Baseline	Planned Targets	Achieved Targets	Remarks
Land Administration Services	Land boundary disputes resolved	No of Land boundary disputes resolved	300	On need Basis	82	120 cases recorded, 82 settled, 38 ongoing.
	Land Registry operationalized	No of Land Registry operationalized	1	1	0	Work in progress
	Markets and Public Lands surveyed	No of Markets and Public Lands surveyed	300	300	0	Workplan for Physical Plan & Survey developed. The IGTRC report is currently being used to direct the ongoing process of identifying & documentation of lands.
	Land Records Digitized	Percentage of Land Records Digitized	40%	50%	0%	Awaiting completion & Equipping of land registry under Kiambu Municipality
	Sectional Properties surveyed.	No of Sectional Properties surveyed.	-	35	0	Work in progress
Survey & GIS Services	Geographic information system Laboratory and Integrated Land Information Management System (LIMS) established	No of Geographic information systems lab upgraded	1	1	0	Design Complete
	Survey Equipment	No of Survey Equipment acquired	4	6	9	3 real Time

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	acquired					Kinematic Survey Equipment Purchased, 6 Handheld GPSs
	Acquiring of Satellite Images up to 2cm High resolution for the whole County and Development of Geo-spatial data.	No. of images purchased	4	1	6	Six Images Purchased for 6 Municipalities
Land regularization Services	Title Deeds Processed & Issued	Number of titles to be processed & issued	7,000	7,000	390	Titling in Process
County Valuation & Rating Services	Land rates Revenue collected	Amount in Ksh. of land rates revenue collected	-	790,761,987.41	803,253,502.65	Waivers were introduced
	Implementation of Kiambu County Valuation roll 2018, and preparation of Supplementary Valuation Rolls	public awareness & sensitization, radio announcement adoption of rates truck, gazettement of area rates, Newspaper advertisement, s, implementation	-	1	1	Achieved
	New harmonized rating regime adopted.	No of New harmonized rating regime adopted.	-	1	1	Achieved
	New properties captured.	No of new properties captured.	8717	9,000	8,200	Economy slowdown
	Properties captured and valued for rating purposes	No of Properties captured and valued for rating purposes	107,000	118,000	126,000	Achieved
	Integrated Land valuation & rating system	No of Integrated land valuation and rating systems	1	1	1	Assessment and Valuation Ongoing
	Public sensitization forums held	No of Public sensitization forums held	1	1	0	Work in progress
Public awareness & Sensitization	Public participation: stakeholders forums, focused group discussions and land clinics	Number of forums/Land clinics	50	120	0	Budget Constraints
	County Physical & land use management related policies	No. of policy documents prepared	1	1	0	Ongoing

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

County planning Policy and research	Approved County physical and land use planning legislation	No. of policy documents prepared	-	1	0	Ongoing
	Standard operational manual for physical and land use regulations	No. of policy documents prepared	-	0	1	Ongoing
	Approved Part Development Plans for public lands	No. of Part development plans completed for public land & market centres	150	35	37	Achieved
County physical and land use planning	Approved local physical development plans for market centres	No. of Approved market plans	10	5	5	Achieved
	Approved informal settlement plans.	Number of plans approved for informal settlements	1	2	5	Funded by KISP
	Approved CSP.	Number of plans	1	1	1	Consultancy for review and finalization of CSP at award stage
	Approved ISUDPs.	Number of plans	6	12	12	ISUDPs Forwarded to Assembly for Approval
Development control, enforcement and compliance	Processed development applications.	Increase in number of development applications processed	1,200	3,000	3,560	Target Achieved
	Automated Integrated Development Application and Control System	Number of Integrated Development Application and Control System	1	1	0	Work in progress
	Court cases.	Increase in number of successful court cases	-	30	40	Cases still in progress
	Stop orders/Enforcement notices.	Increase in number of enforcement notices issued	-	2,000	3,000	Achieved
	Enforcement demolition.	Number of enforcement sites processed	-	5	1	Enforcement Notices Issued
	Development conflict resolution committee as Alternative Dispute Resolution Mechanisms (ADR).	No. of County PLUP Liaison Committee meetings held & No. of Planning Consultative Forum Engagements held	-	12	31	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Establishment of material testing laboratory.	Equipped lab for testing of existing and on-going developments/structures	-	1	0	Work in progress
	Multi-agency enforcement reports.	Number of reports	-	2	6	Achieved
	Implementation of the PLUPA Act 2019 Regulations and Land Act	Number of Land use related cases resolved	-	18	18	Achieved
Programme Name: Housing and Community Development						
Objective: To ensure sustainable urban growth and development						
Outcome: Liveable well managed urban areas with adequate, safe, decent and affordable housing						
Sub Program	Key Outcomes/ Outputs	Key performance Indicators (KPIs)	Baseline	Planned Targets	Achieved Targets	Remarks
Policy development, Implementation and Coordination	Policy/Act/ Regulations document completed & approved	No of Policy/Act/ Regulations document completed & approved	1	1	1	Achieved
	M/E exercise undertaken	No of M/E exercises undertaken	1	2	0	Ongoing
Land Tenure regularization	Titles issued in informal settlement	No. of Titles issued in informal settlement	-	1,500	0	Ongoing
Integrated Housing Information Management System	Housing integrated system in place	No of Integrated Housing Information Management System	-	1	0	It's under ERP
Affordable Housing Project	Affordable houses constructed	No. of affordable houses constructed	500	50,000	1,360	Ongoing
	Compensation of project affected persons	No. of project affected persons	-	10,000	88	Ongoing
	Informal settlements Upgraded	No of informal settlements upgraded	3	2	10	Change of priority
County Infrastructure Project	Residences constructed for Governor the and Deputy Governor	No of residences constructed for Governor the and Deputy Governor	1	2	0	Land is identified
	Urban renewal program on county housing estates	No. of county housing estates renewed/redeveloped	-	10	0	Work in progress
	Construction of new ultramodern complex and County Head	New ultramodern complex and County Head quarters	1	1	0	Set to begin

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	quarters					
	Repair, refurbishment and Maintenance of the County Headquarter premises & Red Nova offices	Offices at the County headquarters renovated	1	1	1	Achieved
Programme Name: Urban Areas Development and Administration						
Objective: To Improve Infrastructural Developments in Urban Areas (Municipalities and Cities) for sustainability						
Outcome: Improved infrastructural development for sustainable urban environment in Municipalities and Cities						
Sub Program	Key Outcomes/ Outputs	Key performance Indicators (KPIs)	Baseline	Planned Targets	Achieved Targets	Remarks
Urban Areas Administration and Management	Refine and delineate boundaries for established Urban Areas Administration and Institutional structures (12 Municipalities, 1 Smart City, Towns) in Kiambu	No. of Urban Areas Administration & Institutional structures established	5	13	12	12 Municipalities operationalized
	Thika Smart City (Institutional & Legislative Frameworks) established	No. of Ad hoc and technical Committee, and City Charter	-	1	1	Report forward to the senate for approval
	Kikuyu Municipality established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Kabete Municipality established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Karuri Municipality Management (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Limuru Municipality Management (Institutional & Legislative	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Frameworks) established					
	Lari Municipality Management (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Kiambu Municipality established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Githunguri Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Ruiru Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Gatundu Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Juja Municipality Management Structures (Institutional & Legislative Frameworks) established	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved
	Githurai Municipality Management Structures (Institutional & Legislative Frameworks)	No of Fully operational Municipal Management Board, Strategic Plan, Bye-laws, Charters, Budget, functions and staff	-	1	1	Achieved

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	established					
	Boards of Municipalities & Cities for Operationalization of Urban Areas Management	No of Municipalities & Cities Boards Management operationalized	-	12	12	Achieved
	Public Sensitization & Awareness programmes in Urban Areas	No of Public Awareness and Sensitization for a undertaken on Urban Areas pro	-	7	12	Proper planning and management of urban areas
Urban Areas Development- Construction and upgrading of Social- amenities and infrastructure	Development and equipping Administration Offices Blocks for Urban Areas Office	No. of Urban Areas Administration & Institutional offices established	-	13	1	Work in progress
	Roads Constructed and upgraded for 12 established Urban Areas	No of Kilometres of Roads Constructed	28KM	90KM	5KM	Ongoing
	Sewer lines constructed for 12 established Urban Areas	No of Kilometres of Sewer lines constructed	-	1,250	0	Budget constraint
	Integrated Solar Street Lights Installed for 12 established Urban Areas	No of Street Lights Installed	800	10	397	Funded by KISP
Building Urban Resilience through Adaptation and Mitigation of Climate Change induced risks	Identification of areas prone to flooding, fires, earthquakes/ landslide & road accidents in Urban Areas and adoption of feasible /viable/suitable risk mitigation and adaptation action plans/ measures for sustainability	No of identified areas prone to flooding/fire/earthquake/landslides in urban areas and adoption of feasible mitigation measures and adaptation action plans for building resilient programmes for sustainability	-	13	12	Ongoing

Trade, Tourism, Industrialization and Investments Programmes Performance

Programme Name: Administration, Planning and Support Services

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Objective: To improve Service Delivery						
Outcome: Improved efficiency and effectiveness in service delivery						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Personnel Services	Staff Trained	No. of staff trained	20	80	77	Finance Constraints
Finance Services	Personnel emoluments facilitated.	No. of personnel facilitated.	57	60	51	Some employees retired and expiry of casuals' contracts.
	Medical cover in place	No. of officers on medical cover	57	51	51	Ongoing
	Officers under WIBA	No. of officers under WIBA	57	51	60	Ongoing
Programme Name: Trade Development and Promotion						
Objective: To promote and develop Trade						
Outcome: Increased contribution to employment, FDIs and Exports leading to increased income						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Target	Remarks
Local market Development	Markets constructed/renovated/rehabilitated	No. of Markets constructed/renovated/rehabilitated	59	35	26	5 markets are complete, Construction of 21 other markets ongoing.
	Boda boda shed constructed	No. of Boda boda shed constructed	96	200	195	Target achieved
	Markets digitized	No. of Markets digitized	0	2	0	Financial constrains
	Market elections held	No. of markets elections held	25	24	10	Financial constrains
	Market conflict resolved.	No. of market conflict Resolution done	36	10	5	Financial constrains
County Trade and Markets Exports Development	Trade fairs/exhibitions done	No. of trade fairs/exhibitions done	0	1	7	Target achieved
Legislation	Legal instruments in Place	No. of legal instruments in Place	0	1	1	1 policy document draft awaiting executive approval, stakeholder validation & public participation.
Fair trade practices and Consumer Protection	Verification workshops constructed	No. of verification workshops constructed	0	1	0	Financial constrains
	Consumer rights awareness forum held	No. of awareness forum held	0	4	1	Financial constrains
	Trade measurements verified	No. of weights instruments verified	3,321	2,400	2,220	Target achieved
		No. of trade weights verified	7,245	6,300	1,369	Introduction of digital weighing scales in the market has reduced the

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		No. of trade measuring instruments verified	1,030	1,030	1,585	number of weights Increased surveillance
Programme Name: Industrialization						
Objective: To promote MSMEs and Cottage Industries.						
Outcome: FDIs contribution to employment, FDIs and Exports leading to increased income						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Industrial Development	Industrial parks established	No. of industrial parks established	1	1	1	1 industrial park is ongoing in Githunguri
	Trade exhibitions/expo/forum held.	No. of exhibitions/expo/forum done and attended	2	2	3	Target Achieved
Legislation	Legal instruments in Place	No. of legal instruments in Place	1	1	1	1 policy document draft awaiting executive approval
Infrastructural Development	Jua kali sheds constructed	No. of Jua kali sheds constructed	12	12	0	Financial constrains
	Modern stalls constructed.	No of modern stalls constructed.	20	36	36	Achieved
Programme Name: Industrialization						
Objective: To promote MSMEs and Cottage Industries.						
Outcome: FDIs contribution to employment, FDIs and Exports leading to increased income						
Sub Programme	Key Outcomes/ Outputs	Key performance Indicators	Baseline	Planned Targets	Achieved Targets	Remarks*
Industrial Development	Industrial parks established	No. of industrial parks established	1	1	1	1 industrial park is ongoing in Githunguri
	Trade exhibitions/expo/forum held.	No. of exhibitions/expo/forum done and attended	2	2	3	Target Achieved
Legislation	Legal instruments in Place	No. of legal instruments in Place	1	1	1	1 policy document draft awaiting executive approval
Infrastructural Development	Jua kali sheds constructed	No. of Jua kali sheds constructed	12	12	0	Financial constrains
	Modern stalls constructed.	No of modern stalls constructed.	20	36	36	Achieved

6. 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 has been put in place in management of waste and the county is currently undertaking a pilot phase on waste re-cycling. More than Kshs.200 million was budgeted and actualized on climate related issues. The County leadership also established a monthly town area clean up exercises with an aim of sensitizing the resident on the need.

In addition, an ambitious program of going green by solarizing street lights in the County was commenced.

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.

7. Management Discussion and Analysis

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

a) Kiambu County Executive's Key Programs/Projects/Investment Decisions Implemented or Ongoing

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

b) Kiambu County Executive's compliance with statutory requirements

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

1. Public Finance Management

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

2. Public Participation and Transparency

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

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

c) Major risks facing the County

The major risks faced by the County are:

- Huge payables
- Political instability
- Failure to meet Own Source Revenue target
- Delay in disbursement of exchequer leases among others which hinder development activities.

d) Material arrears in statutory and other financial obligations.

As of June 30, 2025, Kiambu County's pending bills amounted to approximately Ksh. 6.07 billion. This significant level of unpaid obligations has been identified as a major obstacle to effective budget implementation within the county. In response to this financial challenge, the county executive has committed to disburse Ksh. 100 million per exchequer for repayment of pending payables.

e) Review of the economy and sector.

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

Agriculture

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

Industry

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

Services

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

Labour Market and Employment

A labour market assessment identified the trade sector as the leading employer of youth in Kiambu County. The agriculture sector was noted for its significant potential for job growth, while manufacturing and hospitality sectors also present considerable growth opportunities. However, challenges such as skills mismatches and a lack of interest among youth in certain occupations persist.

Budget and Development Initiatives

In the 2024/2025 financial year, had embarked on raising Ksh. 7.9 billion in own-source revenue to supplement its Ksh. 22.1 billion budgets. A significant portion of this budget, Ksh. 8.1 billion, had been allocated to capital development projects, including roads, hospitals, educational centers, water infrastructure and markets. The health services sector received the largest allocation of Ksh. 7.7 billion to support the construction of more hospitals, procurement of medical supplies, and implementation of the 'Wamatangi Care' Universal Health Coverage program.

f) Future developments

Aligned with the CIDP, the County Annual Development Plan (ADP) for 2024-2025 focuses on:

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

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

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements 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, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county 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 transitional basis. Paragraph 79 of IPSAS 33 allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of adoption of the accrual basis of accounting. In preparing this financial report, this election has been made and therefore there are no comparatives in the first year of transition. appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) has been adopted in preparing this report. 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, 2025, 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 entity's transitional financial statements were approved and signed by the CEC member on 11th December, 2025

.....

Ms. Nancy Kirumba

CECM – Finance, ICT and Economic Planning

County Government of Kiambu

REPUBLIC OF KENYA

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



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, 2025

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Kiambu set out on pages 1 to 107, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, 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

Report of the Auditor-General on the County Executive of Kiambu for the year ended 30 June, 2025

Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Kiambu as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Government's Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unconfirmed Employees Costs

The statement of financial performance and as disclosed in Note 9 to the financial statements reflect employee costs of Kshs.7,993,839,174. Included in the amount is Kshs.13,247,907 in respect to outstanding Public Service Superannuation Fund. However, the supporting schedule indicating details of employee contributions was not provided for audit review.

In the circumstances, the accuracy and completeness of the employee costs of Kshs.13,247,907 could not be confirmed.

2. Cash and Cash Equivalents

The statement of financial position and as disclosed in Note 21 to the financial statements reflects cash and cash equivalents balance of Kshs.595,554,259. Review of records provided revealed the following;

2.1 Inaccuracies in Cash and Cash Equivalents

The cash and cash equivalents balance of Kshs.595,554,259 includes County Agriculture Sector Development Support Programme II Account with a Nil balance. However, the trial balance reflects a balance of Kshs.15,936,995 resulting to unexplained variance of Kshs.15,936,995. In addition, the cash and cash equivalents balance include Kiambu County Climate Change SPA account balance of Kshs.158,632,515 which differs with the balance reflected in the Kiambu County Climate Change Fund financial statements of Kshs.139,070,473 resulting to an unexplained variance of Kshs.19,562,042.

Further, the statement of cash flows reflects cash and cash equivalents balance of Kshs.596,064,527 which differs with the balance of Kshs.595,554,259 disclosed in the statement of financial position resulting to an unexplained variance of Kshs.510,268.

2.2 Irregular Operation of Bank Accounts in Commercial Banks

Review of the register for the bank accounts revealed that the County Executive operated a total of two hundred and eighty-eight (288) bank accounts with commercial banks. This was contrary to Regulation 82(1)(b) of the Public Finance Management (County Executive's) Regulations, 2015 which require only imprest bank accounts for petty cash and revenue collection bank accounts to be maintained in commercial banks.

2.3 Unsupported Nil Account Balances

Included in Note 21 to the financial statements are bank accounts of CBK Kiambu County Special Purpose Agriculture, Grant Deposit account and County Agriculture Sector Development Support Programme II with Nil balances. However, the three bank account balances were not supported with cashbooks, bank reconciliation statements, bank statements and certificate of bank balances.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.595,554,259 could not be confirmed.

3. Misclassification of Expenditure

The statement of financial performance and as disclosed in Note 9 to the financial statements reflect employee costs of Kshs.7,993,839,174 which includes basic salaries of permanent employees of Kshs.6,833,199,629. However, review of the supporting ledger revealed that an amount totalling Kshs.20,460,631 in respect to payment of gratuity, bank commission to a local bank and insurance was incorrectly charged to basic salaries of permanent employees.

Further, employees' costs include employer contribution to compulsory National Social Security Scheme amount of Kshs.418,842,287. However, review of the supporting ledger revealed that Kshs.33,986,864 relating to net pay, deductions, gratuity to contracted staffs, pay as you earn income tax and taxes on gratuity was incorrectly charged to employer contribution to compulsory National Social Security Schemes.

In the circumstances, the accuracy and completeness of the employee costs amount of Kshs.7,993,839,174 could not be confirmed.

4. Trade and Other Payables

4.1 Unreconciled Related Entities Balances

The statement of financial position and as disclosed in Note 32(a) to the financial statements reflect trade and other payables balance of Kshs.7,619,065,692. Included in the balance are payables totalling Kshs.7,278,814 owed to Kenya Power and Lighting Company. However, records from Kenya Power and Lighting Company reflect receivables balance of Kshs.81,034,362 as at 30 June, 2025 resulting to an unreconciled variance of Kshs.73,755,548.

Further, trade and other payables balance did not include any payable owed to Kenya Medical Supplies Authority (KEMSA). However, records at KEMSA reflect receivables balance of Kshs.9,358,061 as at 30 June, 2025 resulting to an unreconciled variance of Kshs.9,358,061.

4.2 Unsupported Trade and Other Payables

The statement of financial position and as disclosed in Note 32(a) to the financial statements reflect trade and other payables balance of Kshs.7,619,065,692. However, the schedule provided for audit review did not include supporting details such as contract numbers, local purchase orders (LPOs), local service orders (LSOs) or invoice numbers for pending bills amounting to Kshs.351,101,026 under recurrent expenditure and Kshs.682,277,894 under development expenditure. Further, an

amount of Kshs.161,121,125 relating to legal fees was not supported by the case numbers, advocate names, payment voucher numbers and invoice numbers.

In the circumstances, the accuracy, completeness and occurrence of trade and other payables balance of Kshs.7,619,065,692 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.22,111,444,560 and Kshs.17,586,323,328 respectively, resulting to an under-funding of Kshs.4,525,121,232 or approximately 20% of the budget.

The underfunding affected the planned activities and may have impacted negatively on service delivery to the public.

2. Contingent Liabilities

Note 44 to the financial statements reflects contingent liabilities relating to court cases against the County Executive totalling Kshs.1,657,375,047. In the event that those contingent liabilities crystalize, the County may be exposed to huge cash outlay which may affect its ability to meet its obligations when they fall due, thus impacting on service delivery capacity. Further, the County Executive did not disclose contingent liability relating to civil suit 785 of 2017 between Postal Corporation of Kenya (PCK) and County Executive of Kiambu in respect to Court order issued on 13 July, 2018 directing the County to remove the alleged bus stage on the PCK suit property and to resist from charging the Matatu operators who are using the suit property as a bus stage or terminus until the suit is heard and determined. On 7 October, 2025, the Court issued an order directing the County to pay PCK all monies arising from the operation of the bus stage and any other development erected by the County on the property known as Kiambu/Mun.Block 1/284 from the year January, 2018 to October, 2025 and all charges or fees arising from the operation of the bus stage situated on the property known as Kiambu/Mun.Block 2/284.

3. Low Absorption of Development Expenditure

The statement of comparison of budget and actual amounts reflects acquisition of assets actual amount of Kshs.3,139,551,144 which reflects actual development expenditure of 18% of the total expenditure for the year contrary to Regulation 25(1)(g) of the Public Finance Management (County Executive s) Regulations, 2015 which

requires the County Executive to spend at least 30% of the actual expenditure on development purposes.

4. Long Outstanding Refundable Deposits and Prepayments

The statement of financial position and as disclosed in Note 33 to the financial statements reflect refundable deposits and prepayments balance of Kshs.434,129,226. Included in the balance is Kshs.144,337,720 in respect to retentions money held by the County for a period of more than three (3) years whose justification for failure to repay the amount was not provided for audit review.

My opinion is not modified in respect of these matters

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the County Executive of Kiambu in 2024/2025 revealed that the matters as tabulated in **Appendix 1** remained unresolved.

Other Information

Management is responsible for the Other Information set out on pages vi to cxxvi which comprise of Key Entity Information and Management, Key Management Team, Governance Statement, Foreword by CECM Finance, ICT and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Procurement for Construction of ECDE Classrooms and Centres

1.1 Failure to Report Reserved Procurements to the Public Procurement Regularity Authority

Review of the status report for the Early Childhood Development and Education (ECDE) Centres projects revealed that Management of Department of Education procured contractors for construction works of two hundred and eleven (211) ECDE classrooms and centres at a total contract sum of Kshs.722,272,380. Analysis of the categories of contract award revealed that forty-eight (48) contracts for construction of the ECDE classrooms and centres works at a total contract sum of Kshs.106,903,269 were awarded to categories of youth, women and people with disability. However, the contracts were not reported to Public Procurement Regulatory Authority as required by Section 158(3) of the Public Procurement and Asset Disposal Act, 2015 which requires all procurement awards by procuring entities where a preference or reservation scheme was applied to be reported with disaggregated data to the Authority on a quarterly basis.

1.2 Anomalies on Construction of ECDE Centres

Review of payments and procurement records in respect to construction of seven (7) ECDE centres with an office and ablution block at a total cost of Kshs.29,018,313 revealed that the inspection minutes prepared by the Inspection and Acceptance Committee did not provide specific details regarding compliance with the terms and specifications of the contract and whether the works met the technical standards defined in the contract.

Further, certificates of completion for contracts awarded were issued, however, progress reports and minutes by the Inspection and Acceptance Committee were not provided for audit review. Therefore, the audit could not establish whether the works done met the required specifications.

In addition, the evaluation report for the tender revealed that the successful bidder did not provide evidence of financial capability but was recommended for award on the basis of financial evaluation as the lowest evaluated bidder. Therefore, the bidder did not meet the evaluation criteria. This was contrary to Section 80(2) of the Public Procurement and Assets Disposal Act, 2015 which requires the evaluation and comparison to be done using the procedures and criteria set out in the tender documents.

1.3 Irregularities in Implementation of Proposed Construction of Model ECDE Centres

Physical inspection of the ECDE projects conducted in July, 2025 revealed the following anomalies;

- i. Construction of Kianjau ECDE Centre in Thika Town Ward with offices and ablution block at a contract sum of Kshs.2,228,212 was complete but not in use despite the project being officially launched on 25 April, 2025.
- ii. ECDE Centre with offices and ablution block at Limuru Mission Primary of a contract sum of Kshs.3,670,360 revealed that the corridor ceiling board deteriorating due to water leakage from the gutters. The contractor did not install an asian step toilet complete with wall hang cistern including flush pipe and a pan connector as specified in the Bill of Quantities, but instead did a pit latrine. Further, 1,000 litres plastic storage tank was not installed and ceiling board finishes were also not done.
- iii. Construction of ECDE Centre at Kawaida in Cianda Ward was completed, however, the contractor did not install an asian step toilet complete with wall hang cistern including flush pipe and a pan connector as specified in the Bill of Quantities, but instead did a pit latrine. Further, 1,000 litres plastic storage tank was not installed and ceiling board finishes were also not done.
- iv. Model ECDE Centre with offices and toilet block at Athena in Thika Town Ward revealed leaking roof inside the classroom and the veranda, the walls had visible cracks, an indication of poor workmanship. Further, the hand wash area had no delay press action pillar taps as specified in the Bill of Quantities. In addition, the ECDE was officially commissioned on 25 April, 2025, however, as at the time of audit, the ECDE was not in use.

In the circumstances, the value for money incurred on the projects could not be confirmed and Management was in breach of the law.

2. Irregular Procurement for Construction of Stadiums

2.1 Implementation for the Phase II Construction of Thika Stadium

The County Executive awarded a contract for construction of phase II of Thika Stadium consisting of a basketball pitch, stalls, swimming pool, changing rooms, steel bleachers and borehole on 21 June, 2024 at a contract sum of Kshs.165,669,432 for a period of twenty-four (24) months. However, review of the procurement records revealed the following anomalies;

- i. Budget allocation for sports during the financial year 2023/2024 was Kshs.140,000,000 while the procurement plan allocation for stadium construction works was Kshs.136,071,184 against the contract sum of Kshs.165,669,432. Management explained that the project was multi-year, however, this was not supported with a breakdown of expected payments relating to the annual portion of the multi-year contract and delivery schedule. This was contrary to Regulation 50(4) of the Public Finance Management (County Government) Regulations, 2015 which requires the procurement plan to include proper descriptions of the

procuring items, unit cost, the estimated contract value and the procurement method relating to the annual portion of a multi-year contract and delivery schedule.

- ii. Review of bid document for evaluation of experience in similar works revealed that the bidder, was awarded the contract for renovations and alterations at Thika Stadium on 7 June, 2023 but the works had not been completed as at the time of audit in June, 2025. However, the same contractor was awarded another contract for the same stadium.
- iii. Site handing over report and minutes were not provided despite the progress report of 5 December, 2024 indicating that the works commenced on 12 August, 2024.
- iv. Review of the progress report of the contract implementation team of 17 May, 2024 revealed that works started on 12 August, 2024 while the contract was executed on 21 June, 2024.
- v. Review of the latest progress report by the contract implementation team dated 5 December, 2024 revealed that 29% of works had been done while payment of Kshs.52,689,237 or approximately 32% of the contract price was made instead of Kshs.48,044,135 resulting to overpayment of Kshs.4,645,102 for certificate number 1.
- vi. Verification of the statement for payment on account for certificate number 1 revealed that the basketball pitch cost Kshs.3,982,280 while the Bill of Quantities for the works reflected cost a for basketball pitch of Kshs.2,193,600 resulting to overpayment of Kshs.1,788,680

2.2 Implementation of the Chain-Link Fence and Finishing of Football Pitch at Thigio Primary School

The County Executive awarded a contract for erection of a chain-link fence and finishing of the football pitch at Thigio Primary School on 24 April, 2024 at a contract sum of Kshs.26,785,500 for a period of six (6) months. However, review of the procurement records revealed the following anomalies;

- i. The County Executive implemented works in the primary school land which is a National Government entity, therefore carrying out the function of the National Government.
- ii. Engineers estimate for the project works to guide as a basis for contract sum determination was not provided.
- iii. Review of the bid document of the successful bidder in respect to work experience of the project manager, foreman, site agent, surveyor and mason revealed that appointment letters for the company staff were not attached as required under the technical evaluation criteria.
- iv. Review of the report of contract implementation committee dated 5 March, 2025 in respect to approval for payment certificate number 2 revealed that the works

were incomplete. This was ten (10) months from the contract execution date of 24 April, 2024 and the contract duration had lapsed in September, 2024. Further, there was no evidence of request for extension lodged by the contractor for approval.

2.3 Implementation of Upgrading of Kanjeru Stadium

The County Executive awarded a contract for the upgrading of Kanjeru Stadium on 20 February, 2024 for a period of two (2) years at a contract sum of Kshs.163,875,850. However, review of the procurement records revealed the following anomalies;

- i. Budget allocation for sports during the financial year ended 30 June, 2024 was Kshs.136,071,184 against the contract sum of Kshs.163,875,850. Management explained that the project was multi-year, however, this was not supported with a breakdown of expected payments relating to the annual portion of the multi-year contract and delivery schedule. This was contrary to Regulation 50(4) of the Public Finance Management (County Government) Regulations, 2015 which requires the procurement plan to include proper descriptions of the procuring items, unit cost, the estimated contract value and the procurement method relating to the annual portion of a multi-year contract and delivery schedule.
- ii. Review of the tender opening committee minutes revealed that four (4) bids were received and opened by the committee, however, only three (3) bids were subjected to evaluation without explanation for dropping one bid.
- iii. Progress report by the implementation committee was not provided despite approving payment of Kshs.37,081,475 for certificate No. 1.
- iv. As at the time of audit in June, 2025, the works were estimated to be only 23% complete despite time lapse of fifteen (15) months casting doubt on whether the works would be completed within the contract period.

2.4 Proposed Fencing of Githunguri Stadium

Review of payment records in respect to proposed fencing of Githunguri Stadium at a contract sum of Kshs.5,935,450 revealed that minutes of the contract implementation team meeting held on 16 May, 2024 at Githunguri Stadium site indicated that the project was completed as per the Bill of Quantities and proposed payment for the work. According to the minutes, the first month of the contract period had already lapsed. However, according to the records provided, the implementation team was appointed on 16 May, 2024 as per the letter ref: CGK/YASC/STADIUMS/VOL.1/21. Therefore, it was uncertain how the team executed its functions within the day of appointment.

Further, the minutes of the contract implementation team did not specify whether the materials used met the required standards and whether the works included fencing and chain link. There was no evidence of a completion certificate issued to the contractor.

In the circumstances, Management was in breach of the law and value for money may not have been obtained from the projects.

3. Irregular Repair and Maintenance of Motor vehicles

3.1 Inappropriate Procurement Method

Review of payment records revealed that a total of Kshs.4,901,785 was paid to various officers as standing imprest for procurement of repair and maintenance services instead of using other appropriate procurement methods to acquire the services. This was contrary to the requirements of Section 107(a) of the Public Procurement and Asset Disposal Act, 2015 on use of low-value procurement procedure which provides up to a maximum level of Kshs.50,000 and Kshs.100,000 to procure goods and services respectively per financial year.

3.2 Irregular Procurement of Repair and Maintenance of Motor Vehicles Services

Review of payment vouchers totalling Kshs.4,855,158 and procurement records for award of contracts for routine maintenance of motor vehicles revealed that, whereas the post inspection reports of various motor vehicles were provided, the reports did not clearly indicate the works done as per the pre inspection report, quoted prices and assessment of whether the repairs done met the expected standards. This was contrary to Section 48(1) of the Public Procurement and Asset Disposal Act, 2015 which requires the inspection and acceptance committee to immediately after the delivery of the goods, works or services, inspect and where necessary, test the goods received, inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract and accept or reject on behalf of the procuring entity, the delivered goods, works or services.

In addition, a quotation was awarded at a contract price of Kshs.2,720,000 for supply and delivery of tyres for Fire Engine KCD 947G and Grader 22CG357A. Quotations were issued on 31 December, 2024 to various suppliers, however, bid document for the winning bidder was not provided for audit.

3.3 Lack of Equitable Rotation of Suppliers

Review of payments for the year revealed that a total amount of Kshs.166,723,123 was incurred as expenditure on routine maintenance of vehicles and other transport equipment. However, sampled payment vouchers provided revealed that Management did not ensure a fair and equitable rotation of suppliers. The County had a pre-qualified list of suppliers under the category of provision of motor vehicle garages and suppliers of spare parts for vehicles, plant and machinery, however, it was not clear why only few suppliers were awarded most of works and quotations. This was contrary to Regulation 91(5) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer to ensure a fair and equitable rotation amongst the persons on the list under Sections 57, 71 and 106 of the Act and these Regulations.

In the circumstances, the propriety and value for money for the expenditure could not be confirmed and Management was in breach of the law.

4. Fuel and Motor Vehicles Management

4.1 Unsupported Fuel Card Expenditure for Generators and Motor Vehicles

Analysis of fuel records provided for audit revealed that general card 1 and card 2 were used for emergency fuelling, provision of lubricants and minor vehicle service.

Report of the Auditor-General on the County Executive of Kiambu for the year ended 30 June, 2025

During the year under review, an amount of Kshs.27,759,767 was incurred as fuel and lubricants cost while using the general cards. However, the cards were not assigned to specific vehicles. Further, fuel statements provided did not specify the vehicle registration. In addition, the County maintained generators in various departments which drew fuel costing Kshs.20,160,982, however, the specific generators could not be traced in the fuel cards statement as they lacked identification. Further, list of generators and their capacity and records of fuel consumption were not provided for audit.

4.2 Motor Vehicles not Drawing Fuel

Analysis of the fuel statement and the County motor vehicles asset register revealed that thirty-two (32) operational motor vehicles were not in the fuel statement but were in the County asset register of motor vehicles, therefore casting doubt on whether they were operational and implying they may be idle assets.

4.3 Non-Operational Motor Vehicles Drawing Fuel

Analysis of the fuel statement and the County asset register revealed that fifty-eight (58) vehicles of the status 'not operational' drew fuel amounting to Kshs.67,530,512.

4.4 Motor Vehicles not Registered under Kiambu County Executive

Analysis of the County asset register revealed that two hundred and forty (240) vehicles did not have County registration numbers and identification.

4.5 Unserviceable Motor Vehicles

Analysis of the County asset register revealed that the County had in its possession, two hundred and fifteen (215) unserviceable motor vehicles. There was no evidence to indicate that Management had initiated their disposal. This was contrary to Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer to establish a disposal committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment or assets.

4.6 Motor Vehicles and Generators with no Status Update on the Asset Register

Analysis of the County asset register revealed that seventy-five (75) motor vehicles and generators did not have their status updated in the asset register. Therefore, the audit could not establish whether they were operational or not.

4.7 Motor Vehicles and Generators Without Logbooks

Review of County assets and log books provided revealed that twenty-five (25) generators did not have ownership documents and were not tagged. Further, logbooks for two hundred and twenty-five (225) motor vehicles were not provided for audit review.

4.8 Variances Between Work Tickets and Fuel Statement Records

Analysis of sampled work tickets and fuel statements provided revealed varying fuel records. Further, the work tickets were not duly filled with fuel, oil and lubricants details.

4.9 Overconsumption of Fuel

Analysis of the County's fuel card transactions, based on fuel consumption records for two (2) consecutive months, revealed that several fuel cards recorded anomalies in Average Fuel Consumption (AFC). In particular, ten (10) cards indicated positive AFC variance values exceeding +0.45, indicating that fuel consumption was 45% or more above expected efficiency levels relative to mileage reported. Management did not provide justification for the excessive fuel usage.

4.10 Fuel Drawn Without Odometer Readings

Review of records revealed that a total of three hundred and two (302) fuel cards were used to draw fuel from service stations without the corresponding odometer readings being captured at the point of fuelling. The value of fuel drawn under these transactions amounted to Kshs.147,182,570. The omission of odometer data limits the County's ability to monitor fuel consumption, assess efficiency or verify vehicle usage, thereby weakening internal controls over fuel management. Further, review of the fuel statement for the period 1 July, 2024 to 31 May, 2025 provided for audit revealed that two hundred and sixty-three (263) motor vehicles whose odometer readings were zero drew fuel amounting to Ksh.98,623,348.

4.11 Lack of Fuel Management Policy

Review of payment vouchers and support documents of fuel and lubricants revealed that there was no policy guiding on requisition of fuel, approval, top up period and top up quantities for each card. Further, requisition of cards for newly acquired motor vehicles and appointment of the card holders was also not provided. In the absence of a Fuel Management Policy, the effectiveness of internal controls on fuel management could not be confirmed. This was contrary to Regulation 158 of the Public Finance Management (County Government) Regulations, 2015 which requires the Accounting Officer to ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism, a system of risk management and internal controls that builds robust business operations.

In the circumstances, the value for money for the expenditure could not be confirmed and Management was in breach of the law.

5. Human Resource Management

5.1 Irregular Expenses for Hire of Security Officers Paid as Staff Costs

The County Executive incurred an amount of Kshs.5,688,561 on security officers attached to the County Executive offices. However, the payments were not regular given that the Administration Police are already compensated by the Ministry of Interior Services, and their allowances were inappropriately directed to their personal accounts rather than The National Treasury as provided in Section 104(3) of the National Police Service Act, 2011 which stipulates that the monies paid for the private use of the police as specified in subsection (1) shall be paid to the Treasury.

Further, it was noted that the police officers were paid monthly, casting doubt on the regularity of the monthly payment, given that the officers were also considered full time employees and therefore paid their full salaries by the National Police Commission.

5.2 Irregular Payment of Wages

Review of memos and supporting documents for payment vouchers 1255, 2515 and 1577 amounting to Kshs.714,000 in respect to reimbursement of standing imprest revealed that the standing imprest was used to pay security officers guarding the dumpsites. However, Management did not explain how the security officers were engaged, including approvals to engage them.

5.3 Non-Adherence to Labours Laws

The County Executive failed to formulate and sign a recognition agreement with Kenya National Union of Medical Laboratory Workers (KNUMLO) despite being granted 30 days by the Conciliator on 29 September, 2024 to review the proposed recognition agreement, propose amendments and finalize the signing process. As at the time of audit in June, 2025, no agreement had been executed, leading to unresolved labor relations issues.

5.4 Lack of Substantive County Secretary

The County appointed the County Secretary on acting capacity with effect from 2023 for a period of six (6) months. Upon expiry of the six (6) months, the Officer's acting capacity was extended. However, review of documents and personal files revealed that at the time of audit, the County Secretary's office was still vacant without a substantive office holder.

5.5 Irregular Engagement of Casual Workers

The County Executive engaged one thousand, one hundred and eighty (1,180) casual workers for more than three (3) months during the year under review. The total amount paid to the workers amounted to Kshs.335,704,654. However, the County did not ensure that casuals who worked continuously for two months or more from the date of employment as a casual employee enjoyed the terms and condition of services as full employee of the County as provided in Section 37(1)(b) of the Employment Act, 2017 which states that an employee who works continuously for two (2) months or more from the date of employment as a casual employee shall be entitled to such terms and conditions of service as he would have been entitled to under this Act had he not initially been employed as a casual employee.

Further, casuals' personal records were not maintained by the Human Resource Directorate to indicate how they were recruited and on boarded, contrary to the provisions of Sections 66, 67 and 68 of the County Government Act, 2012 which requires all appointment or assignment of any duty in a County Public Service to be in writing and the County Public Service Board to maintain a record of all applications received in response to advertisements inviting applications. Further, competitive engagement of casuals by the Departments could not be confirmed as the recruitment process documents were not provided for audit review.

5.6 Failure to Align Human Resource Policy Instruments to Suit the County Executive

Review of the County Executive's Scheme of Service revealed that it was prepared and developed by the National Government for use by its officers long before the County Governments were established. Therefore, the scheme of service, in its current state, does not include all the cadres of staff employed by the County Executive

or incorporate the changes that have occurred within the County Executive's staff establishment over the years. It was not possible to confirm whether the County Executive had an optimal staffing level.

Further, the County did not provide an annual recruitment plan as required in Paragraph C.1.0 (2) of the County Human Resource Policy and Manual of 2019 which requires all Departments to develop a recruitment plan and forward to the County Public Service Board at the beginning of each financial year.

5.7 Irregularities in Disciplinary Process

Review of human resource documents revealed the following anomalies;

- i. Five (5) officers were interdicted in 2019 for gross misconduct. It was not clear why their disciplinary cases remained unresolved for more than five (5) years while the staff affected continued to be paid half (½) salary plus house allowance and enjoyed medical insurance cover. This was contrary to Paragraph 7 of the Public Service Commission Human Resources and Procedures Manual, 2016 which states that except for disciplinary cases that are subject to Court proceedings, all other disciplinary cases should be dealt with promptly and finalized within a period of six (6) months and where it is found impracticable to do so, the Authorized Officer shall report individual cases to the Public Service Commission explaining the reason for the delay. Untimely resolution of administrative actions leads to unfair labour practices.

Further, the Board through a minute dated 4 February, 2025 authorized summary dismissal from service for the (5) five officers recommending that the officers forfeit half of their salaries from the date of interdiction and the recovered amounts be used to offset the misappropriated funds. However, review of the February, March and April payroll revealed that four (4) officers were still in the payroll and earning, even after Board recommended for summary dismissal. In addition, review of their personal files at the time of audit in June, 2025 revealed that the Board had not communicated to the officers of their dismissal through a dismissal notice or letter.

- ii. The County Executive did not halt the salary of staff absent from duty within a period of 10 days contrary to the provision of County Executive Human Resource Policy, 2019 which required that where a public officer is absent from duty without leave or reasonable or lawful cause for a period exceeding twenty-four (24) hours, and is not traced within a period of ten (10) days from the commencement of such absence, the officer's salary shall be stopped and action to dismiss the officer initiated.
- iii. The County paid two staff a total amount of Kshs.349,455 after stoppage of salary and before the disciplinary process was completed
- iv. Payment of salary for the month of January of Kshs.413,079 was made to a dismissed staff. It was established that the staff was dismissed with immediate effect from 8 January, 2025. However, review of payroll revealed that the officer was paid her full salary for the month of January. This was contrary to Section 18(4) of Employment Act, 2007 which requires that, where an employee is

summarily dismissed for lawful cause, the employee shall, on dismissal be paid all moneys, allowances and benefits due to him up to the date of his dismissal.

- v. Review of human resource records revealed that there were unresolved cases for two (2) that resulted in unjust salary stoppages and prolonged staff grievances. The salary for one officer was stopped in 2018 due to alleged non-compliance with headcount requirements. However, the officer's case remains pending without resolution, denying them rightful remuneration for years. In addition, the salary for another officer was stopped in December, 2015, and the case remained unresolved until the officer retired without redress, potentially depriving them of terminal benefits.

In the circumstances, due to systemic failures in human resource and labor dispute resolution, cases remain unresolved for years and the affected staff are exposed to emotional and economical drain.

5.8 Failure to Construct Governor and Deputy Governor's Residence and Irregular Rental House Allowance

Review of records revealed that the Governor and Deputy Governor's residence had not been constructed. This was contrary to the Salaries and Remuneration Commission (SRC) Circular dated 20 May, 2017 which gave guidelines on housing benefits for Governors, Deputy Governors and County Assembly Speakers. The Commission gave a deadline of 30 June, 2022 for the commissioning of the Governor's and Speaker's residence.

5.9 Irregular Recruitment

Review of human resource documents on recruitment revealed the following anomalies;

- i. Recruitment was not supported with an approved recruitment plan.
- ii. One officer was appointed as a Deputy Director but had not served for a minimum of eight (8) years with relevant experiences. It was confirmed that she had served for seven (7) years.
- iii. Review of the recruitment documents and personal file provided revealed that the officer appointed as Deputy Director Litigation and Prosecution had not attached her current practicing certificates during the application yet, this was a mandatory requirement and the same was not in the personal file. Further, the officer lacked a strategic leadership development course not lasting less than six (6) weeks from a recognized institution. Further the personal file did not have evidence of post admission experiences of seven (7) years with minimum of five (5) years' experience in litigation as there were no recommendation letters from the previous employers and as at the time of audit, the officer had no personal number.
- iv. Another officer appointed as Director for Legal Services lacked strategic leadership development course not lasting less than six (6) weeks from a

recognized institution and master's degree in law or any other relevant social science from a recognized university as required in the Scheme of Service.

- v. The officer appointed as Director for Legislative Drafting had not served in the grade of Chief Legal Officer (JG P) or in a comparable and relevant position in service for a minimum period of three (3) years. Rather he had served as Legal Officer under job group I for only twenty (20) months. Further, the officer lacked strategic leadership development course not lasting less than six (6) weeks from a recognized institution and master's degree in law or any other relevant social science from a recognized University.
- vi. The officer appointed as Director of Communication and Public Relations had not served in the grade of Assistant Director of Public Communication and above or its equivalent in the wider public service for a minimum period of three (3) years and had not been in continuous service for a period not less than ten (10) years. It was established that the officer had served as Deputy Director of Communication for 1 year 10 months and had been in continuous service in public service for 9 years and 4 months.
- vii. The staff appointed as Director of Veterinary Services lacked master's degree in any of the relevant disciplines of Agricultural, Veterinary or Animal Science. Instead, her records indicated that she was an ongoing master's student.
- viii. Another staff personal file had only a letter of appointment as Acting County Chief Officer Public Health. There was no evidence of academic credentials.

In the circumstances, the regularity of the recruitment process and promotions could not be confirmed.

5.10 Long Outstanding Leave Days

Analysis of outstanding leave days for Department of Finance and Economic Planning revealed that some staff had accumulated more than one hundred and fifty (150) leave days despite the human resource policies directive of thirty (30) days leave within a financial year and carrying forward of fifteen (15) days. This implies that the staff worked throughout the year on normal hours, which was contrary to Chief of Staff Circular which states that all staff with outstanding leave should ensure that all leave days are utilized. Further, the other County Executive Departments did not provide their leave rosters for audit review.

5.11 Irregular Engagement of Community Health Workers

The County Executive engaged the services of three thousand and sixty-eight (3068) community health promoters each earning a monthly stipend of Kshs.2,500. However, review of human resources records and data provided revealed the following anomalies;

- i. Community Health Policy (CHP) was not provided, therefore, there was no evidence of the scope of duties and management controls of the activities of the CHPs hence the likelihood of not achieving the intended objective.

- ii. The Department of Health engaged one hundred and twenty-two (122) Community Health Promoters (CHP) out of the total community health promoters with effect from 1 January, 2025 for a period of one (1) year hence incurring Kshs.1,525,000 in the year under review. However, it was not clear how the CHP were engaged and whether the County adhered to the Primary Health Act on engagement. No support documents were provided for audit review on the engagement of the Community Health Promoters. Review of the payment voucher revealed that the payment was not supported with reports from the field on achievements of the workers by the community health officer and therefore it was not clear whether the work was done as required. Further, Management explained that the County pays Kshs.2,500 and the National Government pays the same amount, however, the signed service level agreement between the parties was not provided.
- iii. Review of the Community Health Promoter register provided revealed that four hundred and eight nine (489) CHP were above the mandatory retirement age, the oldest being eighty-six (86) years, contrary to Section 9(2) of the Primary Health Care Act, 2023 which states that a person qualifies for selection and appointment as a community health promoter under subsection (1) if the persons are not disqualified for appointment to office by the above criteria or by any other law.

In the circumstances, the regularity of the recruitment process and promotions could not be confirmed and Management was in breach of the law.

6. Gaps in Payroll Management

6.1 Delay in Remittance of Statutory Deductions

Analysis of the manual payroll data provided for audit revealed that the County deducted and delayed in remitting PAYE, NSSF, housing levy and NHIF/SHIF statutory dues for the month of January, 2025 totalling Kshs.761,519. Delay in remitting statutory deductions contravenes Section 19(4) of the Employment Act, 2007 which stipulates that an employer who deducts an amount from an employee's remuneration shall pay the amount so deducted in accordance with the time period and other requirements specified in the law.

6.2 Lack of Human Resource and Recruitment Plans

The County Executive recruited four hundred and six (406) officers, out of which sixty (60) officers were traced in the main IPPD/HRIS-Ke payroll, one hundred and sixty-one (161) in the manual payroll, and one hundred and eighty-five (185) in the casuals' payrolls. However, it was established that the recruiting departments did not prepare annual recruitment plans backed by evidence of budgetary allocation to guide the recruitments. Further, Management did not prepare human resource plan to support achievement of goals and objectives outlined in the Strategic Plan as required under Section C.1.0 of the County Human Resource Management Policy and Manual, 2019. The employees were paid amounts totalling Kshs.48,897,614, Kshs.57,676,838 and Kshs.29,804,576 respectively in the year under audit.

In addition, a total of forty-one (41) officers were identified in both the manual and IPPD/HRIS-Ke payroll systems as having joined and exited the County Executive during the year under review. Thirty-seven (37) officers, who were not engaged as casuals, remained in the payroll for less than two months and were paid a cumulative amount of Kshs.3,470,625.

6.3 Weaknesses in Management of Casual Workers

Review of casual employees' records from the departments revealed non-adherence to labour laws on employee rest days. In the year ended 30 June, 2025, eight hundred and seventy-seven (877) casual employees were recorded as having worked every day for a cumulative period ranging between twenty-eight (28) to thirty-one (31) consecutive days without any rest days. The amount paid for the extra days amounted to Kshs.1,904,950.

6.4 Processing of Salaries Outside the Integrated Payroll and Personnel Database (IPPD) System

Clause 6.3 of the Kiambu County Financial Accounting and Reporting Manual, requires salaries, allowances, and/or arrears of the County Executive staff to be paid through the IPPD/HRIS-Ke System. However, during the year under review, the County Executive paid a total amount of Kshs.283,609,248 to five thousand, eight hundred and ninety (5,890) staff through the manual payroll. The use of manual payroll systems for salary processing is vulnerable to manipulation and fraud, potentially resulting to unauthorized payments.

6.5 Duplicate Payment to Casual Workers

The audit established instances of duplicate payments to casual workers in the same month. Review of banking records revealed that in April, 2025, a worker was paid an amount of Kshs.24,696 as garbage collector in WENRECC Department and also paid Kshs.27,783 as a caretaker assistant in the Administration Department. Similarly, the bank account received funds in May, 2025 of Kshs.46,617 as payment to administrator - liaison and an additional amount of Kshs.45,063 as payment to administrator - casual worker in the Administration Department.

6.6 Shared Bank Accounts in Manual Payroll

The audit established that five (5) bank accounts, shared by ten (10) different officers, received a total of Kshs.1,633,184 during the year under review.

6.7 Overpayment of Allowances Above Rates in Manual Payroll

Review of records revealed that forty-four (44) officers in the manual payroll were paid basic salaries above the approved rates, resulting to a total overpayment of Kshs.2,484,816. Further, review of allowances paid revealed that twenty-one (21) officers were paid house allowance totalling Kshs.328,397 above their respective job group rates.

In addition, twenty-four (24) officers were paid commuter allowance totalling Kshs.265,491 above their approved job group rate. The overpayments were not supported with approvals and no recovery had been initiated by the County.

6.8 Irregular Payment of Hardship Allowance

Three (3) officers were paid hardship allowance totalling Kshs.91,905, despite being stationed in non-hardship areas contrary to Circular No. 7 of 2023 of the Salaries and Remuneration Commission, which outlines gazetted hardship zones. According to the circular, Kiambu County is not designated as a hardship area.

6.9 Staff Paid Both Rental and Special House Allowances

One hundred and forty-seven (147) officers were paid both rental and special house allowances totalling Kshs.23,777,100 and Kshs.7,826,305 respectively. Further, it was noted that one hundred and thirty-four (134) officers were paid above the approved rates, resulting in an irregular expenditure of Kshs.2,081,000.

6.10 Irregular Payment of Health Risk Allowances

Eighty-nine (89) officers were paid health risk allowance totalling Kshs.925,452, despite not meeting the eligibility criteria outlined in the SRC Circular dated 14 September, 2015, which stipulates and lists the health risk allowance payable to health workers and outlines the categories of health workers eligible to receive these allowances. Further, review of the manual payroll revealed that four (4) officers were paid health service allowance above the approved rates, resulting to overpayment of Kshs.91,617.

6.11 Overpayment of Nursing Allowances

Three (3) officers on the manual payroll were paid nursing allowance that was above the approved rate, resulting to overpayment of Kshs.140,000.

6.12 Non-Compliance with Requirement on Ethnic Diversity

Analysis of employees in the IPPD System revealed that 85% of the staff were from the same ethnic community contrary to the requirements of Section 7(2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community".

6.13 Non-Compliance with One Third Basic Salary Rule

Review of the staff payroll for the year under audit revealed that two hundred and eighty-seven (287) employees were paid net salaries that were less than one-third of their basic salaries contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 which stipulates that Public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries. Management has not given an explanation for the failure to comply with the policy.

6.14 Irregular and Frequent Payment of Salary Arrears Contrary to Pay Change Advice Procedure

Review of records revealed that forty-four (44) employees were paid salary arrears covering a period of between three (3) and seven (7) months, totalling Kshs.6,046,477

during the year under review. This was contrary to standard practice where arrears are expected to be computed and paid once upon issuance of a valid Pay Change Advice (PCA), the County made frequent arrears payments for the same officers within short intervals, indicating a breakdown in payroll adjustment controls.

In the circumstances, the regularity and validity of the expenditure could not be confirmed and Management was in breach of the law.

7. Irregular Procurement for Construction of Hospitals

7.1 Irregular Variation of Contract and Delay in Completion of Thogoto Hospital

The County Executive awarded a contract for completion of Thogoto Hospital in Kikuyu on 31 August, 2023 at a contract sum of Kshs.157,304,215 for a period of eighteen (18) months. However, review of the contract implementation team minutes dated 19 February, 2025 revealed that a contract variation of Kshs.38,952,492 or approximately 25% was recommended for additional works and was approved by the Accounting Officer on 10 March, 2025. However, the variation of contract sum was not supported with the evaluation committee appraisal report, recommendation from the procurement function and the bill of quantities for the variation. In addition, the works remained incomplete despite lapse of contract duration and there was no evidence of extension of contract duration.

7.2 Irregular Variation of Contract and Delay in Construction of a Medical Ward Block at Karuri Level IV Hospital

The County Executive awarded a contract for the construction of a medical ward block-ground, first and second floor at Karuri Level IV Hospital on 8 September, 2023 at a contract sum of Kshs.180,734,625 for a period of eighteen (18) months. However, review of minutes of the contract implementation team dated 4 February, 2025 indicated a time lapse of seventy (70) weeks translating to approximately 97% of the time allocated against works done measured at 69% and amount certified of Kshs.129,573,860 or approximately 72% resulting to unexplained pending works of 28% as at the time of audit in September, 2025.

In addition, the minutes revealed that a contract sum variation of Kshs.43,917,340 or approximately 24% was recommended for additional works and approved by the Accounting Officer on 24 February, 2025. However, the variation was not supported with the user appraisal report, recommendation from the procurement function and the bill of quantities for the variation. This was contrary to Regulation 132(2) of the Public Procurement and Asset Disposal Regulations, 2020 which requires any variation request to be reviewed by the contract implementation or an evaluation committee, before they are submitted through the head of a procurement function to the Accounting Officer for approval.

Further, approval for extension of contract duration period by twenty-six (26) weeks with effect from 4 April, 2025 was issued on 28 March, 2025 by the Chief Officer Health Services. However, the approval was not supported with recommendation from the evaluation committee before it was submitted through the head of a procurement function to the Accounting Officer for approval.

7.3 Irregular Procurement of Completion Works at Bibirioni Level IV Hospital Block

The County Executive awarded a contract for completion works at Bibirioni Level IV Hospital Block on 26 March, 2025 for a contract period of ninety-six (96) months and a contract sum of Kshs.224,608,050. However, review of procurement records revealed that the available funds in the Vote Book amounted to Kshs.17,773,755, however, a tender with a contract sum of Kshs.224,608,050 was awarded. Management explained that the project was multi-year. However, this was not supported with a breakdown of expected payments relating to the annual portion of the multi-year contract and delivery schedule contrary to Regulation 50(4) of the Public Finance Management (County Government) Regulations, 2015 which requires the procurement plan to include proper descriptions of the procuring items, unit cost, the estimated contract value and the procurement method relating to the annual portion of a multi-year contract and delivery schedule.

Further, the engineers estimate for the works was not provided for audit. Therefore, the audit could not establish whether the awarded amount was within the engineer's estimate.

7.4 Irregular Variation of Contract and Delay in Construction of a Level III Health Facility at Wangunyu

The contract for construction of a Level III Health Facility at Wangunyu - Ruaka was awarded on 8 September, 2023 at a contract sum of Kshs.44,112,284 for a period of twelve (12) months. However, review of the contract implementation team minutes dated 21 January, 2025 revealed that a contract period of fifty-four (54) weeks translating to approximately 112% of the time had lapsed while the works done was only at approximately 90% despite lapse of contract duration period in September, 2024. Further, the committee report on progress reflected works done of 90% against amount of works certified of Kshs.42,633,965 or approximately 97% resulting to an unexplained overpayment of works to contractor by Kshs.2,932,908.

Further, a variation of the contract sum by an amount of Kshs.10,490,112 or approximately 24% was approved by the Accounting Officer on 24 February, 2025 yet the contract period lapsed on 8 September, 2024. Therefore, the variation was done outside the contract period. In addition, review of the variation by the procurement function and evaluation committee was not provided contrary to Regulation 132(2) of the Public Procurement and Asset Disposal Regulations, 2020 which requires any variation request to be reviewed by the contract implementation team or an evaluation committee before they are submitted through the head of a procurement function to the Accounting Officer for approval.

In addition, the contractor requested for extension of time for the execution of works on 2 December, 2024. This request was made after the lapse of contract period. The Accounting Officer approved time extension on 3 December, 2024 for a period of four (4) months without evidence of review by contract implementation team.

7.5 Irregular Implementation of Contract for Construction of Kiambu Level III Hospital at Ndumberi

Contract for the construction of Kiambu Level III Hospital at Ndumberi was awarded on 25 October, 2023 at a contract sum of Kshs.41,913,760 for a contract period of

ninety-six (96) weeks. However, review of the performance guarantee revealed that it expired on 9 May, 2025 and the contractor had since not renewed the performance guarantee at the time of audit in June, 2025.

Further, review of project records revealed Management paid Kshs.8,299,384 and that there was no progress of works since 27 November, 2024. Management explained that the site was no longer active and the contractor had been served with notice of default due to non-performance. However, contract termination letter was not provided. In the absence of a performance guarantee, the County is not likely to receive any liquidated damages from the contractor. This was contrary to Regulation 133(1) of the Public Procurement and Asset Disposal Regulations, 2020 which directs that any ascertained liquidated damages shall be deducted from the amount of approved invoices due for payment or the performance security.

7.6 Irregular Implementation of Contract for Construction of Inpatient Wing at Ndeiya Health Facility

Contract for the construction of in-patient wing at Ndeiya Health Facility was awarded on 16 May, 2024 at a contract sum of Kshs.42,965,100 for a contract period of ninety-six (96) weeks. However, review of progress report dated 7 February, 2025 indicated works done of 78% against an amount of Kshs.37,526,150 paid for certified works, translating to 87% and resulting to an overpayment of Kshs.4,726,161. Therefore, the amount certified was not directly proportional with the works that had been completed.

7.7 Irregular Procurement of Construction of Level III Health Facility at Gitaru

The County Executive awarded a contract for construction of Level III Health Facility at Gitaru on 22 April, 2025 at a contract sum of Kshs.64,279,468 for a period of twelve (12) months. However, review of the vote book for availability of funds for the works revealed that only Kshs.17,773,755 was available at the time of requisition. Management however awarded a tender at a contract sum of Kshs.64,279,468. Management explained that the project was multi-year, however, this was not supported with a breakdown of expected payments relating to the annual portion of the multi-year contract and delivery schedule contrary to Regulation 50(4) of the Public Finance Management (County Government) Regulations, 2015 which requires the procurement plan to include proper descriptions of the procuring items, unit cost, the estimated contract value and the procurement method relating to the annual portion of a multi-year contract and delivery schedule.

Further, review of the CR12 records for the lowest evaluated bidder revealed encumbrances charge of Kshs.16,000,000 was made on 20 April, 2022. Therefore, the successful bidder did not meet the mandatory and technical evaluation requirement under No.12 on financial capabilities that required the tenderer to demonstrate that they had unencumbered real assets despite having been evaluated as responsive.

7.8 Irregular Procurement for Construction of Ndururumo - Ndarasha Level III Hospital

The County Executive awarded a contract for construction of Ndururumo - Ndarasha Level III Hospital on 22 April, 2025 at a contract sum of Kshs.68,835,000 for a period of ninety-six (96) weeks. Confirmation of the vote book for availability of funds for the works revealed that only Kshs.17,773,755 was available at the time of requisition.

However, Management awarded a tender of Kshs.68,835,000. Management explained that the project was multi-year. However, this was not supported with a breakdown of expected payments relating to the annual portion of the multi-year contract and delivery schedule contrary to Regulation 50(4) of the Public Finance Management (County Government) Regulations, 2015 which requires the procurement plan to include proper descriptions of the procuring items, unit cost, the estimated contract value, and the procurement method relating to the annual portion of a multi-year contract and delivery schedule.

7.9 Irregular Implementation of Contract for Construction of Inpatient Wing in Uthiru Health Facility

The County Executive awarded a contract for the construction of a Level III Hospital in Uthiru on 19 April, 2024 for a contract period of twenty-four (24) months at a contract sum of Kshs.64,640,607. However, review of the progress report of the contract implementation team dated 12 November, 2024 revealed that site handing over was done on 22 July, 2024 while the contract agreement was signed on 19 April, 2024, three (3) months later with no explanation for the delay. Further, the progress report revealed that works were at approximately 5% against time lapse of three (3) months and payment of Kshs.19,087,064 translating to approximately 29% and resulting to overpayment of Kshs.15,855,033.

Further, Management did not provide progress report on works and certificate of completion or certified works since 12 November, 2024. Therefore, the audit could not establish the extent of works and whether the contract implementation team was adequately monitoring the progress of works. This was contrary to Regulation 33(3)(u) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the procurement function to monitor contract management to ensure implementation of contracts in accordance with the terms and conditions of the contracts and to report any significant departures from the terms and conditions of the contract to the head of the procuring entity or Accounting Officer.

7.10 Irregular Implementation of Construction of Level III Health Facility in Kahawa Sukari

The County Executive entered into a contract on 8 September, 2023 for the proposed construction of Level III Health Facility in Kahawa Sukari. However, the site was handed over on 17 November, 2023 seventy (70) days after signing of the contract. This was contrary to Article 4 of the contract signed which required the contract to commence upon execution of contract and not later than fourteen (14) days after handing over of the site for works to the contractor.

The contract duration was eighteen (18) months from commencement of the contract, however, physical verification carried out in July, 2025 revealed that the works were not complete. This was 1 year, 8 months (20 months) from commencement date of the contract. There was no evidence of project extension in place. Mechanical works, electricity connections and wiring, doors, windows, floor and painting in theatre were not done.

In addition, physical verification also revealed that the contractor had not installed doors as per the specifications stipulated in the bill of quantities which required

installation of cultured hardwood frames of Kshs.2,203,700. Instead, the contractor installed light flash doors.

7.11 Delay in Handing Over the Gatundu Level 5 Funeral Home in Gatundu South Sub-Location

The County Executive entered into a contract on 5 January, 2024 for proposed completion works at Gatundu Level 5 Funeral Home in Gatundu South Sub Location at a contract sum of Kshs.57,327,900 for a period of twenty (20) weeks. According to the contract implementation meeting minutes dated 18 December, 2024 the project was completed on 9 June, 2024. However, physical verification carried out in July, 2025 revealed that one (1) year later, it was still not in use and the County had not handed over the project to Gatundu Level 5 Hospital.

7.12 Irregularities in the Renovation Works at Gachege Health Centre in Gatundu North

The County Executive entered into a contract on 8 July, 2024 for proposed renovation works at Gachege Health Centre in Gatundu North at a contract sum of Kshs.4,140,132 for a period of twelve (12) weeks. Review of documents and physical verification conducted in July, 2025 revealed that the proposed renovation works at Gachege Health Centre was complete.

However, physical inspection revealed poor workmanship in the ceiling renovation, with some parts falling off. In addition, the antenatal clinic, lab, store for non-drugs, registry and observation room, injection room, consultation room, and pharmacy, the old tiles were not replaced with new tiles as stated in the bill of quantities.

Further, the maternity wing remained unutilized despite renovation having been completed. This was contrary to Section 160(1) of Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring entity to manage its inventory, assets and stores for the purpose of preventing wastage and loss and continuing utilization of supplies.

The bill of quantities provided for a sum of Kshs.100,000 for facelifting of service charter within the Facility, however, the board was in place but did not display standard services offered by the Facility.

In the circumstances, the propriety and value for money for the expenditure could not be confirmed and Management was in breach of the law.

8. Construction and Civil Works

8.1 Irregular Implementation of Red Nova Municipal Offices

Review of procurement records and award of contract for the construction of Red Nova Municipal Offices, awarded on 29 May, 2024 at a contract sum of Kshs.51,670,660 for a period of twelve (12) months revealed the progress report of the contract implementation committee dated 4 December, 2024 indicated commencement date of 13 June, 2024 and completion date of 13 June, 2025 for the works. However, physical verification of the site revealed that the project stalled and the contractor was not on site despite lapse of contract duration period.

Further, the performance security issued on 6 June, 2024 of Kshs.2,583,533 revealed that its validity period lapsed on 6 December, 2024 and had not been renewed, therefore casting doubt on performance of works to completion.

8.2 Irregular Implementation of Construction of Wendani Bridge

The County Executive awarded a contract for construction of Wendani Bridge on 25 September, 2023 at a contract sum of Kshs.17,094,468 and a completion date of November, 2023. However, review of the implementation records provided for the audit revealed that the expected completion date for the works was November, 2023 however, as at the time of audit in July, 2025 certificate of completion had not been issued due to incomplete works, yet the contract duration period had already lapsed.

Further, the progress report of the contract implementation team dated 7 November, 2024 indicated that certified works done was approximately 93% complete. Subsequent to this, the implementation team did not monitor the progress of the remaining works contrary to Regulation 110(h) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the team to monitor the implementation of the project and report to the Accounting Officer of the procuring entity.

8.3 Irregular Implementation of Construction of Mariguiti - Gituamba Single Cell Box Culvert

The County Executive awarded a contract for the construction of Mariguiti-Gituamba single cell box culvert on 23 May, 2024 at a contract sum of Kshs.6,348,390. However, review of the implementation records showed that the performance security issued on 20 June, 2024 revealed that its validity period lapsed on 20 December, 2024 and had not been renewed, therefore casting doubt on performance of works to completion.

Further, the work delivery report by the contractor dated 13 February, 2025 revealed that 75% of work had been completed. However, as at the time of audit in July, 2025 the works remained incomplete without a clear completion date.

8.4 Irregular Implementation of Upgrading of Bus Parks

Review of procurement records revealed the following anomalies;

- i. Contract for the construction and upgrading of the bus parks to cabro standard at Kwambira and Githiga was awarded on 5 April, 2024 at a contract sum of Kshs.51,229,384. However, review of the implementation records revealed that works was to be completed on 5 July, 2024, three (3) months after contract signing date. However, as at the time of audit in July, 2025, the project was not complete and no extension request had been lodged by the contractor. In addition, site handing over minutes and report for handing the site to the contractor were not provided for audit review.
- ii. The County Executive entered into a contract on 28 February, 2024 for proposed fabrication and installation of steel sheds and steel modern kiosks in Makongeni Bus Park at a contract sum of Kshs.4,968,136 for a period of one (1) month. Review of documents and physical verification conducted in July, 2025 revealed that work was completed and the twelve (12) steel modern kiosks constructed were all occupied. Interview with the tenants revealed that the County was not charging any

fee for occupancy. Therefore, the County was losing rental income collectible from the modern kiosks.

- iii. The County Executive entered into a contract on 14 May, 2025 for proposed construction of one hundred and six (106) modern kiosks in Kiambu Bus - Park at a contract sum of Kshs.24,367,800. However, review of documents and physical verification conducted in July, 2025 revealed that the contract did not specify the contract period contrary to Section 129(2) of the Public Procurement and Asset Disposal Act, 2015 which requires the contract to be in writing and set out either the maximum amount of money that can be paid under the contract or the maximum amount of time that can be paid for under the contract. Physical verification of the kiosk conducted in July, 2025 revealed that only twenty-eight (28) out of one hundred and six (106) kiosks or 26% were completed with some already vandalized and four (4) kiosks already occupied.

8.5 Irregular Procurement of Drilling Services for Gatuanabu Borehole at Muguga

The County Executive awarded a contract for the drilling services for Gatuanabu borehole in Muguga Ward on 15 March, 2024 at a contract sum of Kshs.2,598,640. However, review of the evaluation committee minutes revealed that the winning bidder was evaluated as responsive under the technical evaluation criteria requiring demonstration of financial capacity and which required the bidder to have unencumbered real assets yet the CR12 of the winning bidder dated 1 September, 2023 reflected encumbrances of Kshs.132,000,000 for debt instrument dated 21 June, 2021. This was contrary to Regulation 30(a) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that the evaluation committee shall conduct the technical and financial evaluation of the tenders in strict adherence to the compliance and evaluation criteria set out in the tender documents.

Further, the land ownership documents, authority and license to contractor from the Water Resource Management Authority was not provided for audit review.

8.6 Irregular Procurement of Drilling Services for Njiku Borehole at Karuri

The County Executive awarded a contract for drilling of Njiku Borehole in Karuri Ward on 12 February, 2024 at a contract sum of Kshs.2,431,279. However, review of the evaluation committee minutes revealed that the winning bidder was evaluated as responsive under the technical evaluation criteria requiring demonstration of financial capacity and which required the bidder to have unencumbered real assets yet the CR12 of the winning bidder dated 1 September, 2023 reflected encumbrances of Kshs.132,000,000 for debt instrument dated 21 June, 2021. This was contrary to Regulation 30(a) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that the evaluation committee shall conduct the technical and financial evaluation of the tenders in strict adherence to the compliance and evaluation criteria set out in the tender documents

8.7 Irregular Requisition, Supply and Installation of Booster Pump, Steel Towers and Tanks at Marengeta Community Water Supply

The County Executive awarded a contract for the supply and installation of a booster pump, construction of 18M high elevated steel tower and installation of two (2) 10M³

plastic tanks and installation of assorted pipes at Marengeta Community Water Supplies in Nachu was awarded on 30 January, 2024 at a contract sum of Kshs.4,594,974. However, review of the requisition and implementation records revealed that the request for the works by Marengeta Community Water Supplies, who are the users, was not provided for audit review. Further, the needs assessment report was not provided for review.

In addition, memorandum of understanding between the Marengeta Community Water Supplies and County Executive regarding the land on which the construction and installation was to take place was not provided for audit review.

8.8 Irregular Procurement of Construction of 18M Tower and Installation of Plastic Tanks at Lari

The County Executive awarded a contract for construction of an 18M high steel tower and installation of four (4) 10 cubic metres plastic tanks at Lari DCC Borehole at a contract sum of Kshs.3,425,310 on 22 April, 2024. Confirmation of the vote book for the availability of funds revealed that only Kshs.687,194 was available at the time of requisition, however, Management awarded a tender of Kshs.3,425,310 contrary to the provisions of Section 45(3)(a) of the Public Procurement and Asset Disposal Act, 2015 which requires that all procurement processes to be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan.

8.9 Irregular Variation of Contract for Industrial Park

Review of supporting documents in respect to an award of contract for construction of County Aggregation and Industrial Park at Waruhiu Centre signed on 31 October, 2023 revealed that the initial completion period was 31 October, 2024. However, the initial application for extension was made on 3 April, 2025. This was five (5) months after the lapse of the contract period. The contractor cited increased scope after variations and delayed approval. The project scope was revised to include additional excavation, extra warehouse roofing, side panelling sheets and enlarged design and quantities for ablution block.

There was no evidence that the contract implementation team reviewed the request for extension of contract period, variations and the resulting financial implications. It was also not confirmed how the variations and extension were approved without recommendation from the head of procurement function. This was contrary to Section 139(2A) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring entity, on the recommendation of an evaluation committee, to approve the request for the variations, which request shall be accompanied by a certificate from the tenderer making a justification for extension of contract period and reimbursable costs.

8.10 Irregular Procurement of Cabro Making Machine

The County Executive procured two (2) cabro making machines sheds at a total cost of Kshs.13,110,000. The machines were delivered, inspected and accepted on 11 October, 2024. Physical verification carried out in July, 2025 revealed that one (1) cabro machine was not in use and has been stationed in the Governor's headquarter office for the past eight (8) months. Therefore, value for money for the purchase could

not be established. Further, review of the procurement records revealed the following anomalies;

- i. The contract signed between the County and the Contractor on 8 November, 2023 and provided for audit review did not outline the terms, specific and general conditions including timelines.
- ii. The County requested for a pre delivery inspection of two (2) cabro making machines on 8 November, 2023, from the Ministry of Transport and Infrastructure. The status inspection report was carried out by the Ministry on 10 and 17 November, 2023 while the delivery of the machines was done in the stores on 11 October, 2024, eleven (11) months later, despite the machines having a twelve (12) months warranty and the inspection report confirming good conditions.

In the circumstances, the value for money for the projects could not be confirmed and Management was in breach of the law.

9. Irregularities in Construction of Markets

9.1 Irregular Procurement for Construction of Markets

Review of procurement records revealed the following anomalies.

- i. Review of procurement documents and contract awarded on 28 June, 2024 for the proposed construction of Ndeiya Market Complex at a contract sum of Kshs.21,016,620 and a contract duration of 52 weeks revealed that, the requisition from the user department specified the following requirement; ground floor and first floor, modern ablution block, parking area, water tank tower or underground water tank and two rows of storeyed modern kiosks along the market boundary. However, the tender invitation specifications only considered the ground floor and preliminary scope of work. It was not clear how the other specifications requisitioned were going to be delivered and ultimately, whether the resulting complex would meet the needs of the user. In addition, there was no evidence of completion of works despite lapse of contract duration period.
- ii. Review of procurement documents and contract awarded on 10 May, 2024 for the proposed construction of Kinoo Market Complex at a contract sum of Kshs.48,098,013 and a contract duration of fifty-two (52) weeks revealed that at the preliminary evaluation, the winning bidder did not fill the confidential business questionnaire form. The bidder was also required to give a list and type of relevant equipment owned or provide evidence of ownership by way of lease. However, the document was not traced in the bidder's documents, therefore casting doubt on the bidder's eligibility. This was contrary to Regulation 30(a) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that the evaluation committee shall conduct the technical and financial evaluation of the tenders in strict adherence to the compliance and evaluation criteria set out in the tender documents. In addition, the validity of performance security of Kshs.2,404,900 issued by the contractor and dated 7 June, 2024 had already lapsed at the time of audit and there was no evidence of renewal.

9.2 Initiation of Procurement for Construction of Markets without Sufficient Funds

Review of procurement and budget records revealed that the user-department initiated construction of Lusigetti Market, Kimbo Matangini Market Complex, Dagorreti Market and Kinoo Market during the financial year 2023/2024 at an estimated expenditure of Kshs.168,946,933 during the year. However, the available budget of Kshs.92,926,122 under Vote D4081 could only have accommodated construction of two (2) markets, resulting to an unbudgeted expenditure of Kshs.76,020,811. Management explained that the projects were multi-year, however, this was not supported with a breakdown of expected payments relating to the annual portion of the multi-year contracts and delivery schedule contrary to Regulation 50(4) of the Public Finance Management (County Government) Regulations, 2015 which requires the procurement plan to include proper descriptions of the procuring items, unit cost, the estimated contract value and the procurement method relating to the annual portion of a multi-year contract and delivery schedule.

9.3 Irregular Procurement for Proposed Kiandutu Market

Review of procurement records provided for audit revealed that a contractor was paid an amount of Kshs.4,985,325 in respect to ground preparation and ablution block at Kiandutu Thika Township Ward for proposed Kiandutu Market. It was also established that the County awarded and paid another contractor an amount of Kshs.4,993,980 for construction of masonry perimeter wall for the proposed Kiandutu Market. Both contracts were signed on 22 March, 2024. However, the audit could not establish why the works were not bidden as a single tender, given that the County had proposed to construct the market.

In the circumstances, the value for money for the projects could not be confirmed and Management was in breach of the law.

10. Anomalies on Procurement of Motor Vehicles

10.1 Irregular Procurement of Motor Vehicles

The County Executive through the State Department of Public Works – Supplies Branch, procured three (3) motor vehicle at a cost of Kshs.28,482,179 using a contract signed between the State Department of Public Works and a supplier dated 22 November, 2023. However, the following anomalies were observed:

- i. Requisition from the user department did not provide details regarding the specifications of the required motor vehicle and need for the motor vehicle.
- ii. Pre-delivery inspection reports were not provided to confirm compliance with required specifications.
- iii. There was no report from the Mechanical Engineer (Department of Roads, Public Works, and Infrastructure) to verify that the delivered vehicle conformed to the required specification.

This was contrary to Regulation 104(1) of the Public Finance Management (County Government) Regulation, 2015, which requires all receipts and payments vouchers of

Report of the Auditor-General on the County Executive of Kiambu for the year ended 30 June, 2025

public moneys to be properly supported with pre-numbered receipts, payment vouchers and appropriate authority and documentation.

10.2 Lack of Ownership Documents

Review of payment voucher No. 2997 in respect to payables for supply and delivery of hospital ambulance of Kshs.9,778,001 revealed that the supplier wrote a demand letter for payment of the outstanding amount within fourteen (14) days on 2 May, 2019 and subsequently withheld the original logbook for five (5) hospital ambulances until the debt is cleared. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which requires the Accounting Officer not to commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates.

In the circumstances, Management was in breach of the law and the County is exposed to loss of assets.

11. Irregular Supply and Delivery of Agricultural Products

11.1 Irregular Procurement of Certified Seeds

The County Executive directly procured certified maize seeds from Kenya National Trading Corporation in the year under audit totalling Kshs.44,249,700. However, Management did not provide evidence of having reported the direct procurement to the Public Procurement Regulatory Authority within fourteen (14) days after notification of award of contract contrary to Regulation 90(1)(c) of the Public Procurement and Asset Disposal Regulations, 2020.

Further, the professional opinion by the head of supply chain management required a 5% performance guarantee of the value of total bid price to be submitted before signing the contract, however, there was no evidence to indicate that the supplier provided the same. In addition, one of the requirements under technical evaluation was a dealer's authorization from Kenya Plant Inspectorate Services (KEPHIS). It was noted that the license provided by the supplier expired on 31 December, 2024, one and a half months before the closing date of the bid on 14 February, 2025. This was contrary to Section 18(5) of the Seeds and Plant Varieties Act, Revised 2012 which states that no person shall sell seeds unless he holds a valid license issued under the regulation. The supplier therefore was not legally allowed to supply the maize seeds which risks the impact on food security or farmers livelihoods.

11.2 Irregular Supply and Delivery of Two-Month-Old Piglets

The County Executive entered into a framework contract on 14 February, 2025 for supply and delivery of two (2) months old piglets at a total cost of Kshs.2,499,150. However, the following anomalies were observed;

- i. The County Executive issued local purchase orders No.4470132, No.4470129 and No.4470126 on 23 March, 2025, however, it was noted that the piglets were delivered on 4 April, 2025 to various Wards. This was twelve (12) days from issuance of the Local Purchase Order (LPO) contrary to the contract agreement terms that required the supplier to supply and deliver the piglets within seven days from the date of issuance of an LPO. Further, Paragraph 4.3 of the contract

required that communication be done in writing in the event of any delays. There was no evidence that a request for extension was lodged by the supplier.

- ii. A requisition was raised from the user department, however, this was not supported with a sustainability report of the project prior to procuring of the piglets in order to determine whether farmers had capacity to rear the piglets. Management explained that there was demand for breeding stock by the farmers during public participation for development of the current County Integrated Development Program.

11.3 Irregular Advance Payment for Supply and Delivery of Seedlings and Cuttings

The County Executive entered into a contract with JKUAT Enterprises Limited on 5 May, 2025 for supply and delivery of grafted hass avocado, mangoes, oranges, pawpaw seedlings and cassava cuttings at a cost of Kshs.11,400,000. Review of the procurement file and payment voucher revealed that an advance payment was made on 27 May, 2025 equivalent to the full contract amount with no evidence of delivery. Upon inquiry, it was revealed that the supplier stored the goods and delivered them on a need basis upon request from the County Executive. This was contrary to Article 5.2 of the contract signed on 5 May, 2025 between JKUAT Enterprise Ltd and the County Executive of Kiambu which required that the contract price, less any tax that may be required to be remitted through the County Executive shall be payable upon receipt of the seedlings, inspection and issuance of an acceptance certificate by the inspection and acceptance committee of the County Executive. Therefore, the County was in breach of the contract terms and Regulation 98(2) of the Public Finance Management (County Government) Regulations, 2015 which states that no advance payment shall be paid to suppliers of goods and services unless provided for in the contractual terms and conditions contained in a valid contract signed between the procuring entity and the supplier.

Further, there was no evidence that Management reported to the Authority the direct procurement within fourteen (14) days after the notification of the award of contracts exceeding Kshs.500,000 as prescribed in Regulation 90(1)(c) of the Public Procurement and Asset Disposal Regulations, 2020.

11.4 Supply and Delivery of One Month Old Kienyeji Chicks Using an Expired Contract

The County Executive entered into a framework contract on 24 October, 2023 for supply and delivery of one (1) month old improved Kienyeji Chicks. However, review of the payment voucher and procurement records revealed that the supplier was paid Kshs.2,400,000 for supply and delivery of the chicks, however, based on a contract that had expired on 24 October, 2024. The requisition from the user department was approved on 21 March, 2025, for procurement of eight thousand (8000) one month old chicks through the already expired framework contract. Therefore, the County paid for the goods using an expired contract.

11.5 Non-Rotation of Suppliers under Framework Contracting

During the year under review, the County Executive entered into a framework contract with four (4) suppliers for supply and delivery of two-months old piglets for two (2) years. However, review of payment documents provided by the Department of

Agriculture amounting to Kshs.6,038,650 for supply and delivery of the piglets revealed the County Executive awarded a supplier supply order amounting to Kshs.3,901,350 which translates to 64% of the total expenditure, while one supplier in the framework contract was not engaged in any supply orders as at the time of audit. This was contrary to Section 91(5) of Public Procurement and Asset Disposal Regulations, 2020 that requires the Accounting Officer to ensure a fair and equitable rotation amongst the persons on the list under Sections 57, 71 and 106 of the Act and these Regulations.

11.6 Irregular Direct Procurement for Supply of Fertilisers

Review of the payment records revealed that an amount of Kshs.100,000,000 was paid to National Cereals and Produce Board through five (5) payments vouchers numbered PV-947 of Kshs.20,000,000 dated 23 October, 2024, PV-1756 of Kshs.20,000,000 dated 18 December, 2024, PV-2384 of Kshs.20,000,000 dated 17 February, 2025, PV-2837 of Kshs.20,000,000 and one Kshs.20,000,000 dated 5 May, 2025 for supply of fertilisers. However, review of the procurement records revealed that the Accounting Officer did not issue tender documents to the supplier as a basis of negotiation, ad hoc evaluation committee minutes for evaluation of the tender and recommendation were not provided for audit and contract agreement for the supply of fertilisers were not provided for audit.

In addition, delivery and receipt of eight thousand (8,000) bags of fertiliser was done on 8 May, 2025 while payment was made on 29 April, 2025 without contract document to justify advance payment. This was contrary to Section 146 of the Public Procurement and Asset Disposal Act, 2015 which requires that no works, goods or services contract shall be paid for before they are executed or delivered and accepted by the Accounting Officer of a procuring entity except where so specified in the tender documents and contract agreement. Such an advance payment shall not be paid before the contract is signed.

In the circumstances, the compliance and value for money for the projects could not be confirmed and Management was in breach of the law.

12. Insurance Costs

12.1 Failure to Insure County Buildings

Review of payment details as at May, 2025 revealed that the County Executive incurred medical and motor vehicle insurance costs amounting to Kshs.339,009,879 in the year under review. However, it was noted that the County buildings did not have insurance cover to mitigate against losses in case of a disaster contrary to Section 79(2)(c) of the Public Finance Management Act, 2012 which requires a public officer within his area of responsibility to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property including application of best office to prevent any damage from being done to the financial interest of the County Executive.

Failure to secure insurance cover for County buildings exposed the County to potential losses and undermines the financial protection measures intended by the legislation.

12.2 Irregular Payment of Staff Medical Insurance

The County Executive entered into a contract with an Insurance Company for the provision of Group Medical Insurance cover for four thousand four hundred and ninety-six (4,496) staff running for a duration of one (1) year starting 9 February, 2025 to 9 February, 2026 at a premium amount of Kshs.375,497,753. The County Executive made payment of Kshs.282,302,579. However, review of the records revealed the following anomalies;

- i. Clause 3 of the renewal contract signed on 9 February, 2025 between the County Executive and the Insurance Company indicated that the scheme was intended to cover four thousand four hundred and ninety-six (4,496) members of staff and their dependents. However, Management did not provide a detailed list of the beneficiaries or staff covered by the medical insurance plan, indicating their full names, personal numbers, job groups and names of eligible dependents. This was contrary to Regulations 104(1) of the Public Finance Management (County Government) Regulations, 2015 which requires all receipts and payment vouchers of public monies to be properly supported with pre numbered receipts and payment vouchers and be supported with appropriate authority and documentation.
- ii. Management paid a premium of Kshs.282,302,579 or 75% of contract sum instead of the contractual premium of Kshs.375,497,753 payable in advance. This was contrary to provision of Clause 3.2 of the signed contract. Further, Section 156(1) of the Insurance Act, 2020 requires that no insurer shall assume a risk unless and until the premium payable thereon is received by the insurer. In addition, records indicated that renewal of the medical cover for the County Executive was signed on 9 February, 2025 by the insurance company, there was no prior notice in writing seeking for renewal of insurance cover before contract agreement was entered into and signed.
- iii. Review of the County's Integrated Personnel and Payroll Database (IPPD) revealed that the total staff were six thousand, seven hundred and thirty-two (6,732) employees, however, four thousand four hundred and ninety-six (4,496) or 67% were covered. Management did not provide evidence on how the four thousand four hundred and ninety-six (4,496) staff were identified for medical insurance.
- iv. Clause 3 of the contract further states that, any additional employees will attract additional premium as per the schedule of rates in the final renewal proposal and the invoice provided in pro-rata basis settled in advance prior to onboarding the new entrants. However, there was no evidence that three hundred and twenty-five (325) newly recruited staff were insured or included in the premium payments.
- v. Review of medical insurance records revealed that the County Executive paid insurance premium of Kshs.8,685,023 for part payment for provision of group medical insurance cover for newly recruited nurses. However, the expenditure was not supported with documents which include appointment letters and human resources recruitment records for the newly recruited nurses. In addition, computation sheet showing how the part payment amount was arrived at was not provided for review.

12.3 Irregular Motor Vehicle Insurance Payment

Review of payment records revealed that the insurance company was paid a premium totalling Kshs.132,877,237 during the year under review for provision of comprehensive insurance cover for the County Executive motor vehicles. However, Management did not provide supporting documents in respect to inspection and valuation reports for all the County vehicles and mechanical assessment report for vehicles over fifteen (15) years.

12.4 Irregular Contract Variation for Motor Vehicle Insurance Cover

Review of contract renewals for provision of comprehensive motor vehicle insurance cover revealed an increase in the premium paid by the County Executive. For the contract period from 12 March, 2024 to 11 March, 2025, the County Executive paid a premium of Kshs.32,258,018. The subsequent renewal for the period 12 March, 2025 to 11 March, 2026 reflected a premium of Kshs.50,177,300, representing 56% increase in the contract price. However, the number of vehicles covered under both contracts was not specified in the agreements and the justification for the increased cost. Further, this significant variation in contract value was not subjected to a separate tendering process as required under Section 139(6) of the Public Procurement and Asset Disposal Act, 2015, which mandates fresh procurement for contract variations exceeding 25% of the original contract value.

12.5 Irregular Expenditure on Comprehensive Motor Vehicle Insurance for Non-Operational Vehicles

Review of motor vehicle insurance records revealed that the County Executive insured eleven (11) motor vehicles at cost of Kshs.34,870,000, the vehicles had not been in operation for an unspecified period and the County Executive irregularly paid a full insurance premium of Kshs.34,870,000 for the vehicles. This was contrary to Section 149(1) of the Public Finance Management Act, 2012, which requires an Accounting Officer to be accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized, effective, efficient, economical and transparent.

12.6 Comprehensive Insurance Cover Paid for Motor Vehicles Without County Executive Registration

The County Executive signed a contract for the provision of motor vehicles, plant and equipment insurance services on 12 March, 2025 between the County Executive and the Insurance Company at a total premium of Kshs.50,177,300, covering the period from 12 March, 2025 to 11 March, 2026. However, it was observed that twenty-three (23) motor vehicles, that did not bear the County Executive registration, were included in the insurance cover under the same contract. The total insurance premium incurred for these vehicles amounted to Kshs.114,910,000. Value for money on the expenditure could not be verified. In addition, out of the twenty-three (23) vehicles, logbooks for only twelve (12) vehicles were provided for audit verification. As a result, the ownership of the remaining eleven (11) vehicles could not be confirmed. Management did not explain why the vehicles had not been registered under the County Executive.

12.7 Insurance Payments for Motor Vehicles with Unverified Status

Review of insurance records revealed that twenty-five (25) motor vehicles were insured at a total cost of Kshs.202,950,000, as confirmed from the County's motor

Report of the Auditor-General on the County Executive of Kiambu for the year ended 30 June, 2025

vehicle list and corresponding insurance certificates. However, further scrutiny of the list of vehicles revealed that the vehicles were insured without any indication of their current operational status.

12.8 Duplicate Insurance Payments for Single Vehicle Coverage

Review of the certificate of insurance provided for audit revealed that among the insured motor vehicles, there were seventeen (17) motor vehicles bearing duplicate registration numbers which were insured as separate assets, resulting in an irregular double insurance premium amount of Kshs.113,230,000.

12.9 Unsupported Expenditure on Renewal of Personal Accidents and WIBA Insurance Contracts

Review of insurance expenditure incurred under the Personal Accident and Work Injury Benefits Act (WIBA), revealed that the County Executive paid a premium of Kshs.51,149,478 for renewal of insurance coverage for six thousand seven hundred and thirty-four (6,734) staff for the period 12 March, 2025 to 11 March, 2026. However, the expenditure was not supported with; a detailed list of covered employees, including their personal numbers, accident notifications sent to the Director of Occupational Safety and Health Services (DOSHS), notices of accidents submitted by the affected employees, medical reports of injured staff, completed claim forms for all the affected employees, acknowledgment letters and reference numbers issued by the insurance provider for each claim, correspondence with DOSHS/WIBA Director and the insurance company, including WIBA files and a list of unresolved or pending claims yet to be resolved or settled.

12.10 Irregular Insurance Premium Payment for Non-Existing Staff

The County Executive paid an insurance premium of Kshs.51,149,478 under policy number 745/23/11/HO which covered six thousand seven hundred and thirty-four (6,734) staff from period 12 March, 2025 to 11 March, 2026. However, review of the official staff registers as at June, 2025 revealed that the County Executive had only six thousand, four hundred and forty-two (6,442) active employees on its payroll resulting to an unexplained variance of two hundred and ninety-two (292). This is an indication that the County Executive may have insured persons who are not bona fide employees of the County Executive.

12.11 Inadequate Insurance Coverage of County Executive Assets

During the year under review, the County Executive paid an amount of Kshs.132,877,237 to an Insurance Company for the provision of comprehensive insurance cover for its fleet of motor vehicles and motorcycles. However, review of the insurance documents provided for audit which include insurance certificates, policy documents, and the County fleet register revealed that ninety-nine (99) motor vehicles and ten (10) motorcycles belonging to the County Executive were not insured. Further, twenty-four (24) generators distributed across various sub-county offices and health facilities were not covered by any insurance policy. In addition, one hundred and forty-nine (149) accident vehicles, currently located at various locations, remain uninsured.

Similarly, seventeen (17) vehicles were held in external garages, and there was no documentation to show an existing salvage or payment plan for their recovery or repair

by the insurer. This was contrary to Section 153(1)(b) of the Public Finance Management Act, 2012 which requires the Accounting Officer for a County Government entity to manage these assets in such a way as to ensure that the County Government entity achieves value for money in acquiring, using or disposing of those assets.

In the circumstances, value for money for the expenditure could not be verified and Management was in breach of the law.

13. Irregularities in Use of Goods and Services

13.1 Irregular Procurement for Printing, Advertisement and Information Supplies

Review of procurement and payment records revealed the following anomalies;

- i. The County procured assorted accountable documents from the Government Printer at a total amount of Kshs.875,162. However, review of records provided revealed that the procured documents were not supported with delivery notes or taken on charge through S.13 forms. Further, inspection and acceptance certificates were not provided to confirm the items' suitability and conformity. In the circumstances, the receipt, storage and suitability of the items could not be confirmed.
- ii. The County procured services for printing and branding of billboards for waiver on land rates from two (2) firms at a total cost of Kshs.8,600,889. The billboards were to be erected in the twelve (12) Kiambu Sub-Counties. However, review of the documents revealed that the contracts between the suppliers and the County Executive did not include the dates of contract expiry or completion or how long the billboards were to remain displayed. Further, the reports of the inspection and acceptance committee provided did not provide proof of work done by both firms. In addition, the County Executive procured services for printing and branding of billboards for change of USSD codes from two (2) firms at a total cost of Kshs.5,733,926, however, Management did not provide proof of work done by both companies.
- iii. The County Executive procured advertising, awareness and publicity services at total cost of Kshs.16,915,530 from various media entities. However, review of the procurement records revealed that the procurement processes were not initiated through user requisitions, contrary to Regulation 71(1) of the Public Procurement and Asset Disposal Regulations, 2020. Therefore, the user needs of the procured services could not be confirmed.

13.2 Irregular Procurement of Supply and Delivery of Assorted Items

Review of payment voucher for supply and delivery of assorted items of an amount of Kshs.1,081,200 revealed that the local purchase orders No. 4116863 and No.4116865 were issued on 5 August, 2024. However, the following anomalies were observed;

- i. The County Executive issued local purchase orders on 5 August, 2024 with validity period of thirty (30) days while the goods were delivered by the supplier on 12 September, 2024 which was thirty-six (36) days after local purchase order

was issued contrary to Section 52(1) of the Public Finance Management (County Government) Regulations, 2015 which directs that a local purchase order or local service order shall be valid for a period of thirty days from the date of issue.

- ii. There was no evidence of regret letters sent to unresponsive bidders citing reasons for not being awarded.
- iii. The professional opinion stated that the tender was advertised in the PPIP portal on 8 May, 2024 and opened on 13 May, 2024. This did not meet the minimum period of seven (7) days prescribed in the Section 132(3) of the Public Procurement and Asset Disposal Act, 2015.

13.3 Irregularities in Imprest Management

13.3.1 Direct Procurement Using Imprest

Review of sampled payment vouchers in respect to hospitality supplies and services expenditure revealed that Management issued standing imposts totalling Kshs.1,063,555 to officers in various departments for procurement of toners and printing materials.

Further, review of surrender documents revealed that the impost holders did not maintain a detailed memorandum cash book and the receipts were not supported with electronic tax register receipts. This was contrary to Regulation 93(2) of the Public Procurement and Asset Disposal Regulations, 2020 which requires any procurement under paragraph (1) to be supported by the original Kenya Revenue Authority Electronic Tax Receipt (KRA ETR Receipt) duly signed by the person undertaking the low value procurement of goods, works or services.

13.3.2 Unsupported Domestic Travel and Subsistence Payments

The County Executive implemented various Financing Locally-Led Climate Action (FLLOCA) programmes across different departments. However, review of sampled payment vouchers totalling Kshs.3,971,920 revealed that they were not supported with documents which include vehicle work tickets or evidence of travel, invitation letters and programme of activities. This was contrary to Regulation 104(1) of the Public Finance Management (County Government) Regulations, 2015 which requires all receipts and payments vouchers of public moneys to be properly supported with pre-numbered receipts, payment vouchers and appropriate authority and documentation.

13.3.3 Irregular Claims under Domestic Travel and Subsistence

Review of payment records and surrender vouchers provided for audit revealed that the County Executive staff undertook activities at their own expense in form of daily subsistence allowances totalling Kshs.3,997,800 while away from their duty stations which were later claimed for reimbursements. However, the claim forms were not supported with prior approvals or authority for staff to incur the expenses and to be reimbursed later, attendance registers and programme or itinerary for the conferences attended. This was contrary to Regulation 93(4) of the Public Finance Management (County Government) Regulations, 2015 which requires that before issuing temporary imposts, the Accounting Officer shall ensure that the main objective of the journey

cannot be achieved by other cheaper means and that adequate funds are available against the relevant items of expenditure to meet the proposed expenditure.

13.4 Irregular Payment of Overtime Allowance

Review of surrender vouchers revealed that overtime allowance totalling Kshs.2,910,700 was paid to drivers and other staff. However, the following anomalies were identified;

- i. Overtime requests and approvals by drivers to head of department was not provided for audit review.
- ii. There were no records of exact overtime hours done by each driver.
- iii. Payments were not supported with daily duty rosters or approved timesheets indicating time in and out for the drivers. In addition, the nature of overtime work being paid for was not indicated. This was contrary to Section 68(1) of the Public Finance Management Act, 2012 which requires an Accounting Officer for a Government entity to be accountable for ensuring that the resources of the respective entity for which he or she is the Accounting Officer are used in a way that is lawful and authorized, effective, efficient, economical and transparent.

13.5 Irregular Cash Purchases of Airtime

Review of surrender vouchers provided for audit revealed that the County Executive incurred an expenditure of Kshs.3,405,000 on purchase of airtime and data bundles for its departments. However, the purchases were not supported with electronic tax register receipts from the vendors, policy guiding provision of airtime and payment rate per job group. Further, the airtime purchased exceeded the threshold for cash purchases or low value procurement set at a maximum of Kshs.50,000. This was contrary to Section 107(a) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity may use a low-value procurement procedure if the entity is procuring low-value items which are not procured on a regular or frequent basis and are not covered in framework agreement and the maximum level of expenditure under this method is Kshs.50,000 and Kshs.100,000 for goods and services respectively per financial year.

13.6 Payments without Electronic Tax Invoices

Review of supplier's invoices for supply of office stationeries and tonners totalling Kshs.1,330,106 and paid by the County were not supported with electronic tax invoices. This was contrary to Regulation 6(1) of Value Added Tax (Electronic Tax Invoices) Regulations, 2020 which requires each sale to be recorded with the use of the register and an electronic tax invoice is generated in respect of each sale.

13.7 Irregular Payment to Council of Governors

Review of payment records revealed payments for intergovernmental contributions and legal fees support to the Council of Governors totalling Kshs.3,000,000. However, Management did not provide an explanation for the payments made to the Council, which is an independent entity. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that operational expenses for

the structures and institutions established under the Act shall be provided from the annual estimates of the revenue and expenditures of the National Government.

13.8 Unsupported Authority to Incur Expenditure

The County Executive incurred an expenditure totalling Kshs.20,049,772 in respect to Authority to Incur Expenditures (AIEs) issued to Sub County offices for facilitation of revenue enhancement activities, Huduma Mashinani and quarterly operating expenditure. However, supporting documents which include expenditure returns from the Sub Counties indicating the AIEs issued and whether they were spent as per the approved budget were not provided for audit. Further, the attached budget revealed that the AIE was to be used to procure goods and services in the Sub Counties, however, the review could confirm whether procurement laws and regulations were followed in procuring the goods and services. This was contrary to Regulation 100 of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to keep and maintain proper books of accounts and records pertaining any payments and receipts.

13.9 Irregular Supply and Delivery of Motor Vehicle Tyres

Review of payment vouchers in respect to supply and delivery of motor vehicle tyres at a contract sum Kshs.2,980,000 and local purchase order revealed that the user department requisition dated 20 August, 2024 was issued in respect to request for tyres for nine (9) vehicles. It included 265/70R16 for five (5) vehicles and 245/70R16 for four (4) vehicles leading to a total of 36 tyres, however, the following were procured;

Quantity	Tyres
32 pcs	265R16
16pcs	245/70R16
4pcs	265/65R17
4pcs	265/75R16
4pcs	265/65R15
4pcs	245/75R16

Therefore, the procured items did not meet the requirements, number and specifications provided in the user requisition. In addition, preliminary evaluation criteria required provision of a valid trading license/business permit. However, review of the bid document revealed that the awarded supplier's single business permit had expired on 26 November, 2024 before the opening of the tender on 19 December, 2024. The supplier should have been evaluated as non-responsive at the preliminary stage. This was contrary to Regulation 30(a) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that the evaluation committee shall conduct the technical and financial evaluation of the tenders in strict adherence to the compliance and evaluation criteria set out in the tender documents.

In the circumstances, Management was in breach of the law and value for money could not be confirmed.

14. Irregular Procurement of Computers, ICT Equipment and Furniture and Fittings

Review of procurement and payment records revealed the following anomalies;

- i. Review of procurement records for supply and delivery of office stationeries, hp printers, scanner and all in one desktop of Kshs.2,484,195 revealed that the goods were delivered after the expiry of validity period for local purchase orders. The records indicated that the goods were delivered on 22 November, 2024 as per delivery notes 016 and 015. This was more than thirty (30) days contrary to Regulation 52 of the Public Finance Management (County Governments) Regulations, 2015 which requires that a local purchase order or local service order shall be valid for a period of thirty days from the date of issue. Further, the user requisition did not include estimated value and specifications for the desktops, laptops and printers among other items to be procured. Therefore, the review could not establish whether the items delivered met user department's needs.
- ii. Review of procurement records for supply and delivery of Governors protocol security equipment at a cost of Kshs.2,077,560 revealed that the tender opening minutes were signed and dated 9 April, 2024. However, the minutes were not supported with a tender register for the received quotations.
- iii. Review of procurement records for supply and delivery of tonners at a total cost of Kshs.2,960,505 revealed that the user department requisitioned for items which differed with what was delivered as highlighted below;

User Department Requisition	Units Required	Goods Delivered	Unit Delivered
Hp Tonners (Black and White) 59A	40pcs	Kyocera 1k53507, 1k53507m, 1k53507c, 1k53507k	30pcs
Hp Tonners (Black, Magneta Cynan Yellow) 207A set	15 sets	Laser jet proM 404dn 59A	25sets

Therefore, the review could not establish whether the items delivered met user needs.

- iv. Review of payment vouchers in respect to supply and delivery of an audio-visual and production equipment at a total cost of Kshs.16,493,494 revealed that, according to IFMIS payment details, the contractor was paid an amount of Kshs.9,000,000 while the payment voucher reflected Kshs.16,493,494 resulting to an unexplained variance of Kshs.7,493,494. In addition, the market survey report was not provided for audit contrary to Regulation 33(3)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which requires the procurement function to carry out market surveys to inform the placing of orders or adjudication by the relevant awarding authority.
- v. The County Executive awarded a contract for development of an Integrated Bursary Management System (IBS) meant to simplify students' bursary applications at a contract sum of Kshs.2,958,000. However, the contract signed did not clearly outline the obligations and responsibilities of both parties and further, there was no evidence of a service level agreement between the supplier and the County Executive as a measure for contract monitoring. Further, the

payment was not supported with any evidence of testing or commissioning of the system and inspection and acceptance by the inspection and acceptance committee to confirm that the system met the user requirements. In addition, the supplier was paid in full on 2 September, 2024, however, as at the time of audit in July, 2025, the System was not in use raising concerns on value for money. This was contrary to Section 149(1) of the Public Finance Management Act, 2012 which requires an Accounting Officer to be accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized, effective, efficient, economical and transparent.

15. Irregular Splitting of Tender

The County Executive made seven (7) different requests for quotation for purchase of computers, printers and other IT equipment from different suppliers, incurring a total expenditure of Kshs.19,184,784. However, review of procurement files revealed that the requests for quotations (RFQs) were issued within the same period for the same items, at varying prices. Management did not explain why the items were not procured through an open tender procurement method. Using several RFQs for similar items may have led the County Executive to incur more costs as a result of varying prices of similar items from suppliers. Therefore, the County Executive may have structured procurements for the purpose of avoiding use of open tender procurement method. This was contrary to Regulation 43(1) of the Public Procurement and Asset Disposal Regulations, 2020 which directs that a procuring entity shall not split or structure its contracts for the purpose of avoiding the use of a procurement procedure as provided for under Section 54(1) of the Act except where unbundling of categories is allowed under preference and reservation schemes in the Act and Regulation 154.

In the circumstances, the value for money for the expenditure could not be confirmed and Management was in breach of the law.

16. Legal Costs

16.1 Unsupported Legal Payables

- i. Review of records revealed that the County Executive reported an amount of Kshs.9,818,587 as litigation services fee due to an Advocate. However, the payment voucher provided was not examined and authorized by the Accounting Officer. Further, the supporting document attached to the voucher related to payment voucher of an amount of Kshs.14,016,000 in respect to legal services fee due to the Advocates that was stamped paid on 30 June, 2021 and all the supporting documents including the invoices and Court rulings and petitions were all stamped paid. In addition, the amount was not traced in the schedule of accounts payables.
- ii. Review of records revealed that the County Executive reported an amount of Kshs.13,531,472 as legal services fee due to another Advocate for litigating Court case number Kiambu HCC No 18 of 2019 - Export Consolidated Services V Kiambu County Executive. However, this amount was not disclosed in the list of outstanding legal fee provided by the Office of the County Attorney.

- iii. Review of records revealed that the County Executive reported an amount of Kshs.7,788,259 as legal services fee due to an additional Advocate for ELRC Nairobi Case number 1068 of 2015. However, this amount was not disclosed in the list of outstanding legal fee provided by the Office of the County Attorney. Further, according to the status of the case, it was noted that on 30 October, 2024 the file was marked closed after the claimant's counsel confirmed to the Court that the respondent had paid up the decretal amount. In addition, the payment voucher was not examined by the examiner, internal auditor, AIE holder and not authorized by the Accounting Officer.
- iv. An amount of Kshs.19,720,000 in respect to legal fees was made to an Advocate for case number Kiambu HCJR 007 of 2025 Sauti Business Community vs County Executive of Kiambu and 4 others and HCCHR PET 031 of 2025 & 18 others vs County Executive. The County Executive engaged the services of external advocates to represent them in the two legal matters despite the County Executive having a fully established Office of the County Attorney tasked with representing it in Court or in any legal proceedings. In addition, no evidence of approval by the County Executive Committee to engage external advocates was provided contrary to Section 16(1) of the Office of the County Attorney Act, 2020 which requires a department or public entity established within a County Executive not to engage the services of a consultant or render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee.

16.2 Avoidable Legal Expenses

Review of records from the Legal Department revealed that an amount of Kshs.403,437,444 was due to contempt of Court orders and failure to settle decretal sum on time leading to accrued interest payable to the advocates. The expenditure could have been avoided if the County had honoured the claims after the Court rulings. Therefore, imprudent decisions by Management could have led to judgements entered against the County Executive resulting to high cost of litigations and interests.

16.3 Incomplete Legal Register

Review of the register of legal cases provided for audit revealed that five hundred and twenty-three (523) cases lacked updated status while some had remained open for more than ten (10) years. Therefore, it was not possible to confirm the financial implication of the cases. Further, the register was incomplete, since some cases lacked critical information, such as claim amount, case number, advocate involved, and other parties to the case.

In the circumstances, the completeness of the expenditure could not be confirmed and Management was in breach of the law.

17. Non-Compliance with the Public Procurement Capacity Building Levy Order, 2023

During the financial year under audit, the County Executive planned to procure goods, work and services as per the procurement plan. However, review of procurement contracts of goods, works and services revealed that Local Purchase Orders (LPOs) and Local Service Orders (LSOs) issued after 1 September, 2024 failed to include the mandatory 0.03% Public Procurement Capacity Building Levy as a separate line item

Report of the Auditor-General on the County Executive of Kiambu for the year ended 30 June, 2025

and therefore the levy was not deducted for all contract awards, contrary Section 24(5)(d) to the Public Procurement Capacity Building Levy Order, 2023.

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

18. Failure to Report Termination of Procurement Proceedings

Review of procurement files revealed that the Accounting Officer terminated the procurement proceedings of eight (8) tenders namely tender number CGK/FWA/001/2024/2025 to CGK/FWA/008/2024/2025 due to lack of feasibility study. However, the termination of the procurement proceedings was not reported to the Public Procurement Regulatory Authority within 14 days stating the reason for termination contrary to Section 63(2) of the Public Procurement and Asset Disposal Act, 2015.

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

19. Accounts Payables

19.1 Ineligible Pending Bills

Review of payables records revealed the following anomalies;

- i. Review of payment voucher for networking and installation of CCTVs for the new Kiambu Sub-County Offices at Red Nova at a total cost of Kshs.15,593,717 revealed that the payment voucher was not supported with the supplier invoice, delivery notes for the items delivered and requisite procurement documents which include tender opening minutes and register, tender evaluation committee reports, appointment letters for the opening, tender evaluation and inspection and acceptance committee and evidence of regret letters sent to unsuccessful bidders. This is contrary to Regulation 44(1) (2) (b) of the Public Procurement and Assets Disposal Regulations 2020 which stipulates that an accounting officer of a public entity shall be primarily responsible for ensuring that the public entity complies with the Act.
- ii. Review of payment voucher No. 1351 of Kshs.14,574,056 in respect to payables for conversion of meeting hall to banking hall revealed that the payment voucher was not supported with requisite procurement documents which include tender opening minutes and register, tender evaluation committee reports, appointment letters for the opening, tender evaluation and inspection and acceptance committee and evidence of regret letters sent to unsuccessful bidders.
- iii. Review of payment voucher No.6266 of Kshs.4,865,500 and payment voucher No.6663 of Kshs.5,917,500 in respect to payables for supply and delivery of uji flour (pure wimbi porridge) revealed that the notification of award to the supplier was issued on 24 June, 2020 and the contract entered into on the same day. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which provides for 14 days window period after notification of award. Further, the goods were received under delivery note 058 and 056 dated 1 and 2 January, 2020 while the contract was signed on 24 June, 2020. In addition, the payment voucher was not supported with requisite procurement documents which include tender opening minutes and register, tender evaluation committee reports, appointment

letters for the opening, tender evaluation and inspection and acceptance committee and evidence of regret letters sent to unsuccessful bidders.

- iv. Review of pending bill of an amount of Kshs.8,150,000 in respect to supply and delivery of one Ford Everest with a capacity of 2.2IXTL 4*4 revealed that the payment voucher was not supported with requisition from the user department giving the specification of the required vehicle, delivery note and inspection and acceptance reports.
- v. Review of payment voucher number 563 and supporting documents for an amount of Kshs.6,829,005 in respect to administrative costs for revenue collected between 1 January, 2020 to 31 March, 2020 revealed that Kiambu County Executive and a contractor and KCB entered into a contract on 7 November, 2014 for two (2) years with an expiry date of 6 November, 2017. Therefore, the administrative costs for revenue collected between 1 January, 2020 to 31 March, 2020 was irregular since the contract period had lapsed.
- vi. Review of payment voucher number 10750 of Kshs.5,510,000 for provision of office 365 and official emails revealed that Kiambu County Executive entered into a contract with a company for provision of Microsoft 365 on 15 June, 2016 for a period of 15 weeks at a contract price of Kshs.34,800,000. However, on 1 November, 2016 an addendum to the contract was entered into stating that due to the nature of implementation of the service, the contract be restructured and the payments and to align them with the provision of the service level agreement signed and being part of the contract. The addendum varied the contract price to Kshs.24,000,000 and service level agreement expiry period to two (2) years. This variation was irregular since it was contrary to Section 139(3) of Public Procurement and Asset Disposal Act, 2015 which state that no contract price shall be varied within twelve (12) months from the date of the signing of the contract. Further, the contract indicated that payment would be made upon certification by the inspection and acceptance committee, however, there were no evidence of inspection and acceptance committee reports.
- vii. Review of pending bill of Kshs.4,636,950 in respect to construction of Karinde to Njiku Access Road in Kikuyu Sub-County revealed that the payment voucher was not examined or signed by the AIE holder or authorized by the Accounting Officer. Further, the professional opinion dated 11 December, 2020 was not approved by the Accounting Officer. In addition, appointment letters of inspection and acceptance committee were not provided.
- viii. Review of pending bill of an amount of Kshs.180,000,000 due to a contractor for administrative costs of 7% for revenue collected revealed that the vouchers were not supported with requisite procurement documents which include tender opening minutes and register, tender evaluation committee reports, letters appointing opening, evaluation and inspection and acceptance committees and evidence of regret letters sent to the unsuccessful bidders. In addition, the signed contract was not provided for audit verification.

19.2 Accumulation of Pending Accounts Payables

The statement of financial position and as disclosed in Note 32 to the financial statements reflects trade and other payables balance of Kshs.7,619,065,692. The balance includes an amount of Kshs.3,887,624,177 representing 51% of the total trade

Report of the Auditor-General on the County Executive of Kiambu for the year ended 30 June, 2025

payables that have been outstanding for more than ten (10) years and which did not form a first charge on the County Revenue Fund. This was contrary to Regulation 41(2) of the Public Finance Management (County Government) Regulations, 2015 which requires debt service payments to be a first charge on the County Revenue Fund and that the Accounting Officer shall ensure this is done to the extent possible that the County Executive does not default on debt obligations.

The County Executive risks incurring additional losses in form of interest and penalties arising from continued delay in the settlement of the bills. In addition, failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year. Further, the payment plans, pending bills status reports and detailed ageing analysis reports were not provided for audit.

19.3 Long Outstanding Staff Payables

The statement of financial position and as disclosed in Note 32 to the financial statements reflects trade and other payables balance of Kshs.7,619,065,692. Review of payables listing provided for audit verification revealed that a balance of Kshs.99,419,754 related to domestic and subsistence allowances and other allowances due to County staff which further included payables totalling Kshs.12,616,451 relating to domestics and subsistence's allowances and other allowances that has been outstanding for more than a year and did not form first charge. This was contrary to Regulation 93 (4) (d) of the Public Finance Management (County Government) Regulations, 2015 which stipulates that before issuing temporary imprests, the Accounting Officer shall ensure that adequate funds are available against the relevant items of expenditure to meet the proposed expenditure.

In addition, review of the staff payables lists revealed that payables amounting to Kshs.72,553,390 lacked staff details such as staff personal numbers, job group, date when the memo was approved and reference number.

19.4 Non-Compliance with Debt Fiscal Responsibility Principles

The statement of financial position and as disclosed in Note 32 to the financial statements reflects trade and other payables balance of Kshs.7,619,065,692. The balance represents 43% of the total receipts of Kshs.17,916,386,160 which is 23% over and above the maximum allowed ceiling. This was contrary to Regulation 25(1)(d) of Public Finance Management (County Government) Regulations, 2015 which requires that in addition to the fiscal responsibility principles set out in section 107 of the Act, the County public debt shall never exceed twenty (20%) percent of the County Government total revenue at any one time.

In addition, the County did not have a debt management policy.

19.5 Failure to Circularize Accounts Payable

The statement of financial position and as disclosed in Note 32 to the financial statements reflects trade and other payables balance of Kshs.7,619,065,692. However, the County did not undertake supplier circularization and reconciliation exercise as directed by The National Treasury. In the absence of supplier confirmations, reconciliations, and supporting documentation, the completeness,

accuracy, and validity of both the opening and closing balances could not be confirmed.

In the circumstances, the validity and existence of the pending bills could not be confirmed and Management was in breach of the law.

20. Poor Inventory Management

Physical inspection and review of controls and documentation in management of stores revealed that the County Executive did not have an inventory management and control software to assist in meeting the objectives of sound supply chain management, instead, manual records were maintained of goods received and issued to the user department. Further, the County Executive had two (2) motor cycles 22CG11A and 22CG106A and car washing machines of serial SN10029 and 010276 that had been in the store for more than two (2) years and had not been put to use. In addition, physical verification of the Headquarter Offices revealed that ninety-one (91) waste bins and window glass panes were left exposed under direct sunlight resulting to material degradation. These items could not be traced in the stock take reports provided.

Physical verification of medical stores revealed that several medical equipment were defective and had been held for repair for unspecified duration. The items were not traced in the repair management system and the equipment repair requisition form, medical equipment repair register and defective equipment transfer records were not provided for audit review. Further, the medical store maintained obsolete items which included twelve (12) 13kg gas cylinders that had been in the store for more than two (2) years and the items could not be accounted for as per stock take reports.

In addition, the County Executive had one (1) motor cycle GK13071U that had been in the store since the month of December, 2024 and had not been put into use. However, no records were provided for audit verification and the motor cycle was not listed in the County fleet records. Similarly, the Central Medical Store located within Thika Level 5 Hospital, revealed that the storage facility had a leaking roof, exposing medical equipment and supplies to potential water damage and resulting in non-compliance with the Public Health Act on proper medical storage, dry, clean and secure environment.

This was contrary to Section 160(1)(2)(3) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring entity to manage its inventory, assets and stores for the purpose of preventing wastage and loss, and continuing utilization of supplies and to employ inventory management and control software to assist it meet the objectives of sound supply chain management.

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

21. Lack of an Annual Assets Disposal Plan

The County Executive did not prepare an annual disposal plan for items declared obsolete. In addition, the Accounting Officer did not establish a disposal committee. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer of a procuring entity to ensure that an annual assets disposal plan is prepared of items declared as unserviceable or obsolete stores, asset or equipment as set out under Section 53(4) of the Act.

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

22. Irregular Hire of Heavy Equipment, Plant and Machinery at Kangoki Dumpsite

Review of payment voucher number 2849 in respect to provision of clearing of garbage at tipping sites in Kangoki for an amount totalling Kshs.4,500,000 revealed the following anomalies:

- i. Records provided for audit revealed that the billing was based on daily hour readings of the machines for sixty-three (63) days with daily shifts of eight hours each. It was established that these machines worked non-stop per shift, casting doubt on the authenticity of the records, given that there were no downtimes recorded for fuelling or even the drivers taking a break at any point.
- ii. There was no evidence of needs assessment done at the Kangoki Dumpsite to determine the number of heavy machineries needed at the site daily to supplement those already running and owned by the County. This would inform the additional number of heavy equipment required at any point in order to meet the existing gap. In addition, there was no record of quantity of garbage dumped daily to justify the need for the hire of the machines.
- iii. There was no corroborative evidence provided to indicate that the machines worked for the hours paid. The start time and finish time measurement and records were susceptible to manipulation. Therefore, the County should have included records of fuel consumption per day per machine.
- iv. The supporting schedule and time sheet lacked crucial information such as registration number for the plant/machinery equipment, clock in time, odometer reading, fuel consumed (litres) and any downtime duration casting doubt on the authenticity of the time sheets provided.
- v. Call order for tender number KCG/WEENR/005/2019/2020(29-07) required the supplier to provide evidence of plant, machinery, equipment registration numbers and credentials of the supervisor of the fleet and plant operator. However, there was no evidence that the documents were prepared.

This was contrary to Regulation 100 of the Public Finance Management (County Government) Regulations, 2015 which requires Accounting Officers to maintain such books and registers as may be necessary for the proper maintenance and production of the accounts of the Vote for which he or she is responsible.

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

23. Irregular Supply and Delivery of Integrated Solar Street Lighting

The County Executive awarded a contract for supply and delivery of four thousand (4000) integrated solar street lighting under negotiation number 1465808-2023-2024 on 17 April, 2024 at a contract price of Kshs.337,650,253. However, review of the procurement records provided revealed the following anomalies;

Part K of the price schedule indicated that the supplier should allow for prior inspection before and during manufacturing and loading at a cost of Kshs.2,700,000, however, the prior inspection was not conducted. Further, inspection and acceptance certificate and S13 No. 2775802 did not specify the serial numbers of the integrated street lighting lamps. Therefore, it was not possible to track the items received.

According to S11 No.2052597 and No.2052596 dated 19 August, 2024, four thousand (4000) solar lamps and brackets were issued from stores. However, review of integrated solar street lighting (ISSL) issuance and distribution list to different wards in the County revealed that only three thousand, eight hundred and sixty (3860) integrated solar street lighting were issued and distributed to different wards resulting to one hundred and forty (140) street lighting valued at Kshs.8,683,616 that were unaccounted for. This was contrary to Section 149 (1) of the Public Finance Management Act, 2012 which requires an Accounting Officer for a County Government Entity to be accountable to the County Assembly for ensuring that the resources of the Entity for which the Officer is designated are used in a way that is lawful authorised, effective, efficient, economical and transparent.

In the circumstances, the propriety and value for money of the expenditure could not be confirmed. In addition, Management was in breach of the law.

24. Irregular Installation, Testing and Commissioning of Solar Street Lighting

The County Executive awarded a contract for installation, testing and commissioning of three thousand, six hundred and eighty five (3,685) solar street lighting in sixty (60) Wards bundled into two lots as follows; installation, testing and commissioning of one thousand, seven hundred and eighty (1,780) solar street lighting in 29 wards at a contract price of Kshs.95,016,586 and installation testing and commissioning of one thousand nine hundred and five (1,905) solar street lighting in 31 wards at a contract price of Kshs.103,361,978. However, review of the procurement file revealed the following anomalies;

- i. Review of integrated solar street lighting (ISSL) issuance and distribution list to different Wards in the County revealed that 3,860 integrated solar street lighting were issued and distributed to different wards. However, the supplier was awarded a contract to install three thousand, six hundred and eighty-five (3,685) solar street lighting resulting to an unexplained variance of one hundred and seventy-five (175) ISSL that were not accounted for valued at Kshs.10,854,520.
- ii. Review of the procurement files for installation, testing and commissioning of three thousand, six hundred and eighty-five (3,685) solar street lighting in sixty (60) wards at a contract price totalling Kshs.198,378,564 revealed that the price schedule included various concrete poles valued at a total of Kshs.119,831,594. However, there was no inspection and acceptance report on the delivery of the poles. It was also not clear why the concrete poles were included in what seemed to be a labour-based contract.

In addition, the price schedule included HP laptops, desktops corei 7 and printers totalling Kshs.1,233,600. However, the counter receipt voucher No.3120094 and inspection and acceptance certificate did not indicate the serial numbers of the devices delivered. Therefore, it was not possible to track whether the specification of items procured met the requisition requirements.

This was contrary to Section 149(1) of the Public Finance Management Act, 2012 which requires an Accounting Officer for a County Government Entity to be accountable to the County Assembly for ensuring that the resources of the Entity for which the Officer is designated are used in a way that is lawful authorised, effective, efficient, economical and transparent.

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

25. Irregular Procurement of Culverts

The County Executive awarded a contract for supply and delivery of assorted culverts and other materials at a contract sum of Kshs.116,083,008. However, review of procurement records revealed that one of the technical criteria required the bidders to demonstrate profitability of at least Kshs.20,000,000 per year. However, the winning bidder did not attach the statement of financial performance to demonstrate profitability, instead the bid document contained statement of financial position and statement of cash flows only and was awarded full marks. Therefore, the evaluation was not conducted in strict adherence to the compliance and evaluation criteria set out in the tender documents.

Further, the form of tender provided in the bid document for the successful bidder did not indicate the total tender sum, representing the sum of all individual bid items, instead, summaries of the cost of culverts for each ward was indicated. Therefore, the audit could not establish the total price of tender read out during tender opening as per the bidder's application. This was contrary to Section 78(6) of the Public Procurement and Asset Disposal Act, 2015 which states that as each tender is opened, the following shall be read loud and recorded in a document to be called the tender opening register; (a) the name of the person submitting the tender; (b) the total price, where applicable including any modifications or discounts received before the deadline for submitting tenders except as may be prescribed; and (c) if applicable, what has been given as tender security.

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

26. Preparedness for Transition to Accrual Basis of Accounting

Management did not appoint an Asset Management Officer to support the transition to accrual accounting for assets as provided for in The National Treasury Circular No. 03/2025.

In the circumstances, Management was in breach of the circular

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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 governance were not effective.

Basis for Conclusion

1. Failure to Establish a Functional Audit Committee

The County Executive appointed four (4) Audit Committee Members in August, 2021 through a Kenya Gazette notice for a three-year term which ended in the month of August, 2024. It was noted that since then the County Executive had not appointed or reappointed the members of the Audit Committee. Further, the Audit Committee held only one (1) meeting in August, 2024 during the year under review and failed to publish an annual report on independence, performance and competence of the internal audit unit contrary to Regulation 159(2) of the Public Finance Management (County Executive s) Regulations, 2015 which stipulates that each year the Audit Committee shall carry out annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report.

In the circumstances, effectiveness of the internal controls, governance and risk management systems of the County Executive could not be confirmed.

2. Weakness in Internal Audit Function

Review of internal audit records provided for audit revealed that whereas the Internal Audit reports and workplan were provided for audit, it was noted that they were all in draft status as there was no Audit Committee to approve them for further action. Further, there was no evidence to indicate that recommendations made by the Internal Audit were implemented by the respective Departments. In addition, mechanism for follow up of implementation of recommendations was not put in place. Similarly, the Department lacked operational and functional independence due to lack of a functional Audit Committee in place.

In the circumstances, effectiveness of the internal controls systems could not be confirmed.

3. Lack of a Risk Management Policy

The County Executive did not have a Risk Management Policy in place to provide a framework for how risks were to be addressed, from risk identification, assessment, prevention and mitigation to contingency planning and give clarity on who is responsible for identifying, assessing and managing specific risks. In the absence of a Risk Management Policy, it was not possible to confirm how the County identified and controlled threats and vulnerabilities that could impact its operations negatively.

In the circumstances, effectiveness of the internal controls and risk management systems could not be confirmed.

4. Lack of an Approved Information and Communication Technology (ICT) Policy and ICT Steering Committee

The County Executive did not have an approved ICT Policy to provide a framework for effective implementation of ICT, including standards, guidelines, and procedures. In addition, there was no functional Information Technology Steering Committee in place to provide strategic guidance and oversight. This was contrary to Regulation 110 of Public Finance Management (County Executive s) Regulations, 2015 which requires the Accounting Officer for a County Executive entity to institute appropriate access controls needed to minimize breaches of information confidentiality, data integrity and

loss of business continuity. This represents a significant gap in IT governance and poses risks to strategic alignment, compliance and operational effectiveness. In the circumstances, effectiveness of the internal controls on ICT management could not be confirmed.

5. Implementation of E- Procurement System

Review of County Executive E-procurement system revealed that the contracts and tenders awarded to the various suppliers were not in the e-procurement. All ongoing contracts entered into, and to which finalization of expected works, supplies or services pending completion and final payment were not in the e procurement system contrary to Executive order No. 6 of 2016 and No. 2 of 2018.

In the circumstances, transparency and efficient management of procurement system may have not be effectively achieved.

6. Insurance and Motor Vehicle Register Discrepancy

Review of the certificates of insurance and the motor vehicle register provided during the audit revealed discrepancies in the record of insured motor vehicles. Specifically, thirty-seven (37) motor vehicles valued at Kshs.223,747,859 were found to be insured but were not listed in the County Motor Vehicle Register.

This raises concerns regarding the completeness and accuracy of the County's asset records and the risk that some assets may be unaccounted for.

7. Failure to Close Dormant Bank Accounts

Review of the list of bank accounts operated by the County Executive during the year revealed two hundred and eighty-eight (288) bank accounts out of which five (5) bank accounts remained dormant and have not been closed as detailed below;

Account Name	Type	Purpose	Balance (Kshs)
Lari Level 4	Recurrent	NHIF Revenue	1
Thika Level 5	Recurrent	Grant	1
Thika Level 5	Recurrent	Grant	1
Kiambu County UNICEF Account	Recurrent	UNICEF Account Operation	1
Veterinary Services Development Fund	Recurrent	Operations	0

In the circumstances, the effectiveness of Internal Controls on operation and in management of bank accounts could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 the 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also consider the entity's control environment in order to

give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

22 December, 2025

Appendix 1 – Unresolved Prior Year Matters

	Financial Year	Audit Issue
1	2023/2024	Irregular Payments Under Use of Goods and Services
2	2023/2024	Issuance of Multiple Imprest and Un-Surrendered Imprest
3	2023/2024	Unsupported Expenditure under Acquisition of Assets
4	2023/2024	Irregularities in Human Resource Management
5	2023/2024	Irregular Procurement
6	2023/2024	Unfair Award of Contracts
7	2023/2024	Inconsistencies in Procurement Documents
8	2023/2024	Irregular Variation of Contract
9	2023/2024	Irregular Procurement in Health
10	2023/2024	Non - Implementation of Annual Procurement Plan Reports
11	2023/2024	Irregular Operation of Bank Accounts in Commercial Banks
12	2023/2024	Enterprise Resource Planning System
13	2023/2024	Inconsistencies in Paying for Monthly Internet and Secure SDWAN Solutions
14	2023/2024	Irregular Procurements in the Roads
15	2023/2024	Lack of ICT Steering Committee
16	2023/2024	Unapproved ICT Policy
17	2023/2024	Lack of Independence of the Internal Audit Function
18	2023/2024	Non-Compliance with Statutory Meeting Frequency by the Audit Committee
19	2023/2024	Weaknesses in Garbage Collection Management
20	2023/2024	Unapproved ICT Policy
21	2023/2024	Assets Management
22	2023/2024	Lack of Assets Management Unit in the County
23	2023/2024	Lack of Fleet Management System
24	2023/2024	Land Without Ownership Documents
25	2023/2024	Implementation of E- Procurement System

Kiambu County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

10. Statement of Financial Performance for the year ended 30th June 2025

Description	Notes	FY. 2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	15,902,346,696
Miscellaneous Revenue	7	0
Revenue from exchange transactions		
Other income: AIA - FIF	8	2,014,039,464
Total revenue		17,916,386,160
Expenses		
Employee costs	9	7,993,839,174
Use of goods and services	10	2,854,011,777
Transfers to other Government Entities	11	3,957,153,683
Depreciation and amortization expense	12	0
Other Grants and Subsidies	13	0
Finance costs	14	0
Social Benefits	15	0
Total expenses		14,805,004,634
Adjust payables paid for prior year		
Adjusted expenses for the period		14,805,004,634
Gain/(loss) on sale of assets	16	0
Gain/Loss on Foreign Exchange	17	0
Gain/Loss on fair value of investments	18	0
Impairment loss	19	0
Surplus/Deficit for the year		3,111,381,526
Taxation	20	0
Net Surplus/Deficit		3,111,381,526

Paragraph 79 of IPSAS 33 allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of adoption of the accrual basis of accounting. In preparing this financial report, this election has been made and therefore there are no comparatives in the first year of transition

Kiambu County Executive

Annual Report and Financial Statements for the year ended June 30, 2025

The explanatory notes to these financial statements form an integral part of the financial statements.

The transitional financial statements were approved on 11th December, 2025 and signed by:

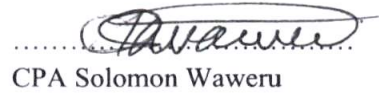


CPA Zacharia Gitau

Ag. Chief Officer Finance and Economic Planning

ICPAK M/No.10387

Date 11th December, 2025



CPA Solomon Waweru

Director Accounting Services

ICPAK M/No. 14406

Date 11th December, 2025

Kiambu County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

11. Statement of Financial Position as at 30th June 2025

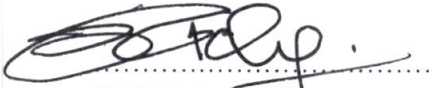
Description	Notes	FY. 2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	595,554,259	405,650,594
Receivables from Exchange Transactions	22	489,756,508	801,440
Receivables from Non-Exchange Transactions	23	0	0
Inventories	24	0	0
Current portion of investments	25	0	0
Total Current Assets		1,085,310,767	406,452,034
Non-Current Assets			
Receivables from Exchange Transactions	22	0	0
Non- Current portion of investments	25	0	0
Property, Plant and Equipment	26	4,431,290,038	442,390,751
Intangible Assets and Goodwill	27	66,662,500	55,965,500
Investment Property	28	0	0
Right of Use Assets	29	0	0
Biological Assets	30	0	0
Total Non- Current Assets		4,497,952,538	498,356,251
Total Assets (A)		5,583,263,305	904,808,285
Liabilities			
Current Liabilities			
FIF - AIA Payables	31	474,858,768	0
Trade and Other Payables	32a	7,619,065,692	6,717,659,329
Refundable deposits and prepayments	33	434,129,226	254,574,889
Current Provision	34		
Lease Liabilities	35		
Deferred Income	36		
Employee Benefit Obligation	37	66,115,493	48,535,194
Current Portion of Borrowings			
Total Current Liabilities		8,594,169,179	7,020,769,412
Non-Current Liabilities			
Non-Current Provisions	34	0	0
Lease Liabilities	35	0	0
Deferred Income	36	0	0
Non-Current Employee Benefit Obligation	37	0	0
Borrowings – Non-Current Portion	38	0	0
Service Concession Liability	39	0	0
Total Non- Current Liabilities		0	0

Kiambu County Executive**Annual Report and Financial Statements for the year ended June 30, 2025**

Total Liabilities (B)		8,594,169,179	7,020,769,412
Net Assets (A-B)		-3,010,905,874	-6,115,961,126
Represented by:			
Reserves		0	0
Accumulated Surplus		-3,010,859,373	-6,115,961,128
Capital Fund			
Net Assets		-3,010,859,373	-6,115,961,128

The explanatory notes to these financial statements form an integral part of the financial statements.

The transitional financial statements were approved on 11th December, 2025 and signed by:

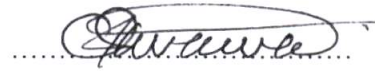


CPA Zacharia Gitau

Ag. Chief Officer Finance and Economic Planning

ICPAK M/No.10387

Date: 11th December 2025



CPA Solomon Waweru

Director Accounting Services

ICPAK M/No. 14406

Date: 11th December, 2025

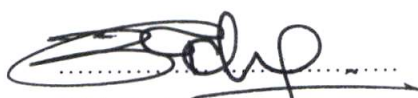
Kiambu County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

12. Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	151,877,145	-		151,877,145
Recognition of assets; PPE	442,390,751			442,390,751
Recognition of assets; Intangible assets	55,965,500			55,965,500
Recognition of liabilities - Audited Pending Bills (cash Basis)	(6,620,512,129)			(6,620,512,129)
Net assets before Prior Year adjustments	(5,970,278,733)	-	-	(5,970,278,733)
Net Prior Year Adjustments	(145,682,394)			(145,682,394)
As at July 1, 2024 after prior year adjustments	(6,115,961,128)	-	-	(6,115,961,128)
Surplus	3,111,381,526	-	-	3,111,381,526
Returns to CRF	(6,279,771)	-	-	(6,279,771)
Other changes	-	-	-	-
As at 30th June 2025	(3,010,859,373)	-	-	(3,010,859,373)

The explanatory notes to these financial statements form an integral part of the financial statements.

The transitional financial statements were approved on 11th December, 2025 and signed by:

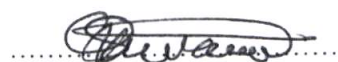


CPA Zacharia Gitau

Ag. Chief Officer Finance and Economic Planning

ICPAK M/No.10387

Date: 11th December, 2025



CPA Solomon Waweru

Director Accounting Services

ICPAK M/No. 14406

Date: 11th December, 2025

Kiambu County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

13. Statement of Cash Flows for the year ended 30th June 2025

Description	Notes	FY. 2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		15,902,346,696
Miscellaneous Revenue		
Other income - AIA (FIF)		1,539,180,697
Total receipts		17,441,527,393
Payments		
Employee costs		8,253,993,337
Use of goods and services		2,519,893,630
Transfers to other Government Entities		1,943,114,219
Other payments - AIA (FIF)		1,539,180,697
Other Grants and Subsidies		0
Finance costs		0
Social Benefits		
Total payments		14,256,181,883
Net cash flows from operating activities	40	3,185,345,510
Cash flows from investing activities		
Purchase of PPE		-2,959,996,806
Purchase Intangible assets		-28,655,000
Proceeds from sale of PPE		0
Proceeds from sale of Biological Assets		0
Purchase of investments		0
Sale of investments		0
Net cash flows used in investing activities		-2,988,651,806
Cash flows from financing activities		
Returns to CRF		-6,279,771
Proceeds from borrowings		0
Repayment of borrowings		0
Net cash flows from financing Activities		-6,279,771
Net increase in cash & Cash equivalents		190,413,933
Cash and cash equivalents as at Period Start; 1st July 2024	20	405,650,594
Cash and cash equivalents as at Period End	20	596,064,527

Kiambu County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

The explanatory notes to these financial statements form an integral part of the financial statements.
The transitional financial statements were approved on 11th December, 2025 and signed by:

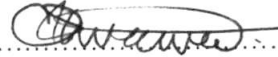


CPA Zacharia Gitau

Ag. Chief Officer Finance and Economic Planning

ICPAK M/No.10387

Date: 11th December, 2025



CPA Solomon Waweru

Director Accounting Services

ICPAK M/No. 14406

Date: 11th December, 2025

Kiambu County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025 - Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carry overs (Special Purpose A/c)	0	143,910,966	143,910,966	144,795,935	-884,969	0%
Receipts						
Transfers from CRF	20,007,337,935	460,195,659	20,467,533,594	15,902,346,696	4,565,186,898	78%
Other Receipts - AIA (FIF)	2,100,000,000	-600,000,000	1,500,000,000	1,539,180,697	-39,180,697	103%
Total Receipts	22,107,337,935	4,106,625	22,111,444,560	17,586,323,328	4,525,121,232	80%
Payments						
Compensation of employees	8,200,455,624	704,589,431	8,905,045,055	8,253,993,337	651,051,718	93%
Use of goods and services	2,787,514,526	292,141,867	3,079,656,393	2,506,335,529	573,320,864	81%
Transfers to other government units	4,113,836,993	-574,165,942	3,539,671,051	1,943,114,219	1,596,556,832	55%
Other grants and transfers					0	0%
Social security benefits	0	0	0	0	0	0%
Other Payments - AIA (FIF)	2,100,000,000	-600,000,000	1,500,000,000	1,539,180,697	-39,180,697	103%
Acquisition of assets	4,876,875,792	181,541,269	5,058,417,061	3,139,551,144	1,918,865,918	62%
Acquisition of Intangible assets	28,655,000	-	28,655,000	28,655,000	-	100%
Purchase of investments	-	-		-	-	
Repayment of borrowings	0	0	0	0	0	
Total Payments	22,107,337,935	4,106,625	22,111,444,560	17,410,829,925	4,700,614,635	79%
Surplus	0	0	0	175,493,402		

Kiambu County Executive
Annual Report and Financial Statements for the year ended June 30, 2025

Remark 1; Adjustments - There were two supplementary budgets approved during the period. This was to factor in prior year unspent balances as well as adjust the projected OSR and changes in grants.

Remark 2; Overall receipts and budget absorption were at 80 and 79% respectively. This was mainly occasioned by non-realization of budgeted OSR and grants from the national government

Remarks 3: Reconciliation between the surplus and cash and cash equivalent is presented in the table below;

Reconciliation table

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	175,493,402
Less: Increase in un-surrendered imprests; Recognized in the statement of cashflow and not in budget comparison and actual	-14,068,369
Add Retention Monies	434,129,226
Closing Cash and Cash Equivalent as per the statement of Cash flows	595,554,259

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11th December, 2025 and signed by:

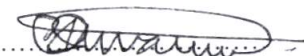


CPA Zacharia Gitau

Ag. Chief Officer Finance and Economic Planning

ICPAK M/No.10387

Date: 11th December, 2025



CPA Solomon Waweru

Director Accounting Services

ICPAK M/No. 14406

Date: 11th December, 2025

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

15. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements are transitional IPSAS financial statements prescribed by the PSASB and in accordance with the Public Finance Management Act, 2012.

Guiding note during the transition period:

The entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st financial statements are transitional financial statements and some information has not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. Comparative information has not been presented and only asset acquired and (or) paid were recognized. The County was undertaking valuation of assets and policy development / adoption which is expected to be finalized within the transition period.

These transitional financial statements were authorised for issue by the accounting officer on 11th December, 2025.

Basis of Preparation

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

Reporting period

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

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

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

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

Purpose and nature of financial instruments

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

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Notes to the Financial Statements (Continued)

Physical assets

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

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. This standard does not since the county didn't have any lease during the reporting period
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. This standard does not since the county didn't have any asset held for sale during the reporting period
IPSAS 45- Property Plant and	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Standard	Effective date and impact:
Equipment	measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. The County was undertaking valuations of assets at the date of reporting
IPSAS 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. No impact was expected

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. This standard does apply to this report not since the county didn't have any contract on revenue during the reporting period
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Standard	Effective date and impact:
	to entities that provide transfers on accounting for such transfers. There is no expected impact on this standard
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. There is no expected impact on this standard
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized There is no expected impact on this standard

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Kiambu County Executive upon receiving the respective approvals in

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

order to conclude the final budget. Accordingly, the Kiambu County Executive recorded additional appropriations of 2024/25 budget following the governing body's approval. The Kiambu County Executive's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 14 of these financial statements.

c) Investment property

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

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them

Kiambu County Government Executive**Annual Report and Financial Statements for the year ended June 30th, 2025.**

accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Right of use asset

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

f) Tangible Natural Resources

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

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Leases

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

g) Intangible assets

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

h) Research and development costs

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

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

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

i) Financial instruments

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

i) Financial assets

Classification of financial assets

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

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

Kiambu county assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

ii) Financial liabilities

Classification

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

j. Inventories

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

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

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

k. Provisions

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

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

The policy on provision was ongoing at the date of reporting hence no provisions were recognized during the period.

l. Contingent liabilities

The Kiambu 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.

m. Contingent assets

The Kiambu 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 Kiambu 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.

n. Nature and purpose of reserves

The Kiambu County Executive creates and maintains reserves in terms of specific requirements.

o. Changes in accounting policies and estimates

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

p. Employee benefits

Retirement benefit plans

Kiambu County Executive provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q. Foreign currency transactions

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

r. Borrowing costs

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

s. Related parties

Kiambu County Executive regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers. Other related parties included other government entities that County transacted with.

t. Service concession arrangements.

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

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

asset has been recognized, the Kiambu County Executive also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u. Cash and cash equivalents

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

v. Comparative figures

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

w. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

The management was in the process of developing a policy on provisions as at the end of the reporting period hence no provisions were recognized as presented in Note 34.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized Statement financial performance.	to of	Amount deferred deferred income.	Total transfers for Period ended June 2025
	Kshs		Kshs	Kshs
Revenue from CRF - Recurrent	12,567,444,088		0	12,567,444,088
Revenue from CRF - Development	3,226,271,030			3,226,271,030
Special purpose transfers	108,631,578		0	108,631,578
Total	15,902,346,696		0	15,902,346,696

These relates to transfers approved by OCOB to be transferred from the CRF bank account to the County Executive accounts held in CBK for payment to the relevant beneficiaries.

7. Miscellaneous Revenue

Nature of Revenue	FY. 2024/2025
	Kshs
In kind grants and donations	0
Refunds & Reimbursements	0
Revenues not classified anywhere else	0
Total	0

There was nil miscellaneous revenue recognized during the period.

8. Other Incomes

Description	FY. 2024/2025
	Kshs
AIA -FIF Fund	2,014,039,464
Sale of tender documents	0
Services concession income	0
Other incomes not specified elsewhere	0
Total other income	2,014,039,464

AIA related to health facility fees that was accounted as AIA as per the Kiambu County Health Act, 2019. This figure includes Kshs. 532,196 bank charges that were incurred by the health facilities in transferring the funds from the hospital accounts to the FIF fund.

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	FY. 2024/2025
	Kshs
Basic salaries of permanent employees	6,833,199,629
Basic Wages - Temporary Employees	640,262,054
Personal Allowances paid as part of Salary	24,623,942
Pension and other social security contributions	0
Employer contributions to compulsory national social security schemes	418,842,287
Employer contributions to compulsory national health insurance schemes	0
Other social benefit schemes- Gratuity	76,911,262
Other personnel costs	0
Total	7,993,839,174

Kshs. 7,993,839,174 relate to employees' costs incurred during the year. Total amount paid during the period was Kshs. 8,253,993,337 where Kshs. 632,976,533.50 relate to prior years payable.

10. Use of Goods and Services

Description	FY. 2024/2025
	Kshs
Utilities, supplies and services	250,331,046
Communication, supplies and services	94,820,986
Domestic travel and subsistence	114,669,898
Foreign travel and subsistence	488,740
Printing, advertising, and information supplies & services	121,899,487
Rentals of produced assets	4,396,600
Training expenses	52,401,504
Hospitality supplies and services	120,953,254
Insurance costs	504,173,933
Specialized materials and services	342,858,010
Office and general supplies and services	95,371,731
Fuel Oil and Lubricants	342,504,719
Other operating expenses <i>including bank Charges</i>	428,959,394
Routine maintenance – vehicles and other transport equipment	166,723,123
Routine maintenance – other assets	75,569,017
Purchase of Certified Seeds, Breeding Stock and Live Animals	133,434,100

Kiambu County Government Executive**Annual Report and Financial Statements for the year ended June 30th, 2025.**

Research, Feasibility Studies, Project Preparation and Design, Project Supervision	4,456,238
Total	2,854,011,777

Kshs. 2,854,011,777 relate to use of goods and services incurred during the year. Total amount paid during the period was Kshs. 2,519,893,630 where Kshs. 57,625,030 relate to prior years payable and un-surrendered imprests of Kshs. 13,558,101. This increase in imprests was recognized in cash outflows under use of goods but were not recognized understatement of performance nor budget as actual expenses could not be recognized till the surrender were done

11. Transfers to Other Government Entities

Description	FY. 2024/2025
	Kshs
Transfers to self-reporting projects: Vocational Training, NI and Climate Change	1,708,114,219
Transfers to Kiambu County Emergency Fund	35,000,000
FIF -AIA	2,014,039,464
Transfer to Bursary Fund	200,000,000
Total	3,957,153,683

These relates to expenses that are anchored on specific laws or grants conditions that are budgeted under transfers. The FIF includes Kshs. 532,196 bank charges incurred by health services to transfers to FIF account

12. Depreciation and Amortization Expense

Description	FY. 2024/2025
	Kshs
Property, plant and equipment	0
Intangible assets	0
Investment property carried at cost	0
Total	0

The county had not finalized and adopted depreciation policy hence nil depreciation was recognized during the period. All non-current assets were recognized at costs

13. Other Grants and Subsidies

Description	FY. 2024/2025
	Kshs
Membership dues and subscriptions to international organizations	0
Scholarships and other educational benefits	0

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Emergency relief and refugee assistance	0
Grants to small businesses, cooperatives, and self employed	0
Subsidies to Public entities	0
Subsidies to Private entities	0
Total Grants and Subsidies	0

There were nil other grants and subsidies during the reporting period

14. Finance Costs

Description	FY. 2024/2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	0
Interest on Domestic Borrowings (Non-Govt)	0
Interest on Borrowings from Other Government Units	0
Interest on bank overdrafts	0
Interest on loans from commercial banks	0
Total finance costs	0

There were nil finance costs. The entity incurred Kshs. 27,985,900 as bank charges and have been presented under other operating expenses.

15. Social Benefits

Description	FY. 2024/2025
	Kshs
Transfers to the elderly	0
Transfers to orphans	0
Transfers to the physically challenged	0
Others	0
Total social benefit expenses	0

There were nil social benefits incurred during the period.

16. Gain/Loss on Sale of Assets

Description	FY. 2024/2025
	Kshs
Property, plant and equipment	0
Intangible assets	0
Other assets not capitalised	0

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Total gain on sale of assets	0
-------------------------------------	----------

There was no disposal of assets during the period

17. Gain/Loss on Foreign Exchange

Description	FY. 2024/2025
	Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	0

There were no foreign exchange transactions during the period.

18. Gain/Loss on Fair Value Investments

Description	FY. 2024/2025
	Kshs
Investments at Fair Value	0
Total Gain	0

There was no re-valuation done on investments

19. Impairment Loss

Description	FY. 2024/2025
	Kshs
Property, Plant and Equipment	0
Intangible Assets	0
Total Impairment Loss	0

There was no impairment recognized during the period

20. Taxation

Description	FY. 2024/2025
	Kshs
Current income tax charge	0
Tax charged on rental income	0
Tax charged on interest income	0
Original and reversal of temporary differences	0
Income tax expense reported in the statement of financial performance	0

There was no taxation recognized during the period

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

21 Cash and Cash Equivalents

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Recurrent Account	284	779,027
Development Account	83,118	5,500,744
Deposits Account	434,129,226	254,574,889
Special Purpose Accounts	161,341,632	144,795,935
Total	595,554,259	405,650,594

These relates to cash and cash equivalent in central bank accounts which are also mapped under IFMIS expenditure. Commercial banks accounts with balances are disclosed in note 21 (b)

21 (a) Detailed Analysis of the Cash and Cash Equivalents (Central Bank Accounts)

Financial Institution	Account number	FY. 2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Recurrent Accounts		284	779,027
CBK- Kiambu County Recur-Kes	10000170409	284	779,027
Development Accounts		83,118	5,500,744
CBK-Kiambu County Devt. -Kes	10000170457	83,118	5,500,744
Deposits Accounts		434,129,226	254,574,889
CBK - Kiambu County Deposit	10000299142	434,129,226	254,574,889
Special Purpose Accounts		161,341,632	144,795,935
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	879,657	879,657
Kiambu County Grant Deposit	1000319755	-	-
CBK -Kiambu County Special Purp. Health-Kes	1000336358	26	26
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	5,148	5,148
CBK- Kiambu County Spec Purp Agricul-Kes	1000365919	0	2
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	4	4
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	1,824,150.00	14,055,225

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

CBK- Kiambu County Primary Health Care-Kes	1000561262	130	130
Kiambu county Agric Sec Dev S.Pro II	1000365908	0	-
Kiambu County Climate Change SPA	1000543574	158,632,515	129,855,741
CBK- Kiambu County Nat Agri Val Chain Dev-Kes	1000718811	1	1
CBK- Kiambu County Aggreg and Ind Parks-Kes	1000735333	0	-
Other operating commercial accounts	-	0	-
Cash on Hand	-	0	-
Total		595,554,259	405,650,594

21 (b) Detailed Analysis of the Cash and Cash Equivalents (Commercial Bank Accounts)

Account number	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Various as per Appendix VII	410,249,668	1,278,684,744
Total	410,249,668	1,278,684,744

22. Receivables from Exchange Transactions

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables	0	0
Other exchange debtors; SHA	474,858,767	0
Outstanding Imprests	14,897,741	801,440
Less: impairment allowance	0	0
Total receivables	489,756,508	801,440
a) Current receivables	489,756,508	801,440
b) Non-current receivables	0	0
Total Receivables (a+b)	489,756,508	801,440

The recognized exchange receivables relate SHA and NHIF receivables and outstanding imprests as at 30th June 2025

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

i) Ageing analysis for Receivables

Description	FY. 2024/2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	484,714,214	99.89%	801,440	100.00%
Between 1- 2 years	538,200	0.11%	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (a+b)	485,252,414	100%	801,440	100.00%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	FY. 2024/2025
	Kshs
At the beginning of the period.	0
Additional allowance during the period	0
Recovered during the period	0
Written off during the period.	0
At the end of the period.	0

There was no impairment recognized during the period as the impairment policy was in progress and had not been adopted at the end of the reporting date

23. Receivables from Non-Exchange Transactions

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Other debtors (non-exchange transactions)	0	0
Less: impairment allowance	0	0
Total receivables from non- exchange transactions	0	0

Receivables from non-exchange transaction related to un-surrendered imprest during the period

Ageing Analysis- Receivables from non- exchange transactions	FY. 2024/2025	% of the total	Opening Statement 1st July 2024	% of the total
	5			

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		1		1
Less than 1 year	-	0%	-	0%
Between 1-2 years	-	0%	-	0
Over 3 years	-	%	-	
Total	-	0%	-	0%

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

Description	FY. 2024/2025
	KShs
At the beginning of the period	0
Additional provisions during the period	0
Less: Recovered during the period	0
Less: Written off during the period	0
At the end of the period	0

There was no impairment recognized during the period as the impairment policy was in progress and had not been adopted at the end of the reporting date

24. Inventories

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Spare parts	0	0
Goods held for distribution	0	0
Less: allowance for impairment	0	0
Total	0	0

Detailed disclosure on inventories

	FY. 2024/2025
	FY
Opening balance	0
Additional Inventory in the year	1,036,068,046
Inventory expensed in the year	1,036,068,046
Write-downs in the year	0
Others specify	0

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Closing balance	-
-----------------	---

All inventories were expenses during the reporting period

25. Investments

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	0	0
Sub- total	0	0
b) Investment with Financial Institutions/ Banks		
Commercial Bank	0	0
Sub- total	0	0
c) Equity investments		
Equity/ shares in Entity	0	0
Sub- total	0	0
Grand total	0	0
Analysed as:		
Current portion of Investment	0	0
Non-current portion of investment	0	0

Movement of Equity Investments

Description	FY. 2024/2025
	Kshs
At the beginning of the period	0
Purchase of investments in the period	0
Sale of investments during the period	0
Increase / (decrease) in fair value of investments	0
At the end of the period	0

There were no movements of equity investment during the year.

e) Shareholding in other entities

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

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Period ended Dec 2024	Opening Statement 1st July 2024
	%	%	%		Kshs	Kshs
Thika Water & Sewerage Company Ltd	100%	0%	100%	3	-	-
Ruiru Juja Water & Sewerage Company Ltd	100%	0%	100%	3	-	-
Kiambu Water & Sewerage Company Ltd	100%	0%	100%	3	-	-
Limuru Water & Sewerage Company Ltd	100%	0%	100%	3	-	-
Kikuyu Water Company Ltd	100%	0%	100%	3	-	-
Gatundu Water & Sanitation Company Ltd	100%	0%	100%	3	-	-
Githunguri Water & Sanitation Company Ltd	100%	0%	100%	3	-	-
Karuri Water & Sanitation Company Ltd	100%	0%	100%	3	-	-

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

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

Depreciation	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.50%	33.30%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as at 1 st July 2024	0	150,092,733	852,000	272,444,785	3,884,700	15,116,533	-	-	0	442,390,751
Additions	0	2,463,159,184	27,630,179	1,278,004,269	44,234,584	175,871,072	-	-	0	3,988,899,288
Disposals	0	0	-	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	-	0	0	0	0	0	0	0
As At 30th June 2025	0	2,613,251,917	28,482,179	1,550,449,054	48,119,284	190,987,605	0	0	0	4,431,290,038
prior year assets paid										
Depreciation	0	0	-	0	0	0	0	0	0	0
Disposals	0	0	-	0	0	0	0	0	0	0
Impairment	0	0	-	0	0	0	0	0	0	0
Transfer/Adjustment	0	0	-	0	0	0	0	0	0	0
As At 30th June 2025	0	0	-	0	0	0	0	0	0	0
Net Book Values										
Opening Bal as at 1st July 2024	0	150,092,733	852,000	272,444,785	3,884,700	15,116,533	0	0	0	442,390,751
As At 30th June 2025	0	2,613,251,917	28,482,179	1,550,449,054	48,119,284	190,987,605	0	0	0	4,431,290,038

Valuation of the county assets was undergoing during the reporting period and this report only accounts for prior year acquired assets paid during the reporting period as well as non- current asset acquired during the reporting period. There was no disposal during the period. As presented in note 12, the county had not finalized and adopted depreciation policy hence nil depreciation was recognized during the period. Consequently, all non-current assets were recognized at costs.

Research, Feasibility Studies, Project Preparation and Design, Project Supervision cost of Kshs. 4,456,238 did not meet the IPSAS 31 on intangible assets nor Ipsas 45 on PPE hence was expensed.

Included in the IFMIS ledger under budget item is Kshs. 10,697,000 under software (ERP). This asset has been presented in note 27 - intangible asset.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Valuation of the county assets was undergoing during the reporting period and this report only accounts for prior year acquired assets paid during the reporting period as well as non- current asset acquired during the reporting period. The management note the figures disclosed in the project in progress reports were indicative and would not be prudent to disclose them as part of the financial statement. Applicable disclosures were done there was no disposal during the period.

26 (b) Property, Plant and Equipment at Cost

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	0	0	-
Buildings	2,613,251,917	0	2,613,251,917
Infrastructure assets	1,550,449,054	0	1,550,449,054
Motor Vehicles, Including Motorcycles	28,482,179	0	28,482,179
Computers And Related Equipment	190,987,605	0	190,987,605
Office Equipment, Furniture, And Fittings	48,119,284	0	48,119,284
Total	4,431,290,038	0	4,431,290,038

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Cost/Opening balance at the beginning of the year; 1st July 2024	55,965,500	55,965,500
Additions - ERP System	10,697,000	-
Disposal		
At end of the year		
Additions-internal development		
Disposal		
At end of the year		
Amortization and impairment		
At beginning of the year		
Amortization		
At end of the year		
Impairment loss		
At end of the year		
NBV	66,662,500	55,965,500

Intangible asset relates to the ERP for revenue and bursary fund. The balances relate to the ongoing development of ERP which was in use and undergoing further enhancements as at the date of reporting. Included in the opening balance of Kshs.55,965,500 is Kshs.38,007,500 settled bills and Kshs. 17,958,000 pending bills as at 1st July 2024 which were paid during the reporting period

28. Investment Property

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Cost/Opening balance at the beginning of the year	0	0
Additions	0	0
Disposal during the year	0	0
Depreciation	0	0

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Impairment	0	0
At end of the year	0	0

The entity did not have any investment property during the period

29. Right-of-use assets

	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30th June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30th June 2025	-	-	-	-
Carrying Amount				
As at 30th June 2025	-	-	-	-

The entity did not have any right of use assets during the period

30. Biological Assets

Description	<i>FY. 2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Waruhiu Farm	-	-
Total		

The County has a research farm at Waruhiu farm with some bearer plants. Valuation had not been undertaken at the reporting date and its value will be recognized in future reporting period

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

31. FIF payables

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
SHA	474,858,768	0
Total	474,858,768	0

32. (a) Trade and Other Payables

Description	FY. 2024/2025	Revised Opening Statement 1st July 2024
Trade payables	7,619,065,692	6,717,659,329
Payments received in advance	-	-
Employee payables	-	-
Third-party payments	-	-
Adjustments	-	-
Other payables	-	-
Total trade and other payables	7,619,065,692	6,717,659,329

Ageing Analysis

Ageing analysis: (Trade and other payables)	FY. 2024/2025	%	Cash Basis Disclosure -30th June 2024	% of the Total
Under one year	2,096,893,231	28%	1,612,238,239	24%
1-2 years	806,590,928	11%	671,765,933	10%
2-3 years	61,697,718	1%	134,353,187	2%
Over 3 years	4,706,070,300	62%	4,299,301,971	64%
Total (tie to above total)	7,619,065,692	100%	6,717,659,329	100%

32 (b) Prior Year Adjustments

Description of Errors	2024/2025
Understated, (undisclosed) pending bills	162,851,188
None Exchange recognized bills	(65,703,988)
Sub- Total Net Increase in Trade payable	

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	97,147,200
Undisclosed Employee Obligation	48,535,194
Total Prior Year Adjustments (Increase in Liabilities)	145,682,394

During the preparation of the financial statements for the year ended 30 June 2025, management identified certain balances that had not been disclosed in the prior year financial statements. In line with IPSAS transitional provisions, the opening balances as at 1 July 2024 have been restated to reflect these adjustments.

The adjustments comprised:

-Pending bills not previously disclosed: Kshs 162,851,188.4

-Employee obligations not previously disclosed: Kshs 48,535,194

-Reversal of non-exchange transaction bills erroneously recognized: (Kshs 65,703,988)

Accordingly:

consequently, Net Trade and Other Payables have been increased by Kshs 162,851,188.4 whereas Employee obligations have been recognized at Kshs. 48,535,194. The net effect has been posted to the Accumulated Surplus which was reduced by the net effect of Kshs 145,682,394

These adjustments have been reflected in the opening balances of the Statement of Financial Position and the Statement of Changes in Net Assets. They do not affect the current year's surplus.

33. Refundable Deposits and Prepayments

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Customer deposits	434,129,226	254,574,889
Prepayments	0	0
Other deposits	0	0
Total deposits	434,129,226	254,574,889

Refundable deposits Ageing Analysis

Period	FY. 2024/2025	% of the Total	Opening Balance	% of the Total
Under one year	179,554,337	41%	102,650,248	40%

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

1-2 years	102,650,248	24%	7,586,921	3%
2-3 years	7,586,921	2%	3,063,234	1%
Over 3 years	144,337,720	33%	141,274,485	55%
Total	434,129,226	100%	254,574,889	100%

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	0	0	0	0
Additional provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount and time value for money	0	0	0	0
Total provisions year end	0	0	0	0
Current Provisions	0	0	0	0
Non-Current Provisions	0	0	0	0

The county had not finalized and adopted provision policy hence nil provisions were recognized during the period.

35. Lease Liabilities

Description	FY. 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Balance at the beginning of the year	0	0
Discount interest on lease liability	0	0
Paid during the year	0	0
At end of the year	0	0

There were no lease liabilities during the reporting period

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

36. Deferred Income

Description	FY. 2024/2025	Opening Statement
		1 st July 2024
	Kshs	Kshs
National Government	0	0
International Funders	0	0
Public Contributions and Donations	0	0
Total Deferred Income	0	0

There was nil deferred income recognized in the period

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	FY 2024/2025	Opening Statement 1 st July 20xx
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	66,115,493	66,115,493	48,535,194
Non-Current Benefit Obligation	0	0			
Total Employee Benefits Obligation	0	0	66,115,493	66,115,493	48,535,194

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time. Other than NSSF the Entity also has a defined contribution scheme operated by CPF Pension fund and Lap Fund. Employees contribute 12% while employers contribute 15% of basic, house and commuter income for those on pension. The employer contributes 31% basic pay for employees whose term of employment is contract. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

38. Borrowings

Description	Current FY 24/25
	Kshs
a) External borrowings	
Balance at beginning of the year	0
External borrowings during the year	0
Repayments of during the year	0
Balance at end of the year	0
b) Domestic borrowings	
Balance at beginning of the year	0
Domestic borrowings during the year	0
Repayments during the year	0
Balance at end of the year	0
Balance at end of the period- domestic and	0
External borrowings c = (a+b)	0

The entity didn't undertake borrowing but did maintain a cashflow management understanding with its banker.

39. Service Concession Arrangements Liability

Description	FY 24/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	0	0
Accumulated depreciation to date	0	0
Net carrying amount	<u>0</u>	<u>0</u>
Service concession liability at beginning of the year	0	0
Service concession revenue recognized	0	0
Service concession liability at end of the year	<u>0</u>	<u>0</u>

The entity had no Service Concession Arrangements Liability

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

40. Cash Generated from Operations

Description	FY. 2024/2025
	Kshs
Surplus for the year before tax	3,111,381,526
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	(488,955,068)
Increase in retention	
Increase in FIF payables	474,858,768
Increase in employee's obligation	17,580,299
Increase in Trade and other payables	70,479,985
Increase in payments received in advance	-
Net cash flow from operating activities	3,185,345,511
Actual	3,185,345,510

41. Financial Risk Management

Kiambu county Executive activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from SHA. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables	0	385,784,267	7,233,281,425	7,619,065,692
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	66,115,493.36	66,115,493.36
Total				7,685,181,185

All the payables are due

Financial Risk Management

iii) Market risk

Kiambu county Executive has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. Kiambu county Executive (Finance Department) is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

Kiambu county Executive has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency.

Financial Risk Management

The carrying amount of the Kiambu County Executive foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period was nil.

Financial Risk Management

There was no need to undertake currency sensitivity as there entity didn't have any carrying amount in foreign currency.

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

During the period, the entity had no quoted securities hence there was no need for sensitivity analysis.

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	FY 24/25	Opening Statement
		1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	(3,010,859,373)	(6,115,961,128)
Capital Reserve		
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	595,554,259	405,650,594
Net Debt/(Excess Cash And Cash Equivalents)	(2,415,305,114)	(5,710,310,533)
Gearing	-20%	-7%

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *Kiambu County Executive* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Principal Shareholding of the County

County governments do not have shareholders in the traditional corporate sense; instead, the "shareholders" are the citizens of each county, who are the direct beneficiaries and owners of the county government's services. The funds for Kiambu County Executive come from shared national revenue and the county's own revenue sources, which are collected to provide services to the residents.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	<i>FY. 2024/2025</i>
Description	Kshs
Transactions with related parties	
a) Sales to related parties	
Bank charges	27,985,900
Total	27,985,900
B) purchases from related parties	
Purchases of electricity from KPLC	221,675,900
Purchase of water from govt service providers	4,369,206
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	1,776,186
Others (specify)	-
Total	227,821,291
b) Grants / transfers from the government	
Equitable share received	12,293,695,472
Grants from national government	574,266,842
Donations in kind	0
Total	12,867,962,314
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for employees	0
Payments for goods and services for	0
Total	0

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

d) Key management compensation	
Compensation to key management	108,500,128
Total	108,500,128
e) Transfer to Water Companies	
Payment made to Kiambu Water companies and related	19,481,450
Total	19,481,450

43. Segment Information

Kiambu county operates in a one geographical region and under one overall financial management system.

44. Contingent Assets and Contingent Liabilities

KIAMBU COUNTY EXECUTIVE CONTINGENT LIABILITIES AS AT 30TH JUNE 2025				
N O	CASE NUMBER	PARTIES	AMOUNT (Kshs)	STATUS
1	Kiambu MCCC E056 OF 2024	Amos Kimani Kiragu T/A Almonds Enterprises VS. CGK	1,625,452.00	Ongoing
2	Thika CMCC NO. 688 OF 2016	Handard Murira Kimani VS. Pine Agency & CGK	5,635.00	Ongoing
3	Kiambu HCJR NO. E010 OF 2024	Joseph Gathoga Wairegi T/A Gathoga Wairegi VS. CGK	423,787.00	Ongoing
4	Arbitration	Samar Construction V County Government Of Kiambu Arbitration	183,988,806.00	Ongoing
5	CMCELC No. E070 of 2024	Prof Romanus Odhiambo Otieno Versus Chief Offer Roads And Transport And County Governement	6,964,671.78	Ongoing
6	Cmcc No. E256 of 2024	Brits Freights Lmted VS. C.G.K	3,912,315.00	Ongoing
7	Mc Elc No.38 of 2021	Christopher Kanai VS. C.G.K	14,950,000.00	Ongoing
8	Cmcc No. E179 of 2024	Josekah Engineering Lmted VS. C.G.K	7,965,364.00	Ongoing
9	MC.ELRC Cause No.E096 of 2024	James Kimyanjui VS. C.G.K	2,123,700.00	Ongoing
10	Scmcc no E320 and E319 of 2023	Joyce Wanjiku Muchiri VS.County Government Of Kiambu	200,319.00	Ongoing
11	Cmcc 85 of 2020	Joseph Njoroge VS. C.G.K	414,690.00	Ongoing
12	THIKA ELC PET E001 OF 2023	The Estate Of Elizabeth Gathoni Koinange & Others	10,000.00	Ongoing
13	Kiambu HC JR E006 OF 2024	John Kimani Muchiri VS Cs, Cfo, Ccem Finance	7,896,004.00	Ongoing
14	Thika ELC PET 10 OF 2022	The Estate Of Edwin Mbiyu Koinange VS The Board Of Directors Senior Chief Koinange & Others	10,000,000.00	Ongoing
15	CC 3 OF 2016	Richard Kiamni Charagu VS CGK & Another	44,000.00	Ongoing

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

16	THIKA CMCC NO. 315 OF 2006	Mando Kenneth Maina VS Municipal Council Of Thika	516,555.00	Ongoing
17	KIAMBU JR 12 OF 2019	Mando Kenneth Maina & Anor VS Cs, Co,Cec	1,309,665.00	Ongoing
18	NAIROBI HC NO. EOO3/21/1	Geoffrey Muriungi Kiugu VS CGK	1,633,802.01	Ongoing
19	NAIROBI HC NRB MISC E099 OF 2021	Kithi & Co Advocates VS CGK (Jr 160/2016)	1,314,428.08	Awaiting delivery of judgment
20	NAIROBI HC E100 OF 2021	Kithi & Co Advocates (Jr283/2015)	2,328,477.00	Awaiting delivery of judgment
21	NAIROBI HC APP E101/2021	Kithi & Co Advocates (Jr 73/2015)	2,413,559.22	Awaiting delivery of judgment
24	NAIROBI NO E127 OF 2021	Geoffrey Muriungi T/A Kiugu VS CGK	1,588,219.80	Ongoing
25	KIAMBU MISCNOE209 OF 2021	Geoffrey Muriungi T/A Kiugu VS CGK	1,158,265.80	Ruling to be delivered on notice to the parties
27	NAIROBI MISCNO.E036OF2021	Kithi & Co Advocates VS CGK	116,489,140.00	Ruling to be delivered on notice to the parties
28	GATUNDU CMCCNO.370 OF 2021	Tecjuz Enterprises Ltd VS CGK	379,796.00	Ongoing
29	NAIROBI ELRC E137 OF 2022	Geoffrey Kiugu VS CGK	10,095,070.14	Ruling to be delivered on notice to the parties
30	NAIROBI JR E139 OF 2022	Republic VS CGK (Kiugu & Co Advocates)	933,925.50	Ongoing
31	NAIROBI JR E140 OF 2020	Republic VS CGK (Kiugu & Co Advocates)	621,453.00	Ongoing
32	NAIROBI JR MISC E147 OF 2021	CGK VS Kithi & Co Advocates	50,679,133.48	Ongoing
33	THIKA CMCC E552 OF 2024	Mwape Guards Services VS CGK	588,000.00	ongoing
34	THIKA JR E007 OF 2024	Republic VS CGK &I Other	1,784,341.00	Ongoing
35	143 of 2020	Patrick Kariuki Muriithi VS. C.G.K	15,000,000.00	ongoing
36	1 of 2023	Clement Kamau Waweru VS C.G.K		Ongoing

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

			1,300,000.00	
37	E103 OF 2023	Maurice Wanjohi Waithaka VS C.G.K	33,000,000.00	Ongoing
38	JR E029 OF 2024	Riverbanksolutions v CGK	49,907,627.78	Ongoing judicial review stage to compel county to pay sums owed
39	JR E017 OF 2025	Arcon Works Ltd v CFO, CO Revenue, CECM Finance	220,188,694.08	Ongoing- judicial review proceedi ngs to compel payment of sums owed
40	CMCC 249 OF 2020	Alpha Horizon v CGK	3,999,680.00	Ongoing
41	JR E012 OF 2022	Ngazi Construction V CGK,CFO	1,873,325.00	Ongoing- judicial review proceedi ngs to compel payment of sums owed
42	CMCC E424 OF 2024	Interfusion v cgk	16,915,793.95	Ongoing
43	E486 OF 2025	Roman Mwashumba vs C.G.K	368,130.00	Ongoing
44	E055 OF 2025	Lumaji East Africa Limited VS- C.G.K	2,480,000.00	Ongoing
45	E465 OF 2024	Grantos Limited VS C.G.K	7,744,780.00	Ongoing
46	E213 OF 2025	Catherine Munene VS C.G.K	277,835.00	Ongoing
47	E784 OF 2025	Tessian Medical Suppliers Limited VS C.G.K	1,000,000.00	Ongoing
48	E785 OF 2025	Tessian Medical Suppliers Limited VS C.G.K	1,000,000.00	Ongoing
49	E786 OF 2025	Tessian Medical Suppliers Limited VS C.G.K	756,600.00	Ongoing
50	KIAMBU MCCC E338 OF 2024	Graffics Holdings Limited VS CGK & 2 Others	16,371,625.00	Ongoing
51	ARBITRATION REF 1170	Electroserve VS CGK	24,126,599.87	Ongoing
52	ARBITRATION REF 1150	Kiunga Building & Construction Company Limited VS CGK	5,338,825.00	Ongoing
53	KCG/LG/LT/738/CMCC3 7/22/1	Austine Njoroge Gitonga VS County Government of Kiambu	206,618.00	Ongoing

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

54	Civil Suit 254 of 2019	Redcab Security Limited VS C.G.K	8,133,000.00	Ongoing
55	HCOMM NO.e20 of 2025	Testimony Limited VS C.G.K	312,412,800.00	Ongoing
56	THIKA CMCC NO.147 OF 2022	KAMKAM LIMITED VS COUNTY GOVERNMENT OF KIAMBU	2,574,797	ongoing
57	mcc E 453 of 2024	Masafi Ltd vs CGK	3,014,914	ongoing
58	Milimani HCJR E122 of 2025	Agnes Mutethya and Another VS C.G.K	3,414,020.00	Ongoing
59	Kenya Revenue Authority I	Disputed KRA Assesement	194,590,799.00	Ongoing
60	CPF Fund	Disputed actuarial deficits	297,020,009.00	Ongoing
	Total		1,657,375,047.41	

45. Capital Commitments

Capital Commitments	<i>FY 24/25</i>
	Kshs
Authorised for	0
Authorised and contracted for	0
Total	0

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

46. Program for Results (PforR) Disclosure

Program for Results (PforR) Disclosure

Name of PforR: National Agricultural Value Chain Development Project (NAVCDP)			Name of Financing Partners: IDA			
Expenditure Details*	Opening Cumulative for Previous FY 23/24		Current FY 2024/2025		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code; 2640599	270,533,533	262,726,391	151,115,279.00	19,267,720	421,648,812	281,994,111
Total	270,533,533	262,726,391	151,115,279	19,267,720	421,648,812	281,994,111
Name of PforR: Kiambu County Climate Change Fund			Name of Financing Partners: FLLoCA			
Expenditure Details*	Opening Cumulative for Previous Fys 2023/2024		Current FY 2024/2025		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code: 501	147,000,000	21,000,000	136,000,000	22,276,146	283,000,000	43,276,146
Total	147,000,000	21,000,000	136,000,000	22,276,146	283,000,000	43,276,146

47. Events after the Reporting Period

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

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

The financial statements are presented in Kenya Shillings (Kshs).

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Observations from Auditor	Management comments	Status:	Time frame:
1. Inaccuracies in the Financial Statements				
1.1 Compensation of Employees	The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employee expenditure totaling Kshs.7,890,419,502. However, review of records provided revealed the following;			
1.1.1 Variances in Compensation of Employees	Computation of employee cost from the Integrated Payroll Personnel Database (IPPD) revealed staff costs totaling Kshs.7,876,820,240 resulting to an unreconciled variance of Kshs.13,599,262 relating to personal allowances paid as part of salary for drivers. No explanation was provided as to why the payment was made outside the payroll.	The County Public Service Board approved allowances for some drivers engaged in certain offices whose time of operations went beyond the normal working hours. These payments were processed through payment vouchers not initiated at IPPD since the officers kept on being rotated from one office to another. In addition, included in the figure are security officers guarding the county assets.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
1.1.2 Inaccuracies in Consolidated Earnings and Use of a Manual Payroll	Included in the compensation of employees' amount of Kshs.7,890,419,502 as disclosed in Note 3 to the financial statements is total cost of the manual payroll for the six-month period; July, 2023 to December, 2023 amounting to Kshs.65,254,713. It was noted that the County processed payrolls using both the Integrated Payroll and	Management has implemented measures to phase out salary payments via the manual payroll system. The Ministry of Public Service has been requested for assistance in training the staff of the reconstituted Integrated Personnel and Payroll Database (IPPD) unit. This training will focus on integrating personnel into the IPPD using Unified Payroll Numbers (UPN) and assigning appropriate user rights to ensure that the process for requesting and reactivating UPNs is fast tracked hence stopping the use of manual payroll practices. Attached hereby are the supporting correspondences with the Secretary of Public Service. The trained staff will expedite the integration of officers previously on	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Personnel Database (IPPD) and a manual payroll system. The manual payrolls processed an average of 250 staff per month while IPPD had an average of 6,200 employees. Review of the manual payroll for the six (6) months revealed that earnings and deductions were not itemized by individual allowances or respective deductions making it difficult to confirm the accuracy of the earnings and deductions in the affected payrolls.	the manual payroll, ultimately aiming for its complete elimination. Furthermore, the State Department for Public Service is in the process of implementing the HRIS-KE payroll module across various Ministries, Counties, Departments, and Agencies. This initiative aims to streamline payroll operations and management, improve reporting capabilities, and ensure compliance with statutory requirements, all with the goal of enhancing efficiency in payroll processing within the MCDAs. County officers have since been trained by the Ministry on the new payroll module HRIS-KE and the migration to the new system is underway.		
2.Irregular Payments Under Use of Goods and Services	The statement of receipts and payments and as disclosed in Note 4 of the financial statements reflects use of goods and services expenditure totalling Kshs.2,426,202,984. However, review of records provided revealed the following anomalies;			
2.1 Meal Allowance	Included in use of goods and services expenditure totaling Kshs.2,426,202,984 is an amount of Kshs.96,116,280 relating to domestic travel and subsistence out of which sampled payments vouchers under the expenditure revealed payment of meal allowances amounting to Kshs.2,248,568 to officers. However, the duties performed and for which the allowances were based were the ordinary duties for which the officers are employed to carry	These payments related to secretarial staff, support staff and officers working in the executive office for undertaking extra responsibilities in addition to their normal duties and therefore work over and above the official working hours on a continuous basis.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	out. Justification on why staff were getting extra payments for performing their normal duties within their workstations was not provided.			
2.2 Extraneous Allowance	Included in use of goods and services expenditure totalling Kshs.2,426,202,984 is an amount of Kshs.96,116,280 relating to domestic travel and subsistence. Review of payment vouchers provided revealed that the County Executive paid extraneous allowances amounting to Kshs.854,400 to officers through payment vouchers yet extraneous allowance is a payroll function and should be subjected to taxation at applicable rates as per Income Tax Act. In addition, the payments were not as per the respective job group extraneous allowance rate, rather all the officers were paid a constant amount of Kshs.15,000 per month.	The County Public Service Board approved allowances for some drivers engaged in certain offices whose time of operations went beyond the normal working hours. These payments were processed through payment vouchers not initiated at IPPD since the officers kept on being rotated from one office to another. In addition, included in the figure are security officers guarding the county assets.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.3 Drivers' Allowances	Included in the expenditure totalling Kshs.96,116,280 relating to domestic travel and subsistence was extraneous allowances of Kshs.3,483,300 paid to various drivers attached to the Executive Offices. These payments were not made through the payroll system and were not subjected to taxation at applicable rates as per the Income Tax Act. Further, the payments were not aligned per job group and the rate used could not be verified. It was not clear as to why the drivers are compensated twice for their normal duties as per their job description through their basic salaries and allowances drawn.	The County Public Service Board approved allowances for some drivers engaged in certain offices whose time of operations went beyond the normal working hours. These payments were processed through payment vouchers not initiated at IPPD since the officers kept on being rotated from one office to another. In addition, included in the figure are security officers guarding the county assets. The County Public Service Board adopted a standard rate since the assignment undertaken by the drivers was uniform.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.4 Allowances to Members of	Review of payments for domestic travel and allowances revealed that the County Executive paid an amount of	In undertaking its functions, the County Executive invited the County assembly members for a consultative workshop to articulate the county executive agendas on the bill which formed part of stakeholder	Not Resolved	Waiting for the

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

the County Assembly	Kshs.6,712,000 to members of Kiambu County Assembly as subsistence and travel allowance to attend a consultative workshop in Nakuru and discussion of Early Childhood and Development Education (ECDE) Bill. However, the above expenditure was not budgeted in the financial year under review. Further, the allowances were not recorded as imprest or surrendered or accounted for. In addition, no explanation was provided as to why the activities of the County Assembly were funded by the County Executive, yet they have their own budget.	participation. In these instances, the County Executive catered for such allowances. However, the Department did not pay members of the county assembly Ksh 6,712,000 as indicated. The Department had a total approved budget of Ksh 2,004,000 for the sensitization forum of which Ksh 1,352,400 was to pay 17 County Assembly members of the Education and research committee and 4 members of the committee secretariat. These allowances were budgeted under the department of Education gender, culture and social services VOTE 4078 under budget line 2211399-other operating expenses-Education Sub Head The payment was through a payment voucher and not an imprest since the officers were facilitated after the event had occurred hence the transaction couldn't be traced in the imprest register.	d	relevant oversight bodies to deliberate on the same
2.5 Subscriptions to Council of Governors	The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflect use of goods and services balance of Kshs.2,426,202,984 which includes payments for other operating expenses totalling Kshs.356,772,437. Analysis of payments under other operating expenses revealed that payments totalling Kshs.6,573,000 were paid to Council of Governors and KICOSCA as subscriptions made by the County Government of Kiambu that ought to have been paid by the National Government.	We would like to clarify that this payment was made as a result of a resolution by the council of governors that resolved that all counties must remit funds for intergovernmental contribution and support for legal fees as shown in the attached documents.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.6 Allowances for Revenue Enhancement Activities	Review of the documents provided for audit revealed that the County Executive incurred an expenditure of Kshs.1,699,060 for the facilitation of revenue enhancement. It was not clear as to why the officers drew allowances for their normal duties and the hire of equipment to cater for the meetings yet the County has several County offices across the twelve (12) sub-counties.	The county wishes to clarify that the officers involved in revenue enhancement activities drew allowances since they worked outside their normal work stations. The revenue enhancement activities were being undertaken in the field through the initiative of taking the service closer to the mwananchi hence the need for equipment hire.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

				same
2.7 Unreconciled Payables	Disclosed in other important disclosures under Note 20 to the financial statements is pending payables totalling to Kshs.6,620,512,229 comprising of pending accounts payables Kshs.4,613,807,818, pending staff payables Kshs.25,138,460 and other pending payables Kshs.1,981,565,951. However, reported in Thika Level 5 Hospital is customer refundable deposits of Kshs.1,379,179 which were not disclosed as payables in the County Executive of Kiambu books of account as outstanding payables. In the circumstances, the accuracy and completeness of the pending accounts payable could not be confirmed.	Other pending payables Kshs.1,981,565,951 relates to pending inter-entity transfers which mainly constitutes hospital fees collection that were transferred to the County Treasury and had not been transferred back to the hospitals. The disclosed figure of Kshs. Kshs.1,379,179 in Thika Level 5 financial statements was part of the disclosed figure of Kshs. 1,981,565,951 disclosed in the County Executive Financial statements	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
3. Issuance of Multiple Imprest and Unsurrendered Imprest	The statement of assets and liabilities reflects a balance of Kshs.801,440 in respect of outstanding imprests and advances as disclosed in Note 14 to the financial statements. Review of sampled payment vouchers revealed an expenditure totalling Kshs.790,700 incurred in bursary cheque payments under Kabete. Further, it was noted that the County Executive had a budget of Kshs.2,460,230 for the inaugural of Boy Child Day on 26 February, 2024. Included in the budget amount was payments of Kshs.625,000 and Kshs.663,000 used for transport cost and the other drawn for celebration of the same event held on 5 April, 2024 respectively. There was no approval for the transport cost or evidence of the same.	The funds were used to sensitize the bursary beneficiaries across 60 wards on various regulations in the bursary application and management. The imprests issued were duly approved by the relevant accounting officer and most of the funds were utilized for participant's transport refund. Minimal amounts were used for hire of items like tents and seats and tables from the local communities where the events were held. The county would incur more cost such as transportation hence it would not be economical to do a centralised procurement where activities were happening at various decentralised levels. The budget of Kshs.2,460,230 for boy child day was duly approved by the relevant accounting officer and is hereby attached	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

4. Misclassification of Expenditure Under Acquisition of Assets	The statement of receipts and payments and Note 9 to the financial statements reflects an amount of Kshs.3,295,484,480 under acquisition of assets. Included in the amount is Kshs.204,987,634 which relates to purchase of specialized plant, equipment and machinery. Review of documents provided for audit revealed that the County Executive made payments amounting to Kshs.6,246,246 as extraneous allowances paid to various members of staff attached in the executive office. These payments were not made through the payroll system and subjected to taxation at the applicable rates as per the Income Tax Act. In the circumstances, the County did not adhere to the standard chart of accounts approved by The National Treasury and approved budget and therefore, the accuracy and completeness of Kshs.3,295,484,480 under acquisition of assets could not be confirmed.	These payments relate to armed administration police officers who guard government property in the County. They are not paid through the payroll system due to frequent reshuffles of the officers. They are subjected to taxation as evidenced in the attached payment voucher.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
5. Unsupported Expenditure under Acquisition of Assets	The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amounting to Kshs.3,295,484,480. Review of records provided revealed the following;			
5.1 Payment for Unbudgeted Supplies	The expenditure of Kshs.3,295,484,480 under acquisition of assets includes an amount is Kshs.12,875,728 which relates to purchase of household furniture and institutional equipment. Payment Vouchers provided for audit revealed that this amount related to the supply and delivery of litter bins and skip bins material through the Department of	Litter bins and skips are institutional equipments and thus the vote 4067 under budget line 3110901 – Purchase of household and institutional furniture and fittings was appropriately used to procure the same.	Not Resolved	Waiting for the relevant oversight bodies to deliberate

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Water, Environment, Energy and Natural Resources. However, the items were not in the budget and procurement plan.			e on the same
5.2 Irregular Payment of Pending Bill	The County Expenditure under the Department of Roads paid an amount of Kshs.71,816,015 as pending bills. Included in the amount is Kshs.24,887,028 which was paid without verification or audited to confirm their authenticity. It was therefore not possible to establish if the bills were eligible for payment. Further, the Department had more pending bills that had been audited and recommended for payment but they were not paid. In the circumstances, Management was in breach of law and the propriety of the expenditure totalling Kshs.37,762,756 could not be confirmed.	The management paid the bills after they were verified and approved by the appointed pending bills committee vide letter KCG/APP/GVN/FIN/5/23/23 dated 25 th October 2023 and by Gazette Notice No. 15511 dated 17 th November 2023.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
Emphasis of Matter				
1. Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.21,458,869,952 and Kshs.17,709,147,271 respectively, resulting in under-funding of Kshs.3,749,722,681 or 17% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totaling to Kshs.21,458,869,952 and Kshs.17,557,270,125 respectively, resulting to under absorption of Kshs.3,901,599,827 or 18% of the budget.	June 2024 equitable share was not received in the Financial Year. Similarly, the County missed revenue targets on OSR and non-remittance of some conditional grants by the national government negatively affected the budget absorption.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2. Late Exchequer	The statement of receipts and payments reflects transfers from County Revenue	We agree with the auditor's observation's that there were late exchequer releases. This negatively affected service delivery. The	Not	Waiting

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Releases	Fund in form of Exchequer releases amounting to Kshs.16,439,984,407. Review of revenue records provided for audit revealed that funds amounting to Kshs.2,139,821,678 or 19% of the Exchequer releases were received during the month of June, 2024, an indication of delayed disbursements of funds by The National Treasury. y Late disbursement of Exchequer releases by The National Treasury impacted negatively on service delivery to the citizens of Kiambu County.	county government has been engaging the national government on timely disbursement of exchequers releases through IBEC and the COG	Resolved	for the relevant oversight bodies to deliberate on the same
3. Low Absorption of Development Expenditure	The statement of receipts and payments reflects total payments amounting to Kshs.17,557,270,125 and the summary statement of appropriation - development reflects actual development expenditure amounting to Kshs.3,444,526,534 which represents 20% of the total expenditure for the year contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive to spend at least 30% of the actual expenditure on development purposes.	The planned budget was not fully realized; where the June exchequer, grants and OSR were not realized during the reporting period. This mainly affected the development accounts since recurrent accounts were non-discretionary costs.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
4. High Rate of Contingent Liabilities	Annex 8 to the financial statements reflects contingent liabilities relating to Court cases against the County Executive of Kiambu amounting to Kshs.517,322,175. Unless the contingent liability is prudently addressed, there are likelihood of unforeseen risks against the County.	The County Government is keen on the management of contingent liabilities with the aim of making sure that due processes are followed to avoid unjustified claims.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Key Audit Matters	Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.				
Other Matter					
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. Appendix II on progress on follow up of prior year Auditor's recommendations indicate that the issues are under discussion in the Assembly. However, Management has not provided evidence on how the resolution was arrived at. Therefore, the matters remain unresolved.	Management acknowledges and continually takes note of the issues identified by the Auditors annually. We are committed to maintaining the highest standards of financial reporting and internal controls to address the risk identified in the past years. The management has ensured prior year issues raised in audit reports are being addressed. For instance, most of the identified stalled projects in prior years such as Wangige, Tigoni, and Lari Hospitals and Juja Sub County offices have now been completed and are already in use. In addition, Variances between financial statements and IFMIS ledgers have since been cleared as evidenced in the current audit reports Management appreciates the auditors' insights and recommendations and will continue to work diligently to address any remaining issues and prevent recurrence in the future.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same	
1. Irregularities in Human Resource Management					
1.1 Non-Compliance with Fiscal Responsibility Principles	Note 3 to the financial statements reflects compensation of employee expenditure totalling Kshs.7,890,419,502. The amount represents approximately 48% of the total revenue of Kshs.16,439,984,407. Therefore, the County Executive contravened Regulation 25(1)(a) and (b) of the Public Finance Management County Government Regulations, 2015 which requires that the expenditure set should not exceed thirty-five (35) percent. The County Executive is in breach of the law and the high wage bill may not be sustainable on long term period.	Kiambu County aspires to stay within the legal wage-spending threshold since FY 2014/15. Some of the challenges in complying with the legal provision include: - i. Fiscal constraints occasioned by the revenue sharing criterion which does not factor disparities in expenditure needs as a result of the high cost of service delivery in the county especially in the health sector. ii. The workload in the health services in the county is high necessitating recruitment of more health-related personnel. iii. The devolved structures introduced positions that did not exist in the defunct local authorities' structure and among the devolved staff. iv. There exist staff skills mismatch and skills gaps in county	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same	

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		workforce - the county has continuously been identifying mismatch and skills gaps which have continuously been addressed through new recruitments which drives the wage bill up. v. Continuous staff promotion over the times has also contributed to the high wage bill. vi. Implementation of phased salaries reviews by the SRC also contributes to the rise in the wage bill. vii. Annual staff salary increment has also been a factor to the high wage bill To reduce the percentage of expenditure paid as wages and benefits to staff the County Government of Kiambu is pursuing the following strategies: i. The County Treasury is implementing Rapid Response Initiatives (RRI) aimed at increasing the Own Source Revenue. The increased resource envelope will ultimately reduce the expenditure on wages and benefits to a percentage that is within the legal threshold. ii. Regularly evaluating employee performance to ensure that compensation aligns with output and contributions through performance contracting. iii. The County Government will continuously engage the National Government agencies that are involved in revenue allocation to consider devolving more resources that are commensurate to the cost-of-service delivery. Conducting a forensic audit on the payroll and the staff to ensure the accuracy and legitimacy of the payroll with the intention of verifying that all staff members are accurately listed and properly compensated according to their roles and responsibilities.		
1.2 Remittance of Statutory Deductions	Late of	Analysis of the payroll data provided for audit revealed that the County Executive had deducted staff NSSF and NHIF statutory which were remitted late contrary to the requirement of NHIF act and NSSF Act as summarized on the table below;	The delay has been occasioned by late exchequer releases from the National Treasury.	Not Resolved Waiting for the relevant oversight

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	<table><tr><th colspan="3">NHIF</th></tr><tr><th>Month</th><th>Amount (Kshs)</th><th>Pay Date</th></tr><tr><td>Jul-23</td><td>8,157,450</td><td>10 August, 2023</td></tr><tr><td>Dec-23</td><td>8,055,700</td><td>31 January, 2024</td></tr><tr><td>Jan-24</td><td>Spilt Amount</td><td>19 February, 2024</td></tr><tr><td>Apr-24</td><td>7,547,350</td><td>13 May, 2024</td></tr><tr><th colspan="3">NSSF</th></tr><tr><th>Month</th><th>Amount (Kshs)</th><th>Pay Date</th></tr><tr><td>Jul-23</td><td>10,865,140</td><td>11 August, 2023</td></tr><tr><td>Dec-23</td><td>8,702,520</td><td>31 January, 2024</td></tr><tr><td>Jan-24</td><td>Spilt Amount</td><td>19 February, 2024</td></tr><tr><td>Apr-24</td><td>8,513,880</td><td>15 May, 2024</td></tr></table> Late remittance of NSSF and NHIF deduction is contrary to Section 20(1A) of the National Social Security Fund (NSSF) Act, 2013 and Section 18(1) of the National Hospital Insurance Fund (NHIF) Act, 2012 respectively and the County Executive may be liable to penalty and interests due to late payment of deducted statutory deductions.	NHIF			Month	Amount (Kshs)	Pay Date	Jul-23	8,157,450	10 August, 2023	Dec-23	8,055,700	31 January, 2024	Jan-24	Spilt Amount	19 February, 2024	Apr-24	7,547,350	13 May, 2024	NSSF			Month	Amount (Kshs)	Pay Date	Jul-23	10,865,140	11 August, 2023	Dec-23	8,702,520	31 January, 2024	Jan-24	Spilt Amount	19 February, 2024	Apr-24	8,513,880	15 May, 2024		bodies to deliberate on the same
NHIF																																							
Month	Amount (Kshs)	Pay Date																																					
Jul-23	8,157,450	10 August, 2023																																					
Dec-23	8,055,700	31 January, 2024																																					
Jan-24	Spilt Amount	19 February, 2024																																					
Apr-24	7,547,350	13 May, 2024																																					
NSSF																																							
Month	Amount (Kshs)	Pay Date																																					
Jul-23	10,865,140	11 August, 2023																																					
Dec-23	8,702,520	31 January, 2024																																					
Jan-24	Spilt Amount	19 February, 2024																																					
Apr-24	8,513,880	15 May, 2024																																					
1.3 Unapproved Payroll Data	The County Executive maintains both Integrated Personnel and Payroll Database (IPPD) and a manual payroll for employees not yet included in the database. An interaction with the Human Resource Management revealed that payroll data was not reviewed and approved by the Accounting Officers for the various Departments before the salary payments were processed. This was contrary to Section 148(1) of the Public Finance Management Act, 2012 which states that the County Executive Committee Member for Finance shall, except as otherwise provided by law, in writing designate Accounting Officers to	The monthly payroll data was processed by the payroll section with a three-way checker control system to ensure the validity and accuracy of the data. The same was submitted to senior officers in the county including the Chief Officer Public Service and the County Secretary. Since October 2024, the management has directed that each Chief Officer authorize their respective payrolls before final processing and submission to the Public Service Department for processing and forwarding to the Finance Department for payment. Attached is a directing memo and the corresponding approvals signed by the respective Chief Officers, referenced in Memos/letters: 1. Ref. No: CGK/PSM/HRM/CORR/39 dated 19th September, 2024 from the Chief Officer, Administration and Public Service to all the Chief Officers to ensure the monthly verification, approvals and submission of staff payrolls in their respective departments.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same																																			

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	be responsible for managing the finances of the County Government entities as is specified in the designation.	2. Dated 2nd October, 2024 from the County Public Service Board submitting the duly signed staff returns for the officers under CPSB (sample letter) 3. Letter Ref. No.KCG/WENR/HR/23 dated 16th October, 2024 forwarding the duly signed staff returns from the Department of Water, Environment, Natural Resources, Energy and Climate Change (sample Letter). 4. Ref. No.CGK/LHPPMAUD/HRMD/9/VOL.V/286, dated 16 October 2024, forwards the monthly staff returns from the Department of Lands, Housing, Physical Planning, Municipal Administration, and Urban Development (Sample letter). 5. The final payroll is then shared with the County Secretary and Head of Public Service for approval for processing the officers' salaries. See Memo Ref: No.KCG/6/46/XI/VOL.VII/53 dated 8th November, 2024 approving the October, 2024 payroll.		
1.4 Non-Compliance with National Ethnic Diversity	Review of the County Executive Integrated Payroll Personnel Database (IPPD) revealed that the Executive had six thousand, one hundred and forty-seven (6,147) members of staff as at 30 June, 2024. Analysis of the staff register for the month of June, 2024 revealed that five thousand, five hundred and thirty-six (5,536) representing 85% of total staff were from domicile community yet the County is a cosmopolitan in nature. Therefore, the County Executive contravened Section 7(1) and (2) of National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one third of its staff from the same ethnic community.	It is noted that at the inception of Devolution in 2013, the County Public Service inherited a substantive number of employees from two (2) sets of public servants and establishments; • The first set comprised staff inherited from defunct local authorities that comprised the former eight (8) municipalities, towns councils and county council within the then larger Kiambu and Thika Districts; • The second set comprised civil servants from National Government that were transitioned to county governments and later 'deemed seconded staff' to county governments to discharge duties and responsibilities in the devolved functions but are now permanently considered as county government staff. The report of the County's Capacity Assessment and Rationalisation of the Public Service (CARPS) Programme conducted in 2014 indicated that Kiambu had a workforce of 5,393 with a majority of the above two cohorts of civil servants. <u>Challenges in county public service post-devolution</u>	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		- Incidentally, the two set of inherited staff comprised officers employed on permanent and pensionable terms and whose ethnic composition was largely from the local dominant community (Kikuyus); - Employment practices within the defunct local authorities prior to Kenya Constitution, 2010 were skewed and prioritised/targeted local inhabitants. These scenarios presented an initial compliance challenge towards implementation of ethnic balance within the County Public Service as per legal provisions. <u>Measures and interventions</u> Upon implementation of devolution with ushering in of county governments and subsequent establishment of respective county public service boards in 2013, the County Government of Kiambu initiated efforts to achieve compliance with constitutional provisions of ethnic balance in the county public service. The Board has taken deliberate, practical and appropriate measures to address the imbalance and actions have been undertaken and implemented to mainstream inclusivity and diversity principles in the county public service. A detailed response by the County to the National Cohesion and Integration Commission (NCIC) on the status of ethnic compliance is hereby attached.		
1.5 Officers Earning less than Third Basic Pay	Analysis of the payroll data provided for audit revealed that there were one thousand, five hundred and seventy-five (1,575) employees being paid a net salary that is less than a third (1/3) of their basic pay during the year thus over committing their salary contrary to the provisions of the Human Resource Policies and Procedures Manual for the Public Service, 2016 Part C.1 (3) which stipulates that public officer shall not over-commit their salaries.	In regards to officers earning less than one-third of their basic salary, the reasons for this vary among individuals and include: - - Additional taxation and statutory deductions such as SHA and Housing levy impacting employees who are already at the one-third maximum limit. - Staff members on interdiction, therefore receiving half of their basic salary. - Expiration of contracts during the month. - Imprest recoveries in the instances of employees who do not	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		surrender imprests issued. Corrective Measures by the County for Officers Earning Less than a Third of their Salary 1. Case-by-Case Review and Adjustments - Interdicted Officers: Ensure that interdiction cases are monitored and only lawful deductions are made from the remaining half-pay. Expedite investigations and resolutions of interdiction cases to reinstate normal salaries where possible. - Expired Contracts: Ensure that staff with expiring contracts are notified well in advance and payroll is adjusted accordingly to avoid financial over-commitment during their last working period. - Imprest Recoveries: Allow reasonable repayment terms for imprests, ensuring compliance with the one-third rule. 2. Provide financial literacy training to all staff, emphasizing the importance of managing personal financial obligations to avoid over-committing salaries. 3. Develop and implement payroll checks to identify and address cases where net pay is below one-third of the basic pay before finalizing loans and advances approvals. 4. Negotiate with financial institutions and service providers offering salary-based deductions to prioritize compliance. Implementing these measures will ensure compliance with the policy, improve staff welfare, and reduce the risk of financial distress among employees.		
1.6 Failure to Follow Career Progression Guidelines	An analysis of the IPPD payroll data shows that twenty-nine (29) staff members had skipped more than one job group within a year. According to the Human Resource Policy, staff can only progress to the next job group after serving a minimum of three years in a given job group. Therefore, the progression of these twenty-nine (29) staff members was contrary to Section 120(3) of the Public Finance Management (County Governments) Regulations, 2015	We take note of the audit observation regarding the career progression of 29 staff members and detailed analysis of the career progression records has been conducted with the spread sheet for individual justifications for the affected staff members are hereby attached Upon review, we found that the career progression for these staff members was necessitated by exceptional circumstances, such as: - Specific staffing requirements to address service delivery needs. - Exceptional merit and performance by the affected officers which were subjected to internal approvals.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	states that at least once every month, the accounting officer shall certify the correctness of the payroll.	- Errors or oversight during data entry. <u>Corrective Action and Compliance Measures</u> Going forward, the management will strictly adhere to; 1. The Kiambu Human Resource Policy on career progression, ensuring that all promotions align with the stipulated timelines and qualifications. 2. Internal controls to prevent similar occurrences. This includes the review and approval of all promotions by the County Human Resource Advisory Committee. 3. Payroll Certification and Accountability - Monthly payroll reviews are now conducted, and the Accounting Officers certifies the correctness of the payroll prior to payment to align with regulatory requirements. 4. Ensuring compliance with applicable regulations and policies to uphold transparency and accountability in human resource and payroll management.		
1.7 Employment of Revenue Officers on a Casual Basis	The revenue unit of the County Executive had a total of six hundred and seventy-seven (677) staff members. It was observed that there were two hundred and forty-three (243) revenue officers who were employed on a casual basis, although their work was continuous and amounting to the equivalent of at least one month which contravene the Employment Act of 2007, that defines a "casual employee" as an individual whose engagement terms stipulate daily payment and who is not engaged for more than twenty-four hours at a time. The casual nature of this employment arrangement could lead to inconsistencies in revenue collection practices, resulting in inefficiencies and challenges in accurately tracking and reporting revenue.	The shortage of staff in the Revenue directorate made it necessary to deploy contractual employees to assist the already strained existing workforce. The said officers are revenue clerks and not revenue cashiers as observed and are contractual employees whose contract ranges between 6 months and one year. Their role is to assist the clients to settle their bills and to manage outdoor revenue activities which do not involve cash handling since the county operates a cashless system.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Further, the absence of long-term employment relationships may increase the risk of unethical behaviour, such as corruption or mismanagement, as casual workers may feel less accountable for their actions. This contravened Section 9(1)(a) of the Employment Act, 2007 which state that a contract of service for a period or a number of working days which amount in the aggregate to the equivalent, of three months or more; shall be in writing.			
2. Irregular Procurement				
2.1 Procurement of Medical Waste Transportation Truck	The County Executive purchased medical waste transportation truck from Isuzu East Africa Ltd using framework contracting amounting to Kshs. 6,210,000. However, it was not clear why the County Executive used framework contracting method to procure as the medical waste transportation truck is definable and determinable at the beginning of the procurement process.	To cater for the transport needs of all county departments, the department of Finance and Economic planning-initiated framework contracting through open national tender. This was done centrally to cut down the tender processing costs and time required to process tenders. Various departments would use the signed framework contract on a need basis for the 2 years. The County Government entered into a 2-year framework contract with the supplier to set out the prices of vehicles and machinery that the County would procure in the course of the framework contract period FY 22/23 to FY 23/24. During the time of the framework procurement process, the definite number of equipment, motor vehicles and plant & Machinery was unknown since the procurement was done centrally.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.2 Payment for Supply and Delivery of General Office Stationaries	The County Executive awarded a local company a contract for supply and delivery of general office stationeries for the Department of Roads, Transport, Public Works and Utilities for an amount of Kshs.1,558,066. The supplier was notified on the award of the tender on 23 April, 2024 and the contract entered into 6 days after the award on 29 April, 2024 which was before fourteen days required by Section 135 of the Public Procurement	Management wishes to clarify that the goods were procured within reasonable market price based on the market survey conducted before procurement of the goods. The county had conducted a market survey as per the attached market survey report.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	and Assets Disposal Act, 2015. Further, the County Executive entered into a contract with the same company on 29 April, 2024 for supply and delivery of general office stationeries at a cost of Kshs.1,558,066. Review of the procurement records and payment voucher revealed that the contract was awarded to the lowest bidder, despite their quoted price being higher than the requisition quoted price of Kshs.1,489,066 hence overpricing the contract by Kshs.69,000.			same
2.3 Procurement of Repair and Maintenance of Motor Vehicles	The County Executive awarded a contract to a local company to carry out service and repairs of two motor vehicles; 22CG284A and GKA 577P amounting to Kshs.368,899 and Kshs.903,209 respectively. Review of supporting documents revealed that the pre-inspection reports attached for both vehicles were done by the County Transport Manager who may not have the right skills to recommend the repairs to be carried out. However, though the Management provided a post inspection report, the report did not clearly communicate the individual works done and assessments of whether the repairs done met the expected standards. In absence of prior proper authorizations and lack of a detailed post inspection report value for money from the expenditure may not have been realized.	The County has qualified vehicle inspectors who work as a team in the transport section. Notably, the post-inspection reports are confirmed and signed by the Senior Technical Supervisor. The management shall endeavour to ensure that the pre- and post-inspection reports are detailed to include individual works and assessments.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.4 Procurement of Construction of a Perimeter Wall at Ruiru Hospital	A local company was contracted to construct a perimeter wall at Ruiru Hospital, Biashara Ward in Kiambu County at a contract sum of Kshs.12,183,714. However, it was noted	The notification of tender results was sent out to all bidders (including the winning bidder) who participated in the tendering process on 24th November 2023 hereby attached. Notification of Award to successful bidder done on 7th December 2023 is hereby attached.	Not Resolved	Waiting for the relevant

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	that the supplier was notified of the award of the contract on 7 December, 2023, and the contract entered into on the same date contrary to Section 135(3) of the Public Procurement and Assets Disposal Act, 2015 which states that, the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period. In addition, the timeline for completion of works was 60 days from the date the County hands over the site for works which should not exceed 14 days. Review of records provided for audit revealed that the project implementation team held their 2 meeting on 28 May, 2024 recommending the final payment to the contractor which was 160 days later indicating a delay in completion of the project and also Management did not recover the liquidated damages. Works completion certificate or inspection and acceptance committee report of the works was not provided.	We regret that there was one set of the three signed copies of the contracts that was wrongly dated as 7th instead on 27th December 2023, the same was presented during the audit process. The correct contract agreement is hereby attached. The contract agreement page 1 clearly indicated that the contractor was issued with notification to enter into a contract on 7th December 2023 and subsequently wrote his acceptance letter on 11th December 2023 which resulted in the signing of the contract agreement on 27th December 2023 as per the attached contract agreement. The contract period was 60 days. The site handover to the contractor was done on 2nd January 2024. The completion date being 1st March 2024. Due to the heavy rains experienced during the time, the contractor did not deliver on time, therefore completion period was extended to 10th June, 2024.		oversight bodies to deliberate on the same
2.5 Procurement in School Feeding Programme				
2.5.1 Supply and Distribution of Long-Life Milk to various ECDEs	The County Executive entered into a contract with a local supplier for the supply and delivery of long-life milk for Kshs.20,765,472. From the professional opinion issued on 22 January, 2024 one local contractor was not responsive at the preliminary stage due to lack of a valid certified copy of food hygiene license but was awarded the tender for the supply of uji at a contract price of Kshs.25,101,120. This was after the successful bidder	The above were different tenders run in different months; thus, they were evaluated separately and the outcomes/recommendations were different. Each tender was reviewed independently based on the specific criteria and context at the time. The tender of supply and delivery of long-life milk - CGK/EDU/EGSS/005/2023/2024 which was issued on 9th January 2024 and closing date was 17th January 2024, three (3) bids were received and during evaluation which was strictly adhered to, two tenderers did not attach a valid certified copy of food hygiene license which was a mandatory requirement hence was non-responsive and thus	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	having met all the mandatory requirements which included a valid certified copy of food hygiene license. In view of this, it's not clear why the procurement process of the two contracts was flawed in order to favour the winning bidder contrary to Article 227(1) of the Constitution of Kenya, 2010 which states that, a public entity shall enter into a contract shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.	not awarded the said tender. However, in the tender supply and delivery of fortified Uji - CGK/EDU/EGSS/06/2023/2024 which was issued on 13th February 2024 and closing date was on 21st February 2024, Eight (8) bids were received and during evaluation which was strictly adhered to and food hygiene license was not a requirement in the evaluation stage. The winning bidder was the lowest evaluated bidder and was awarded the tender. The tenders were evaluated in line with procurement regulations, ensuring compliance and fairness and the award recommendation was based on the evaluation of quotations received, aligning with the principles of value for money, fairness, and transparency.		same
2.5.2 Supply and Delivery of Ujimix	The County Executive entered into a contract with a supplier for the supply and delivery of Ujimix for Kshs.25,101,120. From the professional opinion issued on 1 March, 2024 one local supplier was not responsive at the preliminary stage due to lack of a valid KEBS certificate. However, the supplier was awarded the supply of fortified uji flour at Kshs.5,723,412 despite being not responsive at the preliminary stage. In view of this, it's not clear as to why the procurement process of the two contracts was flawed in order to favour the winning bidders.	The above tenders were different tenders run in different months; thus, they were evaluated separately and the outcomes/recommendations were different. Each tender was reviewed independently based on the specific criteria and context at the time. In the tender CGK/EDU/EGSS/006/2023/2024 which was issued on 13th February 2024 and closing date was on 21st February 2024 the bidder had not attached a valid KEBS certificate which was a mandatory requirement hence non-responsive. However, in the tender CGK/ECS/GENDER/T/01/2023/2025 which was issued on 12th May 2023 and closing date was 19th May 2023, valid KEBS certificate was not a mandatory requirement. The tenders were evaluated in line with procurement regulations, ensuring compliance and fairness and the award recommendation was based on the evaluation of quotations received, aligning with the principles of value for money, fairness, and transparency. The evaluation committee evaluated the documents received as per the criteria that was set out in each of the tender.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.6 Award of Contract for Repairs and Servicing of Motor Vehicles	A local garage was awarded a contract CGK/QTN/REV/VOL.1/23/003 of an amount of Kshs.1,825,736 for service and repair of two motor vehicles, KBZ 415D and KBY 819C through request for quotations. Examination of supporting documents revealed that the tender was	KBZ 415D and KBY 819C are part of the County Government of Kiambu Consolidated Asset Register but the previous registration numbers were changed and assigned new county identification number plates i.e., 22CG391A and 22CG321A respectively.	Not Resolved	Waiting for the relevant oversight bodies to

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	advertised on 29 January, 2024 with a closing date of 5 February, 2024. One of preliminary evaluation criterions for the three suppliers was availing a copy of a valid tax compliance certificate. However, the attached copy for the garage from the company that was awarded the tender was dated 09 April, 2024 which is 3 months after the closing date. Management did not support or explain how the supplier passed the preliminary evaluation stage with an invalid tax compliance certificate. Further, the two vehicles that went through service and repairs were not included in consolidated asset register as part of the vehicles owned by the County Executive.			deliberate on the same
2.7 Inconsistencies in Repairs and Servicing of Motor Vehicles	The County awarded a contract to a local company for provision of service and repair of various County motor vehicles an amount of Kshs.2,497,941. Included in the amount was Kshs.1,811,651 incurred to carry out repairs for a Ford Everest registration number 22CG0074A. The following anomalies were noted: i. The pre-inspection report indicated that the gear box was okay. However, bill of quantities provided had the gear box replaced for an amount of Kshs.685,000. ii. Other minor repairs were undertaken that were not part of the approved pre-inspection report which made it difficult to verify the whole amount paid for the repairs and service undertaken for the Ford Everest.	We wish to state that the replacement of the gear box was part of the bill of quantity for Ford Everest registration number 22CG0074A. The quoted amount Kshs.685,000 for replacement of the gearbox was included in the amount Kshs.1,811,651 incurred for the Ford Everest registration number 22CG0074A which was part of the original Quotation for the Provision of service and repair of various County motor vehicles of an amount of 2,497,941 and therefore no additional works was introduced in the original contract. Subaru Forester registration Number 22CG 366A is part of the County Government of Kiambu consolidated asset register. The notification of Award was issued on 28th March 2024 hence the bidder provided a Letter of Acceptance dated 3rd April 2024. The date 28th April 2024 was a typing error. The supplier signed the contract on 13th April 2024 as attached. The inspection was done on 19th April 2024 however the supplier erroneously dated the invoice on 13 March 2024 Opening Tender Register has been availed. The Post Inspection Report was based as per the Bill of Quantity.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	iii. A Subaru Forester registration Number 22CG 366A which was part of the repaired and serviced vehicles could not be traced as part of the vehicles from the County Executive consolidated asset register and thus it was not possible to verify if the repair cost related to the County's assets. Further, the County awarded the same company a contract for servicing and repairing of various motor vehicles in the Finance and Economic Planning Department totalling Kshs1,319,689. The payment was made on 07 June, 2024. However, the following anomalies were observed: i. There were two notifications of award with two different dates provided. The notification of award to the company was issued on 28 April, 2024. However, the company had provided the letter of acceptance on 3 April, 2024. It was not clear why supplier accepted the contract even before the notification to award. ii. The contract was signed on 13 April, 2024 and the LPO issued on the same date however the company issued an invoice on 13 March, 2024 which is before the award was done and the LPO issued.			
--	---	--	--	--

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	iii. The payment voucher was not supported by the opening tender register and further the post inspection report provided did not have details of the works which were done.			
2.8 Irregularities in Partitioning of 3 Floor Boardroom	The County Executive awarded a local contractor the contract for rehabilitation and repartitioning of existing offices totalling Kshs.4,984,600. Included is a payment of Kshs.681,000 that was paid to partitioning of an existing boardroom to two separate boardrooms. The following anomalies were noted. i. According to bill a of Kshs.600,000 paid for partitioning works, inspection of works done revealed that the contractor used aluminium frames with 4 mm glass panels instead of a 9mm thick MDF solid panel set out in the Bills of Quantity hence it was not possible to ascertain the works done meet value for money. ii. Bill B of Kshs.69,000 was paid for aluminium doors with 2 lever mortise lock, however, the contractor installed a 1-lever mortise lock. iii. Bill C of Kshs.12,000 was paid for installation of a fixed sun control film frosted colored 2mm thick window panes however, it was not possible to confirm status since the rooms had the	The decision to use aluminium frames with 6mm thick glass infill instead of 9mm MDF board was raised by the end user and was driven primarily by aesthetic and design considerations as per attached request for changes to the office and boardroom partition. The partitioning works were carried out in the existing sub-county finance office, which already had a glass-on-glass aesthetic. To maintain uniformity and avoid conflicting with the existing aesthetic, it was deemed more appropriate to continue with glass infill rather than introducing MDF board. It is important to note that the Construction Handbook 2023/2024 guides on pricing for materials, specifying the use of a 9mm thick MDF board at Ksh. 1,410/SqM, and 6mm glass, priced at Ksh. 2,860/SqM, providing advantage to the client for having achieved a higher standard. The use of glass offers a more modern, and aesthetically pleasing solution, which aligns with the client's vision for the office space. Clarification is made, that 6mm glass, as specified in the design, was indeed used for the partitioning works. Use of 1-Lever Mortise Lock Instead of 2-Lever, and Faulty Lock Based on the Bill of Quantities, the contractor installed the 2-lever locks as specified. A survey of lock mortises in the market suggests that there are 2 lever, 3 lever and 5 lever lock types. Non-Installation of 2mm Thick Colored Sun Control Films The 2mm thick colored sun control films, valued at Ksh. 12,000, were indeed purchased, and a sample installation was carried out. During the sample installation, it was noted that the films excessively darkened the rooms, which was not suitable for the intended spaces. As a result, the decision was made to pause the installation, and the films are currently stored at the municipal stores. The Inspection and Acceptance Committee relied on the technical	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	windows that have been in existence. Therefore, the works may not have been done but were paid for.	expertise of the project manager report hereby duly attached. The detailed report was shared with the Inspection and Acceptance Committee for their review and reference. The report encompassed an evaluation of the works done, assessments of quality, and highlighted areas for further attention where necessary. We confirm that the work done is what was paid for and there was no overpayment. The requests and approvals for the updated scope were granted as attached herein.		
2.9 Irregular Expenditure				
2.9.1 Supply, Installation and Commissioning of Streetlights	Examination of payment vouchers provided for audit revealed that the County Executive floated quotations to five (5) suppliers for the supply, installation and commissioning of streetlights 25*150W LED along Gituamba-Gwa Karechu road in Uthiru ward at an amount of Kshs.3,996,780. This was contrary to Legal Notice No.69 of Public Procurement and Assets Disposal Regulations 2020 that sets the maximum level of expenditure for request for quotation method as Kshs.3,000,000. Further, the officers who were appointed to the adhoc opening committee also performed the evaluation of the quotations which is contrary to the law.	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25 th October 2023 and by Gazette Notice No. 15511 dated 17 th November 2023.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.9.2 Supply of Gravel to Burugu - Kinale Level 3 Hospital	Examination of payment vouchers provided for audit revealed that a local company was awarded a tender for the supply of gravel to Burugu -Kinale Level 3 Hospital, crusher slums and maternity access road in Lari, Kirenga ward at an amount of Kshs.5,247,120. From the professional opinion issued, it was noted that, the number of bids received were two and the quoted amount from the unsuccessful bidder was not made known to the accounting officer. In view of this, the professional opinion	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25 th October 2023 and by Gazette Notice No. 15511 dated 17 th November 2023.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	was misleading to the Accounting Officer in the award of the tender.			
2.9.3 Supply, Installation and Commission of Streetlights in Tingangá Ward	Examination of payment vouchers provided for audit revealed that the County Executive floated quotations to three (3) suppliers for the supply, installation and commission of 25 No of streetlights in Tingangá ward for Kshs.3,999,680. This was contrary to Legal Notice No.69 of Public Procurement and Assets Disposal Regulations 2020 that sets the maximum level of expenditure for request for quotation method as Kshs.3,000,000. Further, there was no report from the evaluation adhoc committee, the professional opinion or a notification of award provided for audit.	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25 th October 2023 and by Gazette Notice No. 15511 dated 17 th November 2023.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.9.4 Supply, Installation and Commission of Streetlights Karai	Examination of payment vouchers provided for audit revealed that the County Executive floated quotations to five (5) suppliers for the supply, installation and commission of streetlights with 25*150W LED in Karai Ward for Kshs.3,999,674. This was contrary to Legal Notice No. 69 of Public Procurement and Assets Disposal Regulation 2020 that sets maximum level of expenditure allowed for quotation method of goods and services in Class A entity to be Kshs.2,000,000. Further, there was no report from the evaluation adhoc committee, professional opinion or a notification of award provided for audit.	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25 th October 2023 and by Gazette Notice No. 15511 dated 17 th November 2023.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2.9.5 Rehabilitation of Gwa Kimani - Disciple Road in Ngewa Ward	Examination of payment vouchers provided for audit revealed that the County Executive floated quotations to three (3) suppliers for the rehabilitation of Gwa Kimani - Disciple Road in Ngewa ward at Kshs.3,900,449. This was	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25 th October 2023 and by Gazette Notice No. 15511 dated 17 th November 2023.	Not Resolved	Waiting for the relevant oversight

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	contrary to Legal Notice No.69 of Public Procurement and Assets Disposal Regulations 2020 that sets the maximum level of expenditure for request for quotation method as Kshs.3,000,000. Further, the report from the evaluation adhoc committee, the professional opinion and the notification of award were not provided for audit. In the circumstances, Management was in breach of procurement law and value for expenditure totalling Kshs.17,543,703 may not have been obtained from the works.			bodies to deliberate on the same
3.0 Unfair Award of Contracts	The Department of Finance incurred a total expenditure of Kshs.18,596,141 for motor vehicle routine maintenance. It was however noted from review of sampled payment vouchers amounting to Kshs.12,860,147 that the supplier was awarded almost 70% of the total cost. The County had a pre-qualified list of suppliers under the category of provision of motor vehicle garages and suppliers of spare parts for vehicles, plant and machinery. However, it was not clear why only one supplier got most of the works. Further, the same company was awarded contracts totalling Kshs.4,434,638 by the Health Services Department. Review of the documents provided revealed that in all instances, only three bidders were requested to submit quotations. However, the awarded supplier consistently emerged as the lowest bidder and therefore the winner which indicates a lack of bidder rotation in request for quotation. This undermines the spirit of competition and transparency.	The above-mentioned procurements were done through the Request for Quotation method, and this ensured that the procurement process was competitive. Bidders were invited and evaluated whereby the lowest responsive evaluated bidder was awarded the contract.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

4.0 Inconsistencies in Procurement Documents	The County Executive floated quotations to registered suppliers for the repair of vehicle registration no. 22CG067A. Examination of documents provided for audit revealed that three suppliers submitted their bid. A payment of Kshs.546,690 was made to the winning bidder and the following inconsistencies were noted. From the evaluation report, the second bidder did not proceed to the financial evaluation but was offered a notification of intention to award. The third bidder was also offered a notification of intention to award yet the evaluation report detailed that the quotation be issued to the first bidder and the notifications of the intention to award were dated the 23 February, 2023. This is a year before the bid documents were opened nor the professional opinion given. Further, the winning bidder, accepted the notification of award on 9 February, 2024. This was before the invitation of bids which was done on the 13 February, 2024. There was no job card provided for the repair works performed and the post inspection report provided did not include the works done vis a vi the defects shown in the pre-inspection report. In light of the highlighted issues, the professional opinion was misleading to the Accounting Officer contrary to Regulation 134(3) of the Public Procurement and Asset Disposal Regulations, 2020.	It's a procurement requirement that intention to award be issued to all the bidders indicating the results of the evaluation and showing the successful bidder to allow them raise a complaint if any. The winning bidder was also issued with an intention to award as a winning bidder which he accepted. There was a mix-up of the dates which were erroneously captured. The job card is hereby attached. The management takes note of the post inspection report scanty details, the dates and will endeavour to do a detailed report in future works.	Not Resolve d	Waiting for the relevant oversight bodies to deliberate on the same
--	--	--	------------------------------	--

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

5.0 Irregular Variation of Contract	A contractor was awarded a contract for the construction of drainage channels at Joseph the Worker Catholic Church Mwioko and construction of Mwenjera slopes at Mwenjera Kambi ya Ihii shopping centre road at a contract sum of Kshs.8,326,970. The contract was varied upwards by Kshs.6,445,884. In addition, the following anomalies were noted: i. There was no handover of site reports from the contractor. ii. The contract was varied upwards within twelve months of signing the contract. iii. The quantity of works to be done was varied at Kshs.6,445,884 translating to seventy-seven percent (77%) thus exceeded twenty percent (20%) of the original contract. iv. The variations resulted in an increment of the contract price by more than twenty-five percent (25%) and such variations were not tendered for separately as required by the law.	Management wishes to clarify that this is not a variation and works highlighted above are two distinct contract/tenders i.e Tender No. 1356127 and tender No. 1477346 with different scopes of works and attached are the BoQ's. These works are ongoing.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
6. Irregular Procurement in Health				
6.1 Procurement of Supply and Delivery of Pharmaceuticals and Drugs	Review of the payments made for the supply and delivery of pharmaceuticals amounting Kshs.51,704,394 by Kenya Medical Supplies Authority (KEMSA) revealed that the tender document was not issued to the supplier and requisition, advertisement, confirmation of the availability of funds, evaluation,	The department issued two Local purchase orders for Procurement of pharmaceuticals no.3966046 and no.4116893 of Kshs. 51,704,394 and Kshs. 42,071,365 respectively. The two LPOs were not honoured by supplier in full due to stock outs at the time of delivery. We received and paid for goods worth Kshs. 51,295,832 and Kshs.40,664,764 out of LPO No. 3966046 and No.4116893	Not Resolved	Waiting for the relevant oversight bodies to

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	professional opinion, negotiation or market survey and contract for supply of the pharmaceuticals was not done. Therefore, requisitions by the end users, receipts and inspection of pharmaceuticals could not be confirmed. Further, KEMSA also was issued with LPO No. 4116893 of amount Kshs.42,071,365 and supplied medical drugs of Kshs.40,664,764 resulting to an unexplained variance of drugs worth Kshs.1,406,601 not supplied. In addition, requisition of the drugs was not supported by the end user requests, tender document and negation, vote book confirmation of the availability of funds, professional opinion, evaluation committee decision on direct procurement. The procurement plan indicated that drugs were to be procured through request for quotations, however, Management applied direct procurement. Inspection report for the drugs supplied to the facilities were not provided for the confirmation of drugs received.	respectively. The unsupplied products were not processed. All the products supplied were distributed to various health facilities as per the summarised customer invoices attached showing delivery points (respective receiving centres). The procurement process was guided by PPDA Revised Edition 2022 Act.		deliberate on the same
6.2 Award of Contract for the Serialization of Oxygen Cylinders	A local company was awarded a contract for the serialization of oxygen cylinders through a request for quotations at a contract price of Kshs.1,152,000. However, the tender opening committee members proceeded to tender evaluation contrary to Public Procurement and Asset Disposal Act, 2015, Section 78(1) which provides that at least one of the members shall not be directly involved in the processing or evaluation of the tenders. Further, confirmation of evaluation minutes was signed by a member who was not part of the committee and the contract was not provided for audit	The management wishes to clarify that the appointment letter for the tender evaluation presented for audit was erroneous, the same had been corrected, however there was a mix up in the filing and the erroneous copy which had been filed was presented for audit. The correct appointment letter was in the daily file of the accounting officer. The erroneous copy has been withdrawn and the correct copy retained in the file. The evaluation minutes reflect the true position of the event.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	review.			
6.3 Construction of a Level III Health Facility in Gitothua Ward	The County Executive entered into a contract with a local contractor for the construction of a Level III health facility in Gitothua Ward for a contract sum of Kshs.46,154,350. However, the following irregularities were noted. - There was no evidence that the County Executive handed over the facility to the contractor after 14 days of signing the contract contrary to Section 4.2 of the contract. - Review of the project procurement file revealed that the County did not provide the engineers architectural design for the health facility, the bills of quantities and the engineers estimate. - Review of the acceptance letter dated 9 May, 2023 revealed that the County signed the contract on 8 September, 2023 and no reasons were provided on why the it took long to sign the contract. There were no payment vouchers and progress report from the project implementation team provided for audit to therefore it was not possible to ascertain amount paid and works done during the year.	We regret that the project did not kick off despite completion of the tendering process as per the auditor's observation hence no handover report. There was a land conflict that arose to the identified land, halting the project implementation process temporarily until the dispute is resolved. No payment certificate has been raised by the contract so far. Progress reports from the project implementation team are also not available due to the above reason. The department was in the process of terminating the contract. The engineers architectural design for the health facility, the bills of quantities and the engineers estimate are hereby attached. The contract agreement was entered into within the tender validity period of 130 days as specified in the tender datasheet attached.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

6.4 Irregular Procurement and Variation of Contracts																													
6.4.1	Proposed Construction of Model Twin ECDE Classroom with Offices and Toilet Block at Ngewa Primary in Githothua Ward Kiambu County	A local contractor was awarded quotation for proposed construction of model twin ECDE Classroom with offices and toilet block at Ngewa Primary in Githothua Ward Kiambu County at a contract sum of Kshs.2,943,627. The contract was entered into on 3 April, 2023. However, on 1 February, 2024, the contract was varied upwards by Kshs.703,000 to a revised contract sum of Kshs.3,646,627 which was 10 months from when the contract was signed contrary to the Public Procurement and Asset Disposal Act, 2015. Further, there was no report of varied contract that was done to the authority as per the law.	The initial contract amount of KSHS. 2,943,627 was based on a design that did not include floor tiling and ceilings. Later on, the designs were changed to include the floor tiles and the ceilings, which necessitated variation to the ongoing works. The variation of Kshs.703, 000 was for the new works which was 23% of the original contract sum hence no need for separate tendering in accordance with the provisions of section 139(4)(d) of the Public Procurement and Asset Disposal Act, 2021. We wish to note that there was no variation on the unit price for the originally tendered works. The amount of KSHS. 703,000 was determined through CIT Minutes dated 30/01/2024. It was agreed that the rates for tiles in the ablution blocks be prorated and extended to the 185M² classroom area. Please refer to the annexure (LSO) for further details. <table><tr><th>Item</th><th>Description</th><th>Unit</th><th>Qty</th><th>Rate</th><th>Amount</th></tr><tr><td>1</td><td>Ceiling</td><td>M²</td><td>185</td><td>2600</td><td>481,000</td></tr><tr><td>2</td><td>Tiles</td><td>M²</td><td>185</td><td>1200</td><td>222,000</td></tr><tr><td colspan="5">Total</td><td>703,000</td></tr></table>	Item	Description	Unit	Qty	Rate	Amount	1	Ceiling	M ²	185	2600	481,000	2	Tiles	M ²	185	1200	222,000	Total					703,000	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
Item	Description	Unit	Qty	Rate	Amount																								
1	Ceiling	M ²	185	2600	481,000																								
2	Tiles	M ²	185	1200	222,000																								
Total					703,000																								
6.4.2	Proposed Construction of Model Twin ECDE Classroom with Offices and Toilet Block at Uthiru Primary in Ngecha Ward Kiambu County	A local contractor was awarded quotation for proposed construction of model twin ECDE Classroom with offices and a toilet block at Uthiru Primary in Ngecha Ward Kiambu County a contract sum of Kshs.2,946,150. The contract was entered into on 5 May, 2023 however on 1 February, 2024, the contractor varied the contract upwards by Kshs.647,500 which is 9 months from when the contract was signed contrary to the Public Procurement and Asset Disposal Act, 2015.	The initial contract amount of KSHS. 2,946,150 was based on a design that did not include floor tiling and ceilings. Later on, the designs were changed to include the floor tiles and the ceilings, which necessitated variation to the ongoing works. The variation of Kshs.647,500 was for the new works which was 22% of the original contract sum hence no need for separate tendering in accordance with the provisions of section 139(4)(d) of the Public Procurement and Asset Disposal Act, 2021. We wish to note that there was no variation on the unit price for the originally tendered works. The amount of KSHS. 703,000 was determined through CIT Minutes dated 30/01/2024. It was agreed that the rates for tiles in the ablution blocks be prorated and extended to the 185M² classroom area. Please refer to the annexure (LSO) for further details. <table><tr><th>Item</th><th>Description</th><th>Unit</th><th>Qty</th><th>Rate</th><th>Amount</th></tr></table>	Item	Description	Unit	Qty	Rate	Amount	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same																		
Item	Description	Unit	Qty	Rate	Amount																								

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		<table><tr><td>1</td><td>Ceiling</td><td>M²</td><td>185</td><td>2600</td><td>481,000</td></tr><tr><td>2</td><td>Tiles</td><td>M²</td><td>185</td><td>1200</td><td>222,000</td></tr><tr><td colspan="5">Total</td><td>703,000</td></tr></table>	1	Ceiling	M ²	185	2600	481,000	2	Tiles	M ²	185	1200	222,000	Total					703,000		
1	Ceiling	M ²	185	2600	481,000																	
2	Tiles	M ²	185	1200	222,000																	
Total					703,000																	
6.4.3 Construction of Level IV Hospital at Gachororo	Examination of the payment voucher for the first certificate for construction of level IV Hospital at Gachororo whose contract price is Kshs.196,899,815 revealed that an amount of Kshs.37,174,395 was paid to the contractor as per certificate issued. Review of the works certified and the bill of the quantities revealed that the engineer certified substructure works amounting to Kshs.35,339,395 while the bill of quantities for works certified and paid totalled to Kshs.22,641,795 leading to unexplained variance of Kshs.12,697,600. Further, review of the minutes of the Contract Implementation Committee of 23 February, 2024 revealed that the committee approved extra works without the bill quantifying the extra works, evaluation committee reviews and head of procurement recommendations. The management paid Kshs.14,532,600 in excess of the amount quoted in the bill of quantities.	The contract price has not varied beyond the original contract sum as the percentage of work done and the percentage of the amount paid to date compares well at 73% and 76% (which is inclusive of the materials on site) respectively. However, the variance of Kshs.12,697,600 were occasioned by the adjustments which were as a result of proportional increase in the quantities of depths of excavations, heights of foundation walls, length of reinforcement steel for columns, volume of columns' concrete and height of columns formwork due to increased depth of foundations and introduction of new infill materials which were not in the original BQ as per the attached valuation appraisal. The contractor quoted rock fill material to swamp areas on 8th February 2024 at a rate of Kshs. 2,800 per square metre which compared fairly well with the rate of similar materials as per Kenya Roads Board cost estimation manual 2022/2023 rates which were Kshs. 3,641 per square metre and which was used as market survey.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same																		
6.4.4 Unclear Terms of Agreements	Audit of sampled procurement contracts during the year under review revealed a contract for construction of ECD classes and TVC in various parts of the County for a contract sum of Kshs.363,309,066. However, there was no contract that was signed between the County Executive and the contractor stipulating clearly the format as prescribed in the Public Procurement and Assets Disposal Act, 2015. The signed paper was a one-page document that could not be classified as a contract. Therefore, the County Executive	The accounting officer and the contractor signed the contract agreement form which is provided for by the Public Procurement Regulatory Authority (PPRA) and downloadable from their website. The provided by the PPRA is a one-page document which forms part of the standard tender document as per the provision of section 135 (6)(b) of the public procurement and asset Disposal Act, 2015.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same																		

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	incurred the expenditure irregularly contrary to Section 135(6) of the Public Procurement and Asset Disposal Act, 2015.			
6.4.5 Procurement, Supply and Delivery of Play Stations	The contract to supply and deliver play stations; single slide, six-seater merry go round and three-seater swing in various ECD Centres was awarded to a local contractor at a contract price of Kshs.15,400,000 on 15 May, 2024. Review of the evaluation report indicated that the Company had no experience in similar work contrary to the information provided in the tender document under tenderer's eligibility (8) which the tenderer stated the nature of business to be construction of building hence need for due diligence on delivery of the supplies. The supplies were received in the stores on 18 June, 2014 and had not been issued to the users as the counter issue voucher, acknowledgements and distribution list were not provided.	The bidder had attached experience in similar works offered on the original bid document but was not attached during payment processing (Voucher) we have hereby attached the company profile and copies of previous works LPO's. The goods were issued to the user as per the attached Counter Issue and Requisition Voucher dated 18.06.2024 and store ledger cards.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
6.5. Structuring of Procurement Process to Favour Winning Bidders				
6.5.1 Construction of Workshop, Offices and Fencing at Kanyoni VTC	Examination of payment vouchers provided for audit revealed that the County Executive floated quotations to three (3) suppliers and entered into a contract with one of the suppliers at a contract sum of Kshs.3,642,340 dated 31 March, 2016. This was contrary to Legal Notice 106 of 18 June, 2013 that sets maximum level of expenditure allowed for quotation method of works in Class A entity to be Kshs.3,000,000. Further, it was noted that the project had not been listed as an ongoing project, stalled projects or as a pending bill. In addition, the pending bill was originally budgeted	The tender was listed as a pending bill in the pending bill report as at 30 th June 2023. There was an allocation for payment of pending bills in the budget - payables from previous financial years under budget line item 4130299. The bill was audited and verified as an eligible pending bill by the pending bills verification committee and released to the Department for payment.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	for in the financial year 2015/2016, however the payment records had not been audited and the County Executive had made the payment in the year under review.			
6.5.2 Advance Payments made for Supply and Delivery of Tripple Litter Dustbins	A local contractor was awarded a contract via request for quotations at a contract sum of Kshs.2,949,909 on 29 May, 2023. On 5 June, 2023, the supplier requested an extension of 60 days and a 100% advance payment so as to begin commencement of manufacturing of the goods. The County Executive accepted the 100% advance payment and paid the supplier in full on 25 September, 2023. However, the payment was more than the 20% threshold acceptable in the Public Procurement and Asset Disposal Act, 2015. Further, the contract provided did not include the relevant terms and conditions required to communicate important details such as scope of works, commencement of contracts and stipulated timeframes, contract price, variations (if any), contract documents, obligation to the parties, warranties and liabilities, Indemnity, confidentiality, force majeure, disputes, termination of contracts and notices.	The department paid advance payment to the supplier upon receipt of a performance guarantee equivalent to the contracted amount in case the supplier defaulted. The management confirms that the goods were delivered and therefore no loss of funds. The contract agreement attached is an adopted standard contract document provided by Public Procurement Regulation Authority (PPRA) for use in the Quotation documents and is hereby attached.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
6.5.3 Procurement and Implementation in Ngoliba Water Project	The County Executive floated quotations for the supply and delivery of pipes and fittings for Ngoliba water project. A local contractor was awarded at a contract sum of Kshs.2,445,800. It was noted that during payment, half the price was charged to the vote of water supplies and sewerage while the other half charged to payables from previous period. Further, the bids were opened on 7 February, 2024	Half of the amount was charged to a related budget line under payables. This was done with the expectation that a supplementary budget would be done. Going forward the management has put in measures to ensure supplementary budgets are done on a timely basis.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	thus the works could not have been a pending bill.			same
6.5.4 Supply and Delivery of Material for the Proposed Construction	A local supplier was contracted for supply and delivery of material for the proposed construction of boda boda shed at a cost of Kshs.2,995,186. However, the following was noted; i. The bidder requested for 100% advance payment via a letter dated 5 June, 2023. ii. The standard quotation document for the winning bidder was not provided for audit, hence it was not possible to ascertain if the awarded bidder submitted his quotation document. iii. The County paid the bidder however there was no invoice and delivery note provided for audit.	The bidder was requested to furnish the department with an advance payment guarantee vide letter Ref: CGK/TIT/QTNS/MTRS/VOL.1/03/22/2023 dated 19th June 2023. The advance payment was paid against an equivalent advance payment guarantee provided by NCBA bank as per attached. The copy of the standard quotation document for winning bidder is hereby attached. A copy of the delivery note no.4954/9 dated 4th November 2023 and the proforma invoice dated 26th April 2023 is attached.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
6.6 Irregular Procurement of Refurbishment of Ambulances	The County Executive on 24 October, 2023 awarded a contract to a local company for the refurbishment of Advanced Life Support ambulance cabins, installation and commissioning of appropriate equipment and maintenance-health services at a contract sum of Kshs.42,399,630. On 18 April, 2024, the contract was varied upwards by Kshs.3,720,584 which is five months from signing of the contract contrary to the Public Procurement and Asset Disposal Act, 2015. Further, the contract agreement stipulated that the supplier shall within two weeks from the date of receipt of the LPO	We wish to clarify that the Kshs.3,720,584 was a request made by the supplier. However, this was not honoured by the County, and the contract amount remained as per the quoted contract sum of kshs 42,399,630. The 14 ASL Ambulances units were handed over to the services provider in a span of two weeks' period each to avoid disruption of essential services during the servicing period. The contract period was 2 weeks per unit. Ambulance, registration number 22CG303A developed major mechanical issues between the pre-inspection date and the scheduled actual date of repairs and equipping, where after re-assessment, the scope and cost was more than the quoted unit price under the contract. Therefore, the unit was replaced with the ambulance registration number GKA 557P which was refurbished and equipped under the	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	deliver the total number of specified ambulances. The LPO was issued on 24 October, 2023, and the supplier invoiced the County on 23 November, 2023, however inspection and acceptance was carried out on 26 June, 2024 which is 8 months from issuance of the LPO. It was not clear when the deliveries were done and why the ambulances took that long to be inspected. In addition, the inspection and acceptance committee indicated that one Ambulance, 22CG303A was not worked on but was replaced with GKA 557P though this vehicle was part of the 14 ambulances that needed the refurbishments. The County did not also provide the performance security of Kshs.4,239,936.	same terms of the contract. Attached is the list of the initial 14 ambulances as provided under Article 2.1 of the contract document. All the 14 units were refurbished, equipped and handed over to the department as per the inspection report at the contract sum of Ksh. 42,399,630. No contract variation was done.		
6.7 Overpayment for Rehabilitation Works at Gachika Dispensary	The County Executive awarded a local contractor a contract for the rehabilitation works at Gachika Dispensary at Kshs.9,998,230. The contractor agreed to perform the said works and subsequently signed a letter of acceptance and entered into a contract on 20 February, 2024. However, review of the project documents revealed that there was delay in implementation of the project as documented in the contract implementation team minutes indicated that the project commenced on 27 May, 2024, three (3) months after the signing of contract. Further, there was overpayment of Kshs.4,816,495 for the bill of quantities items. No justification for the overpayment was provided by Management casting doubt on the value for money paid hence exposing the County to financial loss.	The project was awarded at a contract sum of kshs.9,998,230, the contractor to date has been paid kshs.4,509,770 and kshs.2,893,299 for certificate 1 and 2 respectively. No overpayment /variation has been made. We note that the project was handed over on 15/05/2024 and the Contractor commenced the works on 27/05/2024 which was 12days from the date of handing over and therefore there was no delay in commencement of works as per the requirements of the contract agreement which required the contractor to commence works within 14days after the date of site handing over. The management wishes to state that there was introduction of new works as detailed in the project appraisal report which amounted to an additional cost of Kshs.1,165,606. However, these new works are accommodated within the contract sum of Kshs.9,998,230 as per the attached project appraisal report.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
6.8 Irregular	The County Executive directly procured	Since the introduction of the Public Procurement Information Portal	Not	Waiting

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Procurement of Chicks	150,000 one-month old chicks at a contract sum of Kshs.45,000,000. The contract had no contract number and was dated 8 March, 2024 with Kenya Agricultural and Livestock Research Organization. However, no evidence was provided indicating that Management reported to the Authority the direct procurement within fourteen days after the notification of the award of the contract exceeding Kshs.500,000 contrary to Regulation 90/(1)(b) of the Public Procurement and Asset Regulations of 2020. Further, Article 2 of the contract agreement stated that the supplier shall supply and deliver the 4,000 chicks per week after receiving the Local Purchase Order. A local purchase order number 4165754 was issued on 11 March, 2024. However, as at the time of audit in the month of November, 2024 the supplier had delivered only 64,000 chicks out of 150,000 chicks worth Kshs.19,200,000 out of the amount of Kshs.45,000,000 paid. No explanation was given as to why the supplier did not supply the remaining 86,000 chicks.	(PPIP) reporting to the authority is done by uploading procurement contracts on the portal and an extract of the upload on the portal is hereby attached. As per the contract, the weekly distribution of chicks was still on-going during the audit period as per agreed schedule. Delivery status of 86,000 chicks that had not been delivered as at the audit period as observed in the audit was as indicated in the table below;	Resolved	for the relevant oversight bodies to deliberate on the same
6.9 Direct Procurement of Seedlings and Napier Grass	The County Executive procured seedlings and super napier grass cuttings of Kshs.6,120,000. The supply included grafted mango, pawpaw and orange seedlings and super napier grass cuttings. Review of documents provided for audit revealed that the goods were directly procured from JKUAT Enterprise Ltd contrary to the procurement law. Further, the County Executive after issuing the	The management wishes to clarify that the head of procurement prepared and maintained quarterly reports on implementation and copies are hereby attached.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	notification of award did not notify the regulatory authority of the direct procurement undertaken as prescribed by the law. In addition, Management used the direct method of procurement without justification contrary to the provisions of Section 103 of the Public Procurement and Asset Disposal Act, 2015 on when direct procurement may be used.			same				
7.0 Non - Implementation of Annual Procurement Plan Reports	The Head of the Procurement Unit did not maintain quarterly reports on the implementation of the annual procurement plan as prescribed by the law. This was contrary to Regulation 40(6) of the Public Procurement and Asset Disposal Regulations, 2020.	The same had been submitted to the auditors as per the email correspondences attached.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same				
8.0 Irregular Operation of Bank Accounts in Commercial Banks	Review of the register for the bank accounts maintained revealed that the County Executive operated a total of two hundred and seventy-six (276) bank accounts with commercial banks. This is contrary to the Public Finance Management (County Governments) Regulation, 2015 that only exempts imprest bank, petty cash and revenue collection bank accounts to be maintained in commercial banks.	The need for the several operating bank accounts has been necessitated by the fact that the county has many reporting entities including 123 hospitals, and other independent reporting entities such as municipalities, County established funds, projects and programs. Special Purpose Accounts for some of the conditional grants are maintained in commercial bank accounts as per the provisions of the grant conditions.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same				
9.0 Enterprise Resource Planning System								
9.1 Irregular Expenditure	The County Executive entered into a contract with a firm for the development, installation, testing, training, commissioning and support services of an	The payment done of Kshs. 38,007,500 is as tabulated below; <table><tr><td>Date</td><td>Amount (Kshs)</td></tr><tr><td></td><td></td></tr></table>	Date	Amount (Kshs)			Not Resolved	Waiting for the
Date	Amount (Kshs)							

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Enterprise Resource Planning System (ERP) on the 28 of April, 2023 with a completion date of 30 November, 2023 at a contact sum of Kshs.230,000,000. The following observations were noted:	12/07/2023	11,500,000	d	relevant oversight bodies to deliberate on the same
		04/09/2023	11,500,000		
		28/06/2024	15,007,500		
		Total	38,007,500		
		The first two payments totalling to Kshs. 23,000,000 was paid as per the provision of the contract agreement that stipulated that the contractor was to be paid 10% of the contract sum (Kshs.230,000,000) upon provision of the inception report as milestone one.			
i.	From the interaction with the system at the time of audit, the deliverables are at milestone two (2) thus Kshs.92,000,000 is owed to the contractor. However, from the payment details only Kshs.38,007,500 had been paid to date.	The amount of Kshs. 15,007,500 was a partial payment of milestone two made on 26th June 2024 was paid based on a recommendation of the project implementation committee which relied on the percentage of goods delivered and works completed as at 14th June 2024 and is hereby attached.			
ii.	An extension of the contract was done on February 28, 2024 and the contract provided did not include the new timelines against key deliverables, the scope of work described or retained or the contract sum revised or retained. Further, the contract was not valid hence an extension could not be done on a non - existent contract. Therefore, the payment of Kshs,15,007,500 done after the extension was based on a non-existent contract.	The current contract which the County Government entered into is materially different from the contract which existed then. The previous contract was a revenue management system while the ERP is an entire resource planning system cutting across different functions in the county.			
iii.	The County Executive had entered into a contract with a consultancy firm on the development of an integrated revenue management system for a period of three years on the 4 November, 2021. The contract sum was Kshs.60,025,000 upon inception and Kshs.117,500,000 being the annual recurrent cost.	There is a current ongoing court case between the previous vendor and the County Government regarding the terms of the contract and the matter is yet to be determined.			

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	However, the County Executive did not close out the contract yet entered into a new contract with another supplier for a new system against the law. The County Executive owes the former service provider a total amount of Kshs.412,525,000 together with damages charged for not closing out the contract.			
9.2 Payment of Staff Training on Enterprise Resource Planning System (ERP)	The County Executive issued imprest to various officer to facilitate for staff training on the use of Enterprise Resource Planning System (ERP) at a cost of Kshs.2,354,815 as per clause 2.6 of the contract agreement. The second supplier was required to provide training and maintenance to the users of ERP system hence this may have resulted to double payment on training since the contract has the provision for training use. In the circumstances, delay in implementation of the ERP system would affect the service delivery and exposed the County Executive to loss of funds totalling to Kshs.2,354,815 which was avoidable.	The management wishes to clarify that the Kshs.2,354,815 catered for conference facilities and meals for the staff that were attending the training and was not paid to the supplier hence no double payment.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
10. Inconsistencies in Paying for Monthly Internet and Secure SDWAN Solutions	The County Executive paid Kshs.53,155,262 to a local supplier which included an amount of Kshs.23,321,319 for monthly internet and secure Software Defined Wide Area Network (SDWAN) solutions. Examination of payment vouchers revealed that the payment was not in line with the agreed price schedule of Kshs.3,341,032 per month amounting to Kshs.40,092,384 annually. Further, the	The bills of Kshs.16,771,064 was not settled during the reporting period and some monthly payments were combined in one payment voucher due to cash flows constraints.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	County Executive did not make payments for five (5) months in September, January, February, March and June amounting to Kshs.16,771,064. In the circumstances, failure to pay Kshs.16,771,064 would have led to the Interruption of Software Defined Wide Area Network (SDWAN) services which would have exposed the County's networks to potential security vulnerabilities, increasing the risk of cyber-attack.			
11. Irregular Procurements in the Roads				
11.1 Rehabilitation Works in Kiamburu, Muihoko and Kwa Maiko Stage Tender	The tender was an open tender advertised on 13 September, 2023 via the County Executive website. The tender opening was done on 22 September, 2023 and the evaluation done on 23 September, 2023. However, the evaluation committee carried out the exercise on 29 September, 2023. No explanation has been issued regarding the anomaly. Only two contractors responded to the advert. They were evaluated and contract awarded to the lowest evaluated bidder. Notification of a ward was issued on 4 October, 2023 and contract signed on 31 October, 2023. The execution was to take 91 days from commencement date of 7 November, 2023. On 24 January, 2024 the contractor invoiced the County Executive an amount of Kshs.2,007,600 having completed part of contract. However, the works inspection sheet dated 29 January, 2024 was not signed by inspection clerk but the sub-county engineer approved the works contrary to Section 48(4) of the Public Procurement and Asset Disposal Act, 2015	Site inspection was done and a report was submitted as per attached. The contract was a combination of 3 projects in 3 distinct locations with different scope, in separate bills. Therefore, mutual exclusive and payment of one could not affect the scope of the other one. However, we note and include partial payment clauses in future projects. The signed works inspection sheet dated 29 January, 2024 was duly signed by the inspection clerk and the sub-county Engineer and is hereby attached.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	Further, the project did not have progress report, or hand over report or certificate and, there was no site inspection of the project, The value for money could not be established as there was no provision for partial payment of the contract as per article 5.1 of the contract, Additionally, Article 5.3 of contract retention was 10% of work done on the contract price, however, no retention was done on this payment and there was no evidence of material testing.			
11.2 Signing of Contract	The County Executive contracted a local company for dumping in Kabete sub-county, through a contract sum of Kshs.7,275,000. The professional opinion was issued on 29 September, 2023, and award letter issued to the contractor on 11 October, 2023. However, contrary to procurement laws where after award one should wait for a minimum of 14 days before signing of the contract, the contract was signed two days later thus on 13 October, 2023 contrary to Public Procurement and Asset Disposal Act, 2015, Section 135(3).	PPRA Standard tender document 2022, section 47.1 indicates that, “The contract shall not be signed earlier than the expiry of a standstill period of 14 days to allow any dissatisfied tender to launch a complaint. Where only one Tender is submitted, the standstill period shall not apply”. Attached is an Excerpt of PPRA standard tender document. In this case, there was only one bidder thus the 14 days stand still period did not apply.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
11.3 Payment for Construction and Rehabilitation of Kimunyu – Thirika Access Road	The County Executive entered into a contract with a local company and paid an amount of Kshs.3,984,200 for construction and rehabilitation of Kimunyu - Thirika access road that was paid under pending bills. However, review of the payment revealed that; i. Works were awarded on 12 October, 2018 and the LPO issued on 22 October, 2018. ii. The works were to be done within 90 days. However, the	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25 th October 2023 and by Gazette Notice No. 15511 dated 17 th November 2023.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	works were not done till 29 July, 2021 when the inspection and acceptance certificate was issued. iii. The pending bill was originally budgeted in the year 2018/2019 however, the pending bill had not been audited and the County Executive had made the payment in the year under review. Further, the payment was not supported with interim payment certificate. iv. It is not clear how the works were done while the contract had expired in two years. The County Executive did not provide a justification that there was no other work that were done on the same road within the two years period. The invoicing and delivery note were dated 27 July, 2021 while the inspection and acceptance was done 29 July, 2021 casting doubts on whether the due process was followed. Further, and as at the time of payment the contractor did not have a valid tax compliance certificate.			
11.4 Rehabilitation of Isiolo, Bamako Langata Roads	Review of Payment voucher No. 24 dated 15 September, 2023 shows that a contractor was paid an amount of Kshs.2,308,400 for rehabilitation of Isiolo, Bamako Langata Roads in Kamenu Ward under pending bills of the year 2018/2019. The contract period was 30 days. However, the tender was evaluated on 25 May, 2018 and notification of award done on 30 May, 2018. However,	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25th October 2023 and by Gazette Notice No. 15511 dated 17th November 2023.	Not Resolve d	Waiting for the relevant oversight bodies to deliberat e on the

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	the LPO was issued on 13 June, 2019 via LPO no.1683762 more than a year later and the delivery note was issued on 21 June,2019 while the invoice was undated but it was received on 26 August, 2022. In addition, the completion certificate was issued on 28 June, 2019 but the inspection and acceptance was done on 10 November, 2020, It was not clear why the payment had not been audited as a pending bill and was paid before the other payments that had been audited and recommended for payments and as at the time of payment the contractor did not have a valid tax compliance certificate.			same
11.5 Supply, Installation and Commission of Streetlights at Senior Chief Koinange, Kanjiku Road, Thimbigua, Njoro and Kiogora Shopping Centre	Review of Payment Voucher dated 02 January, 2024 paid to a local contractor for an amount of Kshs.3,897,020 for supply, installation and commission of streetlights at Senior Chief Koinange, Kanjiku Road, Thimbigua, Njoro and Kiogora Shopping Centre was paid under pending bills of the year 2018/2019. The contract period was 30 days. However, the tender was awarded on 12 November, 2018 and the contract duration was one week. The contractor was said to have commenced the works on 18 November, 2018 and completed the works on 28 December, 2018 according to the completion certificate. The inspection and acceptance were done on 17 January, 2020; however, the certificate of completion was issued on 18 March, 2019 an indication of falsified documents and as at the time of payment the contractor did not have a valid tax compliance certificate.	The management paid the bills after they were verified and approved by the appointed pending bills committee appointed vide letter KCG/APP/GVN/FIN/5/23/23 dated 25th October 2023 and by Gazette Notice No. 15511 dated 17th November 2023.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
Basis for Conclusion				

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

1. Lack of ICT Steering Committee	The County Executive did not have in place information technology steering committees. The function of the information technology steering committee is to carry out the IT strategy and perform the day-to-day activities. Its responsibilities include managing spending, architecture and engineering of IT solutions, allocation of resources, project management and giving feedback to the board about the strategy. It was noted that the County Executive had gaps in information technology governance that might affect information technology management dispensing the department's mandate. In the circumstances, there is potential risk of breaching data security and regulatory compliance requirements due to the lack of coordination between the information technology-led elements of projects and County Management of the associated business change.	The ICT Policy has the specifications for the ICT Steering Committee - specifying the steering committee members and such details. Without an approved ICT Policy, the appointment has not been possible. Once ICT Policy is approved, the steering committee will be formed.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
2. Unapproved ICT Policy	Review of the Information Communication Technology (ICT) environment revealed that Kiambu County did not have an approved ICT Policy in place. The policy would have included data security and disaster recovery plans. Further, formally documented and approved processes to operationalize the draft ICT policy had not been documented and an ICT Strategic Plan to formulate policies and advice on ICT investment priorities. Without an approved IT security policy, data confidentiality, integrity and availability could be compromised.	The draft ICT Policy has been presented to the management for review and approval. The approval process is underway.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	Further, the IT operations may not be effectively managed and aligned to support the operations of the County Government.			
3. Lack of Independence of the Internal Audit Function	A review of the County Executive's internal audit unit during the year under review revealed that the department lacks functional independence since it is under the finance. The Management has not let the audit function be independent and therefore the independence and integrity of the Audit Department may be compromised contrary to Section 155(1) of the Public Finance Management (County Governments) Regulations, 2015. Further, internal audit department had an approved workplan and the resources allocated for the implementation. However, from the interview conducted with the Director Internal Audit and the audit reports provided from the department, revealed that the workplan was not implemented. Internal audit report showed no audit was carried out in the Departments of Education, Gender, Culture and Social Services, Youth Affairs, Sports and Communication, Health services and Administration and Public Services. However, they were in work plan. Instead, the audit identified that the internal audit department carried out 6 special audits without the requests and approval.	Internal Audit successfully completed a review of Payroll processes within the Department of Administration and Public Services and initiated a review of Early Childhood Development Education (ECDE) Centres under the Department of Education, Gender, Culture & Social Services, which was ongoing at the end of FY 23/24. However, due to high staff turnover, resource constraints e.g., Audit management software's, data analytical tools, laptops and increased requests for special audits from various departments, we did not manage to undertake the planned audits for Youth Affairs, Sports & Communications, and Health Services.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
4. Non-Compliance with Statutory Meeting Frequency by the	Examination of the audit committee meeting minutes during the year under review revealed that the audit committee met for only two (2) times in October, 2023 and March, 2024. Further, there	The audit committee held two meetings to discuss quarterly reports which were fully supported and facilitated. However, delays in processing of funds for their allowances hindered actualizing the third	Not Resolved	Waiting for the relevant

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Audit Committee	were no annual reports from the committee on the review of the independence, performance and competency of the internal audit unit.	and fourth Quarter meeting.		oversight bodies to deliberate on the same
5. Weaknesses in Garbage Collection Management	Garbage Management in the County is centrally done at Kang'oki dumpsite which stands on land size of 200 acres. Currently, the dumpsite is encroached and only 100 acres of land is left for the dumpsite and the County has not made any effort to reclaim the land for the dumpsite. Further, the County Management decommissioned all dumpsites in the County except Kang'oki putting pressure on the dumpsite as the only dumpsite in the County. In addition, the dumpsite is not fenced and the trucks are tipping at any point without control in the dumpsite making the County lose revenue related to dumping and littering the surrounding leading to health hazards of the inhabitants around the area. Further, the County Executive had not installed a weighbridge at the Kangoki dumpsite hence there was no basis for determining the weights of the lorries which should be commensurate with the amount charged. This may greatly affect the revenue collected from the dumpsite.	Kangoki waste dumpsite sits on 126 acres of land that has been a targeted by unscrupulous individuals for encroachment owing to the land potential. The land grabbers deploy vigilante groups to facilitate and orchestrate the illegal scheme. A month ago, on 4th November 2024 the department forcefully evicted the vigilante group deployed by the land grabbers and confiscated an excavator that was marking illegal boundaries by digging trenches. Currently the department is utilizing the parcel of land. The county legal department is pursuing legal options to settle the matter in conjunction with relevant government authorities. In the absence of a weighbridge the department uses the maximum permissible loading of trucks as indicated on individual vehicle log books and charges as such. A daily entry register is provided for at the entry where truck drivers sign against each trip. Owing to the expanse of the land and sustainable environment management, an embankment is erected around the dumpsite using old waste and cover soil limiting unauthorized access. The embankment plays two roles; acts as a barrier instead of perimeter wall and provides a vegetating space for carbon sink and aesthetics. The department has deployed 5 officers who manage and control traffic ensuring one entry. Japan international cooperation Agency (JICA) is the process of procuring a weighbridge for Kangoki as part of the wider support in the waste management improvement project. Once the weighbridge and data office is installed accuracy on waste tonnage will be realized.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
6. Unapproved ICT Policy	Review of the Information Communication Technology (ICT) environment revealed that Kiambu County did not have an approved ICT Policy in place. The County Executive	The draft ICT Policy has been presented to the management for review and approval. The approval process is underway.	Not Resolved	Waiting for the relevant

Kiambu County Government Executive

Annual Report and Financial Statements for the year ended June 30th, 2025.

	also lacked an ICT Steering Committee and an ICT Strategic Plan to formulate policies and advice on ICT investment priorities. In the circumstances, the County Government has inadequate ICT governance structures to safeguard public resources.			oversight bodies to deliberate on the same
7. Assets Management				
7.1 Failure to Identify, Verify and Validate Assets of Defunct Local Authorities	The County constituted the Assets and Liabilities Committee on 3 April, 2023 for the identification, verification and validation of the assets and liabilities of the County Executive. However, there was no evidence that the committee had carried out the process of identifying, verifying and validating the assets since assets inspection reports were not provided for audit. Further, committee minutes showing deliberations made towards execution of the committee mandate were not provided for review. This was contrary to gazette notice no.2701 of the Intergovernmental Relations Act, 2012 which states that (1) each County Assets and Liabilities Committee shall be responsible for the identification, verification and validation of the assets and liabilities of the defunct local authorities as on the 27 March, 2013.	The committee has instituted the process of conducting the valuation exercise of the assets and liabilities and as at February 2024 as per the attached minutes of the committee. They reported that Phase one of the exercise for 45% of the County Assets had been done. Phase two of the exercise has commenced and is ongoing. The culmination of this report will affirm ownership of these assets and there after the management will ensure to update the asset register accordingly.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same
7.2 Lack of Assets Management Unit in the County	Review of County Executive operations revealed that there was no asset management unit within the County charged with the responsibility of ensuring that there are adequate systems and processes to plan, procure, account,	The County recognizes the critical importance of having a functional asset management unit to ensure compliance with Section 149(2)(o) of the Public Finance Management Act, 2012, and to strengthen asset planning, procurement, accounting, maintenance, storage, and disposal	Not Resolved	Waiting for the relevant oversight

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General contrary to Section 149(2)(o) of the Public Finance Management Act, 2012. In the absence of the assets management unit, it may not be possible to confirm the different categories of assets in the County and whether appropriate officers are tasked with asset movement monitoring and control. This may result to procurement of assets not needed, loss of assets through theft or mismanagement by assigned staff/officers and keeping of assets not in usable condition.	processes. The lack of an established unit is attributed to the reasons such as Budgetary Limitations, Late Exchequers and Capacity Constraints. The County has taken steps to address this gap, as follows: 1. Establishment of an Asset Management Unit: Plans are underway to create the asset management unit, and this function will be included in the revised County structure currently under review by the County Public Service Board. 2. Development of an Asset Register: The Finance Department has maintained an updated comprehensive asset register, which is accessible to relevant stakeholders, including the Auditor-General. 3. Implementation of the Enterprise Resource Planning (ERP): This system will incorporate a system based Fixed Asset Register module. 4. Policy Development: The County under advisement of the National Treasury will adopt an asset management policy to guide the planning, procurement, maintenance, and disposal of assets. 5. Capacity Building: Efforts are being made to appoint and train relevant County officers in asset management principles to enhance interim controls. We are committed to ensuring that proper systems and processes are in place to optimize asset management and prevent potential risks such as unnecessary procurement, asset losses, and mismanagement. Regular updates on the progress of establishing the unit and implementing these measures will be shared with relevant oversight entities.		bodies to deliberate on the same
7.3 Lack of Fleet Management System	Interviews carried out with the Management revealed that the County Executive did not have a fleet management system to plan the usage of fleets within the County and monitor and track the movement. Review of	We take note of the observation regarding the absence of a fleet management system within the County. The County recognizes the critical importance of such a system in ensuring effective planning, monitoring, and tracking of fleet usage. Regarding the procurement process, we confirm that an advertisement	Not Resolved	Waiting for the relevant oversight

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	procurement documents provided for audit revealed that an advertisement was made in the local dailies in the month of September, 2022 for the procurement of a County fleet management system. However, no explanation was provided as to why the County had not procured a fleet management system. In the absence of the fleet management system, it may not be possible to plan and monitor the usage of the fleet within the County.	for the acquisition of a fleet management system was published in the local dailies in September 2022. However, the procurement process was delayed due to various reasons such as Budgetary Constraints and late exchequer remittances. The County remains committed to addressing this gap and has taken the following measures to ensure progress: 1. Implementation of an Enterprise Resource Planning (ERP) which includes a fleet management module, which the developer is in the process of developing while adhering to the management's specifications to ensure accountability, efficiency and transparency. 2. Interim Measures: While the module is being set up, manual tracking and monitoring mechanisms have been enhanced to improve fleet management. We assure you that the County is prioritizing this matter to address the identified gaps and enhance operational efficiency.		bodies to deliberate on the same
7.4 Land Without Ownership Documents	Review of the asset register provided for audit revealed that 2,762 parcels of land were indicated as owned by the Kiambu County Executive. However, land title deeds to prove ownership of the parcels of land were not provided for audit. In addition, 29 title deeds provided for audit were not in the name of the County, 4 title deeds were in the name of individuals while 25 title deeds were under municipalities. No explanation was provided on why the land title deeds had not been transferred to the County. Contrary to Regulation 132(1) of the Public Finance Management Act, 2015 which states that the Accounting Officer of a County Government entity shall take full responsibility and ensure that proper control systems exist for assets	The management has instituted the following actions to address issues of obtaining land ownership documents for parcels without the same. 1. Verification and Reconciliation: An assets and Liabilities Committee has been established to verify the existing land parcels recorded in the asset register with the respective ownership documents. 2. Follow-Up on Title Deed Transfers: Efforts are underway to liaise with the Ministry of Lands and other relevant agencies to facilitate the transfer of title deeds currently registered under municipalities or individuals to the name of the County Government. 3. Stakeholder Engagement: The County is engaging with stakeholders, including municipalities, individuals, and other entities, to resolve ownership disputes and streamline the transfer process.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

	In the circumstances, ownership of land could not be confirmed and the Management was in breach of the law.			
8.0 Implementation of E-Procurement System	Examination of County Executive E-procurement system revealed that the contracts and tenders awarded to the various suppliers were not in the e-procurement. All ongoing contracts entered into prior thereto, and to which finalization of expected works, supplies or services pending completion and final payment were not in the e procurement system contrary to Executive order No. 6 2016 and No. 2 of 2018.	The management is in the process of fully implementing E-procurement.	Not Resolved	Waiting for the relevant oversight bodies to deliberate on the same



Chief Officer Finance & Economic Planning
Zacharia Karanja Gitau
Date: 11th December, 2025

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Appendix II: Status of Projects completion

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
1	Development, installation, testing and commissioning of an Enterprise Resource Planning system (ERP)	230,000,000	63,697,000	70%	45,000,000	25,697,000	CGK
2	Construction of guard house and pit latrine in Kangoki	2,921,330	2,921,330	100%	2,921,330	2,921,330	CGK
3	Procurement and Fabrication of 42No. Skip bins	19,109,050	6,517,060	34%	19,109,050	6,517,060	CGK
4	Transfer of funds - Labour to lay assorted pipelines and fittings in Kikuyu, Limuru, Kiambu, Gatundu, Githunguri WSP; Labour for Kindutu drainages	15,000,000	10,175,140	68%	15,000,000	10,175,140	CGK
5	Drilling Of 250m Deep Borehole at Komothai Coffee Growers	3,414,200	3,414,200	100%	3,414,200	3,414,200	CGK
6	Drilling of Nderu borehole	3,204,400	3,204,400	100%	3,204,400	3,204,400	CGK
7	Drilling of Mariaini borehole	3,544,906	3,544,906	100%	3,544,906	3,544,906	CGK
8	Installation of booster pump and solar, Supply and delivery of Pipes and Installation of 2 No. 10m3 plastic tanks on an 18m high steel tower	4,594,974	4,594,974	100%	4,594,974	4,594,974	CGK
9	Karamba-ini Gatono Distribution Project - Assorted 8.5km pipes from borehole in Karamba-ini in Limuru East to Gatono village	6,592,278	6,592,278	100%	6,592,278	6,592,278	CGK
10	Lari Kirenga Water Supply Project - Procure, supply, deliver and lay of 13.2km assorted pipelines and fittings to serve/extend services in Githuya, Kibuto, Chaka, Gibuto and Kanyekine	4,669,840	4,669,840	100%	4,669,840	4,669,840	CGK
11	Construction of Rironi and Kamirithu Cemetery toilets	2,397,976	2,397,976	100%	2,397,976	2,397,976	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
12	Kahawa Sukari toilet - Public park	2,570,464	2,570,464	100%	2,570,464	2,570,464	CGK
13	Ngecha cemetry and Rutara cemetry	3,995,000	3,995,000	100%	3,995,000	3,995,000	CGK
14	Mundoro Playground	3,290,938	3,290,938	100%	3,290,938	3,290,938	CGK
15	Gitogothi borehole project - Supply and deliver 2.6km of assorted pipes and fittings for rising main from Gitogothi borehole to tank	4,024,174	4,024,174	100%	4,024,174	4,024,174	CGK
16	Rehabilitation of 6 Existing Boreholes within Githunguri – Gatina, Thuita, Gathaithi, Mitahato	2,791,504	2,791,504	100%	2,791,504	2,791,504	CGK
17	Lari DCC Borehole Water Project - Installation of 4No. 10m3 Plastic Tanks on an 18m High Steel Elevated Tower	3,425,310	3,425,310	100%	3,425,310	3,425,310	CGK
18	Ondiri Maii hii Borehole Water Project - installation of solar	6,011,500	6,011,500	100%	6,011,500	6,011,500	CGK
19	Ngegu Turitu Water Project - Supply and installation of 4No.10m3 plastic tanks on an 18m High Steel Elevated Tower at Turitu Market	3,452,400	3,452,400	100%	3,452,400	3,452,400	CGK
20	Drilling and equipping Ngecha (Ha Wagacucu) borehole (Ward Dev Fund)	3,392,413	3,392,413	100%	3,392,413	3,392,413	CGK
21	Lari DCC Borehole Project - Drilling and equipping of Lari DCC Borehole	4,411,920	4,411,920	100%	4,411,920	4,411,920	CGK
22	Procurement of seeds, Hass Ovacado Seedlings and Potting Bags, tree seedlings, nursery equipment and tools for establishment and maintainace of tree nursery	5,200,000	2,993,000	58%	5,200,000	2,993,000	CGK
23	Construction of Bibirioni level 4 hospital	285,999,364	185,670,628	80%	80,726,696	75,336,410	CGK
24	Construction of Githunguri level 4 hospital	676,000,000	155,304,478	92%	42,239,688	-	CGK
25	Construction of wards in Lari level 4 hospital	223,516,365	130,675,013	87%	15,000,000	3,189,163	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
26	Construction of 4-storeyed type medical ward block at Wangige level 4 hospital	220,283,842	50,441,973	100%	40,000,000	6,994,427	CGK
27	Construction of 4-storeyed type medical ward block at Tigonini level 4 hospital	201,000,000	33,319,185	100%	35,000,000	33,319,185	CGK
28	Construction of Isolation wards at Lusigeti level 4	30,345,518	15,345,518	100%	20,000,000	14,806,355	CGK
29	Construction of modern funeral home at Gatundu level 5 hospital- builders works	58,815,874	44,048,541	100%	14,000,000	5,630,632	CGK
30	Construction of a multistorey hospital block at Thogoto level 4 hospital	257,304,215	80,164,773	95%	90,723,001	80,164,773	CGK
31	Construction of a level III Hospital at Ndumberi	41,913,760	20,939,517	80%	20,000,000	19,876,562	CGK
32	Construction of a level III Hospital at Kiawaroga	42,480,230	22,008,893	60%	18,000,000	10,745,330	CGK
33	Construction of a level III Hospital at Ndenderu	44,112,284	35,450,252	98%	30,000,000	27,619,321	CGK
34	Construction of a level III Hospital at Kahawa Sukari	43,813,600	24,591,357	94%	20,000,000	19,106,485	CGK
35	Construction of Ndeiya level III Hospital	44,003,915	23,238,313	95%	10,000,000	8,753,716	CGK
36	Construction of a level IV Hospital at Gachororo health centre	196,699,815	184,916,929	90%	189,045,660	184,916,929	CGK
37	Construction of a level IV Hospital at Karuri level IV hospital	180,734,625	95,232,561	80%	80,780,323	79,923,718	CGK
38	Construction of a level IV Hospital at Uthiru health centre	60,000,000	19,087,064	75%	15,000,000	14,484,595	CGK
39	Renovation and refurbishment at Karuri level 4 hospital	8,442,540	4,617,856	100%	8,442,540	4,617,856	CGK
40	Renovation and refurbishment at Ngorongo health centre	4,596,030	4,595,030	100%	4,596,030	4,596,030	CGK
41	Renovation and refurbishment at Kihara level 4 hospital	18,657,050	18,657,050	100%	18,657,050	18,657,050	CGK
42	Construction of perimeter wall at Ruiru level 4	10,000,000	7,032,744	90%	8,000,000	7,032,744	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
	hospital						
43	Construction of perimeter wall at Makwa dispensary	5,000,000	4,116,065	100%	5,000,000	4,116,065	CGK
44	Tigoni Level 4 Renovation Casualty wing	51,773,040	9,924,573	80%	13,000,000	12,997,598	CGK
45	Construction of Gathiga Level 3 hospital	60,690,500	12,666,494	85%	15,000,000	12,666,494	CGK
46	Rehabilitation of Rural Access Roads (420KM)	500,543,240	4,424,886	43%	323,150,241	4,424,886	CGK
47	Proposed Rehabilitation of various busparks within Kiambu county	125,000,000	73,323,281	95%	192,000,000	73,323,281	CGK
48	Installation of Drainage Systems	20,000,000	4,968,136	20%	22,966,008	4,968,136	CGK
49	Installation of Bridges	.	10,084,222	12%	36,000,000	10,084,222	CGK
50	Solar street lighting installation (4000 No)	400,000,000	210,424,642	100%	592,494,483	210,424,642	CGK
51	Purchase of specialized plant	29,627,541	14,458,440	100%	29,627,541	14,458,440	CGK
52	Completion works for Lari Sub County offices	9,611,670	7,781,370	95%	3,147,480	1,352,180	CGK
53	Purch. Of Coffee Specific Fertilizer	20,000,000	20,000,000	100%	20,000,000	20,000,000	CGK
54	Fencing and Coffee Beds	7,000,000	4,540,240	65%	7,000,000	4,540,240	CGK
55	Renovations of Githunguri Offices	5,000,000	4,979,378	100%	5,000,000	4,979,378	CGK
56	Purch. Of Specialised Plant	8,000,000	7,468,864	93%	8,000,000	7,468,864	CGK
57	Procurement of food crop fertilizer, and coffee fertilizer	100,000,000	70,000,000	70%	100,000,000	70,000,000	CGK
58	Waruhiu ATC upgrading	161,515,152	10,000,000	6%	161,515,152	10,000,000	CGK
59	Borehole Waruhiu ATC	1,000,000	484,000	48%	1,000,000	484,000	CGK
60	Procurement & distribution of certified seeds/ seedlings	111,405,302	99,430,800	89%	111,405,302	99,430,800	CGK
61	Thika Slaughter house	26,087,543	8,805,290	34%	26,087,543	8,805,290	CGK
62	Sex Semen, convectional semen, month old chicks, piglets	44,000,000	29,010,250	66%	44,000,000	29,010,250	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
63	Proposed construction of workshops at Sigona Vocational Training Centre	5,383,200	1,879,370	35%	5,383,200	1,879,370	CGK
64	Proposed construction of perimeter wal at Kirangari Vocational Training Centre	7,973,300	1,937,500	24%	7,973,300	1,937,500	CGK
65	Proposed construction of completion of workshops, and offices at Kwihota Vocational Training Centre	4,199,220	2,532,000	60%	4,199,220	2,532,000	CGK
66	Proposed construction completion of cabro shed at Muguga Vocational Training Centre	3,497,380	3,497,380	100%	3,497,380	3,497,380	CGK
67	Proposed completion of cabro shed at Ruiru Township Vocational Training Centre	3,495,700	3,495,700	100%	3,495,700	3,495,700	CGK
68	proposed renovation of Cabro shed at Juja Farm Vocational Training Centre	4,302,750	4,302,750	100%	4,302,750	4,302,750	CGK
69	Proposed construction of a perimeter wall at Ruiru Township VTC	8,900,000	1,112,963	13%	8,900,000	1,112,963	CGK
70	Construction of Administration Block at Sigona VTC	5,683,200	1,879,370	33%	5,683,200	1,879,370	CGK
71	Completion of workshop and offices at Wabeni VTC	697,520	697,520	100%	697,520	697,520	CGK
72	Final Payment for Refurbishment of Kirangari VTC	536,350	536,350	100%	536,350	536,350	CGK
73	Final payment Construction of workshop and two offices at Juja farm polytechnic	2,925,387	2,925,387	100%	2,925,387	2,925,387	CGK
74	Construction of Twin classrooms, offices and an ablution block for Miugu model ECDE centre	4,200,000	4,200,000	100%	4,200,000	4,200,000	CGK
75	Construction of Twin classrooms, offices and an ablution block for Ngethu model ECDE centre	4,200,000	4,179,904	100%	4,200,000	4,180,904	CGK

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
76	Construction of Twin classrooms, offices and an ablution block for Nyamathumbi model ECDE centre	4,200,000	1,852,680	44%	4,200,000	1,852,680	CGK
77	Completion of Twin classrooms, offices and an ablution block for Mwea model ECDE centre	4,200,000	3,869,080	92%	4,200,000	3,869,080	CGK
78	Renovation of Mang'u model ECDE centre	4,200,000	3,514,389	84%	4,200,000	3,514,389	CGK
79	Perimeter wall of Mang'u Community ECDE centre	4,200,000	3,729,951	89%	4,200,000	3,729,951	CGK
80	Construction of Twin classrooms, offices and an ablution block for Gatei model ECDE centre	4,200,000	4,074,000	97%	4,200,000	4,074,000	CGK
81	Construction of Twin classrooms, offices and an ablution block for Thuraku model ECDE centre	4,200,000	4,164,094	99%	4,200,000	4,164,094	CGK
82	Construction of Twin classrooms, offices and an ablution block for Kamwangi model ECDE centre	4,200,000	3,206,424	76%	4,200,000	3,206,424	CGK
83	Construction of Twin classrooms, offices and an ablution block for Kagumoini model ECDE centre	4,200,000	3,749,000	89%	4,200,000	3,749,000	CGK
84	Construction of Twin classrooms, offices and an ablution block for Icaciri model ECDE centre	4,200,000	3,733,000	89%	4,200,000	3,733,000	CGK
85	Construction of Twin classrooms, offices and an ablution block for Ituru model ECDE centre	4,200,000	2,292,707	55%	4,200,000	2,292,707	CGK
86	Construction of Twin classrooms, offices and an ablution block for Gatundu model ECDE centre	4,198,900	4,198,000	100%	4,198,900	4,198,000	CGK
87	Construction of Twin classrooms, offices and an ablution block for Gatitu model ECDE centre	4,200,000	4,200,000	100%	4,200,000	4,200,000	CGK
88	Construction of Twin classrooms, offices and an ablution block for Muti-Mumu model ECDE centre	4,200,000	4,105,731	98%	4,200,000	4,105,731	CGK
89	Construction of Twin classrooms, offices and an ablution block for Ngenda model ECDE centre	4,198,040	2,096,778	50%	4,198,040	2,096,778	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
90	Construction of Twin classrooms, offices and an ablution block for Nembu model ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
91	Completion of Twin classrooms, offices and an ablution block for Gaitete model ECDE centre	3,000,000	2,353,860	78%	3,000,000	2,353,860	CGK
92	Construction of Twin classrooms, offices and an ablution block for Gikobu model ECDE centre	4,200,000	4,183,000	100%	4,200,000	4,183,000	CGK
93	Construction of Twin classrooms, offices and an ablution block for Kirangi model ECDE centre	4,200,000	3,404,506	81%	4,200,000	3,404,506	CGK
94	Construction of Twin classrooms, offices and an ablution block for Kiamworia model ECDE centre	4,200,000	4,192,000	100%	4,200,000	4,192,000	CGK
95	Construction of Twin classrooms, offices and an ablution block for Kiamugo model ECDE centre	4,200,000	4,192,000	100%	4,200,000	4,192,000	CGK
96	Construction of Twin classrooms, offices and an ablution block for Muhuhu model ECDE centre	4,200,000	4,186,000	100%	4,200,000	4,186,000	CGK
97	Construction of Twin classrooms, offices and an ablution block for Kimiritia model ECDE centre	4,200,000	1,786,910	43%	4,200,000	1,786,910	CGK
98	Construction of Twin classrooms, offices and an ablution block for Ikinu model ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
99	Construction of Twin classrooms, offices and an ablution block for Matunguru model ECDE centre	4,200,000	4,196,000	100%	4,200,000	4,196,000	CGK
100	Construction of Twin classrooms, offices and an ablution block for Karia Community model ECDE centre	4,200,000	2,460,422	59%	4,200,000	2,460,422	CGK
101	Construction of Twin classrooms, offices and an ablution block for Matuguta model ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
102	Construction of Twin classrooms, offices and an ablution block for Ihiga model ECDE centre	4,200,000	4,198,999	100%	4,200,000	4,198,999	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
103	Construction of Twin classrooms, offices and an ablution block for Kiiria model ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
104	Completion of Twin classrooms, offices and an ablution block for Miiri model ECDE centre	4,200,000	3,647,000	87%	4,200,000	3,647,000	CGK
105	Construction of Twin classrooms, offices and an ablution block for Kiriko model ECDE centre	4,200,000	1,879,877	45%	4,200,000	1,879,877	CGK
106	Construction of Twin classrooms, offices and an ablution block for Ngochi Community model ECDE centre	4,300,000	4,278,000	99%	4,300,000	4,278,000	CGK
107	Construction of Twin classrooms, offices and an ablution block for Kiambururu model ECDE centre	4,200,000	4,197,000	100%	4,200,000	4,197,000	CGK
108	Construction of Twin classrooms, offices and an ablution block for Ndireti model ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
109	Construction of Twin classrooms, offices and an ablution block for Miguta model ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
110	Construction of Twin classrooms, offices and an ablution block for Kitamaiyu model ECDE centre	4,199,970	4,199,000	100%	4,199,970	4,199,000	CGK
111	Construction of Twin classrooms, offices and an ablution block for Kihuririo model ECDE centre	4,155,145	2,621,492	63%	4,155,145	2,621,492	CGK
112	Construction of Twin classrooms, offices and an ablution block for Komothai model ECDE centre	4,200,000	3,783,914	90%	4,200,000	3,783,914	CGK
113	Construction of Twin classrooms, offices and an ablution block for Gachororo model ECDE centre	4,174,830	4,174,000	100%	4,174,830	4,174,000	CGK
114	Construction of Twin classrooms, offices and an ablution block for Kanyeki model ECDE centre	4,198,607	4,198,000	100%	4,198,607	4,198,000	CGK
115	Construction of Twin classrooms, offices and an ablution block for Kibii model ECDE centre	4,695,110	4,695,000	100%	4,695,110	4,695,000	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
116	Construction of Twin classrooms, offices and an ablution block for Thaara model ECDE centre	4,199,980	4,197,590	100%	4,199,980	4,197,590	CGK
117	Construction of Twin classrooms, offices and an ablution block for Abba Salama model ECDE centre	4,298,220	1,410,070	33%	4,298,220	1,410,070	CGK
118	Construction of Twin classrooms, offices and an ablution block for Abba Salama community model ECDE centre	4,298,220	3,744,000	87%	4,298,220	3,744,000	CGK
119	Construction of Twin classrooms, offices and an ablution block for Abba Salama model ECDE centre	4,113,280	1,907,078	46%	4,113,280	1,907,078	CGK
120	Construction of Twin classrooms, offices and an ablution block for Kwangethe ECDE centre	4,396,907	4,396,000	100%	4,396,907	4,396,000	CGK
121	Construction of Twin classrooms, offices and an ablution block for Athi model ECDE centre	4,200,000	3,739,000	89%	4,200,000	3,739,000	CGK
122	Construction of Twin classrooms, offices and an ablution block for Thiririka model ECDE centre	4,198,800	3,695,000	88%	4,198,800	3,695,000	CGK
123	Construction of Twin classrooms, offices and an ablution block for New Toll model ECDE centre	4,200,000	4,192,000	100%	4,200,000	4,192,000	CGK
124	Construction of Twin classrooms, offices and an ablution block for Mugutha model ECDE centre	4,200,000	4,193,000	100%	4,200,000	4,193,000	CGK
125	Construction of Twin classrooms, offices and an ablution block for Ruera model ECDE centre	4,200,000	4,200,000	100%	4,200,000	4,200,000	CGK
126	Construction of Twin classrooms, offices and an ablution block for Kumura model ECDE centre	4,200,000	4,148,999	99%	4,200,000	4,148,999	CGK
127	Construction of Twin classrooms, offices and an ablution block for Magomano model ECDE centre	4,200,000	4,199,274	100%	4,200,000	4,199,274	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
128	Construction of Twin classrooms, offices and an ablution block for Witeithie Community model ECDE centre	4,200,000	4,198,000	100%	4,200,000	4,198,000	CGK
129	Construction of Twin classrooms, offices and an ablution block for Nyacaba model ECDE centre	4,200,000	4,193,000	100%	4,200,000	4,193,000	CGK
130	Construction of Twin classrooms, offices and an ablution block for King'eero model ECDE centre	4,100,000	3,967,636	97%	4,100,000	3,967,636	CGK
131	Construction of Twin classrooms, offices and an ablution block for Kirangari model ECDE centre	4,200,000	4,192,000	100%	4,200,000	4,192,000	CGK
132	Construction of Twin classrooms, offices and an ablution block for Githiga model ECDE centre	4,200,000	2,240,503	53%	4,200,000	2,240,503	CGK
133	Construction of Twin classrooms, offices and an ablution block for Nyathuna model ECDE centre	4,200,000	4,096,000	98%	4,200,000	4,096,000	CGK
134	Construction of Twin classrooms, offices and an ablution block for Karura Ka Nyungu model ECDE centre	4,200,000	4,198,000	100%	4,200,000	4,198,000	CGK
135	Construction of Twin classrooms, offices and an ablution block for Rungiri model ECDE centre	4,200,000	4,163,000	99%	4,200,000	4,163,000	CGK
136	Completion of Twin classrooms, offices and an ablution block for Ngure model ECDE centre	3,000,000	2,187,549	73%	3,000,000	2,187,549	CGK
137	Construction of Twin classrooms, offices and an ablution block for Ndararua model ECDE centre	4,200,000	4,200,000	100%	4,200,000	4,200,000	CGK
138	Construction of Twin classrooms, offices and an ablution block for Gataara model ECDE centre	4,200,000	4,040,600	96%	4,200,000	4,040,600	CGK
139	Construction of a Perimeter Wall for Gichana model ECDE centre	3,838,067	3,838,000	100%	3,838,067	3,838,000	CGK
140	Construction of Twin classrooms, offices and an ablution block for Kiaora model ECDE centre	4,197,050	2,462,848	59%	4,197,050	2,462,848	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
141	Construction of Twin classrooms, offices and an ablution block for Wangige model ECDE centre	4,197,050	4,197,000	100%	4,197,050	4,197,000	CGK
142	Construction of Twin classrooms, offices and an ablution block for Kahuho model ECDE centre	4,072,000	4,072,000	100%	4,072,000	4,072,000	CGK
143	Construction of Twin classrooms, offices and an ablution block for Mutimumu model ECDE centre	4,200,000	2,727,105	65%	4,200,000	2,727,105	CGK
144	Construction of Twin classrooms, offices and an ablution block for Kawaida model ECDE centre	4,200,000	3,298,750	79%	4,200,000	3,298,750	CGK
145	Construction of Twin classrooms, offices and an ablution block for Raini model ECDE centre	4,200,000	4,198,000	100%	4,200,000	4,198,000	CGK
146	Completion of Twin classrooms, offices and an ablution block for Muchatha model ECDE centre	2,624,371	2,495,621	95%	2,624,371	2,495,621	CGK
147	Construction of Twin classrooms, offices and an ablution block for Gathanga Community model ECDE centre	4,200,000	4,160,000	99%	4,200,000	4,160,000	CGK
148	Construction of Twin classrooms, offices and an ablution block for ACK Karura model ECDE centre	4,115,430	4,115,000	100%	4,115,430	4,115,000	CGK
149	Construction of Twin classrooms, offices and an ablution block for Gacharage model ECDE centre	4,200,000	2,487,851	59%	4,200,000	2,487,851	CGK
150	Construction of Twin classrooms, offices and an ablution block for Kamuiru model ECDE centre	4,200,000	1,584,533	38%	4,200,000	1,584,533	CGK
151	Construction of Twin classrooms, offices and an ablution block for Kiambu Township model ECDE centre	4,200,000	4,147,999	99%	4,200,000	4,147,999	CGK
152	Construction of Twin classrooms, offices and an ablution block for Thindingua Community model ECDE centre	4,399,610	691,537	16%	4,399,610	691,537	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
153	Construction of Twin classrooms, offices and an ablution block for Karunga model ECDE centre	4,200,000	4,192,000	100%	4,200,000	4,192,000	CGK
154	Construction of Twin classrooms, offices and an ablution block for Chief Wandie Community model ECDE centre	4,197,495	1,846,680	44%	4,197,495	1,846,680	CGK
155	Construction of Twin classrooms, offices and an ablution block for HGM Ting'anga' model ECDE centre	4,200,000	4,199,800	100%	4,200,000	4,199,800	CGK
156	Construction of Twin classrooms, offices and an ablution block for ACK Kamiti Anmer model ECDE centre	4,171,380	4,171,300	100%	4,171,380	4,171,300	CGK
157	Completion of Twin classrooms, offices and an ablution block for Thirime model ECDE centre	3,000,000	2,010,655	67%	3,000,000	2,010,655	CGK
158	Completion of Twin classrooms, offices and an ablution block for Baraniki model ECDE centre	3,000,000	2,580,415	86%	3,000,000	2,580,415	CGK
159	Construction of a perimeter wall around Kikuyu model ECDE centre and renovations	4,173,733	4,173,000	100%	4,173,733	4,173,000	CGK
160	Construction of a model ECDE centre with Offices and a toilet block at Dagoretti Community	4,199,134	4,199,000	100%	4,199,134	4,199,000	CGK
161	Construction of Twin classrooms, offices and an ablution block for Ndenderu model ECDE centre	4,200,000	3,636,175	87%	4,200,000	3,636,175	CGK
162	Construction of Twin classrooms, offices and an ablution block for Nderi model ECDE centre	4,200,000	4,216,000	100%	4,200,000	4,216,000	CGK
163	Construction of Twin classrooms, offices and an ablution block for Nduma model ECDE centre	4,200,000	3,862,280	92%	4,200,000	3,862,280	CGK
164	Construction of a Perimeter Wall for Muthiga Shauri model ECDE centre	3,000,000	2,996,997	100%	3,000,000	2,996,997	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
165	Construction of Twin classrooms, offices and an ablution block for Mama Ngina model ECDE centre	4,293,439	4,293,000	100%	4,293,439	4,293,000	CGK
166	Construction of Twin classrooms, offices and an ablution block for Gicharani model ECDE centre	4,053,660	2,589,439	64%	4,053,660	2,589,439	CGK
167	Construction of Twin classrooms, offices and an ablution block for Mai-A-Ihii model ECDE centre	4,199,980	2,916,930	69%	4,199,980	2,916,930	CGK
168	Construction of Twin classrooms, offices and an ablution block for Kanyiha model ECDE centre	4,244,980	4,244,000	100%	4,244,980	4,244,000	CGK
169	Construction of Twin classrooms, offices and an ablution block for Kandutura model ECDE centre	4,200,000	1,989,098	47%	4,200,000	1,989,098	CGK
170	Construction of Twin classrooms, offices and an ablution block for Ndigu-ini model ECDE centre	4,200,000	2,852,251	68%	4,200,000	2,852,251	CGK
171	Construction of Twin classrooms, offices and an ablution block for Kimende model ECDE centre	4,200,000	4,200,000	100%	4,200,000	4,200,000	CGK
172	Construction of Twin classrooms, offices and an ablution block for King'atua model ECDE centre	4,300,776	4,247,762	99%	4,300,776	4,247,762	CGK
173	Construction of Twin classrooms, offices and an ablution block for Kinale model ECDE centre	4,198,800	2,217,468	53%	4,198,800	2,217,468	CGK
174	Construction of Twin classrooms, offices and an ablution block for Mugiko model ECDE centre	4,141,594	4,141,001	100%	4,141,594	4,141,001	CGK
175	Construction of Twin classrooms, offices and an ablution block for Kibarage model ECDE centre	4,200,000	4,133,600	98%	4,200,000	4,133,600	CGK
176	Construction of Twin classrooms, offices and an ablution block for Gathaiti model ECDE centre	4,200,000	4,141,000	99%	4,200,000	4,141,000	CGK
177	Construction of Twin classrooms, offices and an ablution block for Gitithia model ECDE centre	4,200,000	3,932,774	94%	4,200,000	3,932,774	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
178	Construction of Twin classrooms, offices and an ablution block for Muirungi model ECDE centre	4,199,885	4,199,000	100%	4,199,885	4,199,000	CGK
179	Construction of Twin classrooms, offices and an ablution block for Gitiba model ECDE centre	4,198,740	4,195,000	100%	4,198,740	4,195,000	CGK
180	Construction of Twin classrooms, offices and an ablution block for Thogoto model ECDE centre	4,198,740	4,075,523	97%	4,198,740	4,075,523	CGK
181	Construction of Twin classrooms, offices and an ablution block for Nyamuthanga model ECDE centre	4,180,690	3,699,000	88%	4,180,690	3,699,000	CGK
182	Construction of Twin classrooms, offices and an ablution block for Karenge Township model ECDE centre	4,200,000	4,158,309	99%	4,200,000	4,158,309	CGK
183	Construction of Twin classrooms, offices and an ablution block for Gachoire model ECDE centre	4,199,885	4,199,000	100%	4,199,885	4,199,000	CGK
184	Construction of Twin classrooms, offices and an ablution block for Gathoire model ECDE centre	4,199,885	2,334,376	56%	4,199,885	2,334,376	CGK
185	Construction of Twin classrooms, offices and an ablution block for Manguo Primary model ECDE centre	4,200,000	4,109,235	98%	4,200,000	4,109,235	CGK
186	Construction of Twin classrooms, offices and an ablution block for Murengeti model ECDE centre	4,200,000	4,088,780	97%	4,200,000	4,088,780	CGK
187	Construction of Nyoro ablution block	492,919	492,919	100%	492,919	492,919	CGK
188	Completion of Twin classrooms, offices and an ablution block for Gatimu model ECDE centre	2,200,000	1,834,875	83%	2,200,000	1,834,875	CGK
189	Construction of Twin classrooms, offices and an ablution block for Rironi Primary model ECDE centre	4,200,000	4,090,894	97%	4,200,000	4,090,894	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
190	Construction of Twin classrooms, offices and an ablution block for Rongai Primary model ECDE centre	4,152,340	4,069,050	98%	4,152,340	4,069,050	CGK
191	Construction of Twin classrooms, offices and an ablution block for Umoja model ECDE centre	4,166,612	3,002,543	72%	4,166,612	3,002,543	CGK
192	Construction of Twin classrooms, offices and an ablution block for Tigonu model ECDE centre	4,200,000	2,606,327	62%	4,200,000	2,606,327	CGK
193	Construction of Twin classrooms, offices and an ablution block for St.Paul model ECDE centre	4,200,000	4,129,915	98%	4,200,000	4,129,915	CGK
194	Construction of Twin classrooms, offices and an ablution block for Kiawanda model ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
195	Construction of Twin classrooms, offices and an ablution block for Rwacumari Primary model ECDE centre	4,199,483	4,199,000	100%	4,199,483	4,199,000	CGK
196	Construction of Twin classrooms, offices and an ablution block for Muthumu model ECDE centre	4,198,633	4,198,000	100%	4,198,633	4,198,000	CGK
197	Construction of Twin classrooms, offices and an ablution block for St,George's model ECDE centre	4,190,480	4,189,999	100%	4,190,480	4,189,999	CGK
198	Construction of Twin classrooms, offices and an ablution block for Githunguri Ranching model ECDE centre	4,200,000	468,138	11%	4,200,000	468,138	CGK
199	Perimeter wall for Kamaki's model ECDE centre	5,000,000	4,978,000	100%	5,000,000	4,978,000	CGK
200	Construction of Twin classrooms, offices and an ablution block for Kamaki's Community model ECDE centre	4,200,000	2,604,522	62%	4,200,000	2,604,522	CGK
201	Construction of a Perimeter Wall For Mutonya model ECDE centre	3,695,723	3,695,000	100%	3,695,723	3,695,000	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
202	Construction of Twin classrooms, offices and an ablution block for Kiratina model ECDE centre	4,200,000	3,021,166	72%	4,200,000	3,021,166	CGK
203	Construction of Twin classrooms, offices and an ablution block for Gikumari model ECDE centre	4,300,000	4,298,000	100%	4,300,000	4,298,000	CGK
204	Construction of Twin classrooms, offices and an ablution block for Gitothua model ECDE centre	4,200,000	799,020	19%	4,200,000	799,020	CGK
205	Construction of Twin classrooms, offices and an ablution block for Tatu model ECDE centre	4,200,000	4,195,000	100%	4,200,000	4,195,000	CGK
206	Construction of Twin classrooms, offices and an ablution block for Mukuyu model ECDE centre	4,193,307	3,734,460	89%	4,193,307	3,734,460	CGK
207	Construction of Twin classrooms, offices and an ablution block for Ndula model ECDE centre	4,200,000	4,197,000	100%	4,200,000	4,197,000	CGK
208	Construction of Twin classrooms, offices and an ablution block for Kwang'ethe model ECDE centre	4,200,000	1,099,460	26%	4,200,000	1,099,460	CGK
209	Construction of Twin classrooms, offices and an ablution block for Athena model ECDE centre	4,300,000	4,245,044	99%	4,300,000	4,245,044	CGK
210	Construction of Twin classrooms, offices and an ablution block for Kianjau model ECDE centre	4,200,000	4,148,330	99%	4,200,000	4,148,330	CGK
211	Construction of Twin classrooms, offices and an ablution block for Thika Muslim model ECDE centre	4,200,000	1,794,807	43%	4,200,000	1,794,807	CGK
212	Construction of Twin classrooms, offices and an ablution block for QRS model ECDE centre	4,200,000	4,186,000	100%	4,200,000	4,186,000	CGK
213	Construction of Twin classrooms, offices and an ablution block for Kimuchu Mathai model ECDE centre	4,183,810	4,190,530	100%	4,183,810	4,190,530	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
214	Construction of Twin classrooms, offices and an ablution block for Kisii Kwa Mathai model ECDE centre	4,183,810	3,253,400	78%	4,183,810	3,253,400	CGK
215	Construction of Twin classrooms, offices and an ablution block for Maganjo model ECDE centre	4,166,020	4,164,430	100%	4,166,020	4,164,430	CGK
216	Construction of Twin classrooms, offices and an ablution block for Magana model ECDE centre	4,146,090	3,983,840	96%	4,146,090	3,983,840	CGK
217	Construction of Twin classrooms, offices and an ablution block for Komo model ECDE centre	4,200,000	4,194,408	100%	4,200,000	4,194,408	CGK
218	Construction of Twin classrooms, offices and an ablution block for Ndula community model ECDE centre	4,200,000	4,183,180	100%	4,200,000	4,183,180	CGK
219	Construction of Twin classrooms, offices and an ablution block for Ngoliba model ECDE centre	4,200,000	4,198,000	100%	4,200,000	4,198,000	CGK
220	Construction of Twin classrooms, offices and an ablution block for Maguguni model ECDE centre	4,200,000	4,199,050	100%	4,200,000	4,199,050	CGK
221	Construction of Twin classrooms, offices and an ablution block for Kilimambogo ECDE centre	4,199,195	4,198,595	100%	4,199,195	4,198,595	CGK
222	Construction of Twin classrooms, offices and an ablution block for Kianjahi ECDE centre	4,199,720	4,198,420	100%	4,199,720	4,198,420	CGK
223	Construction of Twin classrooms, offices and an ablution block for Chiboni ECDE centre	4,200,000	4,198,000	100%	4,200,000	4,198,000	CGK
224	Construction of Twin classrooms, offices and an ablution block for Upper Kihara ECDE centre	4,192,748	4,192,000	100%	4,192,748	4,192,000	CGK
225	Construction of Twin classrooms, offices and an ablution block for Kamangu ECDE centre	4,194,043	4,194,000	100%	4,194,043	4,194,000	CGK
226	Construction of Twin classrooms, offices and an ablution block for Tiekunu ECDE centre	4,200,000	4,183,000	100%	4,200,000	4,183,000	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
227	Construction of Twin classrooms, offices and an ablution block for Ndiguini ECDE centre	4,200,000	1,894,544	45%	4,200,000	1,894,544	CGK
228	Construction of Twin classrooms, offices and an ablution block for Gataka ECDE centre	4,198,740	4,198,000	100%	4,198,740	4,198,000	CGK
229	Construction of Twin classrooms, offices and an ablution block for Kamuiru ECDE centre	4,107,820	2,522,467	61%	4,107,820	2,522,467	CGK
230	Construction of Twin classrooms, offices and an ablution block for Kiriri ECDE centre	4,189,193	4,189,000	100%	4,189,193	4,189,000	CGK
231	Construction of Twin classrooms, offices and an ablution block for St francis ECDE centre	4,197,500	2,273,598	54%	4,197,500	2,273,598	CGK
232	Construction of Twin classrooms, offices and an ablution block for muirigo ECDE centre	4,199,396	4,199,146	100%	4,199,396	4,199,146	CGK
233	Construction of Twin classrooms, offices and an ablution block for Kijabe ECDE centre	4,199,874	4,199,000	100%	4,199,874	4,199,000	CGK
234	Construction of Twin classrooms, offices and an ablution block for Gituamba ECDE centre	4,198,637	4,198,000	100%	4,198,637	4,198,000	CGK
235	Construction of Twin classrooms, offices and an ablution block for mirangi ECDE centre	4,199,582	4,199,000	100%	4,199,582	4,199,000	CGK
236	Construction of Twin classrooms, offices and an ablution block for Gatundu ECDE centre	4,199,582	4,198,000	100%	4,199,582	4,198,000	CGK
237	Construction of Twin classrooms, offices and an ablution block for Gathiga ECDE centre	4,194,893	4,194,001	100%	4,194,893	4,194,001	CGK
238	Construction of Twin classrooms, offices and an ablution block for Gathiruini ECDE centre	2,399,197	2,399,196	100%	2,399,197	2,399,196	CGK
239	Construction of Twin classrooms, offices and an ablution block for Githioro ECDE centre	4,198,607	4,198,000	100%	4,198,607	4,198,000	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
240	Construction of Twin classrooms, offices and an ablution block for kamunyu ECDE centre	4,198,607	4,198,000	100%	4,198,607	4,198,000	CGK
241	Construction of Twin classrooms, offices and an ablution block for Ting'ang'a ECDE centre	4,199,800	4,199,800	100%	4,199,800	4,199,800	CGK
242	Construction of Twin classrooms, offices and an ablution block for Njenga Karume ECDE centre	4,199,740	4,199,700	100%	4,199,740	4,199,700	CGK
243	Construction of Twin classrooms, offices and an ablution block for gatatha ECDE centre	4,199,915	1,987,222	47%	4,199,915	1,987,222	CGK
244	Construction of Twin classrooms, offices and an ablution block for Gathugu ECDE centre	4,199,810	4,199,000	100%	4,199,810	4,199,000	CGK
245	Construction of Twin classrooms, offices and an ablution block for Sulmac ECDE centre	4,199,950	4,199,000	100%	4,199,950	4,199,000	CGK
246	Construction of Twin classrooms, offices and an ablution block for Ngewa ECDE centre	4,199,950	4,199,000	100%	4,199,950	4,199,000	CGK
247	Construction of Twin classrooms, offices and an ablution block for Ngemwa ECDE centre	4,199,582	4,199,000	100%	4,199,582	4,199,000	CGK
248	Construction of Twin classrooms, offices and an ablution block for Karangi ECDE centre	4,198,607	4,198,000	100%	4,198,607	4,198,000	CGK
249	Construction of Twin classrooms, offices and an ablution block for Kamahindu ECDE centre	4,200,000	4,199,000	100%	4,200,000	4,199,000	CGK
250	Construction of Twin classrooms, offices and an ablution block for Utugi ECDE centre	4,199,075	4,199,000	100%	4,199,075	4,199,000	CGK
251	Construction of Twin classrooms, offices and an ablution block for AK Magugu ECDE centre	4,198,607	4,198,000	100%	4,198,607	4,198,000	CGK
252	Construction of Twin classrooms, offices and an ablution block for Thogoto Community ECDE centre	4,195,625	4,194,579	100%	4,195,625	4,194,579	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
253	Construction of Twin classrooms, offices and an ablution block for Thogoto ECDE centre	4,195,625	4,194,579	100%	4,195,625	4,194,579	CGK
254	Construction of Twin classrooms, offices and an ablution block for Kimiritia ECDE centre	4,197,760	2,410,090	57%	4,197,760	2,410,090	CGK
255	Construction of Twin classrooms, offices and an ablution block for Karura ka Nyungu ECDE centre	1,846,680	1,846,680	100%	1,846,680	1,846,680	CGK
256	Construction of Twin classrooms, offices and an ablution block for James Njenga ECDE centre	4,198,740	4,199,700	100%	4,198,740	4,199,700	CGK
257	Construction of Twin classrooms, offices and an ablution block for Gachege ECDE centre	4,199,008	2,380,384	57%	4,199,008	2,380,384	CGK
258	Construction of Twin classrooms, offices and an ablution block for Rukubi ECDE centre	4,198,600	2,505,280	60%	4,198,600	2,505,280	CGK
259	Construction of Twin classrooms, offices and an ablution block for Kang'aita ECDE centre	4,199,985	2,380,232	57%	4,199,985	2,380,232	CGK
260	Construction of Twin classrooms, offices and an ablution block for Karibaribi ECDE centre	4,199,985	2,575,725	61%	4,199,985	2,575,725	CGK
261	Construction of Twin classrooms, offices and an ablution block for Makohokoho ECDE centre	4,198,740	2,308,140	55%	4,198,740	2,308,140	CGK
262	Construction of Twin classrooms, offices and an ablution block for Gathuri ECDE centre	4,190,839	4,190,839	100%	4,190,839	4,190,839	CGK
263	Construction of Twin classrooms, offices and an ablution block for Finance model ECDE centre	4,200,000	4,194,000	100%	4,200,000	4,194,000	CGK
264	Construction of Twin classrooms, offices and an ablution block for Mwitirithia model ECDE centre	4,399,050	4,399,000	100%	4,399,050	4,399,000	CGK
265	Construction of Twin classrooms, offices and an ablution block for Ndiini model ECDE centre	4,200,000	3,625,129	86%	4,200,000	3,625,129	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
266	Construction of Twin classrooms, offices and an ablution block for Gitamaiyu ECDE Centre	4,200,000	2,833,209	67%	4,200,000	2,833,209	CGK
267	Construction of a model ECDE centre with Offices and a toilet block at mwalimu farm	4,198,863	2,988,200	71%	4,198,863	2,988,200	CGK
268	Construction of Twin classrooms, offices and an ablution block for Nyataragi primary	4,198,863	4,198,863	100%	4,198,863	4,198,863	CGK
269	Construction of Twin classrooms, offices and an ablution block for Kimunyu ECDE Ngewa	4,200,000	2,070,520	49%	4,200,000	2,070,520	CGK
270	Construction of Twin classrooms, offices and an ablution block for ngenia ECDE Centre	2,301,155	1,724,892	75%	2,301,155	1,724,892	CGK
271	Construction of Twin classrooms, offices and an ablution block for Githunguchu ECDE Centre	632,500	632,500	100%	632,500	632,500	CGK
272	Construction of Twin classrooms, offices and an ablution block for Gatono ECDE Centre	595,680	595,680	100%	595,680	595,680	CGK
273	Construction of Twin classrooms, offices and an ablution block for Gitunguru ECDE Centre	4,200,000	2,448,720	58%	4,200,000	2,448,720	CGK
274	Construction of Twin classrooms, offices and an ablution block for Nyajega ECDE Centre	4,100,000	3,183,981	78%	4,100,000	3,183,981	CGK
275	Construction of Twin classrooms, offices and an ablution block for Kirasha ECDE Centre	683,000	683,000	100%	683,000	683,000	CGK
276	Construction of perimeter wall at Wangunyu rehabilitation Centre	319,806	319,806	100%	319,806	319,806	CGK
277	Construction of Twin classrooms, offices and an ablution block for Muthara ECDE Centre	541,663	277,500	51%	541,663	277,500	CGK
278	Construction of Twin classrooms, offices and an ablution block for Kinyogori ECDE Centre	1,366,131	1,366,131	100%	1,366,131	1,366,131	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
279	Construction of Twin classrooms, offices and an ablution block for Mwihoko ECDE Centre	677,334	677,334	100%	677,334	677,334	CGK
280	Construction of Twin classrooms, offices and an ablution block for Waguthu ECDE Centre	1,770,700	1,770,700	100%	1,770,700	1,770,700	CGK
281	Construction of Twin classrooms, offices and an ablution block for Kabuku ECDE Centre	1,575,508	1,575,508	100%	1,575,508	1,575,508	CGK
282	Construction of Twin classrooms, offices and an ablution block for Decoma ECDE Centre	1,021,777	1,021,777	100%	1,021,777	1,021,777	CGK
283	Construction of Twin classrooms, offices and an ablution block for kamuguga ECDE Centre	829,492	829,492	100%	829,492	829,492	CGK
284	Construction of Twin classrooms, offices and an ablution block for Mahiani ECDE Centre	693,448	693,448	100%	693,448	693,448	CGK
285	Construction of Twin classrooms, offices and an ablution block for Ndongoro ECDE Centre	1,036,550	1,036,550	100%	1,036,550	1,036,550	CGK
286	Construction of Twin classrooms, offices and an ablution block for Githunguchu ECDE Centre	850,584	850,584	100%	850,584	850,584	CGK
287	construction of model twin classroom with offices and ablution block at St annes Amria-ini primary	384,481	384,481	100%	384,481	384,481	CGK
288	construction of model ecde centre with offices and toilet block at Kangoya	4,200,000	4,180,000	100%	4,200,000	4,180,000	CGK
289	construction of model ecde centre with offices and toilet block at Kamwangi ecde	2,968,204	2,968,204	100%	2,968,204	2,968,204	CGK
290	construction of model ecde centre with offices and toilet block at ST Bosco	1,414,994	1,135,175	80%	1,414,994	1,135,175	CGK
291	construction of model ecde centre with offices and toilet block at Igamba	3,226,930	3,226,930	100%	3,226,930	3,226,930	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
292	construction of model ecde centre with offices and toilet block at Barracks primary	1,414,994	885,964	63%	1,414,994	885,964	CGK
293	construction of model ecde centre with offices and toilet block at Kiu primary	1,779,900	1,779,900	100%	1,779,900	1,779,900	CGK
294	construction of model ecde centre with offices and toilet block at Karure model ecde centre	4,200,000	4,178,616	99%	4,200,000	4,178,616	CGK
295	Building Ablution Bock at Mugumoini	2,000,000	1,998,000	100%	2,000,000	1,998,000	CGK
296	Construction of Thigio Field astroturf	26,785,500	-	95%	28,805,689	14,971,040	CGK
297	Rehabilitation of Thika Stadium Phase II	165,669,432	-	10%	61,694,311	62,689,237	CGK
298	Construction of Kanjeru Stadium	163,875,850	-	10%	55,000,000	37,081,475	CGK
299	Construction of changing rooms and toilet block at Gacie playground	4,000,000	-	100%	4,000,000	3,631,558	CGK
300	Construction of toilet block at Kagwe stadium	4,000,000	-	100%	3,500,000	3,627,330	CGK
301	Rehabilitaion of Githunguri Stadium Phase II	10,000,000	-	75%	10,000,000	4,901,788	CGK
302	Construction of ampitheatre and talent academy Kirigiti stadium	17,450,922	-	57%	-	6,000,000	CGK
303	Rehabilitation of Githunguri Stadium Phase 1	5,935,450	-	100%	-	5,935,450	CGK
304	Transaction consultancy and advisory services for Affordable Housing Program (AHP)	2,175,000	2,175,000	20%	2,175,000	2,175,000	CGK
305	Construction of Kiambu Municipal Offices; Municipal headquarters, registry, GIS lab	26,000,000	16,499,556	20%	26,000,000	16,499,556	CGK
306	Rehabilitation of Limuru Rongai Market (fixing downpipes, backing onto the wall & stone pitching)	1,281,650	1,281,650	100%	1,281,650	1,281,650	CGK
307	Procurement of 144No. Boda Boda Sheds	35,280,000	35,280,000	100%	18,424,000	18,424,000	CGK
308	Proposed Construction of Market Shed and Modern Kiosks at Lussigetti Market in Kiambu	34,895,320	9,379,150	40%	10,000,000	3,474,100	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
	County						
309	Proposed Construction of Kagwe Market Complex in Nyanduma Ward, Lari Sub County in Kiambu County	49,108,200	20,637,675	40%	15,000,000	12,927,015	CGK
310	Proposed Construction of Dagoretti Market Complex in Kikuyu Sub County in Kiambu County	49,346,560	20,188,584	30%	29,346,560	20,188,584	CGK
311	Proposed Construction of Kinoo Market Complex in Kikuyu Sub County in Kiambu County	48,098,013	16,899,121	40%	17,000,000	6,874,981	CGK
312	Proposed Construction of Kimbo Matangini Complex in Theta Ward In Juja Sub County in Kiambu County	36,607,040	13,796,850	40%	15,109,765	5,487,300	CGK
313	Mounting of 73No. Boda boda sheds in Limuru, Kabete, Lari, Githunguri, Kikuyu and Kiambaa Sub-county	4,741,800	4,741,800	100%	834,300	834,300	CGK
314	Construction of a market shed in Rironi Market(phase II)	18,700,000	18,700,000	100%	5,108,384	3,391,708	CGK
315	Construction of Kiganjo Market shed, Perimeter wall, and an ablution block	24,377,770	24,377,770	100%	9,177,190	8,723,506	CGK
316	Construction of 3 no. Kigumo market sheds, ablution block, and stormwater disposal	37,791,103	34,109,734	100%	14,580,824	2,756,121	CGK
317	Construction of a perimeter wall for the existing market(Kiandutu)	4,993,980	4,993,980	100%	1,050,800	1,050,800	CGK
318	Mounting of 71No. Boda boda sheds in Thika, Juja, Ruiru, Kiambu, Gatundu South and Gatundu North Sub-county	4,563,380	4,563,380	100%	4,563,380	4,563,380	CGK
319	Construction of Gituamba Market	20,333,755	13,352,775	60%	15,000,000	13,352,775	CGK
320	Construction of Ndeiya Market	21,016,620	20,014,230	90%	21,016,620	20,014,230	CGK
321	Construction of Gakoe Market	30,000,000	10,000,000	60%	15,000,000	10,000,000	CGK

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Project Name / Description	Total project cost	Total expended to date	Completion (%)	Budget FY 2024/2025 (Kshs)	Actual Expenditure in FY 2024/25 (Kshs.)	Source of funds
322	Construction of Mataara Market	30,000,000	20,088,640	70%	28,000,000	20,088,640	CGK
323	Construction of Karuri Market	50,000,000	20,056,250	50%	26,000,000	20,056,250	CGK
324	Construction of Magogoni Market	30,000,000	10,000,000	50%	15,000,000	10,000,000	CGK
325	Construction of Kamangu Market	30,000,000	14,344,070	50%	15,000,000	14,344,070	CGK
326	Fabrication of 180 No. of Bodaboda Sheds phase II (90 NO.)	46,400,000	4,410,000	20%	5,000,000	4,410,000	CGK
327	Construction of Industrial Park (CAIPS)	498,828,815	232,890,724	70%	193,500,000	101,031,912	CGK
328	36 No. Modern Kiosks	9,257,525	9,257,925	100%	603,352	603,352	CGK

**Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.**

Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance
Industrial Park & Aggregate Centre Grant	05-Sept-24	Development	52,631,579	CRF
Road Maintenance Fuel Levy	18-Jun-25	Development	118,951,472	CRF
IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban institutional Grant (UIG)	04-Jul-25	Development	32,309,300	CRF
IDA (World Bank) National Agricultural Value Chain Development Project (NAVCDP)	04-Jul-25	Development	91,303,899	CRF
World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	07-Jul-25	Development	264,543,092	CRF
DANIDA Grant - Universal Health Care for Devolved System Program	10-Jul-25	Recurrent	14,527,500	CRF

These funds related to Kiambu County Executive and were credited to the County Revenue fund

Kiambu County Government Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Appendix IV: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Gatuanabu Borehole	Equipping and solarization of Gatuanabu borehole in Muguga Ward Kabete Subcounty	To equip and solarize Gatuanabu Borehole		Nil	Nil	Nil	4,286,697.80	Grant	FLLoCA
Isuzu D-max	Procurement of motor vehicle	To support climate change unit		Nil	Nil	Nil	9,085,000	Counter funding	FLLoCA
Branding Isuzu D-max	Branding of Motor Vehicle	To support climate change unit		Nil	Nil	Nil	185,000	Counter funding	FLLoCA
Total							13,556,697.80		

Appendix V: Disaster Expenditure Reporting Template

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
Other Current Transfers, Grants and Subsidies	Emergency Fund	Fire	Response	Emergency expenses	2,100,000	Expenditure on fire incident response.
Total					2,100,000	

Appendix VI: Fixed Asset Register

Depreciation	Historical cost b/f (Kshs) Previous Year	Additions during the year	Disposals	Transfer in (out)during the year	Historical Cost c/f (Kshs) Current Year
Land	0	0	0	0	0
Buildings	150,092,733	2,463,159,184	0	0	2,613,251,917
Motor vehicles	852,000	27,630,179	-	-	28,482,179
Infrastructure assets	272,444,785	1,278,004,269	0	0	1,550,449,054
Furniture and fittings	3,884,700	44,234,584	0	0	48,119,284
Computers & ICT Equipment	15,116,533	175,871,072	0	0	190,987,605
Heritage assets	-	-	0	0	0
Work in progress	-	-	0	0	0
Service concession assets	0	0	0	0	0
Total	442,390,751	3,988,899,288	0	0	4,431,290,038

The above Fixed asset register relates only to prior year assets paid during the reporting period (payables) as well as those acquired in the FY. 2024/2025. There was no disposal during the year.

APPENDIX VII: LIST OF COMMERCIAL BANKS

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
1	Anmer Dispensary	1157831125	KCB	Recurrent	1	90,197
2	Athi Dispensary	1157902693	KCB	Recurrent	1	119,162
3	Cianda Dispensary	1157830781	KCB	Recurrent	1	158,242
4	Escarpment Dispensary	1167509056	KCB	Recurrent	1	24,351
5	Gachege Dispensary	1157771432	KCB	Recurrent	1	49,981
6	Gachika Dispensary	1157738451	KCB	Recurrent	1	82,345
7	Gachororo Health Centre	1158994575	KCB	Recurrent	1	3,198,658
8	Gakoe Health Centre	1157756409	KCB	Recurrent	1	363,904
9	Gathanga Health Centre	1157951325	KCB	Recurrent	1	69,838
10	Gathangari Dispensary	1157862187	KCB	Recurrent	1	113,831
11	Gatuanyaga Dispensary	1157902561	KCB	Recurrent	1	82,007
12	Gichuru Dispensary	1157883141	KCB	Recurrent	1	-
13	Gikambura Health Centre	1171072562	KCB	Recurrent	1	193,516
14	Gitare Health Centre (Gatundu)	1157729843	KCB	Recurrent	1	233,698
15	Githiga Health Centre	1158725442	KCB	Recurrent	1	1,019,775
16	Githirioni Dispensary	1157718604	KCB	Recurrent	1	23,653
17	Githunguri Health Centre	1157862969	KCB	Recurrent	1	1,780,659
18	Githunguri Health Centre (Ruiru)	1157830617	KCB	Recurrent	1	519,293
19	Gitiha Dispensary	1157863051	KCB	Recurrent	1	70,814
20	Gitithia Dispensary	1168000971	KCB	Recurrent	1	135,592
21	Gituamba Community Dispensary	1157902472	KCB	Recurrent	1	313,640
22	Gituamba Mathore Dispensary	1206586168	KCB	Recurrent	1	63,610
23	GSU Dispensary (Ruiru)	1157733786	KCB	Recurrent	1	287,728
24	Igegania Level 4	1141558217300	Co-operative	Recurrent	9,692,442	2,499,154
25	Hamundia Health Centre	1157738931	KCB	Recurrent	440,780	444,745
26	Juja Farm Health Centre	1157902626	KCB	Recurrent	1	1,950,796

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
27	Kagaa Health Centre	1157718833	KCB	Recurrent	131,401	605,085
28	Kagwe Dispensary	1157718752	KCB	Recurrent	1	161,391
29	Kahuho Community Dispensary	1166347346	KCB	Recurrent	1	123,159
30	Kamae Forest Dispensary	1157719627	KCB	Recurrent	1	225,249
31	Kamburu Dispensary	1178395987	KCB	Recurrent	1	15,854
32	Kamuchege Dispensary	1141955210	KCB	Recurrent	1	167,225
33	kamunyaka dispensary	1283055376	KCB	Recurrent	1	24,790
34	Kanyoni Community Dispensary	1179363736	KCB	Recurrent	1	173,436
35	Karatina Model Health Centre	1157719457	KCB	Recurrent	1	233,742
36	KARI Dispensary	01141132114800	Co-operative	Recurrent	1	-
37	Karia Health Centre	1157863256	KCB	Recurrent	1	61,764
38	Karibaribi Dispensary	1170159524	KCB	Recurrent	1	150,049
39	Kasphat Dispensary	1158111924	KCB	Recurrent	1	31,681
40	Kiaibabu Dispensary	1158725868	KCB	Recurrent	1	468,127
41	Kiandutu Health Centre	1157756255	KCB	Recurrent	1	1,425,177
42	Kiganjo Dispensary	1157806627	KCB	Recurrent	1	133,168
43	Kimathi Dispensary	1277353018	KCB	Recurrent	1	50,361
44	Kinale Forest Dispensary	1157722172	KCB	Recurrent	1	193,864
45	Kinoo Dispensary	1268555770	KCB	Recurrent	1	249,607
46	Kiriita Forest Dispensary	1157721087	KCB	Recurrent	1	407,264
47	Kiriri Dispensary	1259171426	KCB	Recurrent	1	99,083
48	Lang'ata Health Centre (Ruiru)	01141461720100	Co-operative	Recurrent	1	3,653,741
49	Limuru Health Centre	1165707578	KCB	Recurrent	1	4,546,456
50	Magiina Dispensary	1167976991	KCB	Recurrent	1	52,708
51	Magogoni Dispensary	1225879787	KCB	Recurrent	1	621,073
52	Makongeni Dispensary	1169494277	KCB	Recurrent	1	1,107,422
53	Makwa Community Dispensary	1271700824	KCB	Recurrent	1	93,363
54	Mataara Dispensary	1157756131	KCB	Recurrent	1	102,394

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
55	Mbari ya Igi dispensary	1158022042	KCB	Recurrent	1	54,455
56	Mbau-Ini Dispensary	1157722792	KCB	Recurrent	1	41,021
57	Mbici Dispensary	1157801773	KCB	Recurrent	1	272,237
58	Miguta Community Dispensary	1158021909	KCB	Recurrent	1	339,480
59	Miiri Community Dispensary	1169311946	KCB	Recurrent	1	97,032
60	Muchatha Dispensary	1157950132	KCB	Recurrent	1	87,611
61	Mugutha Dispensary	01141513020000	Co-operative	Recurrent	1	396,939
62	Mundoro Community Dispensary	1158881657	KCB	Recurrent	1	55,672
63	Munyu Health Centre	1157797873	KCB	Recurrent	1	1,048,667
64	Munyu-Ini Dispensary	1157807178	KCB	Recurrent	1	344,658
65	Mutati Dispensary	1160309698	KCB	Recurrent	1	280,049
66	Muthaara Dispensary	1169250513	KCB	Recurrent	1	112,818
67	Mutonya Dispensary	1169250645	KCB	Recurrent	1	104,266
68	Nachu dispensary	1171072481	KCB	Recurrent	1	56,304
69	Ndeiya Health Centre	1157719074	KCB	Recurrent	1	547,201
70	Ndenderu Dispensary	1179379330	KCB	Recurrent	1	408,592
71	Ndula Dispensary	1157773362	KCB	Recurrent	1	76,378
72	Ndururumo Dispensary	1157730558	KCB	Recurrent	1	549,258
73	Ngecha Health Centre	1157722385	KCB	Recurrent	1	347,215
74	Ngenda Health Centre	1157737889	KCB	Recurrent	1	1,101,549
75	Ngeteti Community Dispensary	1157862896	KCB	Recurrent	1	28,530
76	Ngewa Health Centre	1157862799	KCB	Recurrent	1	663,694
77	Ngoliba Health Centre	1157902308	KCB	Recurrent	1	1,078,688
78	Ngorongo Health Centre	1157879780	KCB	Recurrent	1	822,502
79	Ragia Forest Dispensary	1157721796	KCB	Recurrent	1	58,230
80	Riabai Dispensary	1157856322	KCB	Recurrent	1	225,427
81	Rironi Health Centre	1157723268	KCB	Recurrent	1	359,353
82	Rwamburi Dispensary	1157718256	KCB	Recurrent	1	152,425

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
83	Thigio Dispensary (Kiambu West)	1157719325	KCB	Recurrent	1	37,377
84	Ting'ang'a Dispensary	1170303625	KCB	Recurrent	1	560,271
85	Uplands Forest Dispensary	1157721486	KCB	Recurrent	1	26,893
86	Uthiru Health Centre	1157883532	KCB	Recurrent	1	1,126,133
87	Githunguri Sub County	2000028063	Family	Recurrent	2,282	1,360
88	Kikuyu Sub County	102000016536	Family	Recurrent	133	139
89	Kabete Sub County	102000016634	Family	Recurrent	280	144
90	Ruiru Sub County	24000021700	Family	Recurrent	131	49
91	Kihara Level 4	1141701565000	Co-operative	Recurrent	1,163,580	1,113,852
92	Kiambu Level 5	1256260770	KCB	Recurrent	7,833,382	397,606
93	Gatundu Level 5	1256633011	KCB	Recurrent	1	4,770,993
94	Karatu Level 4	1256632805	KCB	Recurrent	284,557	259,209
95	Tigoni Level 4	1273215931	KCB	Recurrent	6,905,816	13,158,969
96	Thika Level 5	1256599956	KCB	Recurrent	853	11,797,891
97	Lari Level 4	125682575	KCB	Recurrent	1	
98	Igeganina Level 4	1256178829	KCB	Recurrent	2,960,203	3,000
99	Lari Level 4	1266695311	KCB	Recurrent	1,048,089	1,295,201
100	Wangige Level 4	1000068733	Family	Recurrent	10	-
101	Wangige Level 4	1000053767	Family	Recurrent	1	58,950
102	Lari Level 4	1000068739	Family	Recurrent	1	-
103	Nyathuna Level 4	1000053770	Family	Recurrent	1	5,680
104	Juja Sub County	5000048212	Family	Recurrent	393	664
105	Tigoni Level 5	1000068738	Family	Recurrent	60,886	-
106	Limuru Sub County	47000027118	Family	Recurrent	492	88
107	Lari Sub County	047000027126	Family	Recurrent	1	235
108	Kihara Level 4	100053776	Family	Recurrent	1	14,530
109	Lari Level 4	1000053766	Family	Recurrent	1	14,105
110	Karatu Level 4	1000053771	Family	Recurrent	1	8,057

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
111	Gatundu South Sub County	4000028892	Family	Recurrent	1	551
112	Karuri Level 4	1000053772	Family	Recurrent	1	19,810
113	Igeganina Level 4	1000053775	Family	Recurrent	1	30,070
114	Kigumo Level 4	1000053773	Family	Recurrent	1	4,290
115	Lusingetti Level 4	1000053769	Family	Recurrent	1	9,080
116	Lusingetti Level 4	1263472885	KCB	Recurrent	1,352,734	1,615
117	Ruiru Level 4	1256161306	KCB	Recurrent	1,489,434	12,102,289
118	Ruiru Level 4	100005377	Family	Recurrent	1	161,725
119	Gatundu Level 5	1000053778	Family	Recurrent	1	427,259
120	Thika Level 5	1000053774	Family	Recurrent	-	1,869,462
121	Kiambu County Operations Account	0100044058	Family	Recurrent	1	1,234,919
122	Thindigua Dispensary	001000068537	Family	Recurrent	7,660	-
123	Kerwa Dispensary	001000068536	Family	Recurrent	1	53,645
124	Munyu Health Centre	001000068535	Family	Recurrent	1	80,123
125	Ngoliba Health Centre	001000068534	Family	Recurrent	1	61,062
126	Kiandutu Health Centre	001000068533	Family	Recurrent	1	157,600
127	Juja Farm Health Centre	001000068532	Family	Recurrent	1	248,133
128	Gachororo Health Centre	001000068531	Family	Recurrent	1	439,869
129	Ngorongo Health Centre	001000068530	Family	Recurrent	1	27,114
130	Gakoe Health Centre	001000068527	Family	Recurrent	1	64,655
131	Gitare Health Centre	001000068526	Family	Recurrent	1	81,477
132	Ngenda Health Centre	001000068525	Family	Recurrent	1	218,150
133	Githurai Langata Health Centre	001000068524	Family	Recurrent	1	292,891
134	Githunguri Health Centre Ruiru	001000068523	Family	Recurrent	1	11,241
135	Gitiha Model Health Centre	001000068522	Family	Recurrent	1	39,622
136	Githiga Health Centre	001000068521	Family	Recurrent	1	130,698
137	Karia Health Centre	001000068520	Family	Recurrent	1	55,068
138	Miguta Health Centre	001000068519	Family	Recurrent	1	94,819

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
139	Ngewa Health Centre	001000068518	Family	Recurrent	1	64,555
140	Githunguri Health Centre	001000068517	Family	Recurrent	1	100,997
141	Gathanga Health Centre	001000068514	Family	Recurrent	1	86,466
142	Uthiru Health Centre	001000068513	Family	Recurrent	1	98,440
143	Limuru Health Centre	001000068512	Family	Recurrent	1	25,270
144	Ndeiya Health Centre	001000068511	Family	Recurrent	1	135,379
145	Ngecha Health Centre	001000068510	Family	Recurrent	1	117,939
146	Karatina Health Centre	001000068509	Family	Recurrent	1	223,795
147	Kagaa Health Centre	001000068508	Family	Recurrent	131,401	86,635
148	Komo Dispensary	001000068507	Family	Recurrent	1	5,125
149	Gatuanyaga Dispensary	001000068506	Family	Recurrent	1	144,874
150	Magogoni Dispensary	001000068505	Family	Recurrent	1	78,986
151	Ndula Dispensary	001000068504	Family	Recurrent	1	46,329
152	Makongeni Dispensary	001000068503	Family	Recurrent	1	104,225
153	Karibaribi Dispensary	001000068502	Family	Recurrent	1	112,991
154	Muthaara Dispensary	001000068501	Family	Recurrent	1	58,356
155	Ndururumo Dispensary	001000068500	Family	Recurrent	1	78,487
156	Hamundia Dispensary	001000068499	Family	Recurrent	1	14,460
157	Mugutha Dispensary	001000068498	Family	Recurrent	1	127,634
158	Athi Dispensary	001000068497	Family	Recurrent	1	41,410
159	Gituamba Community Dispensary	001000068496	Family	Recurrent	1	119,083
160	Kanyoni Dispensary	001000068495	Family	Recurrent	1	80,055
161	Mataara Dispensary	001000068494	Family	Recurrent	1	29,935
162	Kaibere Dispensary	001000068493	Family	Recurrent	1	22,421
163	Kamunyaka Dispensary	001000068492	Family	Recurrent	1	19,360
164	Miirini Dispensary	001000068491	Family	Recurrent	1	8,010
165	Gachege Dispensary	001000068490	Family	Recurrent	1	13,740
166	Makwa Dispensary	001000068489	Family	Recurrent	1	47,380

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
167	Mbichi Dispensary	001000068488	Family	Recurrent	1	71,493
168	Mundoro Community Dispensary	001000068487	Family	Recurrent	1	32,840
169	Munyu Ini Dispensary	001000068486	Family	Recurrent	1	94,235
170	Gachika Dispensary	001000068485	Family	Recurrent	1	73,272
171	Kiganjo Dispensary	001000068484	Family	Recurrent	1	138,499
172	Mutate Dispensary	001000068483	Family	Recurrent	1	85,097
173	Mwihoko Dispensary	001000068482	Family	Recurrent	2,890	-
174	Mutonya Dispensary	001000068481	Family	Recurrent	1	159,994
175	Kibichoi Dispensary	001000068480	Family	Recurrent	1	11,345
176	Mbari Ya Igi Dispensary	001000068479	Family	Recurrent	1	29,243
177	Githima Dispensary	001000068478	Family	Recurrent	1	21,735
178	Gathangari Dispensary	001000068477	Family	Recurrent	1	22,880
179	Kiababu Dispensary	001000068476	Family	Recurrent	1	40,003
180	Kimathi Dispensary	001000068475	Family	Recurrent	1	14,995
181	Ngeteti Dispensary	001000068474	Family	Recurrent	1	69,189
182	Tinganga Dispensary	001000068473	Family	Recurrent	1	35,215
183	Anmer Dispensary	001000068472	Family	Recurrent	1	42,843
184	Cianda Dispensary	001000068468	Family	Recurrent	1	82,590
185	Lioki Dispensary	001000068467	Family	Recurrent	1	55,830
186	Riabai Dispensary	001000068466	Family	Recurrent	1	118,978
187	Ndenderu Dispensary	001000068464	Family	Recurrent	1	59,900
188	Muchatha Dispensary	001000068463	Family	Recurrent	1	95,899
189	Kasphat Dispensary	001000068462	Family	Recurrent	1	64,120
190	Kinoo Dispensary	001000068461	Family	Recurrent	1	198,495
191	Kamangu Dispensary	001000068460	Family	Recurrent	1	61,265
192	Nachu Dispensary	001000068459	Family	Recurrent	1	25,433
193	Gichuru Dispensary	001000068458	Family	Recurrent	1	252,523
194	Karai Muslim Dispensary	001000068457	Family	Recurrent	1	45,104

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
195	Kari Health Centre	001000068456	Family	Recurrent	1	37,995
196	Gikambura Dispensary	001000068455	Family	Recurrent	1	312,300
197	Kahuho Dispensary	001000068454	Family	Recurrent	1	41,800
198	Rironi Dispensary	001000068452	Family	Recurrent	1	138,300
199	Kereri Dispensary	001000068451	Family	Recurrent	1	7,285
200	Rwamburi Dispensary	001000068450	Family	Recurrent	1	91,255
201	Thigio Dispensary	001000068449	Family	Recurrent	1	55,936
202	Kagwe Dispensary	001000068448	Family	Recurrent	1	88,197
203	Kamburu Dispensary	001000068447	Family	Recurrent	1	8,220
204	Kamuchege Dispensary	001000068446	Family	Recurrent	1	38,738
205	Ragia Forest Dispensary	001000068445	Family	Recurrent	1	350
206	Kinale Dispensary	001000068444	Family	Recurrent	1	20,560
207	Kamae Dispensary	1000068443	Family	Recurrent	1	10,048
208	Magina Dispensary	001000068442	Family	Recurrent	1	24,031
209	Mbau Ini Dispensary	001000068441	Family	Recurrent	1	10,150
210	Kiriita Dispensary	001000068440	Family	Recurrent	1	13,830
211	Gituamba Mathore Dispensary	001000068439	Family	Recurrent	1	35,190
212	Escarpment Dispensary	001000068438	Family	Recurrent	1	16,380
213	Gitithia Dispensary	001000068437	Family	Recurrent	1	10,105
214	Uplands Forest Dispensary	001000068436	Family	Recurrent	1	9,411
215	Githirioni Dispensary	001000068435	Family	Recurrent	1	328,664
216	County Government of Kiambu Collection a/c	01103715435001	Co-operative	Recurrent	1	-
217	Karuri Level 4	1256254940	KCB	Recurrent	1,640,001	162,899
218	Kihara Level 4	1141475765800	Co-operative	Recurrent	5,990,280	3,217,204
219	Wangige Level 4	1157562256	KCB	Recurrent	7,109,050	3,736,372
220	Lari Level 4	1157607691	KCB	Recurrent	6,388,817	3,003,677
221	Karatu Level 4	1118019970	KCB	Recurrent	154,400	11,045
222	Nyathuna Level 4	1263471145	KCB	Recurrent	49,878	936

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
223	Nyathuna Level 4	1157590187	KCB	Recurrent	773,562	78,953
224	Tigoni Level 4	1156960649	KCB	Recurrent	1,191,506	1,300,567
225	Ruiru Level 4	1156993164	KCB	Recurrent	22,861,031	5,519,009
226	Karuri Level 4	1157720137	KCB	Recurrent	1,272,584	325,951
227	Lusingetti Level 4	1157562094	KCB	Recurrent	4,485,959	1,530,764
228	Kigumo Level 4	1256291250	KCB	Recurrent	2,511,220	1,000
229	Kigumo Level 4	1157609384	KCB	Recurrent	1,694,667	102,022
230	Kiambu Level 5	1156959950	KCB	Recurrent	41,082,694	25,732,542
231	Gatundu Level 5	1157013422	KCB	Recurrent	1	20,056,743
232	Thika Level 5	1141371994600	Co-operative	Recurrent	1	152,116
233	Thika Level 5	1000068729	Family	Recurrent	1	
234	Thika Level 5	1157019552	KCB	Recurrent	19,075,211	22,954,406
235	Kiambu County Unicef Account	5000067996	Family	Recurrent	1	-
236	Kiambu County Health Management Team Hssf-Hospital	1141371831001	Co-operative	Recurrent	1	30,398,244
237	CDC Grant Account	1000063727	Family	Recurrent	1	4,613,550
238	Kiambu County Fif Fund Account	5000072712	Family	Recurrent	1	437,601,197
239	Gatundu North Sub County	005000048221	Family	Recurrent	52	331
240	Kiambaa Sub County	51000011625	Family	Recurrent	123	155
241	Kiambu Sub County	1000030774	Family	Recurrent	5	347
242	Thika Sub County	1141558368800	Co-operative	Recurrent	1	382
243	Kiambu Level 5	11000046394	Family	Recurrent	2,160,832	2,160,832
244	Gatundu Level 5	4000035634	Family	Recurrent	1	418,294
245	Thika Level 5	5000067439	Family	Recurrent	1	380,789
246	Kiambu County Nutrition International Account	01141371543517	Co-operative	Recurrent	1	-
247	Kiambu Msf Belgium Account	5000067667	Family	Recurrent	1	-
248	Kiambu Covid 19 Grant Account	5000067974	Family	Recurrent	1	21,719,314
249	Thika Municipality	005000063374	Family	Development	15,102,168	15,105,768

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
250	Ruiru Municipality	024000031555	Family	Development	4,829,483	4,831,283
251	Kiambu Municipality	001000046296	Family	Development	3,443,620	15,832,513
252	Limuru Municipality	047000037171	Family	Development	3,240,546	3,240,546
253	Karuri Municipality	051000019923	Family	Development	685,412	686,412
254	Kikuyu Municipality	102000034007	Family	Development	971,361	984,162
255	Kiambu Municipal Administration	005000068023	Family	Recurrent	300	300
256	Kiambu County Informal Settlements Improvement Project Account	001000051410	Family	Development	90,409,065	40,455,468
257	Emergency Fund	1141371997200	Co-operative	Recurrent	27,180,036	46,036,342
258	Bursary Fund	1141371814200	Co-operative	Recurrent	14,478,676	111,938,356
259	Kiambu Alcoholic Drinks	1000041973	Family	Recurrent	21,771,744	14,115,745
260	Staff Executive Mortgage Fund	1000040515	Family	Recurrent	34,964,176	1,971,894
261	Staff Executive Mortgage Fund	1000040516	Family	Recurrent	13,467,748	68,044,473
262	Kiambu Alcoholic Drinks Revenue Account	1141371543516	Co-operative	Recurrent	1,125,025	25,025
263	Navcdp	1315175274	KCB	Recurrent	1	144,864,229
264	Aquaculture Business Development Program	1275488684	KCB	Recurrent	6,635	746,920
265	Jiinue Fund	1285258592	KCB	Recurrent	21,953,229	23,359,168
266	Jiinue Fund	1285264037	KCB	Recurrent	77,940	79,005
267	Jiinue Fund	1285264185	KCB	Recurrent	198,716	676,386
268	Veterinary Services Development Fund	1102753696	KCB	Recurrent	-	14,721
269	Kenya Devolution Support Program	5000063639	Family	Recurrent	1	103,636,927
270	County Development Aggregation And Industrial Parks (Caips	1000069894	Family	Recurrent	3,797,976	-

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
271	Kiambu county water and sewerage	1239295685	KCB	Recurrent	593,499	10,556
272	Githurai Sub county	45000055140	Family	Recurrent	404	-
273	Kiambu Municipality UDG Account- 2	1000071502.00	Family	Recurrent	-	-
274	Ruiru Municipality UDG Account- 2	24000055141	Family	Recurrent	-	-
275	Thika Municipality UDG Account- 2	5000091463	Family	Recurrent	-	-
276	Karuri Municipality UDG Account- 2	051000031925	Family	Recurrent	-	-
277	kikuyu Municipality UDG Account- 2	102000044782	Family	Recurrent	-	-
278	Limuru Municipality UDG Account- 2	047000053649	Family	Recurrent	-	-
279	Gatundu Municipality UDG Account- 2	4000044447	Family	Recurrent	-	-
280	Juja Municipality UDG Account- 2	5000091412	Family	Recurrent	-	-
281	Githurai Municipality UDG Account- 2	45000051474	Family	Recurrent	-	-
282	Kabete Municipality UDG Account- 2	101000007704	Family	Recurrent	-	-
283	Githunguri Municipality UDG Account- 2	2000043946	Family	Recurrent	-	-
284	Kiambu Municipal Administration UDG Account- 2	5000091478	Family	Recurrent	-	-
285	Karatu Level 4	1000068742	family	Recurrent	1	-
286	Kihara Level 4	00100068744	family	Recurrent	1	-

No	Name of the Bank Account	Account No.	Bank Name	Nature of the Account	F/Y 24-25	comparative
287	Kiambu county Revenue Collection	1164796372	KCB	Recurrent	-	76,082
288	Kiambu county Revenue Collection	1141371543502	Co-operative	Recurrent	-	33,415