

REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

REPORT

~~SECRET~~
144

OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	25/02/2026
TABLED BY	Majority leader
COMMITTEE	_____
CLERK AT THE TABLE	Poly Corp

COUNTY REVENUE FUND

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF KIAMBU



1994

1994



COUNTY REVENUE FUND

County Government of Kiambu

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

Transitional IPSAS Statements

*County Government of Kiambu
County Revenue Fund
Annual Report and Financial Statements For the financial year ended 30th June 2025*

Table of contents.....	Page No.
1. Acronyms and glossary of terms.....	iii
2. Key Entity Information and Management	iv
3. Statement by the CECM Finance, ICT and Economic Planning	vii
4. Management Discussion and Analysis	ix
5. Overview of the County Revenue Fund Operations	xvi
6. Statement of Management Responsibility	xviii
7. Report of the Independent Auditor on the County Revenue Fund of County Government of Kiambu for the Year ended 30 th June 2025.....	xx
8. Statement of Financial Performance for the year ended 30 June 2025.....	1
9. Statement of Financial Position as at 30 th June 2025.....	3
10. Statement of Changes in Net Assets for the year ended 30 June 2025	4
11. Statement of Cash Flows for the year ended 30 June 2025	5
12. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30 th June, 2025.....	6
13. Notes to the Financial Statements.....	9
14. Appendices	25
15. Annexes	33

List of Figures

Figure 1. Kiambu County CRF Proportion of Budget Funding for the Period Ended 30th June 2024ix

Figure 2. Cumulative Overall CRF Revenue Trend for the last 4 financial years x

Figure 3. Quarterly Exchequer (Equitable share) Disbursement to CRF (Kshs).....xi

Figure 4. Overall CRF Revenue Trend for the FY. 2021/2022, 2022/2023, 2023/2024 and 2024/2025 xiii

Figure 5. Amount (Kshs. Millions) of each revenue streams accounted under the CRFxiv

1. Acronyms and glossary of terms

a) Acronyms

ABDP	Aquaculture business development project
AIA	Appropriation in Aid
ASDAP II	Agricultural Sector Development Support Programme
CA	County Assembly
CBK	Central Bank of Kenya
CCIS	County Climate Institutional Support
CE	County Executive
CECM	County Executive Committee Member
CO	Chief Officer
COB	Controller of Budget
CRF	County Revenue Fund
Dev	Development Accounts
FIF	Facility Improvement Fund
FY	Financial Year
ICT	Information, Communication and Technology
IPSAS	International Public Sector Accounting Standards
KISIP II	Kenya Informal Settlement Improvement Project
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Programme
MSF	Médecins Sans Frontier
NARIG	National Agricultural & Rural Inclusive Growth Project
NAVCDP	National Agricultural Value Chain development Project
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
Rec	Recurrent Accounts
ROR	Receiver of Revenue
SPA	Special Purpose Account
WB	World Bank

b) Glossary of 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

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

b) Key Management Team

The County Revenue Funds day-to-day management was under the following key organs:

No.	Designation	Name
1.	CECM Finance, ICT and Economic planning	Ms. Nancy Kirumba
2.	C.O. Finance and Economic Planning	CPA William Kimani
3.	Director Accounting Services	CPA Solomon Waweru

c) Fiduciary Management

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

d) Fiduciary Oversight Arrangements

The County Revenue Funds oversights activities were undertaken by different independent entities which included:

I. County Assembly of Kiambu: The various sectoral county assembly committees reviewed and subjected the various departmental budget proposals before consideration by the budget and appropriation committees. The fund budget for the FY. 2024/2025 was adopted by the Budget and Appropriation Committee of the Kiambu County Assembly and further approved by the whole house. It was assented by the County Governor on 20th June 2024. Further, the first supplementary budget was approved following gazettelement of CARA 2024 on 13th December, 2024 and the need to budget for the unspent prior year balances following the lapse of prior year appropriations. Further, a second and final supplementary budget was approved.

II. Office of the Controller of Budget: All withdrawals from the fund were approved by the Office of the Controller of Budget. During the period, transactions of **Kshs. 16,985,728,379** were approved for withdrawal from the CRF by the OCOB. **KShs. 15,902,346,696** and **KShs. 1,083,381,683** were transferred to County Executive and County Assembly operations accounts respectively.

III. Development Partners Oversight Activities: The approved budget had transfers from other government agencies of Kshs. 2,794,969,165 that had various conditions. These included but not limited to adherence to special conditions such as accountability under special purpose accounts, counter funding and submission of special reports in addition to the statutory reporting.

IV. Other Oversight: Upon preparation and submission of this annual report, the Office of the Auditor General, (OAG) will have give an independent report and submit the same to the oversight bodies being the County Assembly and the Senate through their respective public accounts committees.

During the reporting period, the OAG undertook the audit for the FY. 2023/2024 report and submitted her report to the Senate and the County assembly for consideration.

e) County Headquarters

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

f) County Contacts

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

g) County Bankers

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

h) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

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

j) County Attorney

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

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

Planned Budget:

The County revenue budget was Kshs. 23,480,377,308 which was planned to be accounted under County Revenue Fund, (CRF) and Facility Improvement Fund, (FIF) banks accounts. This report focuses on the performance of CRF.

The annual revenue budget for the Kiambu CRF was Kshs. 21,836,466,835. This revenue was from four main categories namely; national government exchequer releases - Equitable share of Kshs. 13,271,900,869, County Own Source Revenue accounted under CRF of Kshs. 5,750,940,717, National Government grants of Kshs. 2,794,969,165, and donation from MSF Belgium of Kshs. 12,261,470.

The table below is a summary of each component of CRF budget and its overall proportion.

Table 1. Kiambu County Revenue Fund Budget for FY 2024/2025.

Receipts	Kshs	Budget Proportion
Exchequer releases	13,271,900,869	60.78%
Transfers from other government agencies	2,794,969,165	12.80%
Grants from other donors	12,261,470	0.06%
OSR -CRF	5,750,940,717	26.34%
Opening Balances Re-appropriated	114,324	0.00%
Return to CRF Issues	6,280,290	0.03%
Total Revenue	21,836,466,835	100.00%

Own Source Revenue, (OSR) budget of Kshs. 1,500,000,000 for health facilities in the County was planned and budgeted under Appropriation in Aid, (AIA) as per the PFM Act, 2012 Section 109. In addition, Kshs. 143,910,966 special purpose accounts balance as at 1st July 2024 were budgeted in the County budget but excluded in the CRF accounting since they were not swept to CRF account as per the existing grants conditions.

Actual Receipts

Kshs. **17,385,859,957** overall county revenue fund receipt was realized during the period. This included exchequer releases of Kshs. 13,271,899,667, OSR accounted under CRF of Kshs. 3,518,183,586 and National government grants of Kshs. 574,266,842.

Other receipts during the period included Kshs 2,853,778 miscellaneous incomes from insurance claims and prior year imprest recoveries, returns to CRF of Kshs. 6,280,290, MSF donor fund of Kshs. 12,261,470 and re-appropriated CRF Opening Balances of Kshs. 114,324 as summarized in the table below;

Table 2. Kiambu County Revenue Fund Planned Budget Realization

Receipt/Payments	Approved Budget	Actual on Comparable Basis	% of Realization
	Kshs	Kshs	
Exchequer releases	13,271,900,869	13,271,899,667	100%
Transfers from other government agencies	2,794,969,165	574,266,842	21%
Grants from other donors	12,261,470	12,261,470	100%
Other Income	-	2,853,778	
OSR -CRF	5,750,940,717	3,518,183,586	61%
Opening Balances Re-appropriated	114,324	114,324	100%
Return to CRF Issues	6,280,290	6,280,290	100%
Total Revenue	21,836,466,835	17,385,859,957	80%

Kshs. 978,204,195 included under the exchequer releases of Kshs. 13,271,899,667 related to June 2024 equitable share that was received in July 2025.

Detailed analysis of each category is presented in the management discussion and analysis.

Sign  Date 25th November, 2025

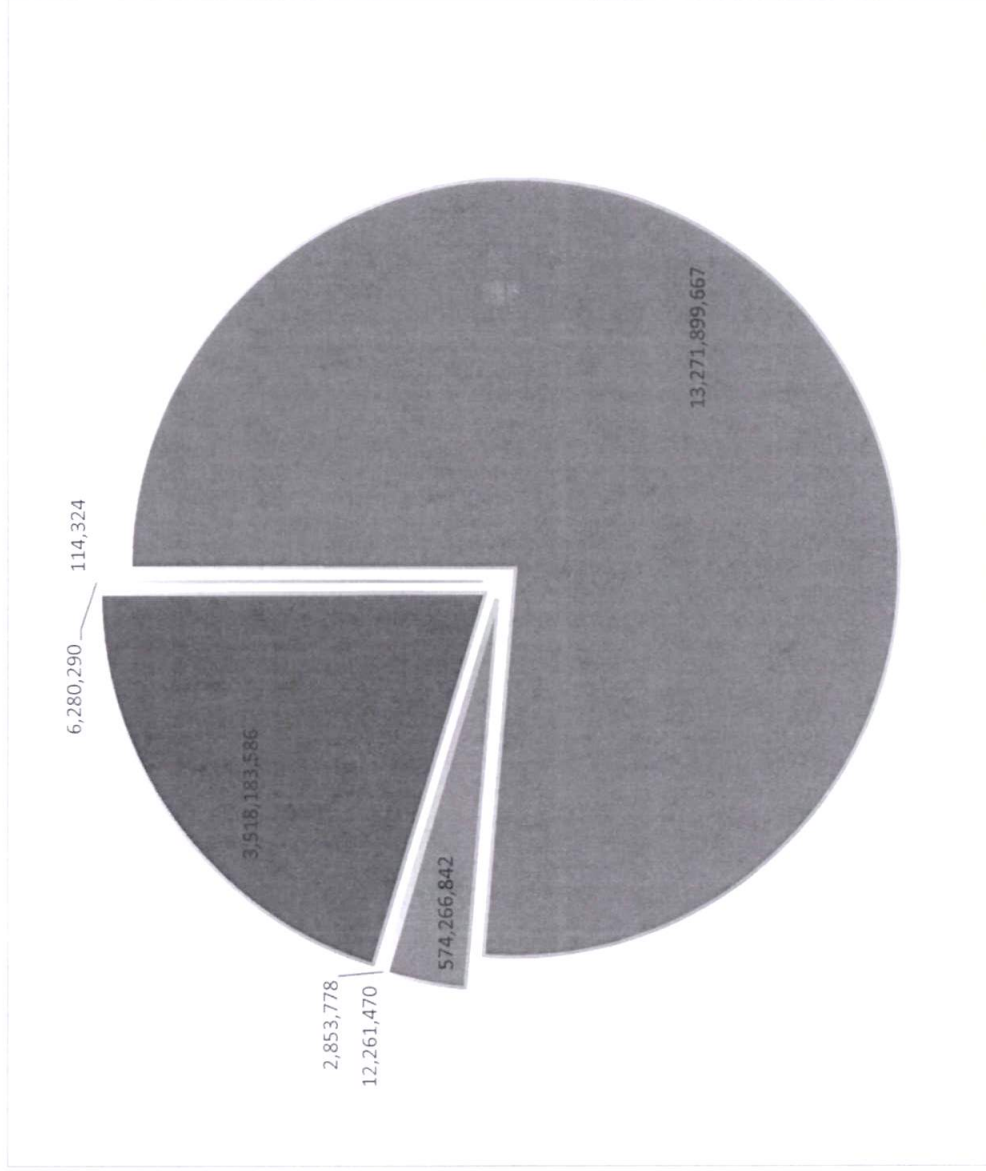
Ms. Nancy Kirumba
CECM Finance, ICT and Economic Planning
County Government of Kiambu

4. Management Discussion and Analysis

4.1 Budget Receipts Analysis

Exchequer releases from the National Government constituted the main source of the CRF budget funding at 77% whereas the overall OSR accounted under CRF constituted 20% with the rest of the funds contributing the 4% of the funded budget during the reporting period. The figure below summarizes the funding component of the county budget during the reporting period.

Figure 1. Kiambu County CRF Proportion of Budget Funding for the Period Ended 30th June 2024



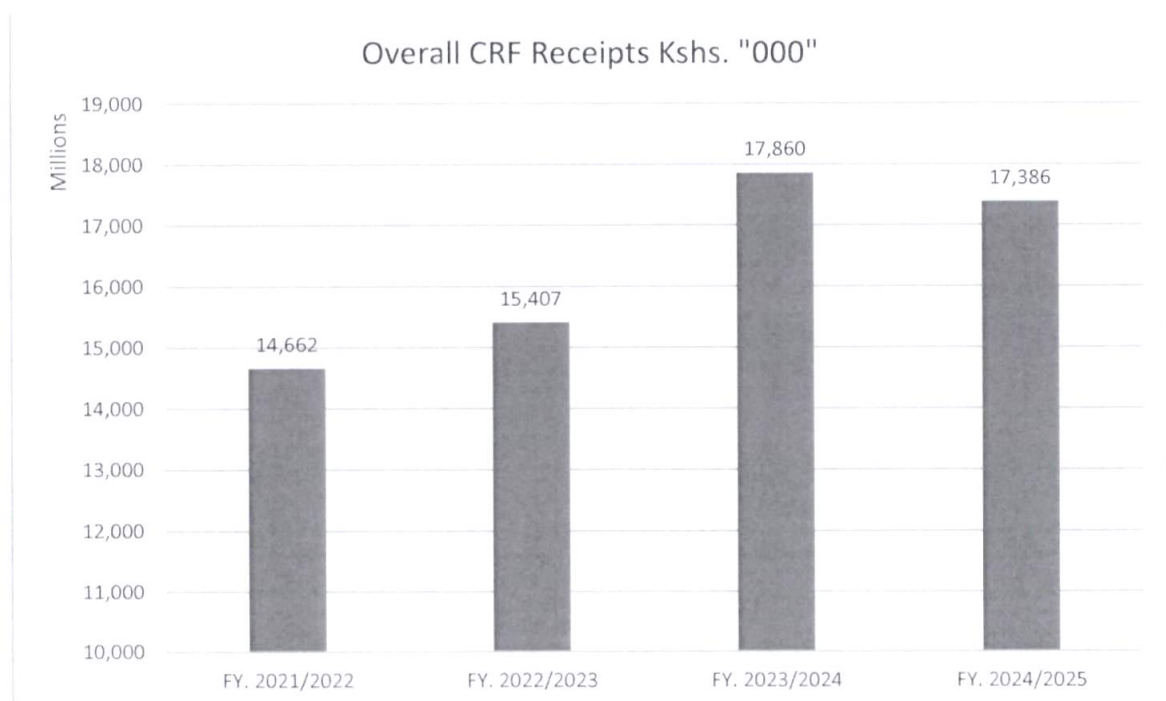
4.2 Revenue Trends Analysis

Annual overall receipts for the last four financial years are as presented in the table and figure below.

Table 3. Financial Year County Revenue Trend Realized in (Kshs)

Category	FY. 2021/2022	FY. 2022/2023	FY. 2023/2024	FY. 2024/2025
Exchequer releases	10,780,123,663	12,654,927,777	11,249,348,254	13,271,899,667
Transfers from other government agencies	298,984,800	250,263,622	645,609,103	574,266,842
Other grants	41,616,128	31,691,000	67,626,841	12,261,470
OSR -CRF	2,713,124,569	2,426,605,897	3,347,988,570	3,518,183,702
CRF Unspent Balances, Return to CRF & Other incomes	828,223,257	66,819,083	2,549,313,528	9,248,392
Total	14,662,072,417	15,430,307,379	17,859,886,296	17,385,860,073

Figure 2. Cumulative Overall CRF Revenue Trend for the last 4 financial years



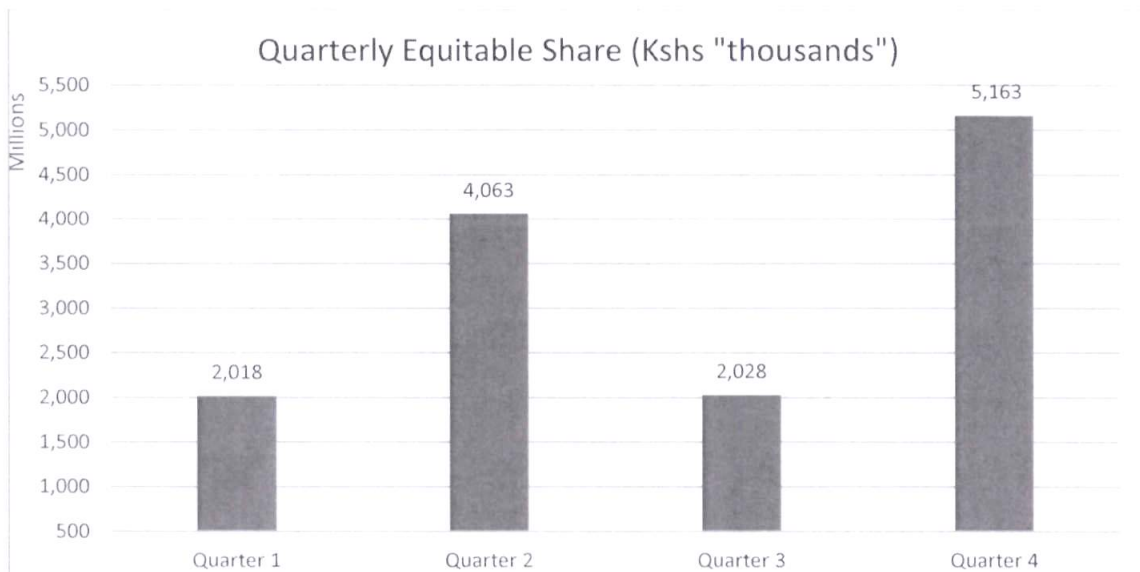
June Equitable share for FY. 2021/2022 and FY. 2023/2024 were received in the subsequent financial years. In addition, the equitable share for FY 2021/2022 and 2022/2023 were received late in the financial years that led to huge CRF balances of Kshs. 828,223,257 and Kshs. 2,549,313,528 respectively.

CRF accounted receipts have had a positive growth over the 4 years. The sharp rise in FY. 2023/2024 was a result of prior year unspent balances that were utilized (transfer to CE and CA) during the reporting period for FY. 2024/2025

4.3.1 National Government Exchequer Releases

As observed above, the National Government Exchequer releases constituted the main budget funding during the period. The main challenge with this source of funding was late disbursement as presented in the figure below where funds were received late in the financial year.

Figure 3. Quarterly Exchequer (Equitable share) Disbursement to CRF (Kshs)



Included in quarter 1 is June 2024 equitable share of Kshs. 978,204,195 that was received in the reporting period.

4.3.2 National Government Grants

Kshs. 2,794,969,165 national government grants had been budgeted during the period. Kshs. 574,266,842 equivalents to 21% of the planned budget was realized as per the table below:

Table 4. Planned and Actual Grants from National Government

No	Name of Grant	Planned Budget	Actual Budget	Budget Realization
1	DANIDA Grant - Universal Health Care for Devolved System Program	14,527,500	14,527,500	100%
2	Industrial Park & Aggregate Centre Grant	52,631,579	52,631,579	100%
3	IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban institutional Grant (UIG)	35,000,000	32,309,300	92%
4	IDA (World Bank) National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	91,303,899	60%
5	World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	464,543,092	264,543,092	57%
6	Road Maintenance Fuel Levy Fund	335,429,530	118,951,472	35%
7	Community Health Promoters	94,680,000	-	0%
8	Basic Salary Arrears for County Government Health workers	119,957,202	-	0%
9	Court Fines	5,084,684	-	0%
10	Mineral Royalties	5,697,644	-	0%
11	IDA (World Bank) Credit - Kenya Devolution Support Project (KDSP) - Level II	37,500,000	-	0%
12	IDA (World Bank) FLLoCA - County Climate Resilience Investment Grant. (CCRl)	125,000,000	-	0%
13	IDA (World Bank) FLLoCA - County Climate Institutional Support (CCIS)	11,000,000	-	0%
14	IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG)	1,331,483,863	-	0%
15	SIDA -Kenya Agricultural Business development Project (KABDP)	10,918,919	-	0%
	Grants Sub-Total	2,794,969,165	574,266,842	21%

2 of the 15 planned national government grants: Danida and Industrial Park & Aggregate Centre Grant were received at 100% whereas 4 of the planned grants were received partially.

However, nil receipt from 9 planned grants of Kshs. 1,741,322,312 were received despite having been approved.

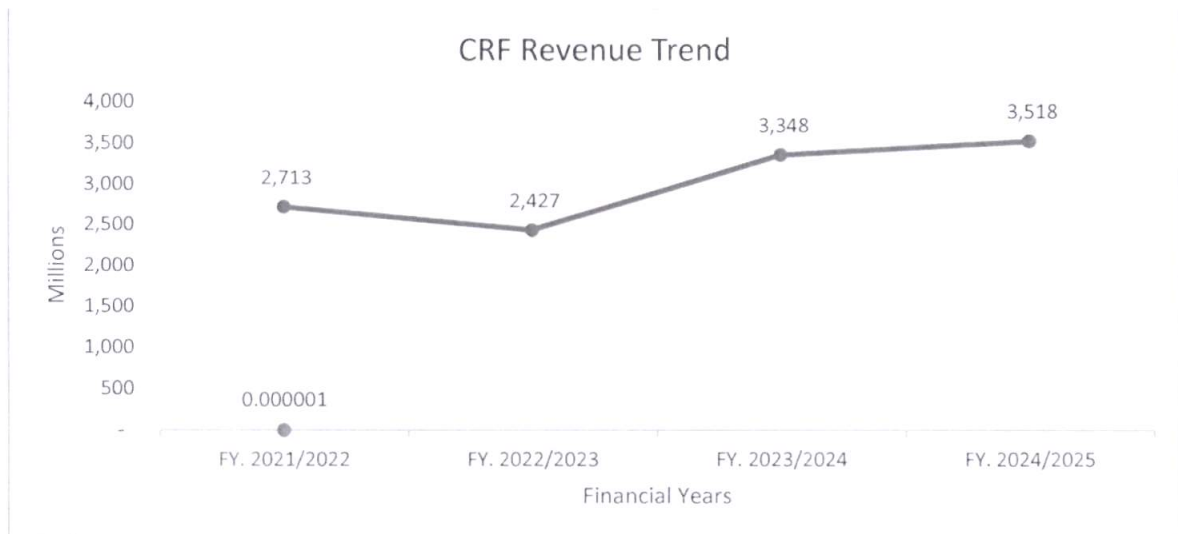
4.3.3 County Own Source Revenue, (OSR)

The overall OSR grew positively for the last 4 years following several County’ interventions which included:

- i. Adoption of new revenue collecting systems and cashless methods of payment that helped in sealing revenue collection loopholes.
- ii. Task forces that concentrated on the main revenue streams such as single business permit, physical planning and development through Rapid Response Initiatives.
- iii. Sensitized to the public on the need to pay the legislated fees.

The overall OSR trend for the last 4 financials year for overall revenue, OSR Accounted in CRF and AIA is presented in the figure below:

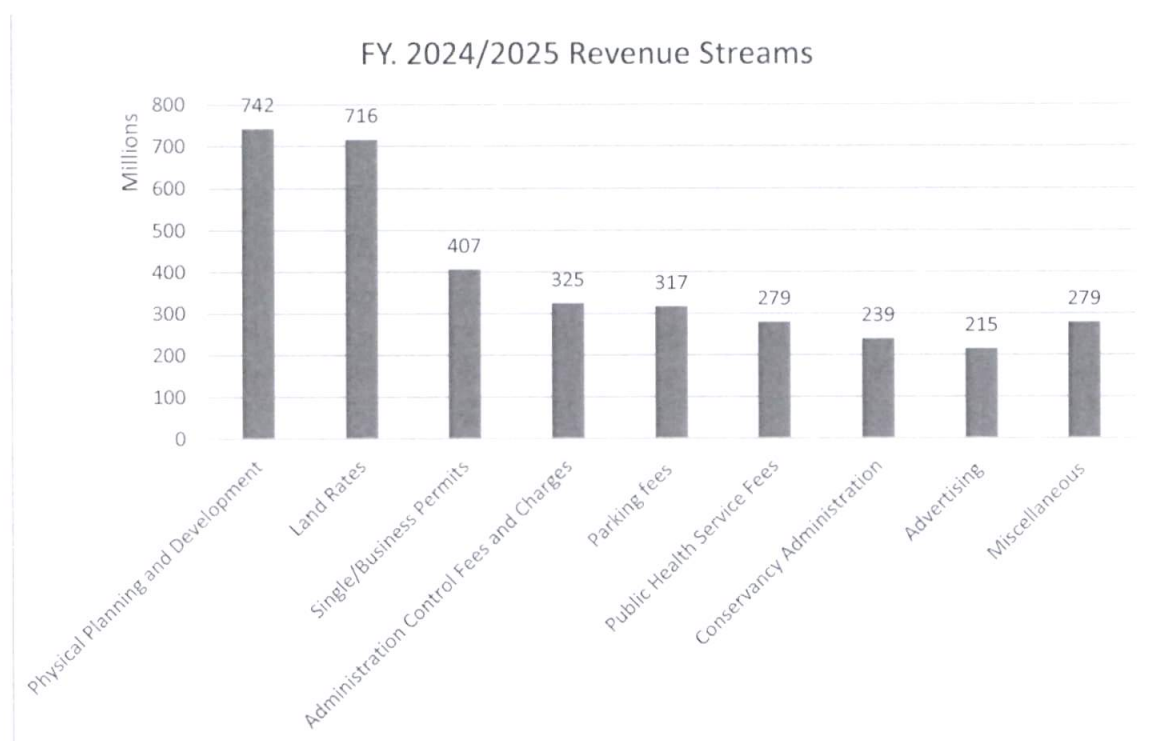
Figure 4. Overall CRF Revenue Trend for the FY. 2021/2022, 2022/2023, 2023/2024 and 2024/2025



OSR of Kshs. 3,518,183,586 was accounted under CRF as per section 106 of the PFM Act 2012.

Functionally, the the four major revenue sources accounted under this fund were: physical planning and development, land rates, , single business permits and administration control fees at Kshs. 742M, Kshs. 716M, 407M and Kshs. 325M respectively. The figure below represents the figure each county revenue streams accounted in the CRF.

Figure 5. Amount (Kshs. Millions) of each revenue streams accounted under the CRF



4.3.4. Other Grants

The County partnered with Medecins Sans Frontiers, (MSF) Belgium during the reporting period under the health sector. The MSF- Belgium program aimed at reducing mortality and morbidity associated with illegal drug use (including drug overdose) and common ailments among PWUD in Kiambu County. Kshs. 12,261,470 was realized under this programme during the reporting period.

4.3.5: CRF Unspent Balances, Return to CRF & Other incomes

The opening balance for CRF as at 1st July 2024 was Kshs. 114,324 which was appropriated during the 1st supplementary budget. In addition, Kshs. 6,280,290 were return to CRF from County Executive and County Assembly unspent balances as at 30th June 2024.

During the period, the CRF also received Kshs. 2,853,778 being insurance compensation and prior year un-surrendered imprests that were recovered.

5. Overview of the County Revenue Fund Operations

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for Finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012 receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

*County Government of Kiambu
County Revenue Fund
Annual Report and Financial Statements For the financial year ended 30th June 2025*

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2025.

Sign  Date - 25th November, 2025

Ms. Nancy Kirumba

CECM Finance, ICT and Economic Planning

County Government of Kiambu

6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 2025*. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which are transitional IPSAS Financial Statements. The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2025*, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants. Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 25th November, 2025.

Signature  _____

CPA Zacharia Gitau
Ag. Chief Officer Finance and Economic Planning
County Government of Kiambu

REPUBLIC OF KENYA



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

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Revenue Fund - County Government of Kiambu set out on pages 1 to 27, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial

performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Revenue Fund - 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 Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Variance in the Administration Control Fee and Charges

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects non exchange own source revenue amount of Kshs.2,813,059,175 which includes administration control fees and charges amount of Kshs.324,827,060. The amount of Kshs.324,827,060 further includes liquor licenses amount of Kshs.161,365,000 which differs with the transfer to CRF amount of Kshs.249,390,985 reflected in the statement of financial performance of the Kiambu County Alcoholic Drinks Control Fund financial statements resulting to an unexplained variance of Kshs.88,025,985.

In the circumstances, the accuracy and completeness of the administrative control fee and charges balance of Kshs.324,827,060 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.21,836,466,835 and Kshs.17,385,860,073 respectively, resulting to under-funding of Kshs.4,450,606,762 or 20% of the budget. The under collection may have affected 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 effects of the matter 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 report, an issue was raised under the Report on Financial Statements on variance between the County Revenue Fund own source revenue and disbursements from the Receiver of Revenue. Review of the status during audit of the County Revenue Fund - County Government of Kiambu in 2024/2025 revealed that the matter remained unresolved.

Other Information

Management is responsible for the Other Information set out on pages iii to xix which comprise of Key Entity Information and Management, Statement by the CECM Finance, ICT and Economic Planning, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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

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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 December, 2025

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

Revenue from non-exchange transactions		
Exchequer releases	6	12,293,695,472
Transfers from other government agencies	7(a)	574,266,842
Transfers from other Development Partners	7(b)	12,261,470
Other Income	8a	2,853,778
Return to CRF	9	6,280,290
Non-Exchange Own Source Revenue	10	2,813,059,175
Revenue from exchange transactions		
Exchange Own Source Revenue	11	705,124,411
Total Revenue		16,407,541,438
Expenses		
Transfers to County Executive	12	15,902,346,696
Transfers to County Assembly	13	1,083,381,683
Other Transfers	14	-
Total Expenses		16,985,728,379
Deficit for the period		(578,186,941)

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

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

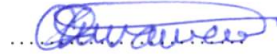
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 25th Nov. 2025 and signed by:



Name: CPA Gitau Zacharia
Ag. Chief Officer, Finance & Economic Planning

ICPAK M/No: 10387

Date 25th Nov. 2025



Name: CPA Solomon Waweru
Director Accounting Services

ICPAK M/No: 14406


Date 25th Nov. 2025

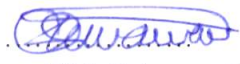
County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

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

Description	Note	FY. 2024/2025	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	403,203,983	114,324
Receivables from Non-Exchange Transactions	16	-	978,204,195
Receivables from Exchange Transactions	17	-	-
Prior Year Adjustment			
Total Current Assets		403,203,983	978,318,519
Total Assets (A)		403,203,983	978,318,519
Liabilities			
Current Liabilities			
Accounts Payable; FIF Fund	18	2,127,327	-
Unreceipted CRF Credit	8b	944,962	
Total Current Liabilities		3,072,289	-
Total Liabilities (B)		3,072,289	-
Net Assets(A-B)		400,131,694	978,318,519
Represented by:			
Accumulated Surplus		400,131,578	978,318,519
Net Assets		400,131,578	978,318,519

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


 Name: CPA Gitau Zacharia
 Ag. Chief Officer, Finance & Economic Planning
 ICPAK M/No: 10387
 Date 25th Nov. 2025


 Name: CPA Solomon Waweru
 Director Accounting Services
 ICPAK M/No: 14406
 Date 25th Nov. 2025

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

Description	Accumulated Surplus
As at 30th June 2024 (cash basis)	114,324
June 2024 Receivable -Equitable Share	978,204,195
As at July 1, 2024 before prior year adjustmnet	978,318,519
Prior Year Adjustment (Note 20)	116
Adjusted 1st July	978,318,635
Surplus/ deficit for the Period	(578,186,941)
Net assets as at 30th June 2025	400,131,694

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



Name: CPA Gitau Zacharia
 Ag. Chief Officer, Finance & Economic Planning
 ICPAK M/No: 10387
 Date 25th Nov. 2025

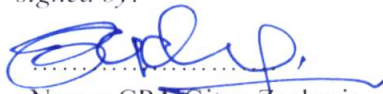


Name: CPA Solomon Waweru
 Director Accounting Services
 ICPAK M/No: 14406
 Date 25th Nov. 2025

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

Description	Ref	FY. 2024/2025
		Kshs
Cash flows from operating activities		
Receipts -		
Exchequer releases	6	13,271,899,667
Transfers from other government agencies	7a	574,266,842
Transfer from other Development Partners	7b	12,261,470
Other income	8a	2,853,778
Other Unreceipted credit in CRF account	8b	944,962
FIF dues credited in CRF account	8c	2,127,327
Return to CRF	9	6,280,290
OSR - Non Exchange Revenue	10	2,813,059,291
OSR - Non Exchange Revenue	11	705,124,411
Total receipts		17,388,818,038
Payments -		
Transfers to County Executive (operating activities)	12	(15,902,346,696)
Transfers to County Assembly (operating activities)	13	(1,083,381,683)
Other transfers		0
Total Payments		(16,985,728,379)
Net cash flows from operating activities		403,089,659
Cash flows from investing activities		0
Cash and cash equivalents at 1 July 2024	15	114,324
Cash and cash equivalents at the end of the period; 30th June 2025	15	403,203,983

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



Name: CPA Gitau Zacharia
 Ag. Chief Officer, Finance & Economic Planning
 ICPAK M/No: 10387
 Date 25th Nov. 2025



Name: CPA Solomon Waweru
 Director Accounting Services
 ICPAK M/No: 14406
 Date 25th Nov. 2025

County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

12. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30th June, 2025.

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
Description	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Exchequer releases	12,345,835,662	926,065,207	13,271,900,869	13,271,899,667	1,202	100%
Transfers from other government agencies	3,248,777,742	(453,808,577)	2,794,969,165	574,266,842	2,220,702,323	
Grants from other donors	-	12,261,470	12,261,470	12,261,470	-	21%
Other Income	-	-	-	2,853,778	(2,853,778)	100%
OSR -CRF	5,880,140,717	(129,200,000)	5,750,940,717	3,518,183,702	2,232,757,131	61%
Opening Balances Re-appropriated	-	114,324	114,324	114,324	-	100%
Return to CRF Issues	-	6,280,290	6,280,290	6,280,290	-	100%
Total Receipts	21,474,754,121	361,712,714	21,836,466,835	17,385,860,073	4,450,606,878	80%
Payments						
Transfers to County Executive	20,007,337,935	460,196,152	20,467,534,087	15,902,346,696	4,565,187,391	78%

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

Transfers to County Assembly	1,467,416,186	(98,483,438)	1,368,932,748	1,083,381,683	285,551,065	79%
Total Payments	21,474,754,121	361,712,714	21,836,466,835	16,985,728,379	4,850,738,456	78%
Surplus	-	-	-	400,131,694	(400,131,578)	

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

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


Remarks 3: The surplus in the statement of comparison of budget and actual amounts of KShs. 400,131,694 differs with the cash and cash equivalent of Kshs. 403,203,983 and the reconciliation is presented in the table below:


*County Government of Kiambu
County Revenue Fund
Annual Report and Financial Statements For the financial year ended 30th June 2025*

Table 5. Reconciliation Between the Budget Surplus and Cash and Cash Equivalent

Description	Kshs
Actual Surplus Amount as per the Statement of Budget	400,131,694
FIF dues credited in CRF account	2,127,327
Other Unreceipted credit in CRF account	944,962
Closing Cash and Cash Equivalent as per the Statement of Cashflows	403,203,983

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


.....
Name: CPA Gitau Zacharia
Ag. Chief Officer, Finance & Economic Planning
ICPAK M/No: 10387
Date 25th Nov. 2025


.....
Name: CPA Solomon Waweru
Director Accounting Services
ICPAK M/No: 14406
Date 25th Nov. 2025

13. Notes to the Financial Statements

a) General Information

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by the Kiambu County Government and is domiciled in Kenya. The Fund's principal activity is collection of all monies due to the County Government of Kiambu and disbursing it to the various entities after approval by OCOB

b) Statement of compliance and basis of preparation

The financial statements are transitional IPSAS Financial Statements prescribed by the PSASB and Section 167 of the PFM Act 2012.

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

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded off to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements are prepared on accrual basis while the cashflow statement is prepared using the direct method.

These Financial Statements were authorized for issue by the accounting officer on *25th November, 2025*

Basis of preparation

Reporting entity

This report relates to the financial operations of the County Revenue Fund, which is domiciled at the County Treasury and has a bank account maintained at the Central Bank of Kenya.

Revenues

Revenues include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

Expenses

Expenses are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

c) 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 46 Measurement	<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.

County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

Standard	Effective date and impact:
	<p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>There was nil impact of this standard on this report</i></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><i>No impact of this standard will be expected as the fund has nil operations on constructions</i></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 to entities that provide transfers on accounting for such transfers.</p> <p><i>More disclosure will be expected after adoption of this standard</i></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<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> <p><i>No impact of this standard will be expected as the fund has nil direct accounting on retirement benefits plans</i></p>

Standard	Effective date and impact:
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. <p><i>No impact of this standard will be expected as the fund has nil direct accounting on minerals</i></p>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year

d) Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii. Revenue from exchange transactions

Own Source Revenue

Revenues from exchange was recognized during the period it was received with the exception of SHA and NHIF rebates which were accrued.

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly in June 2024 and assented by the county Governor on 20th June 2024. Subsequent revisions appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded net deductions appropriations of Kshs. 94,376,813 on the FY. 2024/2025 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

c) Financial instruments

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

Financial assets

Classification of financial assets

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the fund's management model for financial assets and the contractual cash flow characteristics of the

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and

foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Impairment

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments are made by management in determining the expected credit loss. The fund didn't accrue any revenue hence no need for impairment.

Financial liabilities

Classification

The Fund classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year

e) Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

f) Currency

The financial statements are presented in Kenya Shillings (Kshs) are rounded off to the nearest shilling.

5. Significant judgments and sources of estimation uncertainty

The preparation of the Fund'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.

Transfers from CRF were recognized only when approved by the Office of the Controller of Budget.

6. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

6a. Exchequer releases

Description	FY. 2024/2025
	Kshs.
Equitable Share	12,293,695,472
Total	12,293,695,472

The table below is a summary when the equitable shares were received in the CRF

6b Analysis of Equitable Share Earned and Date Received

Month	Kshs.	Date Received in CRF	Amount Received
July. 2024	1,044,964,115	24-Sept-24	1,039,341,958
Aug. 2024	983,495,638	17-Oct-24	978,204,196
Sep. 2024	1,044,964,115	14-Nov-24	1,039,341,958
Oct. 2024	983,495,638	18-Nov-24	1,044,964,115
Nov. 2024	1,044,964,115	16-Dec-24	978,204,196
July. - Nov. 2024 Arrears		16-Dec-24	21,827,198
Dec. 2024	983,495,638	24-Jan-25	983,495,638
Jan-25	1,044,964,115	26-Feb-25	1,044,964,115
Feb-25	1,044,964,115	15-Apr-25	1,044,964,115
Mar-25	983,495,638	28-Apr-25	983,495,638
Apr-25	1,106,432,592	28-May-25	1,106,432,592
May-25	1,044,964,115	20-Jun-25	1,044,964,115
Jun-25	983,495,638	26-Jun-25	983,495,638
Total	12,293,695,472		12,293,695,472

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

During the reporting period, June 2024 equitable share of Kshs. 978,318,519 was also received during the period. Consequently, total cashflow received during the year under equitable share was Kshs. 13,271,899,667 as indicated in annex 1.

7a. Transfers from other government agencies

Description	FY 2024/2025
	Kshs.
Industrial Park & Aggregate Centre Grant	52,631,579
Community Health Promoters	-
Road Maintenance Fuel Levy Fund	118,951,472
Basic Salary Arrears for County Government Health workers	-
Court Fines	-
Mineral Royalties	-
DANIDA Grant - Universal Health Care for Devolved System Program	14,527,500
World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	264,543,092
IDA (World Bank) National Agricultural Value Chain Development Project (NAVCDP)	91,303,899
IDA (World Bank) Credit - Kenya Devolution Support Project (KDSP) - Level II	-
IDA (World Bank) FLLoCA - County Climate Resilience Investment Grant, (CCRI)	-
IDA (World Bank) FLLoCA - County Climate Institutional Support (CCIS)	-
IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban institutional Grant (UIG)	32,309,300
IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG)	-
SIDA -Kenya Agricultural Business development Project (KABDP)	-
IFAD - Aquaculture Business Development Project ABDP	-
Total	574,266,842

These include other government grants released through other government entities such as the National Government MDAs. Although only 6 grants were transferred, there were planned budget for all presented grants.

7b. Other grants

Description	FY 2024/2025
	Kshs.
MSF Belgium	12,261,470
Total	12,261,470

These are funds received from development partners directly to the CRF. The county had partnered with Medecins Sans Frontiers, (MSF) Belgium during the reporting period under the health sector. The MSF- Belgium program aimed at reducing mortality and morbidity associated with illegal drug use (including drug overdose) and common ailments among PWUD

8a. Other Incomes

Description	FY 2024/2025
	Kshs.
Prior Year Surrendered Imprests	1,355,080
Salary Recovery	660,000
Insurance Rebates	838,698
Total	2,853,778

8b. Other Unreceipted Receipts

Description	FY 2024/2025
	Kshs.
Receipts in CRF not receipted	944,962
Total	944,962

8c. FIF dues Erroneously Credited to CRF Account

Description	FY 2024/2025
	Kshs.
Karuri Hospital Revenue	2,127,327

These relates to Karuri revenue that was erroneously credited in the CRF account instead of FIF fund account.

9. Return to CRF from County Entities

Description	FY. 2024/2025
	Kshs.
	Kshs.
Recurrent Account (<i>County Executive</i>)	779,027
Development Account (<i>County Executive</i>)	5,500,744
Recurrent Account (<i>County Assembly</i>)	520
Total	6,280,290

These relates to County Executive and County Assembly unspent balances as at 30th June 2024 that were swept back to CRF account after lapse of appropriation period for FY. 2023/2024.

10. Non-Exchange Own Source Revenue

Description	FY. 2024/2025
	Kshs.
Cess	99,926,278
Land Rates	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
Total	2,813,059,175

11. Exchange Own Source Revenue

Description	FY. 2024/2025
	Kshs.
Parking fees	316,861,400
Market fees	11,022,506
Property rent	25,799,053
Advertising	214,610,523

County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

Hire of County Assets	1,544,860
Park fees	1,711,650
Miscellaneous	133,635,369
Sub-total Exchange OSR	705,185,361
<i>Adjustment for Bank Charges</i>	<i>(60,950)</i>
Ex-change OSR Accounted in CRF	705,124,411

12. Transfers to County Executive

Description	FY. 2024/2025
	Kshs.
Recurrent and Development Accounts	15,793,715,118
Special Purpose Accounts	108,631,578
Total	15,902,346,696

These were the approval granted by the OCOB to the respective operations accounts under county executive.

13. Transfers to County Assembly

Description	FY. 2024/2025
	Kshs.
Recurrent Account	1,083,381,683
Development Account	-
Special purpose accounts	-
Total	1,083,381,683

These were the approval granted by the OCOB to the respective recurrent operations account of the County Assembly. There were nil transfers to development and special purpose accounts.

14. Other Transfers

Description	FY. 2024/2025
	Kshs.
Agency Notices	0
Total	0

There were no other transfers

15. Cash and Cash equivalents

Description	FY. 2024/2025	1 st July 2024
	Kshs.	Kshs.
County Exchequer Account - (CBK Account number 10000170646)	403,203,983	114,324
Total	403,203,983	114,324

16. Receivables from Non-Exchange Transactions

Description	FY. 2024/2025	30 th June 2024
	Kshs.	Kshs.
Receivable - Equitable share		978,204,195
Total	-	978,204,195

17. Receivables from Exchange Transactions

Description	FY. 2024/2025	1 st July 2024
	Kshs	Kshs
Other debtors (non-exchange transactions)	-	-
Less: impairment allowance	-	-
Total receivables from non- exchange transactions	-	-
Total	-	-

18. Accounts Payable

Description	FY. 2024/2025	1 st July 2024
	Kshs	Kshs
Payables to FIF Fund - Karuri Hospital dues	2,127,327	
Total Accounts Payable	2,127,327	-

These relates to Karuri hospital funds erroneously credited to the CRF account and were pending reimbursement as at 30th June 2025.

Payables are recognized when transfers have been approved by the OCOB. The following grants were received late in the financial year 2024/2025 and will be processed to the respective special accounts in the FY. 2025/2026 once they have been approved by the OCOB;

No	Date Received	Name of Grant	Amount
1	04-Jul-25	Grant - KUSP	32,309,300
2	04-Jul-25	Grant - NAVCPD	91,303,899
3	07-Jul-25	Grant - KISP II	264,543,092
4	10-Jul-25	Grant - Danida	14,527,500
Total			402,683,791

19. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	FY 2024/2025	Opening Statement 1st July 2024
			Kshs	Kshs
Co-operative Bank of Kenya Account No 01103715435001	Kshs.	-	0	0
Co-operative Bank of Kenya Account No 01141371543502	Kshs.	-	0	0
Kenya Commercial Bank Account No. 1164796372	Kshs.	-	0	0
Total	Kshs.	-	0	0

20. Prior Year Adjustments

Description Of the Error	Balance b/f from Previous FY as per audited financial statements, adjusted with disclosure	Errors Adjustments during the year relating to prior periods	Adjusted Balance b/f For previous FY as at 1st July 2024
	Kshs	Kshs	Kshs
Statement of Net assets	978,318,519	116	978,318,635
Others	0	0	0
	978,318,519	116	978,318,635

14. Appendices

Appendix 1: Progress on follow up of Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Variance Between the County Fund Revenue Own Source of Revenue and Disbursements from the Receiver of Revenue	<p>The statement of receipts and payments reflects own source of revenue Kshs.3,347,988,570 as disclosed in Note 4 to the financial statements. However, the receiver of revenue statement of receipts and disbursement reflects disbursement of Kshs.3,349,812,645 resulting to unexplained variance of Kshs.1,824,076.</p> <p>In the circumstances, the accuracy and completeness of own source of revenue totalling Kshs.3,347,988,570 may not be confirmed.</p>	<p>Kshs. 1,824,076 related to OSR recognized in the financial year 2022/2023 and was accounted as Receivable and Payables in the CRF and Receiver of Revenue report respectively in the year ended 30th June, 2023.</p> <p>In the subsequent financial year 2023/2024, these funds were transferred from RoR to CRF on 10th July under reference FT23191N86NT, (total amount of Kshs. 38,152,703 where Kshs. 1,824,076 related to prior recognized revenue in FY. 2022/2023 and the balance of Kshs. 36,328,627 related to FY. 2023/2024).</p> <p>The total disbursement 38,152,703 was presented</p>	Not Resolved	Awaiting clearance from the oversight bodies (Senate and County Assembly)

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>accordingly in the CRF schedule and later adjusted to eliminate double counting of the OSR.</p> <p>Further, a reconciliation was presented under note 4.2 of the audited report</p>		
Budgetary and Control Performance	<p>The statement of comparison of budget and actual amounts reflects budgeted receipts and actual receipts amounting to Kshs.23,214,856,470 and Kshs.19,129,049,160 respectively, resulting to a shortfall of Kshs.4,085,807,310 or 18% of the budget.</p> <p>The underfunding of revenue implies that some programs budgeted for in the year were not realized due to lack of funds which negatively impacted on service delivery to the residents of Kiambu County.</p>	<p>June 2024 equitable share was not received in the Financial Year under consideration. Similarly, the County missed revenue targets on OSR and non-remittance of some conditional grants by the national government negatively affected the budget realization.</p> <p>The programs affected due to non-realization of the planned budget have been given priority in subsequent financial years.</p>	Not resolved	Awaiting clearance from the oversight bodies (Senate and County Assembly)
Unresolved Prior Audit Matter	In the audit report of the previous year, an issue was	The issue relates to the financial year ended 30 th June 2023 and the	Resolved	

County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved	Timeframe: (Put a date when you expect the issue to be resolved)
	raised under the Report on Financial Statements which remained unresolved as at 30 June, 2024.	County Executive did appear before the CA		


 CPA Zacharia Gitau

Ag. Chief Officer Finance and Economic Planning
 ICPAK M/No: 10387
 25th Nov. 2025

Appendix 2. Analysis Of Receipts from The National Treasury Exchequer Releases

Period 2024/2025	Budget	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	13,271,900,869	2,017,546,153	4,062,541,663	2,028,459,753	5,163,352,098	13,271,899,667
Sub-total: Equitable Shares	13,271,900,869	2,017,546,153	4,062,541,663	2,028,459,753	5,163,352,098	13,271,899,667
Industrial Park & Aggregate Centre Grant	52,631,579	52,631,579	-	-	-	52,631,579
Community Health Promoters	94,680,000	-	-	-	-	-
Road Maintenance Fuel Levy Fund	335,429,530	-	-	-	118,951,472	118,951,472
Basic Salary Arrears for County Government Health workers	119,957,202	-	-	-	-	-
Court Fines	5,084,684	-	-	-	-	-
Mineral Royalties	5,697,644	-	-	-	-	-
DANIDA Grant - Universal Health Care for Devolved System Program	14,527,500	-	-	-	14,527,500.00	14,527,500
World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	464,543,092	-	-	-	264,543,092	264,543,092
IDA (World Bank) National Agricultural Value Chain Development Project (NAVCDP)	151,515,152	-	-	-	91,303,899	91,303,899
IDA (World Bank) Credit - Kenya Devolution Support Project (KDSP) - Level II	37,500,000	-	-	-	-	-

County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

IDA (World Bank) FLLoCA - County Climate Resilience Investment Grant. (CCRI)	125,000,000	-	-	-	-	-
IDA (World Bank) FLLoCA - County Climate Institutional Support (CCIS)	11,000,000	-	-	-	-	-
IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban institutional Grant (UIG)	35,000,000	-	-	-	32,309,300	32,309,300
IDA (World Bank) credit - Kenya Urban Support Project (KUSP)-Urban Development Grant (UDG)	1,331,483,863	-	-	-	-	-
SIDA -Kenya Agricultural Business development Project (KABDP)	10,918,919	-	-	-	-	-
IFAD - Aquaculture Business Development Project ABDP	-					
Grants Sub-Total	2,794,969,165	52,631,579	-	-	521,635,263	574,266,842
Total Revenue from National Govt.	16,066,870,034	2,070,177,732	4,062,541,663	2,028,459,753	5,684,987,361	13,846,166,509

Appendix 3. Analysis Of Receipts from Own Source Revenue per Quarter

a. Non-Exchange own source revenue

Period: FY. 2024/2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	15,988,205	13,989,679	39,970,511	29,977,883	99,926,278
Land Rates	114,563,709	100,243,245	286,409,271	214,806,954	716,023,178
Single/Business Permits	65,161,718	57,016,504	162,904,296	122,178,222	407,260,740
Conservancy Administration	38,280,538	33,495,471	95,701,345	71,776,009	239,253,363
Administration Control Fees and Charges	51,972,329	45,475,788	129,930,824	97,448,118	324,827,060
Other Fines, Penalties, And Forfeiture Fees	806,432	705,628	2,016,080	1,512,060	5,040,201
Public Health Service Fees	44,637,998	39,058,248	111,594,994	83,696,245	278,987,485
Physical Planning and Development	118,678,539	103,843,721	296,696,348	222,522,261	741,740,870
Total	450,089,468	393,828,284	1,125,223,669	843,917,754	2,813,059,175

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

b. Exchange own source revenue

Period: FY. 2024/2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Parking fees	50,697,824	44,360,596	126,744,560	95,058,420	316,861,400
Market fees	1,763,601	1,543,151	4,409,002	3,306,752	11,022,506
Property rent	4,127,848	3,611,867	10,319,621	7,739,716	25,799,053
Advertising	34,337,684	30,045,473	85,844,209	64,383,157	214,610,523
Hire of County Assets	247,178	216,280	617,944	463,458	1,544,860
Park fees	273,864	239,631	684,660	513,495	1,711,650
Miscellaneous	21,381,659	18,708,952	53,454,148	40,090,611	133,635,369
Gross Exchange OSR	112,829,658	98,725,950	282,074,144	211,555,609	705,185,361
Bank Charges					(60,950)
OSR Accounted in CRF	-	-	-	-	3,518,181,586

Appendix 4: Analysis of Transfers from the County Revenue Fund

Period - FY. 2024/2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	1,423,442,268	3,226,427,423	3,010,468,521	4,907,105,876	12,567,444,088
County Executive -Dev	232,399,339	944,179,811	696,026,401	1,353,665,479	3,226,271,030
County Assembly -Rec	83,931,717	329,723,228	278,529,730	391,197,008	1,083,381,683
Special Purpose A/c- Climate Change			11,000,000	40,000,000	51,000,000
Special Purpose A/c- CAIP				52,631,578	52,631,578
Special Purpose A/c- NAVCPD	-	-	5,000,000	-	5,000,000
Total	1,739,773,324	4,500,330,462	4,001,024,652	6,744,599,941	16,985,728,379

15. Annexes

Annex 1. Cashflows Receipts

No	Date	Ref	Cr. Amount	Description
6. Equitable Share				
1	26-Jul-24	FT24208R7K7Z	978,204,195	Exchequer Receivable
2	24-Sept-24	FT24268VX04D	1,039,341,958	Equitable Share
3	17-Oct-24	FT24323V166C	978,204,196	Equitable Share
4	14-Nov-24	FT24319HMN6S	1,039,341,958	Equitable Share
5	18-Nov-24	FT24351L3X1W	1,044,964,115	Equitable Share
6	16-Dec-24	FT242913FP2I	978,204,196	Equitable Share
7	16-Dec-24	FT24351P27CF	21,827,198	Equitable Share
8	24-Jan-25	FT25024BG3JY	983,495,638	Equitable Share
9	26-Feb-25	FT25057KZ7CN	1,044,964,115	Equitable Share
10	15-Apr-25	FT251059Y80I	1,044,964,115	Equitable share
11	28-Apr-25	FT25118K4MB0	983,495,638	Equitable share
12	28-May-25	FT25148J7M5W	1,106,432,592	Equitable share
13	20-Jun-25	FT25171G0YXW	1,044,964,115	Equitable share
14	26-Jun-25	FT251774BJGV	983,495,638	Equitable share
Sub Total Equitable Share receipts (Cashflow)			13,271,899,667	
Adjusted for Receivables-		FT24208R7K7Z	(978,204,195)	
Total Equitable share Revenue recognized in Statement of Performance			12,293,695,472	
7a. National Govt. Grants				
1	05-Sept-24	FT24249N6KTR	52,631,579	Grant -Industries
2	18-Jun-25	FT25169H2847	118,951,472	Grant - RMLF
3	04-Jul-25	FT25185B85TR	32,309,300	Grant - KUSP
4	04-Jul-25	FT25185YHJKN	91,303,899	Grant - NAVCPD
5	07-Jul-25	FT25188BQM9B	264,543,092	Grant - KISP II
6	10-Jul-25	FT251917DW7S	14,527,500	Grant - Danida
Sub Total Grants through NT			574,266,842	
7b. Other Grants				
1	09/10/2024	FT24283TGR7R	12,261,470	Other Grant - MSF Belgium
Sub Total -Other Grants			12,261,470	
Note 10 & 11. OSR				
1	08-Jul-24	FT241901K700	28,863,993	OSR -COOP
2	08-Jul-24	FT24190JLVS0	1,208,825	OSR -COOP
3	15-Jul-24	FT241972MKDJ	47,963,549	OSR -COOP
4	15-Jul-24	FT24197TDWRP	1,862,459	OSR -Liquor
5	15-Jul-24	FT24197N4858	251,850	OSR -COOP
6	22-Jul-24	FT24204LIDLQ	32,587,018	OSR -COOP
7	22-Jul-24	FT24204CDYWX	1,266,925	OSR -Liquor
8	22-Jul-24	FT24204RS7HF	756,200	OSR -COOP
9	29-Jul-24	FT24211HTV46	39,162,473	OSR -COOP

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

No	Date	Ref	Cr. Amount	Description
10	29-Jul-24	FT2421178LP3	1,070,825	OSR -Liquor
11	05-Aug-24	FT24218B66CG	33,599,045	OSR -COOP
12	05-Aug-24	FT242186JF33	785,425	OSR -Liquor
13	12-Aug-24	FT24225BMRGH	31,467,679	OSR -COOP
14	12-Aug-24	FT24225NSXD8	542,435	OSR -Liquor
15	12-Aug-24	FT24225YKNYB	5,575	OSR -COOP
16	19-Aug-24	FT242327YR18	48,174,780	OSR -COOP
17	19-Aug-24	FT24232PPSTW	1,101,388	OSR -COOP
18	19-Aug-24	FT24232V5YQ1	713,505	OSR -Liquor
19	26-Aug-24	FT2423980L3N	26,677,556	OSR -COOP
20	26-Aug-24	FT24239KHHHD	951,545	OSR -Liquor
21	02-Sept-24	FT24246N15Q2	33,727,636	OSR -COOP
22	02-Sept-24	FT24246TY25K	574,425	OSR -Liquor
23	02-Sept-24	FT24246YL7WD	55,425	OSR -COOP
24	09-Sept-24	FT242535F6YV	28,788,694	OSR -COOP
25	09-Sept-24	FT24253LML2R	992,725	OSR -Liquor
26	16-Sept-24	FT2426016WF7	44,331,374	OSR -COOP
27	16-Sept-24	FT24260Q7HQM	808,425	OSR -Liquor
28	23-Sept-24	FT24267BXJZS	38,176,567	OSR -COOP
29	23-Sept-24	FT242675Z4P5	1,010,426	OSR -Liquor
30	23-Sept-24	FT24267S2ZM9	14,225	OSR -COOP
31	30-Sept-24	FT24274S3FMJ	39,631,876	OSR -COOP
32	01-Oct-24	FT24275ZS0WN	883,425	OSR - Liquor
33	07-Oct-24	FT24281V3LC9	1,014,525	OSR - Liquor
34	07-Oct-24	FT24281QWJY2	41,286,571	OSR -Coop
35	17-Oct-24	FT24291BCR3R	31,678,660	OSR -Coop
36	22-Oct-24	FT24296FX1W0	2,752,495	OSR - Liquor
37	22-Oct-24	FT24296WR5TM	37,604,722	OSR -Coop
38	28-Oct-24	FT24302B3ZCW	1,397,504	OSR - Coop 2
39	28-Oct-24	FT24302T3ZPL	1,489,525	OSR - Liquor
40	28-Oct-24	FT243022878Y	26,654,740	OSR -Coop
41	04-Nov-24	FT24309WQPDW	33,834,643	OSR -Coop
42	11-Nov-24	FT243160XJL4	623,525	OSR - Liquor
43	11-Nov-24	FT2431699CRK	43,075,089	OSR -Coop
44	18-Nov-24	FT24323NF14H	166,425	OSR - Liquor
45	18-Nov-24	FT24323MLXXZ	45,224,892	OSR -Coop
46	25-Nov-24	FT24330QXJJS	171,425	OSR - Liquor
47	25-Nov-24	FT24330XWL2F	41,035,201	OSR -Coop
48	02-Dec-24	FT24337GJHPK	103,425	OSR - Liquor
49	02-Dec-24	FT24337H34NX	29,039,670	OSR -Coop
50	09-Dec-24	FT24344XYD0C	113,425	OSR - Liquor
51	09-Dec-24	FT243441ZKF1	32,525,683	OSR -Coop
52	16-Dec-24	FT24351RPJPM	90,425	OSR - Liquor
53	16-Dec-24	FT24351662P3	36,707,535	OSR -Coop
54	23-Dec-24	FT24358FV6TQ	152,425	OSR - Liquor
55	23-Dec-24	FT24358YDHB7	33,452,325	OSR -Coop

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

No	Date	Ref	Cr. Amount	Description
56	30-Dec-24	FT243657X7VR	12,425	OSR - Liquor
57	30-Dec-24	FT243650BD04	16,465,516	OSR -Coop
58	06-Jan-25	FT25006PMS4C	23,425	OSR - Liquor
59	06-Jan-25	FT25006YK2NV	13,524,456	OSR -Coop
60	13-Jan-25	FT25013XMN7F	80,425	OSR - Liquor
61	13-Jan-25	FT25013LNV51	73,896,408	OSR -Coop
62	20-Jan-25	FT2502064QGC	157,425	OSR - Liquor
63	20-Jan-25	FT25020QSMR3	94,090,177	OSR -Coop
64	27-Jan-25	FT25027F9FHD	436,425	OSR - Liquor
65	27-Jan-25	FT25027Z0MDZ	97,778,182	OSR -Coop
66	03-Feb-25	FT25034X67M1	434,105	OSR - Liquor
67	03-Feb-25	FT25034XZRD1	79,558,287	OSR -Coop
68	10-Feb-25	FT250413PFZ1	6,793,625	OSR - Liquor
69	10-Feb-25	FT250419Z57X	87,999,167	OSR -Coop
70	17-Feb-25	FT25048RGRVK	1,535,425	OSR - Liquor
71	17-Feb-25	FT25048KZ799	93,713,622	OSR -Coop
72	24-Feb-25	FT25055TYDXL	7,613,845	OSR - Liquor
73	24-Feb-25	FT25055Y7G35	93,930,416	OSR -Coop
74	03-Mar-25	FT25062RFXR4	14,388,325	OSR - Liquor
75	03-Mar-25	FT25062405Q4	101,959,414	OSR -Coop
76	10-Mar-25	FT2506902XDT	20,115,925	OSR - Liquor
77	10-Mar-25	FT25069X62T4	108,354,964	OSR -Coop
78	17-Mar-25	FT25076LL0T6	22,411,775	OSR - Liquor
79	17-Mar-25	FT25076GYZST	108,478,466	OSR -Coop
80	24-Mar-25	FT25083198P7	24,432,625	OSR - Liquor
81	24-Mar-25	FT25083C3VTG	104,645,243	OSR -Coop
82	01-Apr-25	FT250918YDG3	27,401,525	OSR - Liquor
83	01-Apr-25	FT250919M6TF	152,948,165	OSR -Coop
84	07-Apr-25	FT25097V367J	26,363,425	OSR - Liquor
85	07-Apr-25	FT250971QQBN	115,448,456	OSR -Coop
86	14-Apr-25	FT25104K7PTW	16,641,925	OSR - Liquor
87	14-Apr-25	FT25104C463D	87,015,004	OSR -Coop
88	22-Apr-25	FT25112VBQTS	92,760,514	OSR -Coop
89	23-Apr-25	FT251135L9J2	12,378,685	OSR - Liquor
90	28-Apr-25	FT251180XSZP	7,243,325	OSR - Liquor
91	28-Apr-25	FT25118BVPMK	48,333,810	OSR -Coop
92	05-May-25	FT25125TR90L	5,106,425	OSR - Liquor
93	05-May-25	FT2512579J0B	47,345,146	OSR -Coop
94	12-May-25	FT251321JIFM	6,926,925	OSR - Liquor
95	12-May-25	FT251329MF02	68,338,370	OSR -Coop
96	19-May-25	FT25139QQ3QN	5,739,425	OSR - Liquor
97	19-May-25	FT25139Y1L78	72,892,387	OSR -Coop
98	26-May-25	FT25146BT5VC	6,631,005	OSR - Liquor
99	26-May-25	FT25146HT85H	66,736,219	OSR -Coop
100	03-Jun-25	FT25154WJHS3	6,457,425	OSR - Liquor
101	03-Jun-25	FT251546VZ01	99,441,174	OSR -Coop

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

No	Date	Ref	Cr. Amount	Description
102	09-Jun-25	FT25160TS3HH	4,034,770	OSR - Liquor
103	09-Jun-25	FT25160JCDNY	71,790,995	OSR -Coop
104	16-Jun-25	FT25167RDXF3	4,177,400	OSR - Liquor
105	16-Jun-25	FT251674292F	83,864,838	OSR -Coop
106	23-Jun-25	FT251749X17N	4,884,325	OSR - Liquor
107	23-Jun-25	FT25174S7VL5	66,037,507	OSR -Coop
108	30-Jun-25	FT25181QLYDQ	2,723,435.00	OSR - Liquor
109	30-Jun-25	FT25181PQLWK	144,930,498	OSR -Coop
110	03-Jul-25	FT25184PRDKQ	58,741,323	OSR -Coop
111	04-Jul-25	FT25185YPWH0	1,125,025.00	OSR Liquor
112	19-Sept-24	FT24263D758F	2,690,915	Other income - KCB
Total OSR Receipts (Cashflow)			3,518,183,586	
Sub Total - OSR recognized in the statement of Performance			3,518,183,586	
8a. Other Income				
1	17-Sept-24	FT24261Q6JW0	970,080	Prior Years Imprest Surrendered
2	18-Sept-24	FT242622TB7D	385,000	Prior Years Imprest Surrendered
1	27-Aug-24	FT24240MWNQ0	660,000	Salary Recovery - Anthony Nanjira
3	29-May-25	FT25149MKYY W	838,698	Insurance Rebate
Sub Total - Other Income - Cashflow			2,853,778	
Sub Total - Other Income - Revenue			2,853,778	
8b. Other Unreceipted Receipts (Cashflow), Prepayment in Performance				
1	28-Oct-24	FT243025XTSY	2	Unreceipted CRF Credit
2	02-Dec-24	FT243375720T	683	Unreceipted CRF Credit
3	28-Feb-25	FT250591LSP4	12,300	Unreceipted CRF Credit
4	16-Apr-25	FT251068GKR9	19,367	Unreceipted CRF Credit
5	05-Jun-25	FT25156N798W	36,035	Unreceipted CRF Credit
6	18-Jun-25	FT25169GD3VW	565,717	Unreceipted CRF Credit
7	19-Jun-25	FT25170R9LYQ	301,490	Unreceipted CRF Credit
8	20-Jun-25	FT25171PFDD	9,368	Unreceipted CRF Credit
Sub Total - Unreceipted receipts - Cashflow			944,962	
Sub Total - Unreceipted receipts - performance			-	
8c. Erroneously Funds Credited to CRF - Karuri Hospital (FIF Payables)				
1	08-Jul-24	FT241902GPQ1	159,506	Karuri Hospital
2	06-Aug-24	FT24219CXNN3	187,539	Karuri Hospital
3	06-Nov-24	FT24311S9LZJ	685,281	Karuri Hospital

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

No	Date	Ref	Cr. Amount	Description
4	06-Dec-24	FT24341Z2N4G	1,095,001	Karuri Hospital
Sub total - Payable to FIF Fund - Cashflow			2,127,327	
Sub total - Payable to FIF Fund - Performance			-	
9. Return to CRF				
150	22-Jul-24	FT24204LJ6P4	520	Return to CRF - Assembly
151	16-Jul-24	FT2419853SZF	5,500,744	Return to CRF - Devt
153	16-Jul-24	FT24198F4NFS	779,027	Return to CRF - Recurrent
Sub Total -Returns; Cashflows			6,280,290	
Sub Total -Returns; Performance			6,280,290	
Total Revenue Recognized (Statement of Performance)			16,407,541,438	
Total Receipts Recognized (Cashflow)			17,388,817,923	

Annex 2. Transfers from CRF Schedule

No	Date	Ref	Dr. Amount	Description
1	12-Aug-24	FT24225J22QM	45,312,442	CA -Rec
2	13-Aug-24	FT24226652SM	6,662,690	CA -Rec
3	09-Sept-24	FT242537M0N6	31,956,585	CA -Rec
4	01-Oct-24	FT24275FC190	4,908,836	CA -Rec
5	03-Oct-24	FT24277ZQFMK	46,792,412	CA -Rec
6	25-Oct-24	FT24299G7GNX	4,227,254	CA -Rec
7	25-Oct-24	FT24299VL3TZ	46,736,672	CA -Rec
8	08-Nov-24	FT24313M4GBZ	18,343,000	CA -Rec
9	22-Nov-24	FT24327ZD3S7	47,528,197	CA -Rec
10	28-Nov-24	FT24333J9MQT	41,695,090	CA -Rec
11	29-Nov-24	FT24334NGDNY	4,187,058	CA -Rec
12	10-Dec-24	FT243457CK0D	39,135,437	CA -Rec
13	10-Dec-24	FT24345JDNTP	2,936,981	CA -Rec
14	10-Dec-24	FT24345RVZT1	19,446,956	CA -Rec
15	20-Dec-24	FT24355FRBBI	34,516,200	CA -Rec
16	24-Dec-24	FT243592BL2Y	19,269,135	CA -Rec
17	17-Jan-25	FT25017DNHNS	5,134,498	CA -Rec
18	17-Jan-25	FT25017VZ7QB	50,864,418	CA -Rec
19	28-Jan-25	FT250281RHXD	26,103,472	CA -Rec
20	06-Feb-25	FT25037FKGMM	42,752,234	CA -Rec
21	06-Feb-25	FT25037NZDLY	4,268,840	CA -Rec
22	18-Feb-25	FT25049J5VWX	20,363,607	CA -Rec
23	06-Mar-25	FT250652BBGN	7,222,606	CA -Rec
24	06-Mar-25	FT2506561KZ7	46,133,050	CA -Rec
25	10-Mar-25	FT250690945N	53,727,876	CA -Rec
26	17-Mar-25	FT25076W79W9	11,213,789	CA -Rec
27	21-Mar-25	FT250802FF6Q	10,745,340	CA -Rec
28	23-Apr-25	FT251135ZQT5	4,424,000	CA -Rec
29	23-Apr-25	FT25113D19XV	6,636,000	CA -Rec
30	23-Apr-25	FT25113ZXT03	46,101,052	CA -Rec
31	30-Apr-25	FT251201V21S	28,919,376	CA -Rec
32	30-Apr-25	FT25120ZXFHW	7,205,675	CA -Rec
33	09-May-25	FT25129SC5TX	7,224,405	CA -Rec
34	09-May-25	FT25129YNGS6	45,714,321	CA -Rec
35	09-Jun-25	FT251608NGP4	7,237,535	CA -Rec
36	09-Jun-25	FT25160GZ9DV	45,991,571	CA -Rec
37	12-Jun-25	FT25163NGVYP	52,618,989	CA -Rec
38	24-Jun-25	FT25175XYXRW	28,214,425	CA -Rec
39	27-Jun-25	FT25178MJZFN	14,580,650	CA -Rec
40	09-Jul-25	FT2519005GSW	7,223,853	CA -Rec
41	09-Jul-25	FT25190BW5SQ	46,028,974	CA -Rec

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

42	11-Jul-25	FT25192DJLZX	11,249,652	CA -Rec
43	14-Jul-25	FT251951JF67	31,826,530	CA -Rec
	Sub-total CA Rec		1,083,381,683	
44	21-Aug-24	FT24234TFZ0S	100,000,000	Devt
45	27-Aug-24	FT242405L82F	95,107,558	Devt
46	09-Sept-24	FT24253W22Y5	4,410,320	Devt
47	11-Sept-24	FT24255P5T16	22,941,171	Devt
48	20-Sept-24	FT242641Z1KR	4,900,000	Devt
49	25-Sept-24	FT2426991WTY	5,040,290	Devt
50	04-Oct-24	FT24278L7MJP	15,703,765	Devt
51	04-Oct-24	FT24278YK5DC	34,375,712	Devt
52	15-Oct-24	FT24289ZBJQF	65,216,768	Devt
53	16-Oct-24	FT2429000063	47,809,862	Devt
54	16-Oct-24	FT242902SWV7	1,352,180	Devt
55	16-Oct-24	FT24290RC821	58,729,512	Devt
56	17-Oct-24	FT242914M94K	8,853,104	Devt
57	23-Oct-24	FT24297631KN	1,570,464	Devt
58	25-Oct-24	FT242990KM4Z	3,992,140	Devt
59	25-Oct-24	FT242998MHD0	12,270,933	Devt
60	04-Nov-24	FT24309QWH2Z	3,465,000	Devt
61	06-Nov-24	FT24311X4FF6	24,491,000	Devt
62	08-Nov-24	FT24313G92S5	26,063,491	Devt
63	13-Nov-24	FT24318T92C3	4,331,118	Devt
64	18-Nov-24	FT24323X91CP	9,768,000	Devt
65	22-Nov-24	FT243273KS51	44,671,287	Devt
66	28-Nov-24	FT24333GNDQH	9,978,060	Devt
67	29-Nov-24	FT243341WCDM	67,572,241	Devt
68	02-Dec-24	FT24337N9K2R	37,429,123	Devt
69	02-Dec-24	FT24337V2YDS	30,315,473	Devt
70	09-Dec-24	FT2434431002	8,651,773	Devt
71	10-Dec-24	FT24345MY37C	143,934,818	Devt
72	10-Dec-24	FT24345TW8W8	10,077,013	Devt
73	16-Dec-24	FT24351K8P16	69,584,004	Devt
74	19-Dec-24	FT24354Z5KBG	44,309,815	Devt
75	23-Dec-24	FT243586ZQTG	16,081,111	Devt
76	23-Dec-24	FT24358G9BLN	143,582,044	Devt
77	08-Jan-25	FT250087RGNW	21,857,585	Devt
78	08-Jan-25	FT25008K30LB	61,955,520	Devt
79	24-Jan-25	FT25024WSK5R	20,000,000	Devt
80	28-Jan-25	FT25028JXZBJ	9,322,500	Devt
81	10-Feb-25	FT2504125SPP	104,708,551	Devt
82	10-Feb-25	FT25041NMM84	139,340,485	Devt
83	10-Feb-25	FT25041S5Z0G	9,918,237	Devt
84	17-Feb-25	FT25048WC0VQ	8,610,660	Devt

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

85	28-Feb-25	FT250596DZXR	19,396,625	Devt
86	06-Mar-25	FT25065M41BD	83,198,253	Devt
87	07-Mar-25	FT25066GTNS7	10,949,710	Devt
88	10-Mar-25	FT25069P6XDR	63,862,361	Devt
89	10-Mar-25	FT25069V910H	9,468,620	Devt
90	17-Mar-25	FT25076V1MC6	45,159,200	Devt
91	21-Mar-25	FT250801GQFT	88,278,094	Devt
92	01-Apr-25	FT25091THHC8	40,579,873	Devt
93	04-Apr-25	FT25094GQJ8N	68,585,125	Devt
94	04-Apr-25	FT25094PNF9N	6,720,520	Devt
95	17-Apr-25	FT251078LDFY	26,390,161	Devt
96	28-Apr-25	FT25118C0885	105,584,192	Devt
97	30-Apr-25	FT25120G88GZ	8,704,140	Devt
98	30-Apr-25	FT25120GZJV1	4,059,900	Devt
99	06-May-25	FT251266NCLT	10,000,000	Devt
100	06-May-25	FT25126F6DKK	739,000	Devt
101	12-May-25	FT2513277VZ6	149,713,788	Devt
102	27-May-25	FT251471ZCWH	15,000,000	Devt
103	12-Jun-25	FT251631DPX8	4,673,930	Devt
104	12-Jun-25	FT25163DHWQV	161,301,522	Devt
105	17-Jun-25	FT251686Q544	5,471,000	Devt
106	19-Jun-25	FT25170JGND8	10,000,000	Devt
107	24-Jun-25	FT251752NMRP	116,653,835	Devt
108	24-Jun-25	FT25175J9ZCD	16,499,556	Devt
109	09-Jul-25	FT25190KWHSM	121,001,085	Devt
110	09-Jul-25	FT25190VHDT9	161,284,568	Devt
111	11-Jul-25	FT25192WL916	5,000,000	Devt
112	11-Jul-25	FT25192XR77D	310,363,804	Devt
113	14-Jul-25	FT251955S96G	5,339,480	Devt
	Sub Total - CE Devt		3,226,271,030	
114	06-Aug-24	FT242192D9BW	41,170,225	Recurrent Exec
115	06-Aug-24	FT242195LMGX	35,693,135	Recurrent Exec
116	06-Aug-24	FT24219JXX8D	56,866,465	Recurrent Exec
117	06-Aug-24	FT24219K5XFK	272,084,555	Recurrent Exec
118	06-Aug-24	FT24219MTXN3	370,277,422	Recurrent Exec
119	12-Aug-24	FT24225R5QSM	15,400,000	Recurrent Exec
120	12-Aug-24	FT24225RNM48	51,320,030	Recurrent Exec
121	21-Aug-24	FT24234Y7SC6	9,825,856	Recurrent Exec
122	29-Aug-24	FT24242SRQBG	14,268,904	Recurrent Exec
123	29-Aug-24	FT24242WW4WD	16,040,000	Recurrent Exec
124	02-Sept-24	FT24246BW9CW	15,400,000	Recurrent Exec
125	02-Sept-24	FT24246C7FG8	31,625,118	Recurrent Exec
126	02-Sept-24	FT24246DWBRG	33,365,593	Recurrent Exec
127	09-Sept-24	FT24253FMQQ3	32,080,000	Recurrent Exec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

128	09-Sept-24	FT24253QB51P	21,206,731	Recurrent Exec
129	11-Sept-24	FT24255TWBH9	57,800,067	Recurrent Exec
130	19-Sept-24	FT24263VKRBY	10,349,345	Recurrent Exec
131	20-Sept-24	FT242641YXC3	10,610,800	Recurrent Exec
132	20-Sept-24	FT242645J144	16,040,000	Recurrent Exec
133	20-Sept-24	FT24264WBNTZ	1,753,273	Recurrent Exec
134	25-Sept-24	FT24269W5MIV	6,394,075	Recurrent Exec
135	26-Sept-24	FT24270WV47Y	17,514,810	Recurrent Exec
136	30-Sept-24	FT24274190N6	22,460,500	Recurrent Exec
137	30-Sept-24	FT24274VR45Z	24,060,000	Recurrent Exec
138	30-Sept-24	FT24274W5XV6	239,835,364	Recurrent Exec
139	03-Oct-24	FT24277H6B0N	59,198,854	Recurrent Exec
140	03-Oct-24	FT24277LLJ19	24,926,648	Recurrent Exec
141	03-Oct-24	FT24277NDSPD	9,369,032	Recurrent Exec
142	03-Oct-24	FT24277WSW1Y	363,831,709	Recurrent Exec
143	03-Oct-24	FT24277Y0VBJ	28,498,994	Recurrent Exec
144	04-Oct-24	FT24278Z7RSF	13,135,649	Recurrent Exec
145	09-Oct-24	FT2428379VJN	16,040,000	Recurrent Exec
146	09-Oct-24	FT24283F72N0	6,772,390	Recurrent Exec
147	14-Oct-24	FT24288JCMP6	19,397,179	Recurrent Exec
148	15-Oct-24	FT242899R2KP	2,262,497	Recurrent Exec
149	16-Oct-24	FT24290WJCQV	13,109,060	Recurrent Exec
150	17-Oct-24	FT242919043H	7,179,648	Recurrent Exec
151	23-Oct-24	FT242979WF3R	3,766,980	Recurrent Exec
152	23-Oct-24	FT24297FQQ2R	8,020,000	Recurrent Exec
153	25-Oct-24	FT242990Y62W	40,664,764	Recurrent Exec
154	25-Oct-24	FT24299BDGXW	9,483,816	Recurrent Exec
155	25-Oct-24	FT24299LQGJ1	16,040,000	Recurrent Exec
156	25-Oct-24	FT24299RGV9Q	50,665,177	Recurrent Exec
157	25-Oct-24	FT24299V43PF	1,890,563	Recurrent Exec
158	28-Oct-24	FT243028FS6D	365,834,201	Recurrent Exec
159	28-Oct-24	FT243028WSP2	21,036,721	Recurrent Exec
160	28-Oct-24	FT24302R8T5N	57,466,055	Recurrent Exec
161	28-Oct-24	FT24302VMV5J	11,226,591	Recurrent Exec
162	28-Oct-24	FT24302XP00P	245,913,444	Recurrent Exec
163	29-Oct-24	FT243033VFSC	17,251,418	Recurrent Exec
164	30-Oct-24	FT243040YFH9	7,672,480	Recurrent Exec
165	30-Oct-24	FT243046NVW1	7,729,639	Recurrent Exec
166	30-Oct-24	FT24304ZGWZF	22,557,234	Recurrent Exec
167	31-Oct-24	FT24305CQYYN	7,099,016	Recurrent Exec
168	05-Nov-24	FT24310FYCRD	18,481,751	Recurrent Exec
169	06-Nov-24	FT24311B3MMH	8,747,320	Recurrent Exec
170	08-Nov-24	FT2431380MP8	16,040,000	Recurrent Exec
171	08-Nov-24	FT24313WMYQ2	1,423,108	Recurrent Exec

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

172	13-Nov-24	FT24318S6VL1	5,863,488	Recurrent Exec
173	14-Nov-24	FT24319ZMWH0	10,190,271	Recurrent Exec
174	18-Nov-24	FT243236YFQ5	14,243,609	Recurrent Exec
175	18-Nov-24	FT24323CC2VH	1,648,570	Recurrent Exec
176	18-Nov-24	FT24323DF7NC	7,933,639	Recurrent Exec
177	18-Nov-24	FT24323PW4HQ	12,954,674	Recurrent Exec
178	18-Nov-24	FT24323S5PYB	11,200,000	Recurrent Exec
179	22-Nov-24	FT243272S1M7	379,421,478	Recurrent Exec
180	22-Nov-24	FT2432788JSG	34,175,429	Recurrent Exec
181	22-Nov-24	FT24327DR81K	55,287,137	Recurrent Exec
182	22-Nov-24	FT24327L61V8	10,000,000	Recurrent Exec
183	22-Nov-24	FT24327SFN6K	217,579,567	Recurrent Exec
184	22-Nov-24	FT24327WCBGF	7,370,000	Recurrent Exec
185	28-Nov-24	FT24333S6N0Q	5,402,690	Recurrent Exec
186	29-Nov-24	FT24334SW8TM	15,271,260	Recurrent Exec
187	02-Dec-24	FT24337J2B2H	3,242,036	Recurrent Exec
188	03-Dec-24	FT24338RM80N	33,029,314	Recurrent Exec
189	03-Dec-24	FT24338VL9YQ	11,500,000	Recurrent Exec
190	09-Dec-24	FT2434484ZGM	8,953,000	Recurrent Exec
191	10-Dec-24	FT24345F3RFZ	6,370,740	Recurrent Exec
192	10-Dec-24	FT24345GJFNP	34,943,441	Recurrent Exec
193	10-Dec-24	FT24345HNK29	10,000,000	Recurrent Exec
194	10-Dec-24	FT24345JCJVK	100,000,000	Recurrent Exec
195	10-Dec-24	FT24345K8FTT	15,164,645	Recurrent Exec
196	10-Dec-24	FT24345PZBLQ	371,317,630	Recurrent Exec
197	10-Dec-24	FT24345Z9DFG	21,390,000	Recurrent Exec
198	10-Dec-24	FT24345ZX7V9	215,428,682	Recurrent Exec
199	16-Dec-24	FT24351FRGCF	10,000,000	Recurrent Exec
200	18-Dec-24	FT24353Z5111	56,003,921	Recurrent Exec
201	19-Dec-24	FT24354LBZY4	10,000,000	Recurrent Exec
202	19-Dec-24	FT24354XVDB8	8,425,492	Recurrent Exec
203	23-Dec-24	FT24358GD1F9	1,631,000	Recurrent Exec
204	23-Dec-24	FT24358SJ90M	10,000,000	Recurrent Exec
205	24-Dec-24	FT24359D5JYZ	7,753,772	Recurrent Exec
206	07-Jan-25	FT25007VJ9GZ	6,693,166	Recurrent Exec
207	08-Jan-25	FT250080W54R	14,911,365	Recurrent Exec
208	08-Jan-25	FT2500852695	10,170,040	Recurrent Exec
209	08-Jan-25	FT25008HTHGX	7,316,723	Recurrent Exec
210	08-Jan-25	FT25008LJ5KP	40,070,659	Recurrent Exec
211	08-Jan-25	FT25008QV5KB	12,042,571	Recurrent Exec
212	08-Jan-25	FT25008SYW0K	389,486,103	Recurrent Exec
213	08-Jan-25	FT25008V6W39	2,496,320	Recurrent Exec
214	08-Jan-25	FT25008WH97H	202,903,269	Recurrent Exec
215	08-Jan-25	FT25008ZK5H7	7,031,220	Recurrent Exec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

216	17-Jan-25	FT250173KHP7	7,350,000	Recurrent Exec
217	17-Jan-25	FT25017TPP3N	6,890,721	Recurrent Exec
218	17-Jan-25	FT25017XT179	5,000,000	Recurrent Exec
219	20-Jan-25	FT250208QC9G	7,675,000	Recurrent Exec
220	20-Jan-25	FT25020W1XFR	24,321,786	Recurrent Exec
221	20-Jan-25	FT25020WHG93	50,029,349	Recurrent Exec
222	24-Jan-25	FT250247FF3J	5,000,000	Recurrent Exec
223	24-Jan-25	FT25024J19JL	25,017,346	Recurrent Exec
224	24-Jan-25	FT25024VN78L	5,600,000	Recurrent Exec
225	06-Feb-25	FT250373L0JW	20,000,000	Recurrent Exec
226	06-Feb-25	FT250376W320	7,435,000	Recurrent Exec
227	06-Feb-25	FT250379SGKN	78,590,305	Recurrent Exec
228	06-Feb-25	FT25037D3D46	21,147,544	Recurrent Exec
229	10-Feb-25	FT250410FKKV	14,591,287	Recurrent Exec
230	10-Feb-25	FT250412PJMJ	7,500,000	Recurrent Exec
231	10-Feb-25	FT25041CN1Q4	379,486,102	Recurrent Exec
232	10-Feb-25	FT25041LVNPQ	13,094,935	Recurrent Exec
233	10-Feb-25	FT25041NQSMB	8,680,210	Recurrent Exec
234	10-Feb-25	FT25041PCL5W	60,531,617	Recurrent Exec
235	11-Feb-25	FT250422VZMD	198,961,673	Recurrent Exec
236	17-Feb-25	FT25048DJNDX	30,180,282	Recurrent Exec
237	20-Feb-25	FT250515GMTQ	15,874,082	Recurrent Exec
238	20-Feb-25	FT25051GSVMK	12,242,906	Recurrent Exec
239	25-Feb-25	FT25056GQ35H	9,295,022	Recurrent Exec
240	28-Feb-25	FT2505963VQX	23,835,396	Recurrent Exec
241	28-Feb-25	FT25059H53LD	31,841,792	Recurrent Exec
242	05-Mar-25	FT250647TZ03	27,459,720	Recurrent Exec
243	05-Mar-25	FT25064LCBK6	24,245,020	Recurrent Exec
244	06-Mar-25	FT25065FXDLP	51,189,460	Recurrent Exec
245	06-Mar-25	FT25065G4RMF	48,873,803	Recurrent Exec
246	06-Mar-25	FT25065LFX5W	17,069,100	Recurrent Exec
247	07-Mar-25	FT25066H3XT2	11,165,160	Recurrent Exec
248	10-Mar-25	FT250694CTZR	58,267,632	Recurrent Exec
249	10-Mar-25	FT250698R36L	25,796,776	Recurrent Exec
250	10-Mar-25	FT25069CCMT6	12,683,780	Recurrent Exec
251	10-Mar-25	FT25069DCN1W	24,634,226	Recurrent Exec
252	10-Mar-25	FT25069Y4ZRR	592,919,929	Recurrent Exec
253	13-Mar-25	FT25072RJG6K	100,000,000	Recurrent Exec
254	17-Mar-25	FT25076BT30Q	14,772,500	Recurrent Exec
255	17-Mar-25	FT25076M5378	10,542,336	Recurrent Exec
256	17-Mar-25	FT25076T1ST7	3,116,848	Recurrent Exec
257	17-Mar-25	FT25076T35YT	23,842,499	Recurrent Exec
258	17-Mar-25	FT25076ZWLQ5	38,581,301	Recurrent Exec
259	18-Mar-25	FT250776RLMF	25,000,000	Recurrent Exec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

260	18-Mar-25	FT25077JP2MG	6,358,107	Recurrent Exec
261	18-Mar-25	FT25077L196Q	24,396,357	Recurrent Exec
262	21-Mar-25	FT25080901GH	11,483,756	Recurrent Exec
263	25-Mar-25	FT25084MPQ6J	5,689,700	Recurrent Exec
264	25-Mar-25	FT25084R9CC1	17,082,780	Recurrent Exec
265	27-Mar-25	FT25086J0RTF	58,311,041	Recurrent Exec
266	27-Mar-25	FT25086Q9F1M	13,692,899	Recurrent Exec
267	01-Apr-25	FT25091NNTQL	4,661,792	Recurrent Exec
268	03-Apr-25	FT250936NCZH	5,689,700	Recurrent Exec
269	03-Apr-25	FT25093M7W90	18,716,102	Recurrent Exec
270	04-Apr-25	FT250946LKV3	49,410,293	Recurrent Exec
271	04-Apr-25	FT250949YSTQ	29,812,500	Recurrent Exec
272	10-Apr-25	FT251000SGH4	100,000,000	Recurrent Exec
273	10-Apr-25	FT251000STWK	37,246,626	Recurrent Exec
274	10-Apr-25	FT25100DD50Y	7,280,000	Recurrent Exec
275	17-Apr-25	FT25107MFSP8	27,900,212	Recurrent Exec
276	17-Apr-25	FT25107YDQTH	44,307,022	Recurrent Exec
277	23-Apr-25	FT251133BWD0	24,217,684	Recurrent Exec
278	23-Apr-25	FT25113M7B3W	592,366,100	Recurrent Exec
279	23-Apr-25	FT25113PVNBW	40,749,142	Recurrent Exec
280	30-Apr-25	FT2512067Q69	58,688,378	Recurrent Exec
281	30-Apr-25	FT2512091F1J	46,126,013	Recurrent Exec
282	30-Apr-25	FT2512094X3L	39,249,404	Recurrent Exec
283	30-Apr-25	FT25120CPRMT	15,145,419	Recurrent Exec
284	30-Apr-25	FT25120JYNGH	15,000,000	Recurrent Exec
285	30-Apr-25	FT25120KR4XC	3,500,000	Recurrent Exec
286	30-Apr-25	FT25120RW1X4	10,059,884	Recurrent Exec
287	30-Apr-25	FT25120STZP9	8,616,872	Recurrent Exec
288	02-May-25	FT25122YYCNJ	50,000,000	Recurrent Exec
289	06-May-25	FT251269C4T3	43,731,256	Recurrent Exec
290	06-May-25	FT25126YKDYX	3,091,586	Recurrent Exec
291	09-May-25	FT251298C7TM	6,729,500	Recurrent Exec
292	09-May-25	FT25129GBTLQ	589,476,910	Recurrent Exec
293	09-May-25	FT25129P3YW3	50,000,000	Recurrent Exec
294	09-May-25	FT25129SKPGW	7,205,000	Recurrent Exec
295	09-May-25	FT25129TNXL9	33,108,384	Recurrent Exec
296	12-May-25	FT2513260CCD	33,733,242	Recurrent Exec
297	12-May-25	FT251329HHRR	81,945,221	Recurrent Exec
298	12-May-25	FT25132B0K24	10,345,513	Recurrent Exec
299	21-May-25	FT251416Q2KG	65,814,396	Recurrent Exec
300	26-May-25	FT251464TKN4	17,901,299	Recurrent Exec
301	26-May-25	FT25146KH5SQ	64,722,368	Recurrent Exec
302	26-May-25	FT25146Q812Z	7,287,000	Recurrent Exec
303	27-May-25	FT25147QB3BT	6,815,750	Recurrent Exec

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2025

304	30-May-25	FT251507B2LJ	49,809,333	Recurrent Exec
305	09-Jun-25	FT251605LZCQ	32,928,188	Recurrent Exec
306	09-Jun-25	FT251606KV05	57,989,257	Recurrent Exec
307	09-Jun-25	FT251608WC04	30,132,893	Recurrent Exec
308	09-Jun-25	FT25160CBRZ1	587,789,782	Recurrent Exec
309	09-Jun-25	FT25160VK7FC	46,516,138	Recurrent Exec
310	10-Jun-25	FT25161BP2MF	12,914,960	Recurrent Exec
311	17-Jun-25	FT251680W3DN	57,244,263	Recurrent Exec
312	17-Jun-25	FT251686GSBQ	46,988,352	Recurrent Exec
313	17-Jun-25	FT25168D0JGN	24,721,228	Recurrent Exec
314	17-Jun-25	FT25168D7YG0	7,356,046	Recurrent Exec
315	24-Jun-25	FT25175PMBVM	42,512,437	Recurrent Exec
316	08-Jul-25	FT25189476NN	100,000,000	Recurrent Exec
317	08-Jul-25	FT25189VPCDP	15,000,000	Recurrent Exec
318	09-Jul-25	FT251902QLPN	13,479,520	Recurrent Exec
319	09-Jul-25	FT251903VX7M	36,000,000	Recurrent Exec
320	09-Jul-25	FT2519070ZVK	597,686,184	Recurrent Exec
321	09-Jul-25	FT251909C167	70,995,662	Recurrent Exec
322	09-Jul-25	FT25190GGN94	86,885,907	Recurrent Exec
323	09-Jul-25	FT25190JGSHY	10,000,000	Recurrent Exec
324	09-Jul-25	FT25190JMTPS	62,158,644	Recurrent Exec
325	09-Jul-25	FT25190TX6S3	39,201,816	Recurrent Exec
326	09-Jul-25	FT25190YDTBR	104,227,183	Recurrent Exec
327	09-Jul-25	FT25190YX30J	54,506,991	Recurrent Exec
328	09-Jul-25	FT25190Z68FT	124,379,990	Recurrent Exec
329	14-Jul-25	FT2519515VDP	279,801,330	Recurrent Exec
330	14-Jul-25	FT251951GNG0	19,070,103	Recurrent Exec
331	14-Jul-25	FT251953SPJP	8,202,963	Recurrent Exec
332	15-Jul-25	FT25196WHFBP	37,956,138	Recurrent Exec
	Sub-total CE Rec		12,567,444,088	
333	20-Feb-25	FT25051NPBVQ	11,000,000	SPA - Climate
334	10-Mar-25	FT25069J9Z5V	5,000,000	SPA - Value Chain
335	17-Jun-25	FT251680Q82M	10,000,000	SPA - Climate
336	09-Jul-25	FT25190ZVR6N	52,631,578	SPA - CAIP
337	09-Jul-25	FT25190C7HG4	30,000,000	SPA - Climate
	Sub Total -SPA		108,631,578	
	Sub -Total CE		15,902,346,696	
	Total Transfer		16,985,728,379	