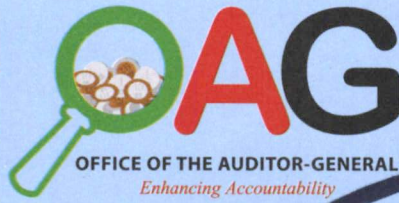


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REPORT
OF
THE AUDITOR-GENERAL
ON
RECEIVER OF REVENUE
REVENUE STATEMENTS
FOR THE YEAR ENDED
30 JUNE, 2025

PAPERS LAID	
DATE	19/2/26
TABLED BY	Sen. Ledama
COMMITTEE	
COUNTY GOVERNMENT TABLE	Merg

COUNTY GOVERNMENT OF KIAMBU





**RECEIVER OF REVENUE
COUNTY GOVERNMENT OF KIAMBU**

**REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional IPSAS Statements

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

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1. Acronyms and Definition of Key Terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
ICT	Information Communication and Technology
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue

b) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance, ICT and Economic Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for finance who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue was designated on 29th December 2020 by the County Executive Committee member for Finance, per section 157 (1) of the PFM Act,2012.

Section 158 (3) of the PFM Act,2012 states that a receiver of revenue for a county government shall provide quarterly statements to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation. Following that requirement, the receiver of revenue therefore avails the report every quarter and yearly based on Section 165. (1) of the PFM Act,2012. “At the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.”

(b) Principal activities

A receiver of county government revenue is responsible to the County Executive Committee member for finance for ensuring that the revenue for which the receiver is responsible is collected or recovered, and is accounted for. The receiver may authorize a public officer to be a collector of revenue. Section 158. (1) states that a receiver of revenue for a county government may authorize any public officer employed by that county government or any of its entities to be a collector of revenue for the purpose of collecting revenue for that county government and remitting it to the receiver. (2) Any other public officer, other than a receiver of revenue or collector of revenue for a county government, who collects revenue for that Government shall, not later than three days after receiving it, deliver the revenue to a receiver or collector of revenue for that county government.

The receiver of revenue collects revenue and remits it to the County Revenue Fund (CRF). Revenue collections from health facilities are remitted to the Facility Improvement Fund (FIF).

Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025

(c) Key Management Team

The County Government of Kiambu day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CEC member -Finance	Nancy Kirumba
2.	Chief Officer, Revenue	CPA Zachariah Gitau
3.	Director/Head of Revenue Reporting	CPA Henry Waweru

(d) Fiduciary Management

No.	Designation	Name
1.	Chief Officer, Finance.	CPA William Kimani
2.	Director Accounting services	CPA Solomon Waweru
3.	Head of Finance	CPA Eliud Muchiri
4.	Head of Procurement	Phylis Muiruri
5.	County Attorney	Waithira Waiyaki

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

(e) Entity Headquarters

P.O. Box 2344
Headquarters
Biashara Street
KIAMBU, KENYA

(f) Kiambu County Contacts

Telephone: (254) 067858108
E-mail: info@kiambu.go.ke

(g) Independent Auditor

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

(h) Bankers

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

II. Co-operative bank of Kenya
Kiambu Branch
P.O. Box 1064-00900
Kiambu.
Tel.254-066-2022720

III..... Family Bank
Kiambu Branch
P.O. Box 354-01000 Thika

IV. Kenya Commercial Bank
Kiambu Branch

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

(i) Principal Legal Adviser

1.... The Attorney General State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2.... County Attorney

Waithira Waiyaki

P.O. Box 2344

Kiambu

Kiambu County

3. Foreword By the CECM Finance and Economic Planning

As of 30th June 2025, the County had collected KShs. 5.532 billion in revenue, representing a 21% growth (KShs 0.946 billion) compared to the previous financial year 2023/2024. This remarkable improvement was attributed to the establishment and implementation of the County Revenue Enhancement Program. Under this initiative, all senior county officers—including H.E. the Governor, the Deputy Governor, CECMs, Chief Officers, and Directors—were assigned to various sub-counties where they conducted inspections on development approvals and business permits, among other fees and charges. Additionally, they engaged the public through sensitization campaigns on the importance of compliance and held weekly virtual revenue review meetings to monitor progress and address challenges.

The major sources of revenue for the county as at 30th June, 2025 were cess Kshs.99.9 million, Land Rates Kshs.716 million, Single Business Permit Kshs.407.6 million, Conservancy Administration Kshs.239.2 million, Administration Control fees & Charges Kshs.324.8 million, Other Fines, Penalties and Forfeitures Kshs.5.0 million, Public Health Service Fees Kshs.278.9 million, Physical Planning and Development Kshs.741.7 million, Property Rent Kshs. 25.7 million, Parking fees Kshs.316.8 million, market fees Kshs.11.0 million, Advertising fees Kshs.214.6 million, Hospital fees Kshs.2.014 billion, hire of county assets Kshs.1.544 million, park fees Kshs.1.711 million, Liquor Kshs. 161.3 and Miscellaneous Revenues of Kshs. 133.6 million.

Revenue collected was disbursed to the County Revenue Fund (CRF) and Facility Improvement Fund (FIF) weekly. The total amount collected from the Sub counties and Liquor licenses in the period was Kshs 3.518 billion, these amounts were transferred to the County Revenue Fund (CRF) while. Kshs 1.539 billion were collected by the Health Facilities for the Facility Improvement Fund (FIF) account and NHIF/SHA rebates which were transferred to the Kiambu County Health Facility Improvement Fund Account as per the requirements of the Kiambu County Health Services Act 2019 and receivables from NHIF/SHA of Kshs 474.858 million.


.....

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

4. Management Discussion and Analysis

SUB COUNTIES' REVENUES

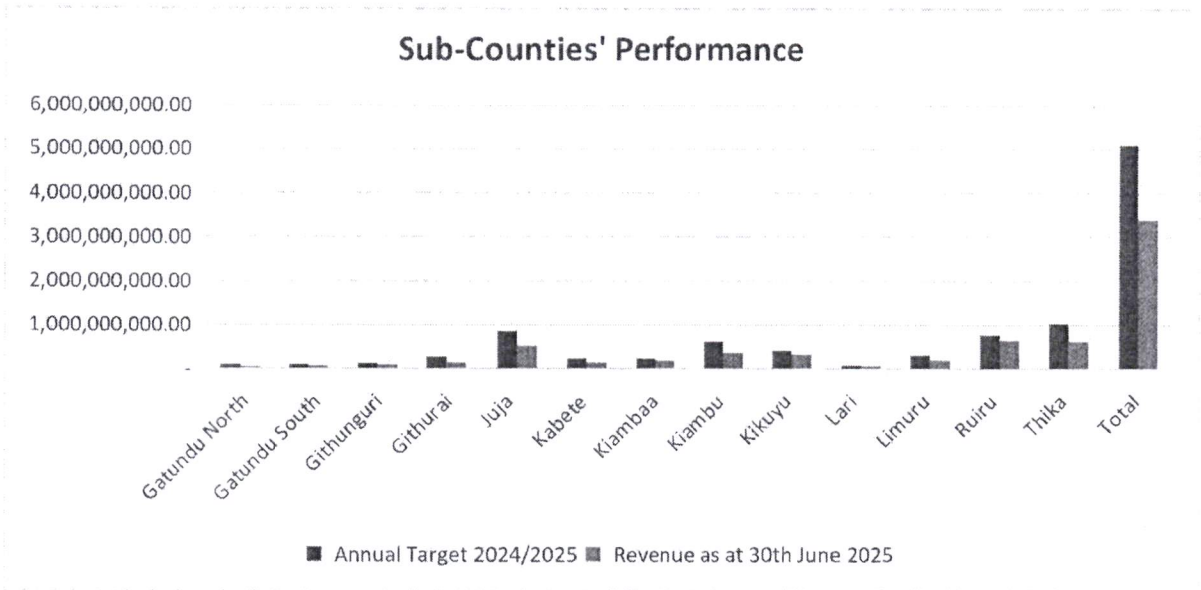
The overall revenue management and operations at the county is headed by the chief officer in charge of revenue, director revenue and the revenue accountants at the headquarters.

Revenue is collected at the twelve (12) Municipalities/Sub counties, which are headed by the Municipal Managers, sub county administrators and sub county finance officers with the purpose of collecting revenue.

The revenue performance for the last 12 months in the Municipalities/Sub counties is as stipulated below:

Sub county	Annual Target	Revenue as at 30 th June 2025
Gatundu North	81,847,007	43,964,280
Gatundu South	80,349,225	59,891,591
Githunguri	117,042,974	84,021,727
Githurai	275,223,649	142,709,514
Juja	865,196,226	516,921,569
Kabete	227,217,823	148,555,179
Kiambaa	229,649,115	184,991,868
Kiambu	622,249,271	366,347,860
Kikuyu	412,737,380	320,720,590
Lari	71,159,456	52,070,015
Limuru	315,858,490	193,905,608
Ruiru	769,710,597	648,085,188
Thika	1,032,699,505	622,424,280
Total	5,100,940,717	3,384,609,267

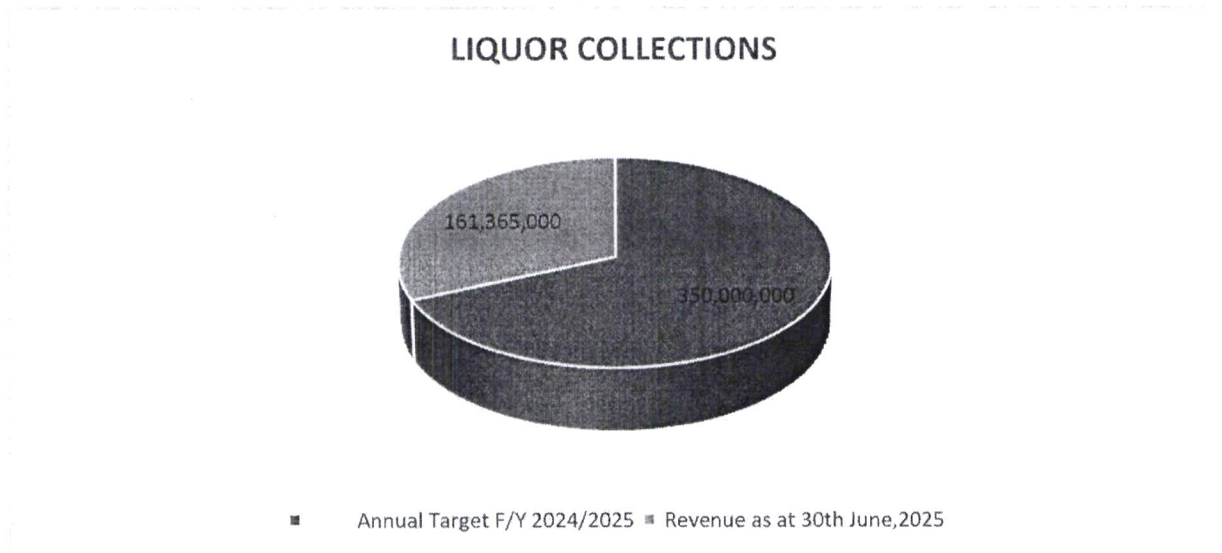
Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025



LIQUOR COLLECTIONS

Liquor revenue is collected by the Department of Administration and Public Service through the Directorate of Alcoholic Drinks Control which is governed by Kiambu County Alcoholic Drinks Control Act,2018 (Revised 2022). During the period under review the county collected Kshs. 161,365,000.

Own Source	Annual Target F/Y 2024/2025	Revenue as at 30 th June,2025
LIQUOR COLLECTIONS	350,000,000	161,365,000



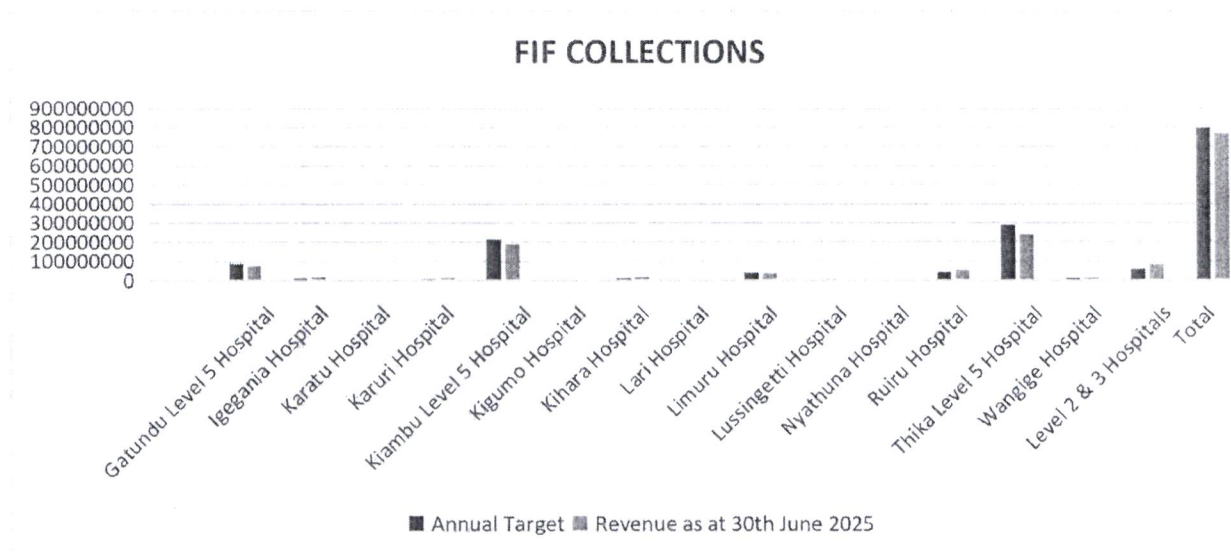
*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

HEALTH SERVICES REVENUE

During the reporting period, health services revenue was derived from three (3) Level 5 hospitals, eleven (11) Level 4 hospitals, and ninety-four (94) Level 2 and 3 hospitals. Collections from Level 4 and 5 hospitals amounted to Kshs. 688,107,167 while Level 2 and 3 hospitals realized Kshs. 85,547,622. Accordingly, the total revenue generated from health facilities was Kshs. 773,743,100 as presented in the table below;

Facility	Annual Target	Revenue as at 30 th June 2025
Gatundu Level 5 Hospital	88,211,938	75,832,621
Igegania Hospital	12,127,125	16,812,500
Karatu Hospital	1,498,859	1,677,462
Karuri Hospital	8,733,215	14,940,537
Kiambu Level 5 Hospital	216,294,660	191,600,379
Kigumo Hospital	4,011,083	5,050,050
Kihara Hospital	10,880,400	17,540,552
Lari Hospital	6,641,903	5,744,615
Limuru Hospital	38,895,289	35,883,749
Lussingetti Hospital	6,616,997	7,912,645
Nyathuna Hospital	1,852,580	2,047,475
Ruiru Hospital	44,430,246	57,187,636
Thika Level 5 Hospital	289,055,063	240,397,083
Wangige Hospital	11,839,758	15,568,175
Level 2 & 3 Hospitals	58,910,884	85,547,622
Total	800,000,000	773,743,100

**Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025**

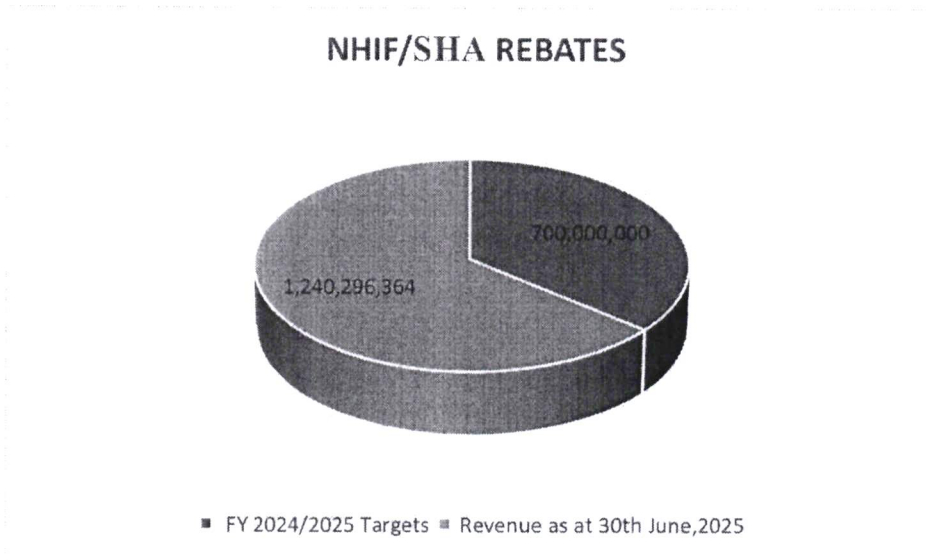


NHIF/SHA Revenue

Further, hospitals realized revenue from the National Hospital Insurance Fund (NHIF)/Social Health Authority (SHA) amounting to Kshs.765,437,597 and recognized an additional receivable of Kshs. 474,858,767. This resulted to a total revenue of Kshs.1,240,296,364 as analysed below;

	FY 2024/2025 Targets	Revenue as at 30 th June, 2025
NHIF/SHA REBATES	700,000,000	1,240,296,364

**Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025**



In total, hospitals generated revenue amounting to Kshs. 2,014,039,464 comprising Facility Improvement Fund (FIF) collections of Kshs. 773,743,100 and NHIF/SHA revenue of Kshs. 1,240,296,364.

Sign.....

CPA Zacharia Gitau
County Receiver of Revenue
ICPAK M/No 10387

5. Statement of the Receiver of Revenue's responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.


The Receiver of Revenue is responsible for the preparation and presentation of the *Receiver of Revenue account*, which gives a true and fair view of the state of affairs of the *Receiver of Revenue* for and as at the end of the financial year (period) 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 statement of assets and liabilities of the entity, (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 entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

Kiambu County has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements. The entity has taken advantage of the transition provisions outlined in IPSAS 33.

The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of the *entity's receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *Kiambu County Government* statement of assets and liabilities verified as at that date. the County has taken advantage of the transitional provisions under IPSAS 33.

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 25th November, 2025


CPA Zacharia Gitau
County Receiver of Revenue
ICPAK M/No 10387

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF KIAMBU

PREAMBLE

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

- A. Report on Revenue Statements that considers whether the revenue 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 revenue 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 revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue 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 REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS revenue statements of Receiver of Revenue - County Government of Kiambu set out on pages 1 to 28, which comprise of

Report of the Auditor-General on Receiver of Revenue - Revenue statements for the year ended 30 June, 2025 - County Government of Kiambu

the statement of financial position as at 30 June, 2025 and the statement of revenue and disbursements, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government 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 Kiambu County Revenue Authority Act, 2023, 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. Inaccuracies in the Revenue Statements

Review of the revenue statements revealed the following inconsistencies;

- i. The statement of revenue and disbursements and as disclosed in Note 25 to the revenue statements reflects disbursements to another County Fund - FIF amount of Kshs.1,538,648,500 which differs with the amount of Kshs.1,422,861,378 reported in the statement of cash flows in the Kiambu County Health Facility Improvement Fund financial statements resulting to an unexplained transfer deficit of Kshs.115,787,122.
- ii. The statement of revenue and disbursements and as disclosed in Note 10 to the revenue statements reflects administration control fees and charges amount of Kshs.324,827,060 which includes liquor licenses amount of Kshs.161,365,000 which differs with the amount of Kshs.249,390,985 reflected in the statement of financial performance of Kiambu County Alcoholic Drinks Control Fund financial statements resulting to an unreconciled variance of Kshs.88,025,985.
- iii. The statement of revenue and disbursements reflect total disbursements and other charges amount of Kshs.5,057,425,233 which differs with the re-computed amount of Kshs.5,073,184,013 resulting to unexplained variance of Kshs.15,758,798.
- iv. Further, the statement of financial position reflects nil balance for the comparative year while Appendix 2 to the revenue statements on statement of arrears of revenue reflects arrears balance as at 1 July, 2024 of Kshs.5,329,380,708 resulting to an unexplained variance of Kshs.5,329,380,708.

In the circumstances, the accuracy and completeness of the revenue statements could not be confirmed.

2. Misstatement of Receivables

The statement of financial position and as disclosed in Note 33 to the revenue statements reflects receivables from exchange transactions balance of Kshs.474,858,767. However, the statement of arrears of revenue disclosed in Appendix 2 to the revenue statements reflects a total balance of Kshs.5,615,514,012 resulting to an unexplained variance of Kshs.5,140,655,245.

In the circumstances, the accuracy and completeness of the receivables from exchange transactions balance of Kshs.474,858,767 could not be confirmed.

3. Unreceipted Miscellaneous Revenue Reported as Earned Income

The statement of revenue and disbursements and as disclosed in Note 23 to the financial statements reflects miscellaneous receipts of Kshs.133,635,369. Management explained that the funds had been deposited directly into the County's revenue account, however, the depositors did not present deposit slips for receipting and the payments were not preceded with system-generated invoices. Therefore, the amounts remained unreceipted and unreconciled in the revenue management system and since the County had not yet offered the corresponding services, the revenue should have been recognized as customer prepayment rather than earned income.

In the circumstances, the accuracy and completeness of miscellaneous receipts of Kshs.133,635,369 could not be confirmed.

4. Unsupported and Low Recovery of Outstanding Arrears

Appendix 2 on the statement of arrears of revenue reflects total revenue arrears as at 30 June, 2025 of Kshs.5,615,514,012 which includes revenue arising from land rates of Kshs.4,956,882,321 and property rent of Kshs.183,772,924. The comparative balance of revenue arrears as at 1 July, 2024 totalled Kshs.5,329,380,708 for both land rate and property rent. Therefore, during the year under review, Management only recovered arrears totalling Kshs.188,725,463 or 4% of amount outstanding as at the beginning of the year. Further, Management did not provide ageing analysis report for the arrears and support documentation outlining the measures taken to collect the long-outstanding arrears.

In addition, the statement of arrears of revenue reflects Nil amount in the addition of arrears for land rate and property rent hence incomplete arrears as Management did not provide evidence of payment of all rates and rents due in the financial year under review.

In the circumstances, the accuracy and full recoverability of revenue arrears totalling Kshs.5,615,514,012 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Kiambu Management in accordance with ISSAI 130 on the Code of Ethics. I have

Report of the Auditor-General on Receiver of Revenue - Revenue statements for the year ended 30 June, 2025 - County Government of Kiambu

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.7,250,940,717 and Kshs.5,057,425,232 respectively, resulting to under collection of Kshs.2,193,515,485 or 30% of the budget.

The under collection may have affected the service delivery to the public.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on revenue Statements. Review of the status during audit of the Receiver of Revenue - County Government of Kiambu in 2024/2025 revealed that the following matters remained unresolved;

	Financial Year	Audit Issue
1	2023/2024	Variance in Own Source Revenue
2	2023/2024	Unsupported and Low Recovery of Outstanding Arrears
3	2023/2024	Undisclosed Cash and Cash Equivalents
4	2023/2024	Overstatement of Liquor Revenue
5	2023/2024	Variance Between the CRF Own Source Revenue and Disbursements from the Receiver of Revenue

Other Information

Management is responsible for the Other Information set out on pages iii to xiv, which comprise of Key Entity Information and Management, Foreword by the CECM Finance and Economic Planning, Management Discussion and Analysis and Statement of the Receiver of Revenue's Responsibilities. The Other Information does not include the revenue statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue - County Government of Kiambu's revenue 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 revenue 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 the 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. Failure to Migrate Land Rate Arrears to the Kiambu ERP System

Appendix 2 to the revenue statements on statement of arrears of revenue reflects land rate arrears of Kshs.4,956,882,321. However, it was established that the prior year arrears totalling Kshs.5,145,607,784 were not migrated into the new ERP system and instead remained in an unutilized database. As a result, the arrears did not accrue interest or penalties during the year under review, contrary to the requirements of the County revenue laws, Section 21(1) of Kiambu County Revenue Authority Act, 2023 which requires all revenue collected by or payable under the revenue laws or any other written law shall be collected by the Authority and paid into the County Revenue Fund.

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

2. Failure to Appoint a Data Protection Officer

The County Government did not appoint a Data Protection Officer (DPO) as required by law. In addition, the County did not publish DPO contact information or communicated the same to the Office of the Data Commissioner. As a result, the County has no designated officer to provide oversight on data protection compliance, staff training, or engagement with regulators, despite the County handling large volumes of personal data, including during the rollout of the ERP system. This was contrary to Section 24(6) and (7) of the Data Protection Act, 2019 which requires all data controllers or processors to appoint a DPO, publish their contact details and submit them to the Data Commissioner.

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

3. Non-Compliance with Legal Requirement to Conduct a Data Protection Impact Assessment (DPIA)

The County Government was in the process of implementing the County ERP System, which involved the collection and processing of significant amounts of personal data from staff and the public. However, no evidence was provided to confirm that a Data Protection Impact Assessment (DPIA) was conducted before initiating system development or procurement, as required in Section 49(1) of the Data Protection (General) Regulations, 2021 which requires a Data Protection Impact Assessment (DPIA) to be conducted where processing activities are likely to result in high risks to data subjects - particularly where new or innovative technologies are involved.

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

4. Lack of an Updated Land Register for Collection of Rates and Rents

It was established that County Government did not maintain a current and comprehensive land register for all public and private properties that are subject to land rates and rents. As a result, the County relied on outdated records and self-disclosure by property owners, which limited the County's ability to enforce compliance or project potential revenue from property-based charges. This was contrary to Section 104(1)(b) of the Public Finance Management Act, 2012 which requires the County Treasury to ensure effective and efficient management of County Government revenue.

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

5. Delay in Enforcement of Kiambu Revenue System Contract

The County Government entered into a contract with a Firm on 28 April, 2023 for the delivery, installation, testing, training, and commissioning of the Kiambu Revenue System. The contract period was six (6) months at a total cost of Kshs.230,000,000. However, as at 30 June, 2025, the System was yet to be completed or commissioned, despite the lapse of contract period. Further, a formal contract extension was approved in February, 2025 to June, 2026, however, the implementation tracker indicated the milestone that was to be achieved by August, 2025 which include development of land management, building approval, housing and premises management module was still at 58% while the total amount paid as at 30 June, 2025 was Kshs.63,520,069.

In the circumstances, Management was in breach of the law and the continued delay raises concerns over project oversight, accountability and value for money.

6. Delay in Operationalization of the County Revenue Authority

During the year under review, there was no evidence to indicate that the Kiambu County Revenue Authority assessed, collected and receipted all County revenue, casting doubt on the operationalization of the Revenue Authority. This constitutes eighteen (18) months

after the commencement of the Act and contrary to Section 4(1) of the Kiambu County Revenue Authority Act, 2023 which established an Authority to be known as the Kiambu County Revenue Authority and which was required to ensure that all revenue raised or collected by or on behalf of the County are paid into the County Revenue Fund.

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

7. Lack of an Updated Valuation Roll for All Rateable Properties

The County Government of Kiambu did not maintain an updated valuation roll for all rateable properties. This was contrary to Section 11(1) of the Kiambu County Valuation and Rating Act, 2016 which requires the Director to at least once a year cause to be prepared, a supplementary valuation roll, which shall consist of the amendments, alterations and additions to the valuation roll. Failure to update the valuation roll casts doubt on the reliability of the existing values and rates imposed.

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

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. Gaps in User Administration of ERP Revenue System

It was established that user administration of the ERP system - revenue management module was wholly performed by the ICT Department. This includes user account creation, role assignment, and access revocation. The Revenue Department, which is the process owner and custodian of the data, had no administrative rights or oversight over user access and activity within the system.

In the circumstances, the effectiveness of internal controls on revenue management could not be confirmed.

2. Lack of Business Continuity Plan and Disaster Recovery Plan

The County Government did not have an approved and documented Business Continuity Plan (BCP) or Disaster Recovery Plan (DRP) for its ICT systems. No evidence was provided to confirm that such plans had been prepared, tested, or submitted for approval. This gap was noted despite the County currently implementing an Enterprise Resource Planning (ERP) system to manage key operations including finance, human resources and revenue collection.

The absence of a BCP and DRP during the implementation of a core transactional system such as an ERP heightens the risk of operational disruption and data loss, as the County lacks a clear recovery strategy in the event of system failure or disaster.

3. Lack of an Information Technology (IT) Steering Committee

It was established that the County Government did not have an operational IT Steering Committee in place. There was no evidence of a formally constituted committee, approved terms of reference, or records of meetings held to guide ICT related decisions, despite the County implementing key ICT initiatives, including the Kiambu Pay ERP System, which requires strategic oversight and coordination across departments. In addition, the IT Steering Committee provides oversight, alignment and strategic direction on ICT investments and initiatives.

In the absence of an IT Steering Committee, it was not possible to establish how the County coordinates ICT planning, risk management, resource allocation and ensure alignment between ICT objectives and the County's overall goals.

4. Lack of a Formal Change Management Register for ERP Modifications

It was noted that while the County Government was actively implementing and modifying the ERP System, the County did not maintain a formal change management register. Instead, system changes requested by users were communicated through formal memos, which were not centrally recorded, tracked, or consistently approved through a structured change control framework. As a result, it was not possible to verify whether all changes made to the ERP system were properly authorized, documented and reviewed.

In the circumstances, the effectiveness of the internal controls in information technology management 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 revenue 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 revenue 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 revenue statements, Management is responsible for assessing the Receiver of Revenue'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 revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue 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 Receiver of Revenue'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 revenue 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 revenue 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 revenue 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 revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also I 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, CBS
AUDITOR-GENERAL

Nairobi

16 December, 2025

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	Period ended
		30 th June,2025
		Kshs
Revenue from non-exchange transactions		
Cess	6	99,926,278
Land Rates	7	716,023,178
Single/Business Permits	8	407,260,740
Conservancy Administration	9	239,253,363
Administration Control Fees and Charges	10	324,827,060
Other Fines, Penalties, And Forfeiture Fees	11	5,040,201
Public Health Service Fees	12	278,987,485
Physical Planning and Development	13	741,740,870
Donations/Grants Not Received Through CRF	14	0
Total Revenue from non-exchange transactions		2,813,059,175
Revenue from exchange transactions		
Parking Fees	15	316,861,400
Market Fees	16	11,022,506
Property Rent	17	25,799,053
Advertising	18	214,610,523
Hospital Fees	19	2,014,039,464
Hire of County Assets	20	1,544,860
Sale of assets	21	0
Park Fees	22	1,711,650
Miscellaneous receipts	23	133,635,369
Total Revenue from exchange transactions		2,719,224,825
Total Revenues (a)		5,532,284,000
Disbursements		
Disbursements To CRF	24	3,518,183,586
Disbursements to another County Fund - FIF	25	1,538,648,500
Bank charges	26	593,147
Waivers and exemptions	27	15,758,798
Bad debts written off	28	0
Provision for bad debts	29	0
Total Disbursements and other charges (b)		5,057,425,233

Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025

Other gains/(losses)		
Gain/Loss on foreign exchange transactions	30	0
Increase/Decrease in Dues to another County Fund (NHIF/SHA receivables)		474,858,767

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 25th November 2025 and signed by:



Name: CPA Zachariah Gitau
County Receiver of Revenue
ICPAK M/No 10387




Name: CPA Henry Waweru
Head of Revenue Reporting
ICPAK M/No 5921


*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

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

	Note	Period ended 30 th June, 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	31	0	0
Receivables from non-Exchange transactions	32	0	0
Receivables from Exchange transactions	33	474,858,767	0
Total Current Assets		474,858,767	0
Total Assets		474,858,767	0
Financial Liabilities			
Payables-Due to other County Fund (FIF fund)	34	474,858,767	0
Revenue Received in Advance	35	0	
Total Financial Liabilities		474,858,767	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th November 2025 and signed by:


.....
Name: CPA Zachariah Gitau
County Receiver of Revenue
ICPAK M/No 10387


.....
Name: CPA Henry Waweru
Head of Revenue Reporting
ICPAK M/No 5921

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended June 2025

	Note	Period Ended 30 th June 2025
		Kshs
Operating Activities		
Receipts		
Cess		99,926,278
Land Rate		716,023,178
Single/Business Permits		407,260,740
Conservancy Administration		239,253,363
Administration Control Fees and Charges		324,827,060
Other Fines, Penalties, And Forfeiture Fees		5,040,201
Public Health Service Fees		278,987,485
Physical Planning and Development		741,740,870
Donations/Grants Not Received Through CRF		0
Parking Fees		316,861,400
Market Fees		11,022,506
Property Rent		25,799,053
Advertising		214,610,523
Hospital Fees		1,539,180,696
Hire of County Assets		1,544,860
Sale of assets		0
Park Fees		1,711,650
Miscellaneous receipts		133,635,369
Total Receipts		5,057,425,232
Payments		
Disbursements To CRF		3,518,183,586
Disbursements to Hospital Fund		1,538,648,500
Bank charges		593,146
Total Payments		5,057,425,232
Net Cash from operating Activities		0
Cash and Cash Equivalent as at 1 st July 2024	31	0
Cash and Cash Equivalent as at 30th June 2025	31	0

The hospital fee of Kshs. 1,539,180,696 differs with the Disbursements to Hospital Fund (Kshs. 1,538,648,500) by Kshs.532,196 which was a component of bank charges as disclosed in note 26.

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

COUNTY OWN GENERATED RECEIPTS	BUDGETED REVENUE FY 2024/2025	ADJUSTMENTS	FINAL BUDGET	ACTUAL REVENUE AS AT 30th June 2025	VARIANCE	% REALIZATION
RECEIPTS	Kshs.			Kshs.	Kshs.	
Physical Planning Management Unit	1,630,645,457	(19,334,488)	1,611,310,969	956,351,393	654,959,576	59%
Business permits	450,650,500		450,650,500	407,260,740	43,389,760	90%
Cess	240,317,224	34,984,488	275,301,712	99,926,278	175,375,434	36%
Housing/property rent	35,450,000		35,450,000	25,799,053	9,650,947	73%
Land Rates Management Unit	1,951,633,742	(229,200,000)	1,722,433,742	716,023,178	1,006,410,564	42%
Receipts from Administrative Fees and Charges & other fines,pennalties/Hire of county asset	650,000	34,350,000	35,000,000	54,139,094	(19,139,094)	155%
Trade Tourism Industry/park fees	20,020,454		20,020,454	1,711,650	18,308,804	9%
Market Management Unit	15,525,226		15,525,226	11,022,506	4,502,720	71%
Roads Transport Public Works Management Unit (Note 10.)	180,310,302		180,310,302	115,908,027	64,402,275	64%
Vehicle Parking Management Unit & Roads Managements Unit	602,132,055		602,132,055	316,861,400	285,270,655	53%
Water Environment & Natural Resources Management Unit	102,805,757	50,000,000	152,805,757	239,253,363	(86,447,606)	157%
Liquor license (Note 10.)	350,000,000		350,000,000	161,365,000	188,635,000	46%
Hospital Collections (FIF) (Note 19)	1,300,000,000	(500,000,000)	800,000,000	773,743,100	21,587,448	97%
NHIF/SHA Rebates (Note 19)	800,000,000	(100,000,000)	700,000,000	765,437,596	(57,951,064)	108%
Public Health	300,000,000		300,000,000	278,987,485	21,012,515	93%
Miscellaneous Revenues			-	133,635,369		
TOTAL	7,980,140,717	(729,200,000)	7,250,940,717	5,057,425,232	2,329,967,934	70%


NB:

- i) Physical Planning Management Unit Ksh. 956,351,393.00 includes Physical Planning and Development note 13 Ksh.741,740,870.00 and Advertising note 18 Ksh. 214,610,523.00.
- ii) Receipt from Administration Ksh. 54,139,094 include (Weights and Measures Ksh. 5,905,300.00, Wayleave Ksh. 38,596,165.00, Betting levy 607,250.00, Social services Kshs. 1,109,830.00, Administration Ksh. 1,335,488.00) note 10 Other Fines, Penalties Ksh. 5,040,201.00 Note 11 and Hire of County Assets Ksh. 1,544,860.00 Note 20.


Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025

- (a) A slowdown in construction activities among the majority of residents resulted in reduced physical planning collections.*
- (b) Political factors like GenZ demonstrations that slowed down economic activities in the county*
- (c) The County executive felt that the original target was unrealizable and thus the need to review the targets downwards*

The County Receiver of Revenue's financial statements were approved on 25th November 2025 and signed by:



.....
Name: CPA Zachariah Gitau
County Receiver of Revenue
ICPAK M/No 10387



.....
Name: CPA Henry Waweru
Head of Revenue Reporting
ICPAK M/No 5921

11. Notes to the Financial Statements

1. General Information

Kiambu County Receiver of Revenue was appointed by the CEC member of Finance of Kiambu County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is to collect and transfer to CRF and other county funds as outlined in the appointment letter and section 157 of the PFM Act.

2. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with Transitional IPSAS Statements and relevant legal framework of the County Government *Kiambu*. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

Guiding note during the transition period:

Kiambu County has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

The financial statements are 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.

The Financial statements were authorized for issue by the Accounting Officer on 25th November, 2025

3. Adoption of New and Revised Standards

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

There were no new and amended standards issued in the financial year.

- 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 43	<p><i>Applicable 1st January 2025</i></p> <p>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.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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.</p>
IPSAS 45-Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in</p>

Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025

Standard	Effective date and impact:
	<p>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.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> 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. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>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.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>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</p>

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

Standard	Effective date and impact:
	to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>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.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> 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. iii. 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.

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*

4. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The *Receiver of Revenue* recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

The *Receiver of Revenue* recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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.

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 19th June 2024 for the period 1st July 2024 to 30 June 2025. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The *Entity'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 performance has been presented under section xxx of these financial statements.

iv) 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 revenue collection accounts held at Commercial banks.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

vi) Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year done on weekly basis

vii) Payables due to CRF

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

viii) Comparative Figures

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

ix) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements

6. Cess

Description	Period ended 30th June, 2025
Agribusiness & Marketing	3,502,976
Crops & Irrigation	17,119,034
Environment (Quarry)	658,050
Cooperative units	8,232,310
Fisheries Development	5,000
Livestock Production	65,581,603
Veterinary Services	662,155
Permit for transportation of cash crops	4,165,151
Total	99,926,278

7. Land rates

Description	Period ended 30th June, 2025
Application fee for rate	118,200
Land rates	527,179,515
Land penalties and interest	
Arrears	188,725,463
Total	716,023,178

8. Single /Business Permits

Description	Period ended 30th June, 2025
Business permit application fees	26,097,477
Annual Business permit fees	374,672,671
Business permit penalties and interest	6,490,593
Business permit fees arrears	
Total	407,260,740

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	Period ended 30 th June, 2025
Water Environment & Natural Resources Management unit	7,732,090
Water & Sanitation	76,406,545
Sewerage fees	2,533,200
Public cemetery	631,500
Disposal of carcasses	
Tipping charges	40,723,520
Natural Resources & Forestry	111,226,508
Total	239,253,363

10. Administration Control Fees and Charges

Description	Period ended 30 th June 2025
Weights and measures	5,905,300
Fire Services	115,908,027
Liquor licenses	161,365,000
Wayleave Space Rent	38,596,165
Betting levy	607,250
Social Services	1,109,830
Administration	1,335,488
Total	324,827,060

11. Other Fines, Penalties and Forfeitures

Description	Period ended 30 th June 2025
Impounding Fees	5,040,201
Towing Fees	
Others (Specify)	
Total	5,040,201

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

**Notes to the Financial Statements (continued)
12. Public Health Service Fees**

Description	Period ended 30 th June, 2025
Inspection of buildings/premises/Institutions	117,556,401
Inspection for issuance of hygiene license	2,402,500
Vaccination: Yellow fever, Typhoid, etc	63,500
Applications for medical examination	633,600
Sanitation inspection for schools	2,000
Public health permit	33,971,660
Rodent Control/Fumigation	0
MORTUARY	3,000
Foods Drugs and Non-food Hygiene Permit Fee	124,354,824
Total	278,987,485

13. Physical Planning and Development

Description	Period ended 30 th June, 2025
Temporary Boundary Fencing	481,250
Sale of County planning documents	9,234,690
Change / Renewal of user	67,844,284
Building plans approval	147,715,391
Signboards	-
Physical planning services	124,168,913
Occupational Permits	
Enforcement / Demolition	378,030
Architectural designs by county officers	314,544,916
Hoarding fees	16,704,900
Subdivision Certificates	29,793,500
Amalgamation of Land	6,264,750
Land survey	24,051,247
Roads	559,000
Total	741,740,870

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

Description	Insert Current FY Kshs
Donations <i>(Specify Based on Source)</i>	0
Grants <i>(Specify Based on Source)</i>	0
Others <i>(Specify)</i>	0
Total	0

15. Parking Fees

Description	Period ended 30 th June, 2025
Street parking fees	123,257,100
Monthly toll/sticker fees	154,803,600
Motorbike fees	
Registration fees	143,900
Reserved parking	33,534,000
Bus Park fees	
Penalties	5,122,800
Total	316,861,400

16. Market Fees

Description	Period ended 30 th June, 2025
Market entry fees	11,022,506
Hawking fees	
Others (Specify)	
Total	11,022,506

*Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

17. Property Rent

Description	Period ended 30 th June, 2025
County Housing	16,437,343
Plot Rent	2,081,710
Tenancy Agreement	
Transfer of Property	487,000
Stalls/kiosks rent	6,793,000
Others (Specify)	
Total	25,799,053

18. Advertising

Descriptions	Period ended 30 th June 2025
Advertisement on Hoarding	561,050
Airbone Advert	234,000
Branding	60,685,207
Billboard advertising	48,754,440
Guard Rail Advertisement	18,900
Signage	68,996,490
Banners	553,400
Posters	6,754,938
Tent advertising	3,434,810
Street pole/clock advertising	22,167,688
ABS	2,449,600
Total	214,610,523

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Notes to the Financial Statements (continued)

19. Hospital Fees

Description	Period ended 30 th June, 2025
Level 4 & 5 hospitals	688,195,478
Level 2 & 3 hospitals	85,547,622
NHIF/SHA - Level 4&5 Hospitals	765,437,597
SHA/NHIF receivables	474,858,767
Total	2,014,039,464

The reported amount of Kshs. 2,014,039,464 includes bank charges totaling Kshs. 532,196. After excluding these bank charges, the actual amount transmitted through the FIF was Kshs. 2,013,507,268.

20. Hire Of County Assets

Description	Period ended 30 th June, 2025
Agricultural Mechanisation Services (AMS)	0
Hire of Machines and Equipment	
Hire of Open Air County Grounds Per day	154,600
Hire of County Stadia	1,192,260
Hire of County Halls	198,000
Conference facilities/Agricultural Training Centers (ATC)	
Others (Specify)	
Total	1,544,860

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Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

21. Sale of assets.

	Insert Current FY Kshs
Receipts from Sale of Buildings	0
Receipts from Sale of Vehicles and Transport Equipment	0
Receipts from Sale of Plant Machinery and Equipment	0
Receipts from Sale of Certified Seeds and Breeding Stock	0
Receipts from Sale of Strategic Reserves Stocks	0
Receipts from Sale of Inventories, Stocks and Commodities	0
Disposal and Sales of Non-Produced Assets	0
Total	0

22. Park Fees

Description	Period ended 30th June 2025
Lodge Tariffs and levies	
Tourism and Marketing	
Park entry fees	1,705,850
Filming and Photography fees	
Camping fees	5,800
Balloon landing fees	
Others (Specify)	
Total	1,711,650

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	Period ended 30 th June 2025
Dividends	0
Interest	90
Commissions	0
Unreceipted	133,635,369
Total	133,635,369

24. Disbursements to CRF

Description	Period ended 30 th June 2025 Kshs
Quarter 1	491,771,832
Quarter 2	456,674,521
Quarter 3	1,336,915,842
Quarter 4	1,232,821,391
Total	3,518,183,586

25. Disbursement to another County Fund

Description	Period ended 30 th June 2025 Kshs
Quarter 1	314,281,874
Quarter 2	364,691,476
Quarter 3	373,316,180
Quarter 4	486,358,970
Total	1,538,648,500

Notes to the Financial Statements (continued)

26. Bank Charges

Description	Period ended 30 th June 2025
Bank Charges - Hospitals	532,196
Bank Charges - Regular Revenue Collection Accounts	60,951
Total	593,147

27. Waivers and Exemptions

Description	Period ended 30 th June 2025
Penalties	0
Interest	0
Exemptions	15,758,798
Total	15,758,798

28. Bad debts written off.

Description	Insert Current FY Kshs
Bad debts written off (<i>Specify revenue stream</i>)	0
Total	0

29. Provision for bad debts

Description	Insert Current FY Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	0
Total	0

*Receiver Of Revenue
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Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	Insert Current FY Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	0

31. Cash and Cash Equivalents

Name of Bank, Account No. & Currency	Period ended 30th June 2025 Kshs	Statement 1st July 2024 Kshs
Co-operative Bank of Kenya Account No 01103715435001	0	0
Co-operative Bank of Kenya Account No 01141371543502	0	0
Kenya Commercial Bank Account No. 1164796372	0	0
Co-operative Bank of Kenya Account No 01141371543516	0	0
Total	0	0

32. Receivables for non-exchange transactions

Description	Insert Current FY Kshs	Opening Statement 1st July 2024 Kshs
Receivables		
<i>Specify the various categories</i>	0	0
	0	0
Sub total		
Less impairment Allowance	0	0
Total Current Receivables	0	0

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Ageing analysis for Receivables from Non-exchange transactions

Description	Insert Current FY		Opening Statement 1 st July 20xx	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	0	0%	0	0%
Between 1- 2 years	0	0%	0	0%
Between 2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total (a+b)	0	0%	0	0%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance provision	Insert Current FY Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

33. Receivables from exchange transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables		
SHA/NHIF	474,858,767	0
Less: impairment allowance	0	0
Total receivables	474,858,767	0

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Ageing analysis for total receivables in exchange transactions

Description	Insert Current FY		Insert Comparative FY	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	0	0%	0	0%
Between 1- 2 years	0	0%	0	0%
Between 2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total (a+b)	0	0%	0	0%

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	Insert Current FY
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

34. Payables- Due To Other County Fund

Payables	Period ended 30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	0	0
Amount billed and yet to be collected for disbursement to other County Fund (FIF)	474,858,767	0
Total undisbursed funds to FIF	474,858,767	0

*Receiver Of Revenue
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Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	0
Increase/Decrease in Dues to CRF	0
Closing Dues to CRF	0

35. Revenue received in advance

Description	Period ended 30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<i>Land rates</i>	0	0
<i>Alcoholic Drinks Control</i>	0	0
Total	0	0


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12. Appendices

Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No on the external audit Report	Issue/Observation from Auditor	Management comments	Status: Resolved/ Not Resolved	Timeframe: (The a date when you expect the issue to be resolved)
1.	Variances in Own Source Revenue	The variance arose due to cut off dates in the bank statements and difference in additions	Currently at the County assembly and the Senate	
2	Unsupported and low recovery of outstanding arrears	The County has taken measures to ensure recovery of the arrears by issuing waivers, introduced the ERP system and introduction of housing bill to the assembly	Currently at the County assembly and the Senate	
3	Cash and cash equivalents	The variance arose due to cut off dates in the bank statements.	Currently at the County assembly and the Senate	
4	Overstatement of Liquor Revenue	A reconciliation statement was done to account for the difference	Currently at the County assembly and the Senate	
5	Variance between the CRF own source of Revenue and Disbursements from the Receiver of Revenue	The variance arose due to cut off dates in the bank statements and difference in additions	Currently at the County assembly and the Senate	



 Name: CPA Zachariah Gitau
 County Receiver of Revenue
 ICPAK M/No 10387


 Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No 5921


Receiver Of Revenue
County Government Of Kiambu
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Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

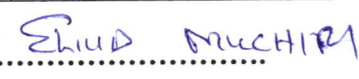
Classification Of Revenue (Under the appropriate Headline of Appendix 1)	Balance as at the beginning of the current year (1 st July 2024) A	Arrears received during the Period B	Additions in arrears for the current Period to June 30 th , 2025 C	Total arrears as at June 30 th 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverabili- ty of arrears
Cess	0	(0)	0	0		
Land rate	5,145,607,784	(188,725,463)	0	4,956,882,321		
Single/Business Permits	0	0	0	0		
Property Rent	183,772,924	0	0	183,772,924		
Parking Fees	0	0	0	0		
Market Fees	0	0	0	0		
Advertising	0	0	0	0		
Hospital Fees	0	0	474,858,767	474,858,767		
Public Health Service Fees	0	0	0	0		
Physical Planning and Development	0	0	0	0		
Hire Of County Assets	0	0	0	0		
Conservancy Administration	0	0	0	0		
Administration Control Fees and Charges	0	0	0	0		
Park Fees	0	0	0	0		
Other Fines, Penalties, And Forfeiture Fees	0	0	0	0		
Miscellaneous	0	0	0	0		
Total Arrears	<u>5,329,380,708</u>	<u>(188,725,463)</u>	<u>474,858,767</u>	<u>5,615,514,012</u>		



Name: CPA Zachariah Gitau
 County Receiver of Revenue
 ICPAK M/No 10387



Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No 5921



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Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	0	0	0	0	0
Land rate	0	0	0	0	0
Single/business permits	0	0	0	0	0
Property rent	0	0	0	0	0
Parking fees	0	0	0	0	0
Market fees	0	0	0	0	0
Advertising	0	0	0	0	0
Hospital fees	0	0	0	0	0
Public health service fees	0	0	0	0	0
Physical planning and development	0	0	0	0	0
Hire of County Assets	0	0	0	0	0
Conservancy administration	0	0	0	0	0
Administration control fees and charges	0	0	0	0	0
Proceeds from sale of assets	0	0	0	0	0
Park fees	0	0	0	0	0
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0
Others	0	0	0	0	0
Total (agree to statement of arrears above)	0	0	0	0	0

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Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

<i>S/No</i>	<i>SBP Name of person / organisation benefitting from waiver/ variation</i>	<i>Year in which waiver/ variation relates</i>	<i>Amount of variation/ waiver (fee or charge)</i>	<i>Reasons for waiver/ variation</i>	<i>The law in terms of which the variation/waiver was granted</i>
1	Alexander Chege Muhoro	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
2	Susan Wanjiru Ndung'u	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
3	Fredrick Mwaniki Kangethe	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
4	Josephine Wathira Muigai	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
5	Samson Muchoki Kamau	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
6	Joseph Wafula Barasa	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
7	Faith Muthoni Mwangi	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
8	Beatrice Wanjiku Kiratu	FY 2024/2025	10,100	Person living with Disability	Sec 159(1) of PFM act 2012
9	Margaret Wairimu Maina	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012

**Receiver Of Revenue
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10	Edna Wangui Njuguna	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
11	Ogera Makarius Mbane	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
12	George Mwangi Kariuki	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
13	Alex Karanja Njoroge	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
14	Teresia Wambui	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
15	Billmark Macharia Thakanio	FY 2024/2025	10,100	Person living with Disability	Sec 159(1) of PFM act 2012
16	Loise Waringa Kinyua	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
17	Lydia Njeri Gathua	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
18	Simon Njoroge Karongo	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
19	Pauline Mugure Kimani	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
20	Dennis Murimi James	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012

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21	Hannah Muthoni Mwangi	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
22	Esther Mwihaki Karanja	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
23	Antony Maina Muthoga	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012
24	Joseph Karundi Mwangi	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
25	Peter Kariuku Gathu	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
26	John Mwangi Njeri	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
27	Edward Mburu Wambui	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
28	Richard Muiruri Karoki	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
29	Michael Karanja Wainaina	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
30	Mary Wanjiku Njuguna	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
31	Harrison Chege	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
32	Anthony Chege Mathe	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012

**Receiver Of Revenue
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33	<i>Mercy Wambui Gakuya</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
34	<i>Serah Njeri Wachira</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
35	<i>Francis Wachira Kibira</i>	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
36	<i>Susan Wanjiru Murage</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
37	<i>Regina Wacuka</i>	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
38	<i>Rosemary Njeri Kinuthia</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
39	<i>Alice Njeri Ndung'u</i>	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
40	<i>Samuel Kimani Nganga</i>	FY 2024/2025	49,680	Person living with Disability	Sec 159(1) of PFM act 2012
41	<i>Stephen Muturi Njuguna</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
42	<i>Joseph Macharia</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
43	<i>Jacqueline Nyokabi Muchiri</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
44	<i>Mary Muthoni Kamau</i>	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012

**Receiver Of Revenue
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45	Joseph Maina Mukui	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012
46	Selina Yego	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
47	Mary Mwihaki Kamau	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
48	Florence Wanjiru Mukui	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
49	VirginiaKabura Wanjiku	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
50	Elizabeth Mukami Kagethe	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
51	Esther Purity Waniku Gicheru	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
52	Hannah Gathoni George	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
53	Joseph Mbugua Macharia	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
54	Margaret Wanjiru Kariuki	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
55	Rosalind Wangui Muthoni	FY 2024/2025	9,850	Person living with Disability	Sec 159(1) of PFM act 2012
56	Barack Otieno Ounga	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012

**Receiver Of Revenue
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57	Esther Kibui Mwura	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012
58	Mary Wanjiku Wambui	FY 2024/2025	5,650	Person living with Disability	Sec 159(1) of PFM act 2012
59	Grace Wanjiku Kamau	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
60	Leah Gũku Njiru	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
61	Esther Muthoni Mburu	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
62	Esther Mwihaki Karanja	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
63	Judy Wambui Gichuki	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012
64	Cecili Wairimu Kambia	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
65	James Kaniaru Muthee	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
66	Anthony Karumba Mwangi	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
67	Jecinta Wanjiku Waweru	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012

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Revenue Statements for the Period Ended 30th June 2025**

68	Margaret Wangari Kamure	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
69	Janev Karanja	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
70	Nelly Mukami Wambogo	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
71	Josphat Munyua	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
72	Hannah Njeri Rugetho	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
73	Serah Njeri Kamau	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
74	Joseph Njenga Kinyanjui	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
75	Lucy Njoki Njoroge	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
76	Elizabeth Mwihaki	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
77	Esther Gathoni Ndungu	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
78	Leonard Njuguna Kamaru	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
79	George Boro Mburu	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012

**Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2025**

80	Jacinta Mwikali Mutua	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
81	Stephen Ndungu Mbugua	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
82	Benson Wachira Wambugu	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
83	Lucy Nyagaki Njoroge	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
84	Josephine Mugiko Njogu	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
85	Jane Wairimu Nganga	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
86	Eunice Ngendo Wanjiru	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
87	Elizabeth Wanjiku Ngugi	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012
88	James Kihohiamunyiri	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012
89	Simon Njoroge Kariuki	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
90	Eather Njeri Muiruri	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
91	Jacob Muriithi Kinyua	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012

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92	Margaret Wangui	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
93	Elizabeth Kamuu Waithira	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
94	Joyce Mburu Wairimu	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
95	Philip Kuria Waithaka	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
96	Mary Mbugua Nyokabi	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
97	Hannah Wanjiru Wanyeki	FY 2024/2025	13,120	Person living with Disability	Sec 159(1) of PFM act 2012
98	Juliah Wanjiku Njoroge	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
99	Hellen Akinyi Owour	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
100	Mwaura Solomon Ndirangu	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
101	Dorcas Wambui Mwangi	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
102	Shelmith Wairimu Ngatia	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012

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103	Margaret Njeri Mwangi	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
104	Simon Njenga Wanjiru	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
105	Moses Githua Mbugua	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
106	Catheline Wangeci Wanjohi	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
107	Timothy Kaweru Ndathia	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
108	Peninah Nduta Njoroge	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
109	Peter Mwangi Machiria	FY 2024/2025	13,210	Person living with Disability	Sec 159(1) of PFM act 2012
110	Jane Wanja	FY 2024/2025	4,650	Person living with Disability	Sec 159(1) of PFM act 2012
111	Stephen Gicheche Njenga	FY 2024/2025	8,800	Person living with Disability	Sec 159(1) of PFM act 2012
112	Philip Kamau	FY 2024/2025	9,950	Person living with Disability	Sec 159(1) of PFM act 2012
113	Reginah Kibui Njuguna	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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114	Peter Kariuki Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
115	Pamella Karimi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
116	Eunice Ngendo Wanjiru	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
117	Jane Wanjiru Mbugua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
118	John Kamau Kiburi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
119	Philip Kuria Waitihaka	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
120	John Maingi Kimani	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
121	Rahab Njoki Ndungu	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
122	Lucy Wambui Watene	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
123	Lucy Nduta Nganga	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
124	Caroline Ngina Kihanya	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
125	David Mwangi Kaara	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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126	John Ndwekia Mbuthia	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
127	Patrick Kimani Njuguna	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
128	James Mutemi Kilyambuli	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
129	Mary Gathoni Karuoya	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
130	Kenneth Mworira Mbari	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
131	Bernard Kuria Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
132	Pst Dr. Isaac Kahura	FY 2024/2025	30,150	Person living with Disability	Sec 159(1) of PFM act 2012
133	Antony Wamuigwa Ngugi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
134	Loise Waringa Kinyua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
135	Philip Kamau Kariuki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
136	Kamau Karia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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137	Ogera Makarius Mbane	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
138	Rosalind Wangui Muthoni	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
139	Teresia Wacera Muiruri	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
140	Dennis Nguire Thuo	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
169	Florence Wanjiru Karugi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
170	Simon Muigai Mwaura	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
171	Hannah Gathoni Ngethe	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
172	Jack Kamau Kuria	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
173	Irene Wanjiku Njoroge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
174	Peter Karuiku Gathu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
175	Simon Njuguna Njubi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
176	Regina Wacuka	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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177	Rosemary Wanjeri Kinuthia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
178	Margaret Wanjiku Kungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
179	Mary Gaciku Kungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
180	Jane Mugure Muya	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
181	Alice Njeri Ndungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
182	Miriam Njeri Kungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
183	Salome Wanjiru Hika	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
184	Anastacia Muthoni Mwaura	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
185	Rose Wambui Muturi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
186	Monica Muthoni Thuku	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
187	Sammy Ndungu Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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188	Peninah Wangui Thung'u	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
189	Divinah Bina Nyakundi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
190	Josephine Wanjiru Gathu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
191	Paul Keeru Gakinya	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
192	Ephram Mwangi Njeri	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
193	Godfrey Ngugi Muiga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
194	Leah Wairimu Njuguna	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
195	Miriam Wairimu Macharia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
196	Eric Ndegwa Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
197	Rosemary Wanjiru Kabaiku	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
198	Catherine Muthiga Mugo	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
199	Victor Gichimu Wainaina	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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200	Rose Muthoni Ndungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
201	Veronicah Kirigo Wachira	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
202	Steve Fred Mutahi Wambui	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
203	Hanna Wairimu Gathu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
204	Elishiba Nyambura Muthoga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
205	Stephen Mungweru Kuria	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
206	Hannah Njoki Mburu	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
207	Mary Wanjiru Murage	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
208	Francis Kimemia Irungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
209	Boaziz Obrien Adede	FY 2024/2025	13,200	Person living with Disability	Sec 159(1) of PFM act 2012
210	Peter Gichuki Kimatta	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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211	Ruth Kahindi Njoki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
212	Pauline Wangari Ndungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
213	Lucy Gathoni Gatuthu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
214	Victor Maina	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
215	Elizabeth Njeri Muturo	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
216	Janet Wairimu Wanjau	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
217	Teresia Wamari Gichane	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
218	Patrick Muiruri Maina	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
219	Arthur Kigamba Eric Mwenja Ole	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
220	Sarah Wanjiku Waithaka	FY 2024/2025	18,000	Person living with Disability	Sec 159(1) of PFM act 2012
221	MCPeter Mutang'a Mutang'a	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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222	Grace Wanjiku Kamau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
223	Samuel Eliud Kibuthu Gatakui	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
224	Shalom Ngotho Mambo	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
225	Joyce Atuoch	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
226	Joshua Gikundi Ntongai	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
227	Anne Muthoni Gichane	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
228	Patricia Murugi Kinyua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
229	Mary Wanjiru Wachira	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
230	Loise Terry Wanjiru	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
231	Benjamin Kioko	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
232	Florah Nyambura Kiruri	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
233	Gilbert Gathu Njenga	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012

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234	Jane Wanjiku Ndung'u	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
235	Poline Nellie Wambui Muikia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
236	Emily Warira Mungai	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
237	Susan Wanja Kiruri	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
238	Harun Gatari Njeri	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
239	Mary Agnes Wambui Mutahi	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
240	Jane Wambui Karanja	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
241	Teresia Kinuthia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
242	Geofrey Onderi Getwambu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
243	Richard Makori Onsarigo	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
244	Mwaura Solomon Richard Ndiragu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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245	Dennis Njoroge Mwaura	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
246	John Njuguna	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
247	John Wairimu Ndungu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
248	Loise Nyaguthii Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
249	Mary Wanjiru Njuguna	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
250	Henry Maina Njenge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
251	Rt Revd Prof. julius Wanyoike	FY 2024/2025	30,150	Person living with Disability	Sec 159(1) of PFM act 2012
252	Isaac Nyutu Gitau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
253	Kennedy Mutwiri Njagi	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
254	Mark Kamatu	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
255	Mary Mumbi Kimani	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
256	Bernard Maina	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012

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257	John Nganga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
258	George Mwangi Kariuki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
259	Elishifah Waruguru Kanyeki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
260	Joyce Kanyi Kamau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
261	Eliud Mwaniki Ndiritu	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
262	Stanely Mwangi Githua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
263	Mary Wathoni Njoroge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
264	Salome Wairigu Mbugua	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
265	Teresia Njeri Gitau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
266	Simon Ng'ang'a Kuria	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
267	Elizabeth Gate	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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268	Alex Karanja Njoroge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
269	Rose Mumbi Wanyeki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
270	Josphine Mugiko Njogu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
271	Mary Nungari Muchiri	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
272	Margaret Njeri Njogu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
273	Josephine Mwikali Wanza	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
274	Joseph Nyutu Waweru	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
275	Faith Musyimi Ng'aru	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
276	Jane Muthetu Mutuku	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
277	Geofrey Chege Irungu	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
278	Teresiah Njoki Muchiri	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
279	Andrew Ngunire Mbachu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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280	Nelson Maina Njoroge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
281	Esther Wairimu Muikia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
282	Purity Ruguru Kaburia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
283	Francis Wakori Njuki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
284	Esther Nyokabi Njoroge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
285	Grace Gathoni Wanjira	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
286	Mary Wamaita Muthoni	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
287	Jeremiah Kuria Chege	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
288	Elizabeth Mumbi Mwangi	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
289	Antony Githegi Karuga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
290	Elizaphan Machaga Njwe	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
291	David Waweru Ng'ang'a	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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292	Jacob Wangondeu Thanga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
293	Ann Nduta Mburu	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
294	Juliet Muthanje Mungai	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
295	Anna Gathoni Maina	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
296	Simon Njenga Wanjiru	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
297	Susan Wangui Nganga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
298	Alexander Chege Muhoro	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
299	Peter Kigotho Gatambia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
300	Florence Agutu Okuku	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
301	Lucy Wanjiru Gitau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
302	Samwel Mbugua Kamau	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
303	Paul Maina Ngatia	FY 2024/2025	30,150	Person living with Disability	Sec 159(1) of PFM act 2012

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304	<i>Ann Wambui Gachomba</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
305	<i>Stephen Mungweru Kuria</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
306	<i>David Njoroge Mukua</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
307	<i>Barrack Otieno Ounga</i>	<i>FY 2024/2025</i>	<i>12,000</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
308	<i>Joyce Wairimu Ndungu</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
309	<i>Mutuma Francis Mutegi</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
310	<i>Miriam Njeri Kamau</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
311	<i>Susan Muthoni Mungai</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
312	<i>Fredrick Mwaniki Kangethe</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
313	<i>Joseph Ndigori Chege</i>	<i>FY 2024/2025</i>	<i>12,000</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
314	<i>Stephen Mugo</i>	<i>FY 2024/2025</i>	<i>12,000</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>

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315	George Boro Mburu	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
316	Mary Wanjiku Wambui	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
317	Penninah Nduta Njoroge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
318	Grace Ngonyo Njau	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
319	Sera Njeri Mwaura	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
320	Simon Njoroge Karongo	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
321	Waweru Moses Kariuki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
322	Alice Waguthi	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
323	Pauline Mugure Kimani	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
324	Ann Nyambura Wanyeki	FY 2024/2025	23,000	Person living with Disability	Sec 159(1) of PFM act 2012
325	Wilson Kamau Gatara	FY 2024/2025	21,000	Person living with Disability	Sec 159(1) of PFM act 2012
326	Daniel Mwaura Nyokabi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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327	<i>John Kinyungu Kinge</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
328	<i>James Kinyanjui Muniu</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
329	<i>Nancy Wanjiru Njoroge</i>	<i>FY 2024/2025</i>	<i>30,150</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
330	<i>Ristus Mugambi Kiogora</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
331	<i>Jeremiah Karanja Wainaina</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
332	<i>Joseph Odipo Tiko</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
333	<i>Peter Kio Njenga</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
334	<i>Esther Waceke Njuguna</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
335	<i>Divinah Kemunto Moriango</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
336	<i>Mary Wanjiru Kang'au</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
337	<i>Peter Kamau Ngethe</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>

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338	Grace Waitira Muchoki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
339	Jane Njoki Gatuguta	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
340	Andrew Kimani Njoroge	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
341	Eric Kinyanjui Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
342	Francis Karanja Waiganjo	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
343	Mary Mwihaki Kamau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
344	Polly Wanjeri Kibunja	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
345	Salome Njeri Chege	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
346	Virginia Wambui Kinuthia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
347	Gladys Njeri Nyawira	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
348	Deric Wabuyabo Masoso	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
349	Veronicah Wangari Kahiga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

350	Catherine Wambui Ngige	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
351	Shelomith Nyawira Gichuki	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
352	Stephen Karuki Kaman	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
353	Esther Njoki Mburu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
354	Ann Mbaire Muigai	FY 2024/2025	12,000	Person living with Disability	Sec 159(1) of PFM act 2012
355	Geofrey Munira Mbugua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
356	Justus Kamanya Mbogori	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
357	Agnes Makoha Oranga	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
358	Loise Njeri Gitau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
359	Jane Wanjiru Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
360	Ken Macharia Kaman	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
361	Douglas Murithi Njagi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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362	<i>Peter Kibe Kamweru</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
363	<i>Virginia Nyokabi Ngugi</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
364	<i>Jennifer Wanjiku Muthee</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
365	<i>John Ndung'u Wanyoike</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
366	<i>David Kariuki Karanja</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
367	<i>Samuel Kahara Macharia</i>	<i>FY 2024/2025</i>	<i>12,000</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
368	<i>Cecilia Waitimu Kambia</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
369	<i>Mercy Wambui Gakaya</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
370	<i>Gideon Mwangangi</i>	<i>FY 2024/2025</i>	<i>12,000</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
371	<i>Peninah Waithira Mwangi</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
372	<i>Samuel Ndungu Kamau</i>	<i>FY 2024/2025</i>	<i>10,860</i>	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>

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373	Patrick Njoroge Kamau	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
374	John Kuria Mbugua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
375	Teresia Wanjiru Ndichu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
376	Susan Wanjiru Ndung'u	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
377	Lucy Wairimu Githarji	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
378	Benson Mwenja Gioko	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
379	Hannah Muthoni Mwangi	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
380	Serah Njeri Wachira	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
381	Josephat Munyua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
382	Miriam Moraa Omara	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
383	Fred Kuria Gachigua	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
384	Evans Munoru Mururu	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012

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385	<i>Crispus Gachuhi Wachira</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
386	<i>Edward Matu Iregi</i>	<i>FY 2024/2025</i>	12,000	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
387	<i>Felichina Wahito Gituku</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
388	<i>Josphat Ngarau Ndungu</i>	<i>FY 2024/2025</i>	12,000	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
389	<i>Benson Waruiru Njuguna</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
390	<i>Irene Wanjiru Njoroge</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
391	<i>Veronica Wangari Kahiga</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
392	<i>Daniel Muhia Iitemo</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
393	<i>David Njoka Koigi</i>	<i>FY 2024/2025</i>	12,000	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
394	<i>Harrison Muriithi Ndwiga</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
395	<i>Peter Mburu Njau</i>	<i>FY 2024/2025</i>	23,000	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>
396	<i>David Mbugua</i>	<i>FY 2024/2025</i>	10,860	<i>Person living with Disability</i>	<i>Sec 159(1) of PFM act 2012</i>

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397	Phillis Wambui Kinuthia	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
398	Hanah Njeri Rugetho	FY 2024/2025	10,860	Person living with Disability	Sec 159(1) of PFM act 2012
	TOTALS		4,113,300		
	LAND RATES				
1	Redeemed Gospel Church Inc	FY 2024/2025	34,950	Being a Religious Institution	Sec 159(1) of PFM act 2012
2	Rev Moses Muriri Mwangi	FY 2024/2025	356,295	Being a Religious Institution	Sec 159(1) of PFM act 2012
3	Bishop Stephen Ndichu	FY 2024/2025	34,950	Being a Religious Institution	Sec 159(1) of PFM act 2012
4	Rev Peter Njoroge	FY 2024/2025	34,950	Being a Religious Institution	Sec 159(1) of PFM act 2012
5	ACK Mutonya Parish	FY 2024/2025	11,000	Being a Religious Institution	Sec 159(1) of PFM act 2012
6	Bishop Dr. Moses Mbugua	FY 2024/2025	34,950	Being a Religious Institution	Sec 159(1) of PFM act 2012
7	Thika Hindu Crematorium	FY 2024/2025	34,950	Being a Religious Institution	Sec 159(1) of PFM act 2012
8	Word of Faith Church Int'l	FY 2024/2025	542,944	Being a Religious Institution	Sec 159(1) of PFM act 2012

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9	Office of the Procurator-Nair obi Diocese	FY 2024/2025	13,000	Being a Religious Institution	Sec 159(1) of PFM act 2012
	TOTALS		1,097,989		Sec 159(1) of PFM act 2012
	HOSPITAL WAIVERS				
1	Rhodah Kamene	FY2024	44,850	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
2	Elizabeth Syombua	FY2024	58,920	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
3	John Mutheke	FY2024	30,450	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
4	Anthony Kiragu	FY2024	8,816	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
5	Emelda Nalumundu	FY2024	26,850	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
6	Beckita Nzula	FY2024	17,170	Avoid accumulation of huge bill	Sec 159(1) of PFM act 2012
7	Ishuston Ndolo	FY2024	35,471	Patient referred to KNH for	Sec 159(1) of PFM act 2012

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8	<i>Antony Mutisya Kioko</i>	<i>FY2024</i>	10,750	<i>chemotherapy Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
9	<i>Dennis Mutua</i>	<i>FY2024</i>	31,640	<i>Patient is Psychotic and Incoherent. No contact</i>	<i>Sec 159(1) of PFM act 2012</i>
10	<i>Joseph Gubu</i>	<i>FY2024</i>	71,330	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
11	<i>Eric Munene</i>	<i>FY2024</i>	28,800	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
12	<i>Anderson Ngugi</i>	<i>FY2024</i>	22,050	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
13	<i>Prosper Ndikomana</i>	<i>FY2024</i>	76,090	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
14	<i>Dominic Maina</i>	<i>FY2024</i>	58,375	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
15	<i>Dancun Karanja</i>	<i>FY2024</i>	33,480	<i>Committee recommends</i>	<i>Sec 159(1) of PFM act 2012</i>

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16	Francis Musembi	FY2024	41,860	waiver of the bill No family member and was attached by Hippo	Sec 159(1) of PFM act 2012
17	Scarlex Wangechi	FY2024	34,800	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
18	Evans Mumo	FY2024	27,680	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
19	Abigail Mukami	FY2024	39,840	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
20	Brian Nganga	FY2024	22,950	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
21	Terry Reynolds Kioko	FY2024	20,100	Patient readmitted several times.	Sec 159(1) of PFM act 2012
22	Jemimah Simiyu	FY2024	14,200	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
23	Jackson Musyoka Nduku	FY2025	248,422	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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24	Daniel Kisilo	FY2025	351,532	hospital and Morgue bill	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
25	Thomas Muthiyeni Kiswere	FY2025	35,050	Committee recommends waiver of the bill	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
26	Julius Maina Iraki	FY2025	45,550	Committee recommends waiver of the bill	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
27	John Kaguka Musyoki	FY2025	62,205	Committee recommends waiver of the bill	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
28	John Maina Wambui	FY2025	79,640	Committee recommends waiver of the bill	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
29	Daudi Kariuki Kariuki	FY2025	63,520	Committee recommends waiver of the bill	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
30	Veronica Rorot Okot	FY2025	29,950	Committee recommends waiver of the bill	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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31	Maxmillian Akoth Adhiambo	FY2025	53,875	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
32	Salome Wanjiku	FY2025	22,600	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
33	Bridget Ouma Mianda	FY2025	16,300	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
34	Rose Mueni	FY2025	13,650	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
35	Elizabeth Joel	FY2025	51,500	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
36	Mary Safari	FY2025	10,250	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
37	Baby Mary Safari	FY2025	9,750	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
38	Hellen Kawira Niarangwi	FY2025	34,410	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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39	Munduli Nyangipa	FY2025	47,296	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
40	David Gitonga Karanja	FY2025	64,086	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
41	Francis Mburu	FY2025	16,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
42	Julius Githinji	FY2025	105,600	Discharge through Psychiatry	Sec 159(1) of PFM act 2012
43	Joel Mureithi Wanjiru	FY2025	36,480	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
44	David Mwenda Munyaga	FY2025	29,050	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
45	Baby Mary Wangechi	FY2025	50,630	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
46	Baby Esther Moraa	FY2025	44,970	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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47	Abandoned African Child	FY2025	7,540	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
48	Catherine Nzambi	FY2025	91,467	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
49	Mercy Wambui Macharia	FY2025	92,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
50	Unknown African Male(Gerald Nyaga)	FY2025	80,470	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
51	Ronney Karani	FY2025	25,780	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
52	Peter Ngige	FY2025	45,610	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
53	Thomas Kariuki	FY2025	18,500	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
54	Lloyd Mbiyu Njoroge	FY2025	13,200	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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55	Unknown African Male(John)	FY2025	93,650	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
56	Grace Ngitrye Wangari	FY2025	115,255	Committee recommends waiver of the hospital and Morgue bill	Sec 159(1) of PFM act 2012
57	Mary Mukuhi Njuguna	FY2025	33,080	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
58	Agnes Mutosi	FY2025	17,400	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
59	Bernard Mwiruri	FY2025	36,760	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
60	Boniface Kimotho	FY2025	7,220	Committee recommends children bee released to their grandmother	Sec 159(1) of PFM act 2012
61	Angel Njambi Kangata	FY2025	5,020	Committee recommends children bee released to their grandmother	Sec 159(1) of PFM act 2012

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62	Samuel Gitau Kangata	FY2025	6,220	Committee recommends children be released to their grandmother	Sec 159(1) of PFM act 2012
63	Charles Maina Wangui	FY2025	201,910	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
64	Josphat Ngaira	FY2025	75,350	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
65	Stephen Muniu	FY2025	69,650	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
66	Ann Wanjiku Mbuku	FY2025	202,250	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
67	Neema Wanjiku Mwangi	FY2025	12,330	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
68	Baby Sarah Kimono	FY2025	9,020	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
69	Mary Nyakairu Muchina	FY2025	7,450	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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70	Agnes Wairimu	FY2025	65,308	bill	Sec 159(1) of PFM act 2012
71	Margaret Wambui Nyaguto	FY2025	71,415	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
72	Esther Akoth	FY2025	46,675	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
73	Peter Nyoro Gitau	FY2025	77,885	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
74	Clement Mureithi	FY2025	21,370	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
75	Benson Gitau Wanjiru	FY2025	27,720	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
76	Sharon Namataka	FY2025	3,340	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
77	Baby Sharon Namataka	FY2025	57,895	Committee recommends	Sec 159(1) of PFM act 2012

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78	Mary Wanjiru Nganga	FY2025	14,270	waiver of the bill Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
79	Shyvia Nduku Nganga	FY2025	7,150	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
80	Susan Nakumicha	FY2025	8,100	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
81	Baby Susan Nakumicha	FY2025	25,380	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
82	Maureen Wambui	FY2025	58,940	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
83	Baby Maureen Wambui	FY2025	12,840	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
84	Blessing Oyaro	FY2025	75,720	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
85	Joseph Wekesa	FY2025	31,880	Committee recommends	Sec 159(1) of PFM act 2012

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86	Shirleen Gathoni	FY2025	5,500	waiver of the bill Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
87	Francis Nzoika Muli	FY2025	43,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
88	Allan Mbugua	FY2025	80,845	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
89	Eric Mugambi	FY2025	38,990	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
90	Mark Travis	FY2025	10,314	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
91	Kennedy Wamithi	FY2025	14,760	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
92	Caroline Wangari Ndiritu	FY2025	3,550	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
93	Miriam Gathoni Wanjiku	FY2025	38,510	Committee recommends	Sec 159(1) of PFM act 2012

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94	<i>Leah Nyanjuki</i>	<i>FY2025</i>	22,020	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
95	<i>David Viuka Charles</i>	<i>FY2025</i>	1,093,434	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
96	<i>Brandon Njenga Wairimu</i>	<i>FY2025</i>	16,530	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
97	<i>Christopher Modayi</i>	<i>FY2025</i>	18,260	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
98	<i>Daniel Mutuko Mwanzia</i>	<i>FY2025</i>	19,438	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
99	<i>Mary Wanjiru Njuguna</i>	<i>FY2025</i>	159,515	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>
100	<i>Hellen Wangui Ngacha</i>	<i>FY2025</i>	50,000	<i>Committee recommends waiver of the bill</i>	<i>Sec 159(1) of PFM act 2012</i>

101	Sarah Bahati	FY2025	40,505	Committee recommends waiver of the hospital and Morgue bill	Sec 159(1) of PFM act 2012
102	Jayden Kipchumba	FY2025	5,000	Committee recommends waiver of the postmortem bill	Sec 159(1) of PFM act 2012
103	Sarah Bahati	FY2025	40,505	Committee recommends waiver of the hospital and Morgue bill	Sec 159(1) of PFM act 2012
104	Maria Merine Francis	FY2025	17,250	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
105	Baby Maria Merine Francis	FY2025	14,030	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
106	Faith Nabisi	FY2025	23,650	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
107	Ann Anyango	FY2025	81,908	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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108	Oscar Odhiambo	FY2025	23,230	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
109	Peter Mwangi Wanyaga	FY2025	97,700	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
110	Patrick Kinyanjui	FY2025	74,460	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
111	Marion Atieno	FY2025	102,200	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
112	Moses James Mumo	FY2025	70,010	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
113	Stephen Kinyanjui	FY2025	92,620	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
114	Shaneel Shisiali	FY2025	43,850	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
115	Paul Ndungu	FY2025	152,484	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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116	Catherine Wambui Kimani	FY2025	138,545	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
117	Nzembe Mbithie Mbui	FY2025	130,447	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
118	Ian Muchiri	FY2025	127,420	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
119	Lilycate	FY2025	102,881	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
120	Generusha Nkatha	FY2025	91,190	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
121	Michael Mburu	FY2025	77,740	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
122	Christine Amakobe	FY2025	82,180	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
123	Raphael Muteti	FY2025	133,900	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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124	Peter Muiruri Njeri	FY2025	74,861	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
125	Catherine Ndunge Musau	FY2025	63,940	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
126	Raphael Kimani	FY2025	62,200	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
127	Favourine Pendo	FY2025	47,300	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
128	Christopher Mugo	FY2025	58,390	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
129	Joseph Muturi	FY2025	53,430	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
130	Henry Mungai Rugendo	FY2025	47,725	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
131	Mercy Wairimu Ndungu	FY2025	152,480	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

132	Several Ratified cases	FY2025	15,415	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
133	B'Esither Namachanja	FY2025	36,650	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
134	Jane Mugaaka Dennis	FY2025	39,600	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
135	Diana Muthoni Njeri	FY2025	35,940	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
136	Henry Nduati Wanyoike	FY2025	196,112	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
137	Charles Kogi Kamura	FY2025	215,350	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
138	Margaret Wanjiru	FY2025	18,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
139	Audrey Shugmeya	FY2025	14,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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140	Scovia Nekesa	FY2025	7,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
141	Caroline Mutinda	FY2025	3,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
142	Priscilla Avouna	FY2025	7,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
143	Penninah Njeri	FY2025	1,500	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
144	Hilda Achieng	FY2025	7,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
145	Lenah Lionah	FY2025	2,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
146	Hadja Maulid	FY2025	4,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
147	David Chomba	FY2025	18,350	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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148	Baby Irene Zabimama	FY2025	3,750	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
149	Joyce Njeri	FY2025	10,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
150	Philomena Waruguru	FY2025	9,350	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
151	Rose Huiza	FY2025	20,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
152	Natasha Nyambura	FY2025	7,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
153	Grace Wairimu Kanyari	FY2025	46,556	Committee recommends waiver of the hospital and Morgue bill	Sec 159(1) of PFM act 2012
154	Sylvia Atieno	FY2025	20,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
155	Hadija Mohamed	FY2025	4,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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156	Lenah Liona	FY2025	5,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
157	Esther Wanjiru Ngugi	FY2025	34,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
158	Cyrene Mwende	FY2025	111,830	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
159	B. Shantel Bahati	FY2025	48,724	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
160	Joyce Nangungi Simon	FY2025	12,800	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
161	David Kinyanjui Wangari	FY2025	244,180	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
162	Joy Njeri	FY2025	26,685	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
163	Solomon Njoroge Kinyanjui	FY2025	51,090	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

164	Peter Macharia Gichuhi	FY2025	130,435	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
165	John Kibuthia Kimiti	FY2025	69,730	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
166	Moses Njan Waweru	FY2025	113,970	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
167	Samuel Ndung'u Ngugi	FY2025	67,417	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
168	Teresiah Wangui Wamoro	FY2025	63,370	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
169	Teresiah Wanjiku Wanjiru	FY2025	20,940	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
170	Peter Muchai Kagiri	FY2025	12,395	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
171	Helen Muthoni	FY2025	217,585	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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172	Kiya Kiya Kiya	FY2025	58,190	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
173	Pascal Mbazumuitima	FY2025	173,880	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
174	Isaac Irungu	FY2025	46,330	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
175	Mulei Muguti	FY2025	38,250	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
176	Magdalene Wanjiru	FY2025	1,550	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
177	Jian Gachomba	FY2025	124,870	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
178	Paul Mugo Njoroge	FY2025	28,960	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
179	Baby Dorothy Muthoni Nyambura	FY2025	5,000	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012

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180	Dorothy Muthoni Nyambura	FY2025	8,250	Committee recommends waiver of the bill	Sec 159(1) of PFM act 2012
	TOTAL		10,547,509		
	TOTAL WAIVERS		15,758,798		

(PFM ACT section 165 subsection 4, 5)



**Nancy Kirumba
C.E. CM Finance, ICT and Economic Planning
County Government of Kiambu**