

OFFICE OF THE AUDITOR GENERAL  
P.O. BOX 30084, 01000, NAIROBI  
RECORDS OFFICE  
18 SEP 2025  
**RECEIVED**



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RECEIVER OF REVENUE  
COUNTY GOVERNMENT OF KIAMBU

REVENUE STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025

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**Transitional IPSAS Statements/Prepared in accordance with Accrual Basis of Accounting  
Method under the International Public Sector Accounting Standards (IPSAS)**

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

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## **1. Acronyms and Definition of Key Terms**

### *a) Acronyms*

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

### *b) Key terms*

Comparative FY      Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

## **2. Key Entity Information and Management**

### **(a) Background information**

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

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

### **(b) Principal activities**

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

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

**Receiver Of Revenue  
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**(c) Key Management Team**

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

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

**(d) Fiduciary Management**

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

**(c) Entity Headquarters**

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

**(f) Kiambu County Contacts**

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

**(g) Independent Auditor**

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

**(h) Bankers**

I. Central Bank of Kenya

Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
NAIROBI, KENYA

II. Co-operative bank of Kenya

Kiambu Branch  
P.O. Box 1064-00900  
Kiambu.  
Tel.254-066-2022720

III. Family Bank

Kiambu Branch  
P.O. Box 354-01000 Thika

IV. Kenya Commercial Bank

Kiambu Branch

**(i) Principal Legal Adviser**

1. The Attorney General State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. County Attorney

Waithira Waiyaki

P.O. Box 2344

Kiambu

Kiambu County

### **3. Foreword By the CECM Finance and Economic Planning**

As of 30th June 2025, the County had collected KShs. 5.371 billion in revenue, representing a 17% growth (KShs 0.785 billion) compared to the previous financial year 2023/2024. This remarkable improvement was attributed to the establishment and implementation of the County Revenue Enhancement Program. Under this initiative, all senior county officers—including H.E. the Governor, the Deputy Governor, CECMs, Chief Officers, and Directors—were assigned to various sub-counties where they conducted inspections on development approvals and business permits, among other fees and charges. Additionally, they engaged the public through sensitization campaigns on the importance of compliance and held weekly virtual revenue review meetings to monitor progress and address challenges.

The major sources of revenue for the county as at 30<sup>th</sup> June, 2025 were Hospital Fees –1.853 billion, Physical Planning - Kshs 982.1 million, Land Rates – Kshs 716 million, Parking Fees – Kshs. 316.8 million, Single business permits - Kshs 407.2 million, Liquor Licenses - Kshs 248 million, Public Health Service Fees - Kshs 278 million, Cess fees Ksh.99.9 million and waste management - Kshs 239.2 million.

Revenue collected was disbursed to the County Revenue Fund (CRF) and Facility Improvement Fund (FIF) weekly. The total amount collected from the Sub counties and Liquor licenses in the period was Kshs 3.518 billion, these amounts were transferred to the County Revenue Fund (CRF) while. Kshs 1.536 billion were collected by the Health Facilities for the Facility Improvement Fund (FIF) account and NHIF/SHA rebates which were transferred to the Kiambu County Health Facility Improvement Fund Account as per the requirements of the Kiambu County Health Services Act 2019 and receivables from NHIF/SHA of Kshs 316.702 million.

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

#### 4. Management Discussion and Analysis

##### SUB COUNTIES' REVENUES

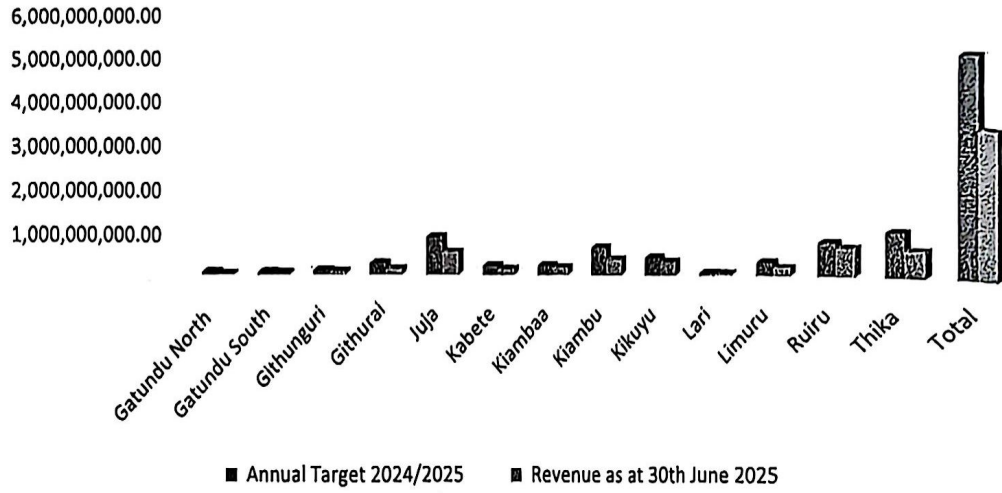
The overall revenue management and operations at the county is headed by the chief officer in charge of revenue, director revenue and the revenue accountants at the headquarters.

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

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

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

**Sub-Counties' Performance**

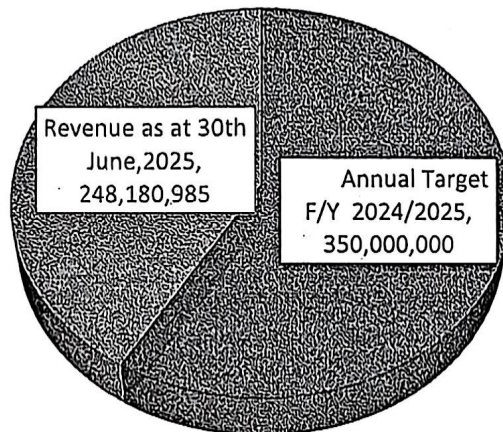


**LIQUOR COLLECTIONS**

Liquor revenue is collected by the Department of Administration and Public Service through the Directorate of Alcoholic Drinks Control which is governed by Kiambu County Alcoholic Drinks Control Act,2018 (Revised 2022). During the period under review the county collected Kshs. 248,180,985.

County Source	Annual Target F/Y 2024/2025	Revenue as at 30 <sup>th</sup> June 2025
<b>LIQUOR COLLECTIONS</b>	<b>350,000,000</b>	<b>248,180,985</b>

**LIQUOR COLLECTIONS**

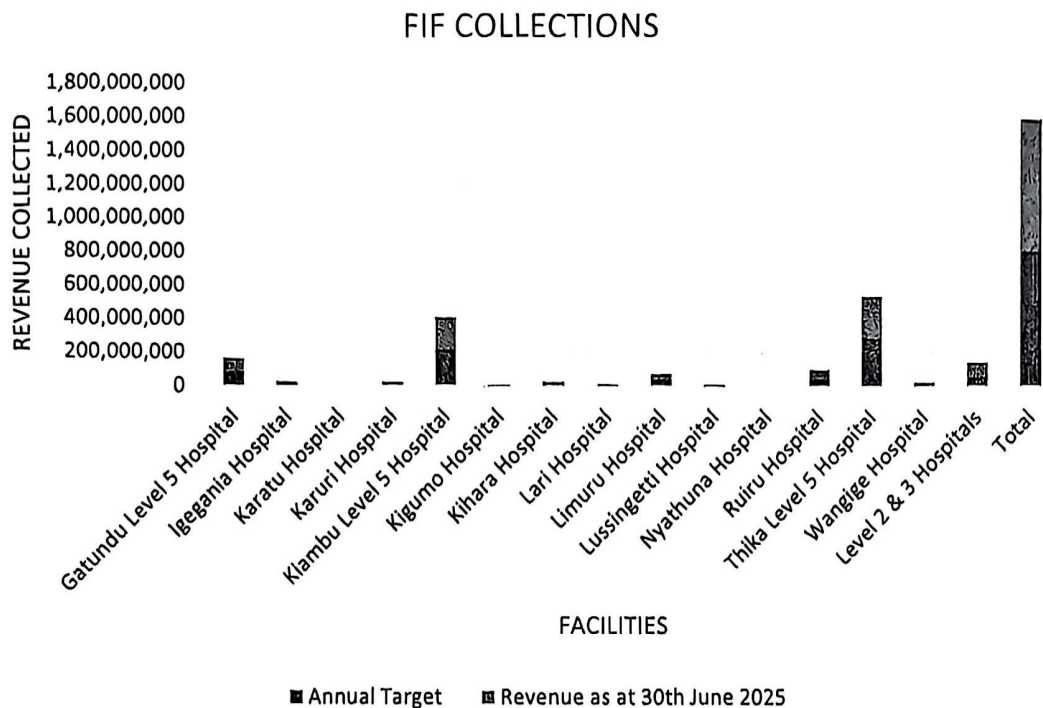


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**HEALTH SERVICES REVENUE**

During the reporting period, health services revenue was derived from three (3) Level 5 hospitals, eleven (11) Level 4 hospitals, and ninety-four (94) Level 2 and 3 hospitals. Collections from Level 4 and 5 hospitals amounted to Kshs. 692,865,072 while Level 2 and 3 hospitals realized Kshs. 85,547,481. Accordingly, the total revenue generated from health facilities was Kshs. 778,412,552 as presented in the table below;

Facility	ADMITTED/1/1/19	Revenue as at 30 <sup>th</sup> June 2025
Gatundu Level 5 Hospital	88,211,938	76,468,483
Igegania Hospital	12,127,125	16,828,610
Karatu Hospital	1,498,859	1,684,022
Karuri Hospital	8,733,215	14,914,946
Kiambu Level 5 Hospital	216,294,660	192,475,597
Kigumo Hospital	4,011,083	5,060,392
Kihara Hospital	10,880,400	17,629,144
Lari Hospital	6,641,903	5,758,720
Limuru Hospital	38,895,289	35,757,854
Lussingetti Hospital	6,616,997	8,111,416
Nyathuna Hospital	1,852,580	2,054,465
Ruiru Hospital	44,430,246	57,525,971
Thika Level 5 Hospital	289,055,063	242,957,197
Wangige Hospital	11,839,758	15,638,255
Level 2 & 3 Hospitals	58,910,884	85,547,481
<b>Total</b>	<b>800,000,000</b>	<b>778,412,552</b>

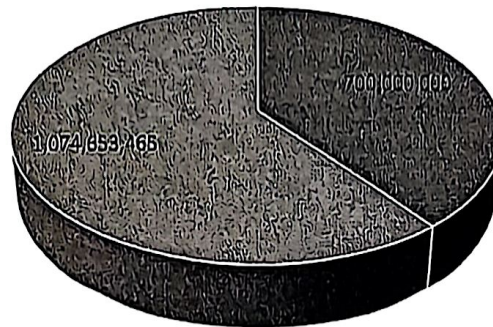


**NHIF/SHA Revenue**

Further, hospitals realized revenue from the National Hospital Insurance Fund (NHIF)/Social Health Authority (SHA) amounting to Kshs. 757,951,064 and recognized an additional receivable of Kshs. 316,702,401. This resulted to a total revenue of Kshs.1,074,653,465 as analysed below;

	FY 2024/2025 Target	Actual Revenue as at 30th June 2025
<b>NHIF/SHA REBATES</b>	700,000,000	1,074,653,465

**NHIF/SHA REBATES**



- FY 2024/2025 Targets
- Revenue as at 30th June, 2025

In total, hospitals generated revenue amounting to Kshs. 1,853,066,017 comprising Facility Improvement Fund (FIF) collections of Kshs. 778,412,552 and NHIF/SHA revenue of Kshs. 1,074,653,465.

Signature.....

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

## 5. Statement of the Receiver of Revenue's responsibilities

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


The Receiver of Revenue is responsible for the preparation and presentation of the *Receiver of Revenue account*, which gives a true and fair view of the state of affairs of the *Receiver of Revenue* for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *entity's receiver of revenue* accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and the relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of the *entity's receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *Kiambu County Government* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *entity* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

### Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 15<sup>th</sup> August, 2025

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

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

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**6. Report of the Independent Auditor on the FY 2024/2025 Receiver of Revenue for Year Ended June 2025**

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

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

	Para	Period ended 30 <sup>th</sup> June 2025 K Sh
<b>Revenue from non-exchange transactions</b>		
Cess	6	99,926,278
Land Rates	7	716,023,178
Single/Business Permits	8	407,260,740
Conservancy Administration	9	239,253,363
Administration Control Fees and Charges	10	324,827,060
Other Fines, Penalties, And Forfeiture Fees	11	5,040,201
Public Health Service Fees	12	278,987,485
Physical Planning and Development	13	741,740,870
Donations/Grants Not Received Through CRF	14	0
<b>Total Revenue from non-exchange transactions</b>		<b>2,813,059,175</b>
<b>Revenue from exchange transactions</b>		
Parking Fees	15	316,861,400
Market Fees	16	11,022,506
Property Rent	17	25,799,053
Advertising	18	214,610,523
Hospital Fees	19	1,853,066,017
Hire of County Assets	20	1,544,860
Sale of assets	21	0
Park Fees	22	1,711,650
Miscellaneous receipts	23	133,638,466
<b>Total Revenue from exchange transactions</b>		<b>2,558,254,475</b>
<b>Total Revenues (a)</b>		<b>5,371,313,650</b>
<b>Disbursements</b>		
Disbursements To CRF	24	3,518,185,618
Disbursements to another County Fund - FIF	25	1,536,363,616
Bank charges	26	62,015
Waivers and exemptions	27	15,758,798
Bad debts written off	28	0
Provision for bad debts	29	0

*Receiver Of Revenue  
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Total Disbursements and other charges (b)		5,054,611,249
Other gains/(losses)		
Gain/Loss on foreign exchange transactions	30	0
Increase/Decrease in Dues another County Fund (NHIF/SHA receivables)		316,702,401

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 15<sup>th</sup> August 2025 and signed by:



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




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


*(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 at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)*

8. Statement of Financial Position as at 30<sup>th</sup> June 2025

	Note	Period ended 30 <sup>th</sup> June 2025	Opening Balance at July 2024
		Kshs	Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	31	0	25
Receivables from non-Exchange transactions	32	0	0
Receivables from Exchange transactions	33	316,702,401	0
<b>Total Current Assets</b>		<b>316,702,401</b>	<b>25</b>
<b>Total Assets</b>		<b>316,702,401</b>	<b>25</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	34	316,702,401.00	25
Revenue Received in Advance	35	0	
<b>Total Financial Liabilities</b>		<b>316,702,401</b>	<b>25</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15<sup>th</sup> August 2025 and signed by:

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

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

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

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

	Start	Period Ended 30 <sup>th</sup> June
<b>Operating Activities</b>		
<b>Receipts</b>		
Cess		99,926,278
Land Rate		716,023,178
Single/Business Permits		407,260,740
Conservancy Administration		239,253,363
Administration Control Fees and Charges		324,827,060
Other Fines, Penalties, And Forfeiture Fees		5,040,201
Public Health Service Fees		278,987,485
Physical Planning and Development		741,740,870
Donations/Grants Not Received Through CRF		
Parking Fees		316,861,400
Market Fees		11,022,506
Property Rent		25,799,053
Advertising		214,610,523
Hospital Fees		1,536,363,616
Hire of County Assets		1,544,860
Sale of assets		
Park Fees		1,711,650
Miscellaneous receipts		133,638,466
<b>Total Receipts</b>		<b>5,054,611,249</b>
<b>Payments</b>		
Disbursements To CRF		3,518,185,618
Disbursements to Hospital Fund		1,536,363,616
Bank charges		62,015
<b>Total Payments</b>		<b>5,054,611,249</b>
<b>Net Cash from operating Activities</b>		
Cash and Cash Equivalent as at 1 <sup>st</sup> July 2024	31	25
<b>Cash and Cash Equivalent as at 30<sup>th</sup> June 2025</b>	<b>31</b>	<b>0</b>

County Government Of Kilamba  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

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

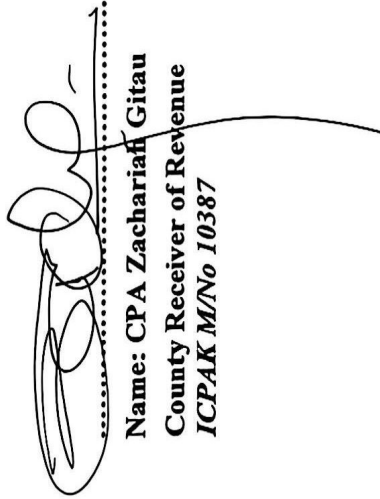
COUNTY OWNS GENERATED RECEIPTS	BUDGETED REVENUE FY 2025/2026	ADJUSTMENTS	FINAL BUDGET	ACTUAL REVENUE AS AT 30 <sup>th</sup> June 2025	VARIANCE	REMARKS
RECEIPTS	KShs			KShs	KShs	
Physical Planning Management Unit	1,630,645,457	(19,334,458)	1,611,310,999	924,932,562	(686,378,437)	37%
Business permits	490,690,200		490,690,200	426,790,460	(63,899,740)	87%
Cross	136,971,249		136,971,249	114,202,208	(22,769,041)	83%
Education Culture ICT & Social Services Unit	650,000	4,354,660	5,004,660	3,167,120	(1,837,540)	63%
Housing	35,450,000		35,450,000	10,845,063	(24,604,937)	31%
Land Rates Management Unit	1,971,611,747	(229,280,000)	1,742,331,747	928,360,941	(814,000,806)	53%
Receipts from Administrative Fees and Charges	.	30,000,000	30,000,000	12,776,247	(17,223,753)	42%
Roads Transport Public Works Management Unit	180,310,302		180,310,302	115,776,707	(64,533,595)	64%
Slaughterhouse Management Unit	71,599,762	29,441,443	101,041,205	57,605,512	(43,435,693)	57%
Agriculture Livestock & Fisheries Management Unit	11,796,211		11,796,211	22,446,405	10,650,194	191%
Trade Tourism Industry	20,020,454		20,020,454	4,712,150	(15,308,304)	23%
Cooperatives Unit		5,000,000	5,000,000	2,912,074	(2,087,926)	58%
Market Management Unit	15,515,206		15,515,206	3,911,860	(11,603,346)	25%
Vehicle Parking Management Unit	602,132,055		602,132,055	316,771,050	(285,361,005)	53%
Water Environment & Natural Resources Management Unit	110,815,157	50,000,000	160,815,157	128,022,615	(32,792,542)	80%
Liquor license	350,000,000		350,000,000	248,120,955	(101,879,045)	71%

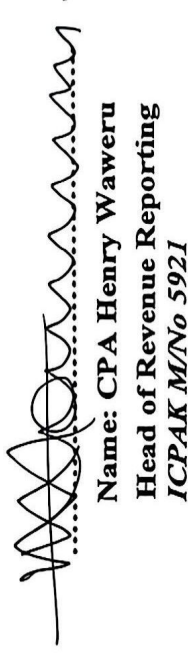
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Hospital Collections (FIF)	1,300,000,000	(500,000,000)	800,000,000	778,412,552	(21,339,116)	97%
NHIF/SHA Rebates	800,000,000	(100,000,000)	700,000,000	757,951,064	64,491,707	109%
Public Health	300,000,000		300,000,000	273,732,985	(26,267,015)	91%
<b>TOTAL</b>	<b>7,980,140,717</b>	<b>(729,200,000)</b>	<b>7,250,940,717</b>	<b>5,054,611,249</b>	<b>(2,196,329,468)</b>	<b>70%</b>

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

The County Receiver of Revenue's financial statements were approved on 15<sup>th</sup> August 2025 and signed by:

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

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