



KIAMBU COUNTY GOVERNMENT - COUNTY EXECUTIVE

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED JUNE 30, 2026



Transitional IPSAS Financial Statements





Kiambu County Executive Quarterly Report and Financial Statements
For the Period ended 30th June 2026

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

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

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

Definition of Key Terms.

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

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

County Government A political sub-division, which are created within the state for the exercise of duties and responsibilities granted by constitutional provisions or legislative enactments; it is provided for under Article 176 of the Constitution.

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

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

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

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

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

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

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

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2. Key Entity Information and Management

a) Background information.

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

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

b) Background information.:

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

The County executive is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. It comprises of the following departments:

No.	Department	Major Responsibility
1.	County Executive	Provides policy direction and guidelines through cabinet meetings, involvements in issuance of policy guidelines and statements, cabinet circulars security interventions and development of bills for the County assembly for approval.
2.	County Public Service Board	Provide overall policy and leadership direction to Kiambu county human resource function in the County public service.
3.	Finance, ICT and Economic Planning	Management of County Treasury and Planning.

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

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c) Key Management team

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

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

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2026 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance, ICT & Economic Planning	Ms. Nancy Kirumba
2.	Ag. Accounting Officer - Finance & Economic Planning	Mr. Zacharia Karanja Gitau

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No.	Designation	Name
3.	Accounting Officer - County Public Service Board	Mr. Martin Njeri
4.	Accounting Officer - Health Services	Mr. Patrick Njeru Nyaga
5.	Accounting Officer – Co-operatives Development	Mr. Peter Njoroge Ndegwa
6.	Accounting Officer - Lands, Housing, Physical Planning, Municipal Administration & Urban Development	Mr. Martin Kariuki Kangiri
7.	Ag. Accounting Officer – Revenue Internal Audit & Supply Chain Management	Mr. Solomon Kibue
8.	Accounting Officer - Tourism & Industrialization	Mr. Simon Ndirangu Kiberenge
9.	Ag. Accounting Officer - Trade & Investment	Ms. Emily N. Nkoroi
10.	Accounting Officer - Transport	Mr. Daniel Kinyanjui Njenga
11.	Ag. Accounting Officer - Roads	Ms. Julie Waweru
12.	Accounting Officer - Utilities & Public Works	Ms. Virginia Kihonge
15.	Accounting Officer - Livestock, Fisheries & Veterinary Services	Mr. John Ngige Kuria
16.	Accounting Officer - Sports	Mr. Godfrey Masolo Madegwa
17.	Accounting Officer - Youth Affairs & Public Relations Communication	Dr Mercy Njoki
18.	Accounting Officer - Agriculture, Crop Production & Irrigation	Mr. Benson Njoroge Ndung'u
19.	Accounting Officer - Public Service Management	Ms. Daisy C. Jemunge
20.	Accounting Officer - Administration	Mr. John Muhia Maingi
21.	Accounting Officer - Water, Sanitation, Forestry & Natural Resources, Environment, Waste Management, Renewable Energy & Climate Change	Mr. Edmund Njihia Njoroge
22.	Accounting Officer - ECDE & Culture	Dr. Mercy Njagi

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No.	Designation	Name
23.	Accounting Officer - ICT	Ms. Jacqueline Kimani
24.	Accounting officer - Vocational Training Centre & Social Services	Ms. Emily N. Nkoroi
25.	Accounting Officer - Service Delivery	Ms. Julie Njeri Waweru
26.	Accounting Officer - Intergovernmental Affairs	Mr. Edward Parseen
27.	Accounting Officer - Special Programmes	Dr. Mercy Njoki
28.	Accounting Officer - e-Government	Mr. Derrick Ngeno
29.	Director Accounting Services	Mr. Solomon Waweru
30.	Director Finance	Mr. Eliud Muchiri
31.	Director Supply Chain Management	Ms. Phylis Muiruri
32.	Director Internal Audit	Mr. Joel Ngeru
33.	Director Revenue	Mr. Henry Waweru
34.	Director Economic planning	Mr. Stephen Mungai
35.	Director Budget	Ms. Ann Nduta Kahi

e) Fiduciary Oversight Arrangements

The County fiduciary oversight arrangements are vested in the County Assembly, the Controller of Budget, the Senate, the Office of the Auditor General, and the Development Partners.

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

The County Assembly of Kiambu has eleven Sectoral Committees which oversight all ten county departments.

The Sectoral Committees perform the following functions:

- Investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments.

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- Study the programme and policy objectives of departments and the effectiveness of the implementation.
- Study and review all County legislation referred to it.
- Study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives.

Office of the Controller of Budget approves all withdrawals from the County Revenue Fund to County Executive's operation accounts.

Budget and Appropriation Committee of Kiambu County Assembly: Kiambu County Executive's budget which constituted the resource envelop for the County for the financial year 2025/2026 was adopted by the Budget and Appropriation Committee and further approved by County Assembly in June 2025 and assented by the Governor in July 2025 and further one supplementary budget was approved.

Office of the Controller of Budget: The Office of the Controller of Budget approved all withdrawals from the County Revenue Fund (CRF) during the Period ended 30th June 2026. These withdrawals comprised Kshs. 18,249,052,479 transferred to the County Executive Operations Accounts (Recurrent Kshs. 13,722,416,053, Development Kshs. 4,109,491,645 and Kshs. 417,144,781 to special purpose accounts) and Kshs. 1,201,078,508 transferred to the County Assembly.

Development Partners oversight: Direct development partners who had financial fiduciary oversights during the overall County budget process were Kenya Urban Support Program, Second Kenya Devolution Support Program, Financing Loc Led Climate ACT and NAVCDP programmes. Funds received from these partners were credited in the CRF account and transferred to Special Purposes Accounts as per specific agreements.

Office of the Auditor General: Kiambu County Government Executive prepared its annual report and financial statements for the FY 2024-2025, which was audited by the Office of the Auditor General (OAG), and issued an opinion on the same.

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f) County Executive Headquarters

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

g) County Executive Contacts

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

h) County Executive Bankers

1. Central Bank of Kenya

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

2. Other Commercial Banks

1. The Cooperative Bank of Kenya

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

2. Kenya Commercial Bank

Kiambu Branch
P.O. Box 81-00900
Kiambu.

3. Family Bank

Thika Branch
P.O. Box 354-0100
Thika

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i) Independent Auditor

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

j) Principal Legal Adviser

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

k) County Attorney

The County Attorney
Red Nova Building, 2nd Floor
Kiambu Road
P.O. Box 2344-00900
KIAMBU, KENYA

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3. Foreword by CECM Finance, ICT and Economic Planning

This section gives a detailed overview of the functions of the County Government as per the County Government Act, the budget performance against actual amounts for the nine months of the financial year 2025/2026 and status of county flagship projects. It also gives an overview of value for money achievement; challenges encountered in the implementation of the identified objectives and key risks management strategies applied in the county.

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

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

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

a) Budget performance against actual amounts for the Period ended 30th June 2026.

The original approved budget for the Kiambu County Executive for the Financial Year 2025/2026 amounted to Kshs. 22,424,353,983. During the Period ended 30th June 2026, there were changes in budget through supplementary amounting to Kshs. 3,139,210,663 which was approved by the County Assembly, resulting in a final approved budget of Kshs. 25,563,564,646

The Kiambu County Assembly, which operates and reports independently from the County Executive, had an original approved budget of Kshs. 1,382,416,186, a supplementary allocation of Kshs. 256,759,283, bringing the final approved budget to Kshs. 1,639,175,469.

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During the Period ended 30th June 2026, the actual expenditure on a comparable basis amounted to Kshs. 20,093,514,512, representing 79% of the final approved budget.

During the same period, Kiambu County Executive transferred Kshs. 1,201,078,508 from the County Revenue Fund (CRF) to the Kiambu County Assembly to facilitate implementation of its approved budget.

A detailed analysis of budget performance per classification and is provided in the financial statements under the Statement of Comparison of Budget and Actual Amounts.

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

County Executive

County Executive comprised of five directorates, namely; Alcoholic Drinks Control, Enforcement, Betting Control and Licensing, Human Resource Management and Public Participation.

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

It also provides civic education and enhances public participation in governance, policies formulation & enforcement of laws, Human Resource Management, Betting, lotteries and gaming control, Alcoholic Drinks Regulation and Control, Disaster Management and Special Programmes and implementation while the County Attorney office provides public legal services.

Summary of key achievements

- Held 7 cabinet meetings and generated 25 Cabinet agendas and memos.
- Covered 82 staffs under medical and 94 staffs under WIBA/GPA
- Visited 21 Facilities and offices to assess levels of service delivery (5 sub county offices, 6 revenue collection points and 10 hospitals)
- Office of the County Attorney represented 157 cases in court proceedings.

County Public Service Board

The County Public Service Board provides overall policy and leadership direction for the human resource function within Kiambu County's public service. Its core mandate is to lead public service management by promoting efficiency and effectiveness in service delivery. The Board is responsible

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for managing and developing human resources within the public service, implementing comprehensive restructuring initiatives, and ensuring optimal utilization of available human resources to enhance the county's public service operations. They also exercise disciplinary control over officers who breach either county policies, regulations or terms of employment.

Key Achievements

- Provided policy direction on human resource management, held 10 consultative meetings with stakeholders.
- Resolved successfully 25 cases of non-compliance.
- Facilitated the recruitment and promotion of staff members who had fallen due.
- Decentralization human resource service at the sub-counties and departmental levels. All departments have fully functioning Human Resource unit headed by an assistant director human resource and supported by junior human resource officers.

Finance, ICT, and Economic Planning

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

Furthermore, the department coordinates the collection of statistical data for planning purposes, oversees county budget implementation, and conducts monitoring and evaluation. It also promotes prudent financial management, transparency, and accountability, while providing ICT services to support operations across the county. In addition, it provides Staff capacity development and training.

Summary of the Key Achievements

- Prepared and submitted the County Annual financial and non-financial report, Consolidated Annual financial and non-financial report for the year ended 30th June, 2026, as per section 163 of the PFM Act 2012.
- Prepared and submitted County consolidated quarterly expenditure returns for the Financial Year 2025/2026.
- Trained 30 staff on IFMIS and the PFM Act.

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- Capacity built 5 Officers' on financial reporting and asset management.
- Prepared 2 procurement status reports and one consolidated annual procurement plan for the FY 2025/2026.
- Prepared the County Annual development plan for FY 2026/2027.
- County Annual progress reports for the FY2024/2025.
- Internal Audit Directorate generated 6 reports.
- Trained 4 staff on public procurement, IFMIS/e-procurement.
- Implemented revenue enhancement initiatives by strengthening and managing the revenue system to enhance revenue collection, hence collecting **Kshs 6.5B** within the period under review.
- The internal audit directorate helped to monitor compliance with internal controls, set standards, and advised county departments and entities on governance and risk management.
- Prepared County Annual budget implementation report for FY2025-2026, the County Budget Review and Outlook Paper 2025 (CBROP).
- Prepared County Fiscal Strategy Paper 2026.
- Prepared budget for the MTEF period 2026/2027-2028/2029.

Water, Environment, Energy, and Natural Resources

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

Summary of the Key Achievements

- Conducted County-wide monthly environmental clean-up exercises across all municipalities in collaboration with Kiambu County employees and residents.
- Repaired chief officer vehicle.
- Repaired 23 Trucks, 6 backhoes & 3 heavy machineries.
- Installed 29 trucks with GPS tracking system.

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- Trained 4 officers namely; monitoring & Evaluation officer, Human Resource officer and accountants.
- Supplied and installed/replaced 230 consumer meters in 6 Water Service Providers to Limuru Water and Sewerage Company (LIWASCO) for Ngecha ward water connection.
- Trained 50 waste pickers SACCO members at Kang'oki dumpsite on waste Entrepreneurship.
- Organized environmental training sessions for waste pickers and solid waste management across the county in collaboration with Kenya Extended Producer Responsibility Organization (KEPRO) on recycling and waste management and Extended Producer Responsibility (EPR).
- Established Kangoki waste pickers sacco.
- Mapped 16 water resources and assessed.
- Established and expanded tree nurseries in Kikuyu, Thika, Kiambu, Ruiru and Limuru
- Transplanted 77,835 trees and fruit seedlings in schools, churches, road reserves, farms, and public spaces.
- Drilled and equipped 8 boreholes at Kanunga, Kingeero, Rungiri, Mutati, Ikinu police post, Kiaibabu, Matuguta & Gacege.
- Did 10 hydrogeological/hydrological studies at Kanunga, Kingeero, Rungiri, Mutati, Ikinu police post, Kiaibabu, Matuguta, Gacege, Raini & Mitahato boreholes.
- Solarized three boreholes at Gitangu, Ngecha Wagacucu & Kamuguga.
- Constructed 2 new public sanitation facilities at Ngecha and Mwimuto public sanitation facilities (psfs)
- Established and maintained seven public spaces in Thika, Ruiru, Kahawa Sukari, Red Nova Kiambu HQ, Kikuyu, and Limuru.
- Updated quarries and Minerals database.
- Planted trees/bamboo seedlings grown in rivers, wetlands and water catchment areas in collaboration with Water Service Providers.
- Conducted environmental awareness campaigns across the county.

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Health Services

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

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

Summary of the Key Achievements

- Did routine maintenance and servicing of 9 ambulances.
- Updated service charters, painted/renovated 103 service charters in level II and level III.
- Prepared departmental annual work plan.
- Recruited 248 new staff and promoted 38 staffs.
- Capacity built 50 staff.
- Developed a biannual departmental magazine.
- Identified and evaluated 405 private and FBO health facilities on their reporting compliance in KHIS.
- Conducted 3 quarterly meetings with SC officers.
- Developed 18 monthly medical waste transportation schedules.
- Distributed 90,000 IEC materials.
- Held Sensitization of immunization stakeholders.
- Trained 72 CHPS on eye health.
- Procured and distributed medical supplies to health facilities.

Roads, Transport, Public Works, and Utilities

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

Under the directorate of roads, the sector's strategic priorities are maintenance of infrastructure to avoid huge costs for reconstruction, maintenance of drainage of all constructed roads, and rehabilitation of fair surface roads to a motorable state. It also prioritizes facilitation of designs and construction of roads, non-motorized Traffic, storm water drains, and missing links to ease congestion. The transport directorate constructs and maintains bus parks to ease congestion in our towns. The utilities directorate prioritizes street lighting in urban and shopping centres, High mast

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Installation in densely populated areas to improve security, while the directorate of public works priorities are the construction of foot bridges and offering design and construction supervisory services to other departments. It also oversees the planning, development, and maintenance of public buildings. It is also responsible for maintaining an inventory of government property, providing electrical and mechanical services, offering consultations for buildings and civil works, managing material supplies, and delivering technical support services to other county departments for infrastructure-related projects.

Summary of the Key Achievements

- Constructed 2 bridges Mariguiti in Kiganjo ward and Kiruiru in Nyanduma Ward.
- Construction of 159 modern Kiosks in bus packs (Makongeni bus park thika 107, Kiambu bus Park 26 and Githiga buspark 26).
- Procured cabro making machines for VTC at (Kamerithu VTC, Muguga VTC, Juja Farm VTC, and Ruiru VTC).

Administration and Public Service

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

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

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

Summary of the Key Achievements

- Prepared County staff monthly payroll returns.
- Staff registered & subscribed to professional & trade bodies.
- Spearheaded the signing of Performance contracts in 1st level and 2nd Level.
- Ensured a multiagency enforcement approach where both the County and National Government curbed the menace of alcoholism. Several joint meetings were organized to ensure coordinated effort in fighting the menace.

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- Held Sectoral Committee meetings in the County Assembly of Kiambu in order to prepare the Kiambu County Alcoholic Drinks Control Bill, 2025.
- Teamed up with Government agencies like NACADA, KRA and KEBS together with County Enforcement teams to fight substandard, counterfeit and illicit brews. This collaboration ensured consumption of recommended alcoholic drinks to the public.
- Conducted the inspection of alcoholic drinks outlets in collaboration with the National Government Administrators, Kenya National Police among other multi agencies to ensure that only those outlets that meet the requisite standard are approved.
- Managed countywide crackdown on brewing of illicit brews, counterfeit and substandard alcohol through Multi Agency enforcement.
- Conducted raids and crackdowns daily along Rivers Makwa and Chania among other areas where Changaa and Kangara raids have received praise from the public.
- Organized public education forums and public participation meetings in all the twelve Sub Counties to educate the public on the dangers of alcohol and substance abuse.
- Conducted public participation meetings in the twelve sub counties to listen to public views, objections and petitions. This was carried out during the inspections for licensing of alcoholic drinks outlets and operators to ensure that all the outlets that were licensed were in accordance with the law.

Agriculture, Livestock, and Cooperative Development

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

Summary of Key Achievements

- Procured and distributed 1,105 tonnes of fertilizers to farmers across the county.
- Sensitized 2,652 farmers on credit and insurance policies through NAVCDP under one Sacco one ward model.
- Conducted training for 12 farmer groups on food safety standards and certification.
- Developed 48 business plans and proposals.
- Held training of 32 No. of Farmer groups on Agro-processing and Value addition.

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- Established 22 partnerships/ collaborations with cooperatives.
- Registered 2 new cooperatives.
- Held Trainings on business planning and proposal development, conducted in collaboration with other stakeholders.
- Conducted 11 field days.
- Installed 65 solar-powered water pumps to individual farmers in collaboration with Sunculture.
- Distributed 1,712 No. of pigs.
- Constructed 22 individual-based water ponds in collaboration with FLOCCA and ADS.



Distribution of one month old kienyenji chicks



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Distribution of Hass Avocado Seedlings



Distribution of coffee fertilizer

Education, Gender, Culture, and Social Services

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

The directorate of Vocational Education and Training is mandated with the construction, rehabilitation, refurbishment, and equipping of VTCs with modern tools and equipment, providing teaching and instructional materials for VTCs, to offer technical skills to the youth to enable them make a contribution to development of self and society and disbursing grants to VTCs.

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

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

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Summary of the Key Achievements

- Equipped 4 offices with stationary and office furniture's namely; Social services office, office of CECM Education, CO Education Office and Procurement and accounts office Thika.
- Installed Servers, routers and inter- com at community hall offices.
- Completed the construction of perimeter walls at Juja farm, Kamirithu, Ruiru township, and Makongeni VTCs.
- Disbursed Kshs. 14998200 to various VTCs as subsidized tuition fee.
- Covered 1,390 employees in the comprehensive medical cover, WIBA and GPA.
- Appraised 1,390 staffs.
- Construction of new workshops at Witeithie VTC.
- Implemented school feeding program across all ECDE centres in the county.
- Constructed 15 classrooms and ablution blocks for ECDE learners in the county.
- Capacity built 1,500 ECDE teachers.
- Developed one ECDE policy and one bill.
- Formulated and developed the Culture & creative Arts, Gender & Social Inclusion, County disability Act, Child Welfare & Protection, protection policy bills.
- Conducted capacity-building training for departmental staff on cultural and music performances.
- Mapped 4 cultural and heritage sites at Lari, Limuru, Gatundu North and Thika
- Supported 10 SGBV victims.
- Marked 16 days against SGBV in collaboration with UN days of activism.
- Supported 500 PWD with assistive devices, diapers, and food hampers.
- Conducted 4 SGBV, TWG, and children assembly awareness meetings.
- Disbursed bursaries to needy students.
- Supported 400 elderly people.
- Registered and trained 350 self-help groups and CBOs.
- Constructed 494 new model ECDEs fully equipped with classrooms, sleeping facilities, feeding areas, ablution blocks and equipped with furniture, learning and play equipment.
- Held mentorship and capacity building programmes for performing and fine artists, progressive cultural programs and film productions in Thika Christina gardens in

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collaboration between county government and national government -state department of culture

- Established Cabro sheds production units at Ruiru, Juja farm, kamirithu and muguga VTCs.



Githirioni Model ECDE Centre in Lari-Kirenga ward, Lari Sub-County

Youth Affairs, Sports and Communication

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

Summary of the key Achievements

- Continued with the construction and rehabilitation of 7 stadia in Thigio, Githunguri, Thika, Ruiru, Kagwe, Kirangari & Kanjeru Stadium Under Phase II
- Organized one International Youth Day to enhance capacity building and mentorship
- Conducted youth training and dialogue.
- Organised 1 championship and tournament.
- Printed and distributed digital Kiambu Magazine with sixteen thousand copies.

Lands Housing Physical Planning and Urban Development Administration

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

Summary of the key Achievements

- Verification of 1500 parcels of land in Githunguri Ranching, was awaiting final harmonization and validation.
- Issued title deeds in Mwanamkia, Limuru Sub county.
- Prepared the Municipal Annual Development Plans (MADPs) for the 12 No. municipalities in kiambu and approved by the County assembly.
- Carried out KUSP II Annual Performance Assessment (APA) by ACAL consultant on the 7 No. KUSP II benefitting municipalities namely; Thika, Juja, Ruiru, Kiambu, Karuri, Kikuyu and Limuru.
- Conducted Public Participation and Focused Group Discussions with various key stakeholders towards conferment of Thika Industrial Smart City.
- Thika Municipality Ad hoc report for conferment of the municipality to city status approved by the County Assembly and handed over to the senate for approval.
- Ongoing construction of the Kiambu Municipality headquarters at Red Nova.
- Engaged a Transaction Advisory Consultant for the actualization of affordable housing in Kiambu.
- Launched Kiang'ombe, Umoja, Fort Jesus, Bosnia and Misri for KISIP II major works projects.
- Resolved land related disputes.
- Prepared 20 Part Development Plans (PDPS) and launched them on Ardhi Sasa.
- Prepared draft Reports for Kiambu county outdoor policy, Kiambu county development regularization policy, Kiambu county development application operational manual and
- Kiambu county container replacement manual.

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- Completed 12 ISUDPS and were approved by the county Assembly.
- Completed and approved 1 Advisory Plan for Misri Informal settlement while five advisory plans are waiting approval by the County Assembly.
- Conducted Land Valuation for Ndekere Cununiki Rd in Ndarugu Ward.
- Conducted Public Participation for stake holders and the Senate Committee on the Conferment of Thika to a City Status.
- Sponsored 11 officers for Continuing Professional Development Programs, Leadership & Management courses (2 Human Resource Management to 12th Human Resource Management, 9 Office Administrators, Transformational Administrative Skills Program (Kenya National Secretaries Association).
- Officers subscribed to professional bodies Planners, Surveyors, Valuers & Engineers. 30 to Kenya Institute of Planners (KIP), 14 to Architectural Association of Kenya, 15 to 32nd Institute of Engineers of Kenya(IEK) International Convention, 15 valuers & 14 Surveyors to 57th Institute of Surveyors (ISK).
- Resolved 12 land disputes & boundaries cases.

Trade, Industrialization, Tourism, and Investments

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

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

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

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Summary of the key achievements

- Constructed 90 boda boda sheds across various Sub-Counties.
- Conducted general inspections in retail shops and bars across the County ie trade measurements, trade weights and trade weighing instruments.
- Constructed 3 markets namely; Kamangu, Ndeiya and Gituamba.
- Renovated/Rehabilitated 3 markets namely; Jamhuri, Madaraka and Limuru Markets have been renovated after heavy rains.
- Constructed one modern Juakali shed in Kikuyu Township and one car wash station in Kamangu Nachu Ward.
- Continued with the construction of the county aggregation industrial park.
- Developed tourism maps and a catalogue.

b) County flagship projects and how they have been achieved.

The county has the following flagship projects, which are at different stages of implementation:

- The Kiambu County Aggregation and Industrial Park at Waruhiu Farm, Githunguri Sub-county, will promote value addition to agricultural produce (vegetables, dairy, fruits) and link farmers to larger markets.
- The proposed Thika Smart Industrial City (in Thika sub-county) and industrial park on Delmonte land, intended to create more jobs and drive manufacturing in the County.
- Construction/ rehabilitating modern multi-storey markets (Wangige, Madaraka, Kangangi, Githunguri) to provide improved trading environments for local traders, and MSME support for the County which are implemented by the National government.
- “Angaza Kiambu” programme, which aims to install thousands of solar-powered streetlights across the County. The project intends to lower electricity costs for public lighting, improve safety in public spaces, and boost night-time business activities.
- Upgrading sports infrastructure, e.g., Kanjeru Stadium in Gitaru Ward and Thika Stadium, which will support the County’s strategy to leverage youth potential and build recreational/talent-development platforms.
- Supporting the Construction of affordable housing & urban infrastructure at Kiambu Council Estate, Bustani and Depot (Thika), Tigoni, Ruiru, Haile Selassie and Bibirioni. These projects

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are designed to create jobs in construction and allied sectors, reduce housing shortages, and promote decent living standards.

- Construction, rehabilitation and equipping of various medical facilities.

c) Comment on value-for-money achievements,

Health Sector

The County is involved in construction, rehabilitation and equipping of various medical facilities hence the residents don't need to travel for many Kilometers to seek medical services and this has led to increase in the number of patients accessing health services on daily basis and the value for money achieved.

Agriculture, Livestock and Fisheries

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

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

Water Environment and Natural resources sector

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

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

Youths, Sports and Gender

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

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- d) List the implementation challenges of strategic objectives for the County and the County's outlook (here you could mention the budget allocation for the coming period and the projects that the County wishes to undertake in line with the County's strategic plan).**

The following were the challenges encountered during the period under review:

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

The LHPP & MAUD department-specific challenges:

- Encroachment on road leeway leading to delay in project implementation.
- Lack of a proper mechanism for handling complaints and disputes from Project Affected Persons (PAPs), leading to delays in dispute resolutions.
- Delayed response to requests from other Government agencies where there are issues of overlap in the scope of work.

Despite the county experiencing the above challenges, Kiambu County's future outlook is promising, since the county government has strategic plans to create a thriving economy, inclusive growth, and a sustainable environment.

e) Highlight key risk management strategies applied by the County Executive

The County has embraced several risk management strategies to enhance financial stability and governance, focusing on the following key measures: Revenue Mobilization through automation, control of high wage bill, continuous monitoring & evaluation, reducing over-reliance on national government transfer, cost-effective expenditure measures such as holding meetings in county

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boardrooms rather than costly hotel venues, establishing clear reporting lines and strong internal audit units to reduce fraud and misuse of public funds and lastly enhancement of communication channels which ensures seamless information flow and coordination which reduce administrative bottlenecks and enhances service delivery.

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Ms. Nancy Kirumba
CECM Finance, ICT and Economic Planning
County Government of Kiambu
Date: 31st July 2026

**Kiambu County Executive Quarterly Report and Financial Statements
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4. Management Discussion and Analysis

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

a) Entity's key Programs/projects or investment decisions implemented or ongoing

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

b) Entity's compliance with statutory requirements.

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

1) Public Finance Management

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

2) Public Participation and Transparency

- **Public Involvement:** The County includes residents in the decision-making processes, especially in budgeting, development projects, and governance. This requirement is guided by Article 10 and Article 232 of the Kenyan Constitution and the County Governments Act.
- **Access to Information:** The county publishes all its documents on the county website as required by Access to Information Act (2016) whereby all public documents are required to be published such as budgets, financial reports, and policies.

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c. Major risks facing the organisation.

The County is facing the following risks: Huge pending payables, political instability, failure to meet Own Source Revenue target, delay in disbursement of exchequer leases among others which hinder development activities.

d. Material arrears in statutory and other financial obligations.

As of June 30, 2025, Kiambu County's pending bills amounted to approximately Ksh. 7.6 billion. This significant level of unpaid obligations has been identified as a major obstacle to effective budget implementation within the county. In response to this financial challenge, the county executive has committed to disburse Ksh. 100 million per exchequer for repayment of pending payables.

e. Review of the economy and sector.

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

Agriculture

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

Industry

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

Services

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

Labor Market and Employment

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

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Budget and Development Initiatives

In the 2025/2026 financial year, Kiambu County Executive has embarked on raising **Ksh. 9.93 billion** in own-source revenue to supplement its **Ksh. 25.19 billion** budget. The health services sector received the largest allocation of **Ksh. 8 billion** to support the construction of more hospitals and equipping the existing ones, procurement of medical supplies, and implementation of the 'Wamatangi Care' Universal Health Coverage program.

f. Future developments

Aligned with the CIDP, the County Annual Development Plan (ADP) for 2026-2027 focuses on:

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

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

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5. Statement of Management Responsibilities

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance, ICT and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended June 30th, 2026. 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 government;
- (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 government;
- (iv) Selecting and applying appropriate accounting policies; and
- (v) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance, ICT and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance, ICT and Economic Planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended June 30th, 2026, and of its financial position as at that date.

The CEC member for finance, ICT and Economic Planning further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the

Kiambu County Executive Quarterly Report and Financial Statements

For the Period ended 30th June 2026

preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for Finance, ICT and Economic planning confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter were used for the eligible purposes for which they were intended and were properly accounted for. Further, the CEC member for finance, ICT and Economic Planning confirms that the County Government'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

Kiambu County's financial statements were approved and signed by the CECM for Finance, ICT & Economic Planning on **31st July 2026**.



.....
Ms. Nancy Kirumba
CECM Finance, ICT and Economic Planning
County Government of Kiambu
Date: 31st July 2026.

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For the Period ended 30th June 2026**

6. Statement of Financial Performance for the Period Ended June 30, 2026

Description	Notes	Period ended 30th June 2026	Period ended 30th June 2025
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from CRF	5	18,249,052,479	15,902,346,696
Miscellaneous Revenue	6	0	0
Revenue from exchange transactions			
Other income (FIF)	7	1,993,566,753	2,014,039,464
Total revenue		20,242,619,232	17,916,386,160
Expenses			
Employee costs	8	7,921,934,405	7,993,839,174
Use of goods and services	9	3,550,177,536	2,854,011,780
Transfers to other Government Entities	10	1,483,257,793	1,943,114,219
Other Transfers (FIF)	10	1,993,566,753	2,014,039,464
Depreciation and amortization expense	11	0	0
Other Grants and Subsidies	12	0	0
Finance costs	13	0	0
Social Benefits	14	0	0
Total expenses		14,948,936,487	14,805,004,637
Gain/(loss) on sale of assets	15	0	0
Gain/Loss on Foreign Exchange	16	0	0
Gain/Loss on fair value of investments	17	0	0
Impairment loss	18	0	0
Surplus/Deficit for the year		5,293,682,745	3,111,381,523
Taxation	19	0	0
Net Surplus/Deficit		5,293,682,745	3,111,381,523

The Financial Statements set out on pages 1 to 7 were signed by:



Name: Zachariah Gitau
Ag. Chief Officer: Finance, and Economic Planning
ICPAK No. 10387
Date: 31st July 2026



Name: Solomon Waweru
Director Accounting Services
ICPAK NO. 14406
Date: 31st July 2026

Kiambu County Executive Quarterly Report and Financial Statements
For the Period ended 30th June 2026

7. Statement of Financial Position as at March 31, 2026

Description	Notes	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024-2025
		Kshs	Kshs	
Assets				
Current Assets				
Cash and Cash equivalents	20	744,575,576	595,470,857	595,554,259
Receivables from Exchange Transactions	21(a)	795,195,294	489,756,508	489,756,508
Receivables from Non-Exchange Transactions	22	0	0	0
Inventories	23	0	0	0
Current portion of investments	25	0	0	0
Prepayments	24	0	0	0
Total Current Assets		1,539,770,871	1,085,227,365	1,085,310,767
Non-Current Assets				
Receivables from Exchange Transactions	21(b)	0	0	0
Non- Current portion of investments	25	0	0	0
Property, Plant and Equipment	26	7,459,397,926	4,497,952,538	4,497,952,538
Right of Use Assets	27	0	0	0
Intangible Assets	28	0	0	0
Investment Property	29	0	0	0
Biological Assets	30	0	0	0
Tangible Natural Resources	31	0	0	0
Total Non- Current Assets		7,459,397,926	4,497,952,538	4,497,952,538
Total Assets (A)		8,999,168,797	5,583,179,903	5,583,263,305
Liabilities				
Current Liabilities				
Trade and Other Payables	32	6,745,726,672	7,708,616,539	8,093,924,460
Refundable deposits and prepayments	33	571,919,847	434,129,226	434,129,226
Current Provision	34	0	0	0
Lease Liabilities	35	0	0	0
Deferred Income	36	0	0	0
Employee Benefit Obligation	37	0	66,115,493	66,115,493
Current Portion of Borrowings	38	0	0	0
Total Current Liabilities		7,317,646,519	8,208,861,258	8,594,169,179
Non-Current Liabilities				
Non-Current Provisions	34	0	0	0
Lease Liabilities	35	0	0	0
Deferred Income	36	0	0	0

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Non-Current Employee Benefit Obligation	37	0	0	0
Borrowings – Non-Current Portion	38	0	0	0
Social Benefit Liability	39	0	0	0
Service Concession Liability	40	0	0	0
Total Non- Current Liabilities		0	0	0
Total Liabilities (B)		7,317,646,519	8,208,861,258	8,594,169,179
Net Assets (A-B)		1,681,522,278	(2,625,681,354)	(3,010,905,874)
Represented by:				
Reserves		0	0	0
Accumulated Surplus		3,882,673,546	(3,010,859,373)	(3,010,859,373)
Capital Fund		0	0	0
Net Assets		3,882,673,546	(3,010,859,373)	(3,010,859,373)

The financial statements set out on pages 1 to 7 were signed by:



Name: Zachariah Gitau
Ag. Chief Officer: Finance, and Economic Planning
ICPAK No. 10387
Date: 31st July 2026



Name: Solomon Waweru
Director Accounting Services
ICPAK NO. 14406
Date: 31st July 2026

Kiambu County Executive Quarterly Report and Financial Statements
For the Period ended 30th June 2026

8. Statement of Changes in Net Assets for the Period Ended June 30, 2026

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 1 st July 2024	(4,432,020,063)	0	0	(4,432,020,063)
Surplus/ deficit for the period	3,027,207,234	0	0	3,027,207,234
Returns to CRF (Previous Period)	(6,279,771)	0	0	(6,279,771)
Additions to reserves	0	0	0	0
As 30 th June 2025	(1,411,092,600)	0	0	(1,411,092,600)
30 th June 2025	(1,411,092,600)	0	0	(1,411,092,600)
Adjustments:				
Recognition of assets	0	0	0	0
Recognition of liabilities	0	0	0	0
As at 1 st July 2025	(1,411,092,600)	0	0	(1,411,092,600)
As at July 1, 2025	(1,411,092,600)	0	0	(1,411,092,600)
Surplus/ deficit for the period	5,293,682,745	0	0	5,293,682,745
Returns to CRF (Previous Year)	83,401	0	0	83,401
Revaluation Reserves	0	0	0	0
30th June 2026	3,882,673,546	0	0	3,882,673,546



Name: Zachariah Gitau
Ag. Chief Officer: Finance, and Economic Planning
ICPAK No. 10387
Date: 31st July 2026



Name: Solomon Waweru
Director Accounting Services
ICPAK NO. 14406
Date: 31st July 2026

**Kiambu County Executive Quarterly Report and Financial Statements
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9. Statement of Cash Flows for the Period Ended June 30, 2026

Description	Notes	Period ended 30th June 2026	Period ended 30th June 2025
		Kshs	
Cash flows from operating activities			
Receipts			
Transfers from CRF		18,249,052,479	15,902,346,696
Miscellaneous Revenue		0	0
Other income - AIA (FIF)		1,993,566,753	1,539,180,697
Total receipts		20,242,619,232	17,441,527,393
Payments			
Employee costs		7,921,934,405	8,253,993,337
Use of goods and services		2,360,941,177	2,519,893,630
Transfers to other Government Entities		3,476,824,546	1,943,114,219
Other Grants and Subsidies		0	0
Other Payments (Unclassified Payables)		1,877,303,669	0
Other payments - AIA (FIF)		1,993,566,753	1,539,180,697
Finance costs		0	0
Social Benefits		0	0
Total payments		17,630,570,550	14,256,181,883
Net cash flows from/(used in) operating activities	41	2,612,048,682	3,185,345,510
Cash flows from investing activities			
Purchase of PPE		(2,462,943,962)	(2,959,996,806)
Purchase Intangible assets		0	(28,655,000)
Proceeds from sale of PPE		0	0
Proceeds from sale of Biological Assets		0	0
Purchase of investments		0	0
Proceeds from Sale of investments		0	0
Net cash flows from/(used in) investing activities		(2,462,943,962)	(2,988,651,806)
Cash flows from financing activities			
Returns to CRF		0	(6,279,771)
Principal payment of Lease Liabilities		0	0
Proceeds from borrowings		0	0
Repayment of borrowings		0	0
Net cash flows from financing Activities		0	(6,279,771)
Net increase/(decrease) in cash & Cash equivalents		149,104,719	190,413,933
Cash and cash equivalents as at Period Start	20	595,470,857	405,650,594
Cash and cash equivalents as at Period End	20	744,575,576	596,064,527


Name: Zachariah Gitau

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Director Accounting Services

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10. Statement of Comparison of Budget and Actual Amounts for the Period Ended June 30, 2026

A) Recurrent and Development budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
Revenues	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Budget carry overs (Non-refundable special purpose accounts)	0	0	0	161,341,632	(161,341,632)	
Transfers from CRF	20,509,353,983	2,322,563,495	22,831,917,478	18,249,052,479	4,582,864,999	80%
Miscellaneous Revenue	0	0	0	0	0	0%
Other income (AIA - FIF)	1,915,000,000	816,647,168	2,731,647,168	1,993,566,753	738,080,415	73%
Total revenues	22,424,353,983	3,139,210,663	25,563,564,646	20,403,960,864	5,159,603,782	80%
Expenses						
Compensation of employees	8,482,500,387	84,565,956	8,567,066,343	7,921,934,405	645,131,938	92%
Use of goods and services	3,122,965,068	(31,014,593)	3,091,950,475	2,360,941,177	731,009,298	76%
Subsidies	0	0	0	0	0	0%
Transfers to other government units	3,358,261,934	718,260,550	4,076,522,484	3,476,824,546	599,697,939	85%
Other grants and transfers	0	0	0	0	0	0%
Social security benefits	0	0	0	0	0	0%
Acquisition of assets	4,814,782,059	365,980,128	5,180,762,187	2,462,943,962	2,717,818,225	48%
Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%
Other Payments (Unclassified Payables)	730,844,535	1,184,771,454	1,915,615,989	1,877,303,669	38,312,320	98%
Other payments (AIA - FIF)	1,915,000,000	816,647,168	2,731,647,168	1,993,566,753	738,080,415	73%
Total - County Executive	22,424,353,983	3,139,210,663	25,563,564,646	20,093,514,512	5,470,050,134	79%

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Reconciliation table

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	310,446,351
Budget carry overs (Non-refundable special purpose accounts)	161,341,632
Customer Deposits	272,787,593
Closing Cash and Cash Equivalent as per the statement of Cash flows	744,575,576

Budget Notes:

- Overall budget utilization was 78%. The under utilization was occasioned by late exchequer releases and long procurement procedures
- There were two supplementary budgets during the period hence the changes between the original and the final budget.


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**Kiambu County Executive Quarterly Report and Financial Statements
For the Period ended 30th June 2026**

11. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

Statement of Compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ year's financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on 31st July, 2026.

Basis of Preparation

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

Kiambu County Executive Quarterly Report and Financial Statements
For the Period ended 30th June 2026
Notes to the financial statements
Significant Accounting Policies

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2026

Critical accounting judgments

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

Recognition of revenue

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

Recognition of non-exchange expenses and liabilities

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

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

Kiambu County Executive Quarterly Report and Financial Statements For the Period ended 30th June 2026

Purpose and nature of financial instruments

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

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entity's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

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

**Kiambu County Executive Quarterly Report and Financial Statements
For the Period ended 30th June 2026**

Notes to the financial statements

3. Summary of Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

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

ii. Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 2025/2026 was approved by the County Assembly June 2025. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the

Kiambu County Executive Quarterly Report and Financial Statements

For the Period ended 30th June 2026

final budget. Accordingly, the Kiambu County Government did not record additional appropriations. The Kiambu County Government budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 9 of these financial statements.

c) Investment property

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

d) Property, plant and equipment

Recognition and Measurement

The Entity's Property, Plant, and Equipment (PPE) are tangible items held for use in the production or supply of goods and services, for rental to others, or for administrative purposes, and are expected to be used for more than one reporting period.

Kiambu County Executive Quarterly Report and Financial Statements For the Period ended 30th June 2026

An item of PPE is recognized as an asset if, and only if:

- It's **probable** that the future economic benefits or service potential associated with the item will flow to the ministry.
- The cost or fair value of the item can be measured **reliably**.

Items acquired through non-exchange transactions (e.g., donations) are measured at their **deemed cost**, which is the fair value at the date of acquisition. For all other acquisitions, initial measurement is at **cost**, which includes all expenses directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The entity has adopted the **Historical cost model** for the subsequent measurement of its PPE. Under this model, after initial recognition, an asset is carried at its cost less any accumulated depreciation and accumulated impairment losses.

Depreciation and Impairment

The entity applies the **straight-line method** of depreciation, as it best reflects the pattern of the asset's consumption of its future economic benefits or service potential. Depreciation begins when the asset is available for use and ceases at the earlier of the date the asset is classified as held for sale or the date of derecognition. The depreciable amount is the cost of the asset less its residual value. The residual value and the useful life of an asset are reviewed at least at each annual reporting date. The table below indicates the various classes of assets and the depreciation rates.

PPE Item	Depreciation Rate
Land	
Buildings	2-10%
Motor vehicles	10-16.67%
Infrastructure assets	2-20%
Furniture and fittings	12.5%
Computers & ICT Equipment	33.3%
Heritage Assets	x%
Work in progress (WIP)	
Service concession assets	

Impairment The entity assesses at each reporting date whether there is any indication that an asset may be impaired. If an indication exists, the recoverable amount of the asset is estimated. An impairment loss is recognized immediately in the statement of financial performance.

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An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in statement of financial performance.

Right-of-Use (ROU) Assets

A right-of-use asset represents the entity's right to use an underlying leased asset over the lease term. At the commencement date of a lease, the entity recognises a right-of-use asset and a lease liability, except for short-term leases and leases of low-value assets as allowed under IPSAS 45.

Recognition

The entity recognises a right-of-use asset at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises:

- The amount of the initial lease liability;
- Any lease payments made at or before the commencement date, less any lease incentives received;
- Any initial direct costs incurred; and
- An estimate of the costs to be incurred in dismantling and removing the underlying asset or restoring the site.

Measurement

Right-of-use assets are initially measured at cost. After initial recognition, right-of-use assets are measured using the cost model, where the asset is carried at: Cost less accumulated depreciation, and Any accumulated impairment losses. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Depreciation of right-of-use assets is charged to expenditure in accordance with the entity's depreciation policy applicable to owned assets of the same class. Right-of-use assets are assessed for impairment in accordance with IPSAS 21 – Impairment of Non-Cash-Generating Assets or IPSAS 26 – Impairment of Cash-Generating Assets, as applicable.

e) Lease Liability

The lease liability is measured at the present value of lease payments that are not paid at that date. The lease payments have been discounted using the interest rate implicit in the lease, and the rate can be readily determined. If the rate cannot be readily determined, the entity uses the incremental borrowing rate.

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Subsequently, the lease liability is measured at amortized cost using the effective interest method and reduced by lease payments. Interest expense is recognized in the statement of financial performance.

f) Tangible Natural Resources

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

g) Intangible assets

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

h) Non-Current Assets Held for Sale and Discontinued Operations

Non-current assets or disposal groups are classified as held for sale when their carrying amount is expected to be recovered through sale rather than continued use. They are measured at the lower of carrying amount and fair value less costs to sell and have been presented separately in the Statement of Financial Position. Depreciation has ceased for the assets classified as held for sale.

The assets classified as held for sale have met the following required criteria: management has made a commitment to sell, the asset is actively being marketed for sale at a reasonable price, the sale will be completed within one year of the classification date, an active program to find a buyer has been initiated, and there are no significant changes to the plan that might impact the sale.

Kiambu County Executive Quarterly Report and Financial Statements
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Discontinued operations are the major components that have been disposed of or are held for sale. Their results have been presented separately in the Statement of Financial Performance.

i) Research and development costs

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

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

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

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

**Kiambu County Executive Quarterly Report and Financial Statements
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i. Financial assets
Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity'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.

**Kiambu County Executive Quarterly Report and Financial Statements
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Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The entity 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.

ii) financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

**Kiambu County Executive Quarterly Report and Financial Statements
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k) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The MDA recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the MDA will incur in fulfilling the present obligations represented by the liability.

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m) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

n) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

o) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

p) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

q) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**Kiambu County Executive Quarterly Report and Financial Statements
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r) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

s) Borrowing costs

- ✶ Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.
- ✶ Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

t) Related parties

The Kiambu County Government regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

u) Service concession arrangements.

The Kiambu County Government analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Kiambu County Government recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Kiambu County Government also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

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v) 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.

w) Biological Assets

All biological assets (including those acquired biological assets through a non-exchange transaction) are measured at fair value less costs to sell unless fair value cannot be measured reliably. Agricultural produce is measured at fair value at the point of harvest less costs to sell.

Any change in the fair value of biological assets during a period is reported in surplus or deficit

x) Comparative figures

In preparing these financial statements, the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

4. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

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market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Notes to the financial statements (continued)

5. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs	Kshs	Kshs
Revenue from CRF - Recurrent and Development	18,249,052,479	0	18,249,052,479	15,902,346,696
Special purpose transfers	0	0	0	0
Total	18,249,052,479	0	18,249,052,479	15,902,346,696

6. Miscellaneous Revenue

Nature of Revenue	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
In kind grants and donations	0	0
Refunds & Reimbursements	0	0
Revenues not classified anywhere else	0	0
Total	0	0

7. Other Incomes

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Insurance recoveries	0	0
Sale of tender documents	0	0
Services concession income	0	0
Other incomes not specified elsewhere (FIF)	1,993,566,753	2,014,039,464
Total other income	1,993,566,753	2,014,039,464

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8. Employee Costs

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Basic salaries of permanent employees	6,996,487,626.00	6,833,199,629
Basic wages of temporary employees	605,000,290.00	640,262,054
Personal allowances – part of salary	22,508,096.40	24,623,942
Pension and other social security contributions	0.00	0
Employer contributions to compulsory national social security schemes	213,427,926.20	418,842,287
Employer contributions to compulsory national health insurance schemes	0	0
Employer contribution to compulsory housing scheme	71,115,875.80	0
Other social benefit schemes - Gratuity	13,394,591.00	76,911,262
Other personnel costs	0	0
Total	7,921,934,405	7,993,839,174

9. Use of Goods and Services

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Utilities, supplies and services	205,623,101.87	250,331,046
Communication, supplies and services	119,640,543.80	94,820,986
Domestic travel and subsistence	117,785,099.44	114,669,898
Foreign travel and subsistence	0.00	488,740
Printing, advertising, and information supplies & services	165,268,713.34	121,899,487
Rentals of produced assets	24,058,778.00	4,396,600

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Training expenses	69,916,351.00	52,401,504
Hospitality supplies and services	109,206,101.00	120,953,254
Insurance costs	504,255,540.00	504,173,933
Specialized materials and services	336,533,193.30	342,858,010
Other operating expenses including bank Charges	531,399,081.06	428,959,394
Office and general supplies and services	111,975,460.34	95,371,731
Fuel Oil and Lubricants	291,926,200.00	342,504,719
Routine maintenance – vehicles and other transport equipment	106,647,623.40	166,723,123
Routine maintenance – other assets	712,080,261.32	75,569,017
Others-Purchase of Certified Seeds, Breeding Stock and Live Animals	141,222,200.00	133,434,100
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	2,639,288.00	4,456,238
Total	3,550,177,536	2,854,011,780

10. Transfers to Other Government Entities

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Transfers to other County Government entities	1,041,113,012	0
Transfers to self-reporting projects: Vocational Training, NI and Climate Change	417,144,781	1,708,114,219
Transfers to Kiambu County Emergency Fund	25,000,000	35,000,000
Transfers to car loan and mortgage schemes	0	0
Transfer to Bursary Fund	0	200,000,000
Others Hospital - KPLC	0	0

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Others FIF	1,993,566,753	2,014,039,464
Total	3,476,824,546	3,957,153,683

11. Depreciation and Amortization Expense

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Property, plant and equipment	0	0
Intangible assets	0	0
Investment property carried at cost	0	0
Total	0	0

12. Other Grants and Subsidies

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Membership dues and subscriptions to international organizations	0	0
Scholarships and other educational benefits	0	0
Emergency relief and refugee assistance	0	0
Grants to small businesses, cooperatives, and self employed	0	0
Subsidies to Public entities	0	0
Subsidies to Private entities	0	0
Total Grants and Subsidies	0	0

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13. Finance Costs

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Interest on bank overdrafts	0	0
Interest on loans from commercial banks	0	0
Total finance costs	0	0

14. Social Benefits

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Transfers to the elderly	0	0
Transfers to orphans	0	0
Transfers to the physically challenged	0	0
<i>Add any other category</i>	0	0
Total social benefit expenses	0	0

15. Gain/Loss on Sale of Assets

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Property, plant and equipment	0	0
Intangible assets	0	0
Other assets not capitalised	0	0
Total gain on sale of assets	0	0

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16. Gain/Loss on Foreign Exchange

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Gain or loss on foreign exchange transactions	0	0
Gain or loss on balances in foreign exchanges	0	0
Total	0	0

17. Gain/Loss on Fair Value Investments

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Investments at Fair Value	0	0
Total Gain	0	0

18. Impairment Loss

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Property, Plant and Equipment	0	0
Intangible Assets	0	0
Total Impairment Loss	0	0

19. Taxation

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Current income tax charge	0	0
Tax charged on rental income	0	0
Tax charged on interest income	0	0
Original and reversal of temporary differences	0	0

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Income tax expense reported in the statement of financial performance	0	0
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20. Cash and Cash Equivalents

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Recurrent Account	1,521,011	0	284
Development Account	23,818,150	0	83,118
Deposits Account	571,919,847	434,129,226	434,129,226
Special Purpose Accounts	147,316,568	161,341,631	161,341,631
Other operating commercial accounts (<i>Specify</i>)	0	0	0
Total	744,575,576	595,470,857	595,554,259

(a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
		Kshs	Kshs	Kshs
Recurrent Accounts				
CBK- Kiambu County Recur-Kes	10000170409	1,521,011	0	284
Development Accounts				
CBK-Kiambu County Devt. -Kes	10000170457	23,818,150	0	83,118
Deposits Accounts				
CBK - Kiambu County Deposit	10000299142	571,919,847	434,129,226	434,129,226
Special Purpose Accounts				
CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	879,657	879,657	879,657
CBK -Kiambu County Special Purp.	1000336358	26	26	26

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Health-Kes				
CBK- Kiambu County Special Purpose Educ-Kes	1000368648	5,148	5,148	5,148
CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	4	4	4
CBK- Kiambu County Nutritional Intern. Project-Kes	1000533528	1,740,150	1,824,150	1,824,150
CBK- Kiambu County Primary Health Care-Kes	1000561262	426,046	130	130
Kiambu County Climate Change SPA	1000543574	125,936,609	158,632,515	158,632,515
CBK- Kiambu County Nat Agri Val Chain Dev-Kes	1000718811	1	1	1
CBK- Kiambu County Aggreg and Ind Parks-Kes	1000735333	0	0	0
Kiambu County Kenya Devolution II	1000745867	18,328,927		
Other operating commercial accounts (Specify)				
Cash on Hand		0	0	0
Total		744,575,576	595,470,857	595,554,259

21. Receivables from Exchange Transactions

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Total receivables			
Other exchange debtors	795,195,294	489,756,508	489,756,508
Less: impairment allowance	0	0	0
Total receivables	795,195,294	489,756,508	489,756,508
a) Current receivables	795,195,294	489,756,508	489,756,508
b) Non-current receivables	0	0	0
Total Receivables (a+b)	795,195,294	489,756,508	489,756,508

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i) Ageing analysis for Receivables from exchange transactions

Description	Period ended 30th June 2026		Opening Statement 1st July 2025		Audited FY 2024/2025	
	Kshs	% of the total	Kshs	% of the total	Kshs	% of the total
Less than 1 year	0	0%	698,724,162	100%	698,724,162	100%
Between 1-2 years	795,195,294	100%	0	0%	0	0%
Between 2-3 years	0	0%	0	0%	0	0%
Over 3 years	0	0%	0	0%	0	0%
Total (a+b)	795,195,294	100%	698,724,162	100%	698,724,162	100%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	Period ended 30th June 2026	Audited FY 2024/2025
	Kshs	Kshs
At the beginning of the period.	0	0
Additional allowance during the period	0	0
Recovered during the period	0	0
Written off during the period.	0	0
At the end of the period.	0	0

22. Receivables from Non-Exchange Transactions

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Receivables	0	0	0
Other debtors	0	0	0
Less: impairment allowance	0	0	0
Total receivables	0	0	0

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Ageing Analysis- Receivables from non- exchange transactions	Period ended 30th June 2026	% of the total	Opening Balance	% of the total	Audited FY 2024/2025	% of the total
Less than 1 year	0	0%	0	0%	0	0%
Between 1-2 years	0	0%	0	0%	0	0%
Over 3 years	0	0%	0	0%	0	0%
Total	0	0%	0	0%	0	0%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	Period ended 30th June 2026	Audited FY 2024/2025
	Kshs	Kshs
At the beginning of the period	0	0
Additional provisions during the period	0	0
Recovered during the period	0	0
Written off during the period	0	0
At the end of the period	0	0

23. Inventories

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Spare parts	0	0	0
Goods held for distribution	0	0	0
Less: allowance for impairment	0	0	0
Total	0	0	0

Detailed disclosure on inventories

Description	Period ended 30th June 2026	Audited FY 2024/2025
	Kshs	Kshs
Opening balance	0	0
Additional Inventory in the Period	0	0
Inventory expensed in the period	0	0
Write-downs in the period	0	0

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Others specify	0	0
Closing balance	0	0

24. Prepayments

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Rent	0	0	0
Insurance Premiums	0	0	0
Subscription fees	0	0	0
Electricity	0	0	0
Other Prepayments	0	0	0
Total	0	0	0

25. Investments

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
a) Investment in Treasury bills and bonds			
Financial institution			
CBK	0	0	0
CBK	0	0	0
Sub- total	0	0	0
b) Investment with Financial Institutions/ Banks			
Bank	0	0	0
Bank	0	0	0
Sub- total	0	0	0
c) Equity investments (specify)			
Equity/ shares in Entity	0	0	0
Sub- total	0	0	0
Grand total	0	0	0
Analysed as:			

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Current portion of Investment	0	0	0
Non-current portion of investment	0	0	0

a) Movement of Equity Investments

Description	Period ended 30th June 2026	Audited FY 2024/2025
	Kshs	Kshs
At the beginning of the period	0	0
Purchase of investments in the period	0	0
Sale of investments during the period	0	0
Increase /(decrease) in fair value of investments	0	0
At the end of the period	0	0

b) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nomin al value of shares	Fair value of shares		
	Direct shareholding	Indire ct shareholding	Effecti ve share holdin g		Period ended 30th June 2026	<i>Ope ning Stat eme nt 1st July 202 5</i>	<i>Aud ited FY 202 4/2 025</i>
	%	%	%	Kshs	Ksh s	Kshs	Kshs

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Thika Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Ruiru Juja Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Kiambu Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Limuru Water & Sewerage Company Ltd	100%	0%	100%	3	0	0	0
Kikuyu Water Company Ltd	100%	0%	100%	3	0	0	0
Gatundu Water & Sanitation Company Ltd	100%	0%	100%	3	0	0	0
Githunguri Water & Sanitation Company Ltd	100%	0%	100%	3	0	0	0
Karuri Water & Sanitation Company Ltd	100%	0%	100%	3	0	0	0

The 3 nominal shares were held on behalf of the entity by the County office of the CECM Water, CECM Finance and County Secretary. Fair valuation had not been done on these investments.

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Notes to the financial statements (continued)
26. Property, Plant, and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress (WIP)	Others	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.50%	33.30%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2025	0	2,613,251,917	28,482,179	1,550,449,054	48,119,284	190,987,605	0	0	0	4,431,290,039
Additions	7,500,000	2,192,945,649	118,336,000	646,676,313	62,649,925	0	0	0	0	3,028,107,887
Disposals	0	0	0	0	0	0	0	0	0	0
Revaluation increase/decrease	0	0	0	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0	0	0
As At 30th June 2026	7,500,000	4,806,197,567	146,818,179	2,197,125,367	110,769,209	190,987,605	0	0	0	7,459,397,926
As at 30th June 2026	7,500,000	4,806,197,567	146,818,179	2,197,125,367	110,769,209	190,987,605	0	0	0	7,459,397,926
Recognition of assets	0	0	0	0	0	0	0	0	0	0
As at 1st July 2025	7,500,000	4,806,197,567	146,818,179	2,197,125,367	110,769,209	190,987,605	0	0	0	7,459,397,926
Accumulated depreciation and impairment	0	0	0	0	0	0	0	0	0	0
Opening Bal as 1st July 2024	7,500,000	4,806,197,567	146,818,179	2,197,125,367	110,769,209	190,987,605	0	0	0	7,459,397,926
Depreciation charge for the	0	0	0	0	0	0	0	0	0	0

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For the Period ended 30th June 2026[illegible]

**Kiambu County Executive Quarterly Report and Financial Statements
For the Period ended 30th June 2026**

Notes to the Financial Statements (Continued)

Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

25 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	4,500,000.00	0	4,500,000
Buildings	3,507,201,708	0	3,507,201,708
Plant And Machinery	0	0	0
Motor Vehicles, Including Motorcycles	28,482,179	0	28,482,179
Computers And Related Equipment	202,626,105	0	202,626,105
Office Equipment, Furniture, And Fittings	49,288,784	0	49,288,784
Total	3,792,098,776	0	3,792,098,776

Property plant and Equipment includes the following assets that are fully depreciated:

Depreciation	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	0	0
Motor Vehicles including Motorcycles	0	0
Computers and Related Equipment	0	0
Office Equipment, Furniture And Fittings	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

27. Right-of-use assets

Depreciation	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions	0	0	0	0
As at 30th June 2025	0	0	0	0
Recognition of Assets	0	0	0	0
As at 1 st July 2025	0	0	0	0
Additions	0	0	0	0
As at 30th December 2025	0	0	0	0
Accumulated Depreciation				
As at 1 July 2025	0	0	0	0
Charge for the year	0	0	0	0
As at 30th December 2025	0	0	0	0
Carrying Amount				
As at 1st July 2024	0	0	0	0
As at 30 th June 2025	0	0	0	0
As at 1st July 2025	0	0	0	0
As at 31st March 2026	0	0	0	0

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28. Intangible Assets

Description	Indefinite life	Definite life	Work in Progress	Total
Rate	N/A	%	N/A	
Cost/Value At the 30 th June	0	0	0	0
Additions	0	0	0	0
Transfers	0	0	0	0
Disposal	0	0	0	0
Cost/Value At 30 th of June	0	0	0	0
Amortization and impairment	0	0	0	0
At 1 st July	0	0	0	0
Amortization charge for the period	0	0	0	0
Disposal	0	0	0	0
At the end of the period	0	0	0	0
Impairment loss	0	0	0	0
At end of the period	0	0	0	0
NBV at	0	0	0	0

29. Investment Property

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
At beginning of the period	0	0	0
Additions	0	0	0
Disposal during the year	0	0	0
Depreciation	0	0	0
Impairment	0	0	0
At end of the period	0	0	0

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30. Biological Assets

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Trees in a plantation forest	0	0	0
Animals: Dairy cattle, pigs, sheep	0	0	0
Fruit Trees	0	0	0
Total	0	0	0

31. Tangible Natural Resources

Description	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2025	0	0	0	0
Additions	0	0	0	0
As at 30th December 2025	0	0	0	0
Accumulated Depreciation				
As at 1 July 2025	0	0	0	0
Charge for the year	0	0	0	0
As at 30th December 2025	0	0	0	0
Carrying Amount	0	0	0	0
As at 30th December 2025	0	0	0	0

32. Trade and Other Payables

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Trade payables	6,033,239,401.02	7,189,061,133	7,099,510,286
Payments received in advance	0	0	0
Employee payables	25,778,404	92,257,067	92,257,067
Third-party payments	686,708,867	427,298,339	427,298,339
Other payables	0	0	0
Total trade and other payables	6,745,726,672	7,708,616,539	7,619,065,692

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33. Refundable Deposits and Prepayments

Description	Period ended 30th June 2026		Opening Statement 1st July 2025		Audited FY 2024/2025	
	Kshs		Kshs		Kshs	
Customer deposits	571,919,847		434,129,226		434,129,226	
Prepayments	0		0		0	
Other deposits	0		0		0	
Total deposits	571,919,847		434,129,226		434,129,226	
Ageing analysis: (Refundable deposits)	Period ended 30th June 2026	% of the Total	Opening Statement 1st July 2025	% of the Total	Audited FY 2024/2025	% of the Total
Under one year	158,995,265	28%	179,554,337	41%	179,554,337	41%
1-2 years	179,554,337	31%	102,650,248	24%	102,650,248	24%
2-3 years	110,237,169	19%	7,586,921	2%	7,586,921	2%
Over 3 years	123,133,077	22%	144,337,720	33%	144,337,720	33%
Total	571,919,847	100%	434,129,226	100%	434,129,226	100%

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Opening bal 1st July 2024	0	0	0	0
Additional provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount and time value for money	0	0	0	0
As at 30th June 2025	0	0	0	0
Opening bal 1st July 2025	0	0	0	0
Additional	0	0	0	0

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provisions				
Provision utilised	0	0	0	0
Change due to discount and time value for money	0	0	0	0
As At 30th December 2025	0	0	0	0
Current Provisions	0	0	0	0
Non-current Provisions	0	0	0	0

35. Lease Liability

	Period ended 30th June 2026	Opening Statement 1st July 2025	<i>Audited FY 2024/2025</i>
Description	Kshs	Kshs	Kshs
At the start of the period	0	0	0
Discount interest on lease liability	0	0	0
Paid during the period	0	0	0
At end of the period	0	0	0

36. Deferred Income

	Period ended 30th June 2026	Opening Statement 1st July 2025	<i>Audited FY 2024/2025</i>
Description	Kshs	Kshs	Kshs
National Government	0	0	0
International Funders	0	0	0
Public Contributions and Donations	0	0	0
Total Deferred Income	0	0	0

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The deferred income movement is as follows:

Description	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	0	0	0	0
Additions for the Period	0	0	0	0
Transfers To Capital Fund	0	0	0	0
Transfers To Income Statement	0	0	0	0
Other Transfers	0	0	0	0
Balance Carried Forward	0	0	0	0

Analysed as:

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Current	0	0	0
Non- Current	0	0	0
Total	0	0	0

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	0	0	0	0
Non-Current	0	0	0	0	0	0

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Benefit Obligation						
Total Employee Benefits Obligation	0	0	0	0	0	0

Retirement benefit Asset/ Liability (*Applicable to Pensions*)

The County Government of Kiambu does not operate a defined benefit scheme for all full-time employees but a defined contribution scheme.

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
Discount Rates	0%	0%	0%
Future Salary Increases	0%	0%	0%
Future Pension Increases	0%	0%	0%
Mortality (Pre-Retirement)	0%	0%	0%
Mortality (Post-Retirement)	0%	0%	0%
Withdrawals	0%	0%	0%
Ill Health	0%	0%	0%
Retirement	years	years	years

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
The return on defined plan assets	0	0	0
Actuarial gains/ losses arising from changes in demographic assumptions	0	0	0
Actuarial gains/ losses arising from changes in financial assumptions	0	0	0

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Actuarial gains and losses arising from experience adjustments	0	0	0
Others (specify)	0	0	0
Adjustments for restrictions on the defined benefit asset	0	0	0
Remeasurement of the net defined benefit liability (asset)	0	0	0

b) Amounts recognised in the Statement of Financial Position

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Present value of defined benefit obligations(a)	0	0	0
Fair value of plan assets(b)	0	0	0
Funded status(=a-b)	0	0	0
Restrictions on asset recognised	0	0	0
Others	0	0	0
Net asset or liability arising from defined benefit obligation	0	0	0

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38. Borrowings

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
a) External borrowings			
Balance at beginning of the period	0	0	0
External borrowings during the period	0	0	0
Repayments of during the period	0	0	0
Balance at end of the period	0	0	0
b) Domestic borrowings			
Balance at beginning of the period	0	0	0
Domestic borrowings during the period	0	0	0
Repayments during the period	0	0	0
Balance at end of the Period	0	0	0
Balance at end of the period- domestic and External borrowings c = (a+b)	0	0	0

The analyses of both external and domestic borrowings are as follows:

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
External Borrowings			
Dollar denominated loan	0	0	0

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from 'X organisation'			
Sterling Pound denominated loan from 'Y Organisation'	0	0	0
Euro denominated loan from Z Organisation'	0	0	0
Domestic Borrowings			
Kenya Shilling loan from KCB	0	0	0
Kenya Shilling loan from ABSA	0	0	0
Kenya Shilling loan from Consolidated Bank	0	0	0
Total balance at end of the period	0	0	0

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Short term borrowings (current portion)	0	0	0
Long term borrowings	0	0	0
Total	0	0	0

39. Social Benefit Liability

Description	Period ended 30th June 2026	Opening Statement 1st July 2025	Audited FY 2024/2025
	Kshs	Kshs	Kshs
Health social benefit scheme	0	0	0
Unemployment social benefit	0	0	0

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scheme			
Orphaned and vulnerable benefit scheme	0	0	0
Elderly social benefit scheme	0	0	0
Disability social benefits	0	0	0
Total	0	0	0
Current social benefits	0	0	0
Non- current social benefits	0	0	0
Total (tie to totals above)	0	0	0

40. Service Concession Arrangements Liability

	Period ended 30th June 2026	Opening Statement 1st July 2025	<i>Audited FY</i> 2024/2025
Description	Kshs	Kshs	Kshs
Fair value of service concession assets recognized under PPE	0	0	0
Accumulated depreciation to date	0	0	0
Net carrying amount	0	0	0
Service concession liability at beginning of the period	0	0	0
Service concession revenue recognized	0	0	0

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Service concession liability at end of the period	0	0	0
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41. Cash Generated from Operations

Description	Period ended 30th June 2026	Period ended 30th June 2025
	Kshs	Kshs
Surplus for the year before tax	5,293,682,745	3,111,381,523
Adjusted for:	0	0
Depreciation	0	0
Non-cash grants received	0	0
Contributed assets	0	0
Impairment	0	0
Gains and losses on disposal of assets	0	0
Contribution to provisions	0	0
Contribution to impairment allowance	0	0
Working capital adjustments	0	
Increase/ Decrease in inventory	0	0
Changes in receivables	(96,471,132)	(488,955,068)
Increase/ Decrease in deferred income	0	0
Changes in payables	(1,877,303,669)	562,919,052
Increase/ Decrease in payments received in advance	0	0
Changes in customer deposits	137,790,621	0
Net cash flow from operating activities	3,457,698,565	3,185,345,507

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Notes to the financial statements (continued)

42. Segment Information

Kiambu County Government does not operate in different geographical regions or in departments.

43. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	Period ended 30th June 2026	Audited FY 2024/2025
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	0	0
Assets Arising from Determination Of Court Cases	0	0
Reimbursable Indemnities and Guarantees	0	0
Receivables From Other Government Entities	0	0
Others (Specify)	0	0
Total	0	0

Contingent Liabilities

Description	Period ended 30th June 2026	Audited FY 2024/2025
	Kshs	Kshs
Contingent Liabilities	0	0
Court Cases against the Kiambu County Government - Executive	1,165,764,239	1,165,764,239
Bank Guarantees in Favour of Subsidiary	0	0
Contingent Liabilities arising from Contracts Including PPPs	0	0
Others (Specify)	0	0
Total	1,165,764,239	1,165,764,239

These are ongoing cases against Kiambu County Executive

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Notes to the financial statements (continued)

44. Capital Commitments

Capital Commitments	Period ended 30th June 2026	Audited FY 2024/2025
	Kshs	Kshs
Authorised for	0	0
Authorised and Contracted for	0	0
Total	0	0

45. Events after the Reporting Period

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

46. Ultimate and Holding Entity

The Entity ultimate parent is the Government of Kenya.

47. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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12. Appendices

Appendix I: Statement of Financial Performance for Each Quarter

Description	Notes	Quarter 1 Kshs	Quarter 2 Kshs	Quarter 3 Kshs	Quarter 4 Kshs	Cumulative Kshs
Revenue from non-exchange transactions						
Transfers from CRF	5	1,778,417,184	4,618,721,012	4,424,369,563	7,427,544,720	18,249,052,479
Miscellaneous Revenue	6	0	0	0	0	0
Revenue from exchange transactions						
Other income	7	289,000,000	375,467,627	561,863,447	767,235,679	1,993,566,753
Total revenue		2,067,417,184	4,994,188,639	4,986,233,010	8,194,780,399	20,242,619,232
Expenses						
Employee costs	8	744,602,216	2,293,499,099	2,759,946,894	2,123,886,196	7,921,934,405
Use of goods and services	9	688,670,459	1,133,722,563	1,093,882,972	633,901,542	3,550,177,536
Transfers to other Government Entities	10	138,140,698	122,351,194	470,670,968	752,094,933	1,483,257,793
Other Transfers (FIF)	10	289,000,000	289,000,000	648,331,074	767,235,679	1,993,566,753
Depreciation and amortization expense	11	0	0	0	0	0
Other Grants and Subsidies	12	0	0	0	0	0
Finance costs	13	0	0	0	0	0
Social Benefits	14	0	0	0	0	0
Total expenses		1,860,413,374	3,838,572,856	4,972,831,907	4,277,118,350	14,948,936,487
Gain/(loss) on sale of assets	15	0	0	0	0	0
Gain/Loss on Foreign Exchange	16	0	0	0	0	0
Gain/Loss on fair value of investments	17	0	0	0	0	0
Impairment loss	18	0	0	0	0	0
Surplus/Deficit for the year		207,003,810	1,155,615,783	13,401,103	3,917,662,049	5,293,682,745
Taxation	19	0	0	0	0	0
Net Surplus/Deficit		207,003,810	1,155,615,783	13,401,103	3,917,662,049	5,293,682,745

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Appendix II: Transfers from Other Government Entities

Appendix II: Transfers from Other Government Entities								
Name of the Entity Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized			Total Transfers during the Period
					Deferred Income	Receivables	Others - must be specific	
Unspent Balances - Recurrent	21-Jul-25	Recurrent	284	284	0	0	0	284
Unspent Balances - Development	21-Jul-25	Development	83,118	83,118	0	0	0	83,118
Own Source Revenue (OSR)	21-Jul-25	Recurrent	2,305,425	2,305,425	0	0	0	2,305,425
Own Source Revenue (OSR)	21-Jul-25	Recurrent	57,956,534	57,956,534	0	0	0	57,956,534
Own Source Revenue (OSR)	28-Jul-25	Recurrent	2,367,945	2,367,945	0	0	0	2,367,945
Own Source Revenue (OSR)	28-Jul-25	Recurrent	55,539,487	55,539,487	0	0	0	55,539,487
Own Source Revenue (OSR)	4-Aug-25	Recurrent	2,825,625	2,825,625	0	0	0	2,825,625
Own Source Revenue (OSR)	4-Aug-25	Recurrent	40,670,123	40,670,123	0	0	0	40,670,123

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Own Source Revenue (OSR)	11-Aug-25	Recurrent	2,264,425	2,264,425	0	0	0	2,264,425
Own Source Revenue (OSR)	11-Aug-25	Recurrent						
Exchequer issue	11-Aug-25	Others	41,713,371	41,713,371	0	0	0	41,713,371
Own Source Revenue (OSR)	18-Aug-25	Recurrent	1,044,964,115	1,044,964,115	0	0	0	1,044,964,115
Own Source Revenue (OSR)			1,534,425	1,534,425	0	0	0	1,534,425
Own Source Revenue (OSR)	18-Aug-25	Recurrent						
Exchequer issue	24-Sep-25	Others	48,111,828	48,111,828	0	0	0	48,111,828
Exchequer issue	23-Oct-25	Others	1,045,745,439	1,045,745,439	0	0	0	1,045,745,439
Exchequer issue	13-Nov-25	Others	1,111,104,529	1,111,104,529	0	0	0	1,111,104,529
Exchequer issue	18-Dec-25	Others	1,111,885,851	1,111,885,851	0	0	0	1,111,885,851
Exchequer issue	22-Jan-26	Others	1,111,104,529	1,111,104,529	0	0	0	1,111,104,529
Exchequer issue	20-Feb-26	Others	1,045,745,439	1,045,745,439	0	0	0	1,045,745,439
Exchequer issue	19-Mar-26	Others	1,111,104,529	1,111,104,529	0	0	0	1,111,104,529
Exchequer issue	14-Apr-26	Others	1,111,104,529	1,111,104,529	0	0	0	1,111,104,529
Exchequer issue	15-May-26	Others	1,045,745,439	1,045,745,439	0	0	0	1,045,745,439
Exchequer issue	23-Jun-26	Others	1,176,463,619	1,176,463,619	0	0	0	1,176,463,619
Exchequer issue			1,111,104,529	1,111,104,529	0	0	0	1,111,104,529

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issue									9
Exchequer issue	25-Jun-26	Others							1,045,745,439
Grant - NAVCPD	8-Jan-26	Development	1,045,745,439	1,045,745,439	0	0	0	0	98,580,062
Grant - NAVCPD	19-Jan-26	Development	98,580,062	98,580,062	0	0	0	0	80,868,612
Grant -CAIP	13-Mar-26	Development	80,868,612	80,868,612	0	0	0	0	66,684,211
Grant -CAIP	13-Mar-26	Development	66,684,211	66,684,211	0	0	0	0	66,684,211
Grant - NAVCPD	26-Jun-26	Development	66,684,211	66,684,211	0	0	0	0	50,840,727
Kenya Urban Support Program (KUSP)	31-Mar-26	Development	50,840,727	50,840,727	0	0	0	0	1,605,239,643
Kenya Urban Support Program (KUSP)	8-Jul-26	Development	1,605,239,643	1,605,239,643	0	0	0	0	26,000,000
Danida Supported Pri H C Programme	20-May-26	Recurrent	26,000,000	26,000,000	0	0	0	0	15,198,000
2nd Kenya Devolution Support Program (KDSP 2)	22-Jan-26	Development	15,198,000	15,198,000	0	0	0	0	35,253,471
2nd Kenya Devolution Support Program (KDSP 2)	22-Apr-26	Development	35,253,471	35,253,471	0	0	0	0	35,250,118
			35,250,118	35,250,118	0	0	0	0	35,250,118

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2nd Kenya Devolution Support Program (KDSP 2)	9-Jul-26	Development						
FLLOCA	30-Jan-26	Development	124,354,121	124,354,121	0	0	0	124,354,121
National Treasury	11-Mar-26	Others	11,000,000	11,000,000	0	0	0	11,000,000
Grant - Minerals	11-Mar-26	Others	4,105,101	4,105,101	0	0	0	4,105,101
Unspent Balances - Development	23-Jul-26	Development	10,139,863	10,139,863	0	0	0	10,139,863
KCE - Recurrent	26-Sep-25	Recurrent	23,818,150	23,818,150	0	0	0	23,818,150
Unspent Balances - Recurrent	23-Jul-26	Recurrent	74,914,122	74,914,122	0	0	0	74,914,122
CR- CRF	25-Sep-25	Others	1,521,011	1,521,011	0	0	0	1,521,011
Own Source Revenue (OSR)	25-Aug-25	Recurrent	19,640	19,640	0	0	0	19,640
Own Source Revenue (OSR)	1-Sep-25	Recurrent	36,171,015	36,171,015	0	0	0	36,171,015
Own Source Revenue (OSR)	8-Sep-25	Recurrent	48,527,057	48,527,057	0	0	0	48,527,057
Own Source Revenue (OSR)	15-Sep-25	Recurrent	48,883,486	48,883,486	0	0	0	48,883,486
Own Source Revenue (OSR)	22-Sep-25	Recurrent	58,779,881	58,779,881	0	0	0	58,779,881
Own Source Revenue (OSR)	22-Sep-25	Recurrent	40,518,011	40,518,011	0	0	0	40,518,011

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(OSR)										
Own Source Revenue (OSR)	8-Jun-26	Recurrent								
			87,448,828	0	0	0	0	0	0	87,448,828
Own Source Revenue (OSR)	15-Jun-26	Recurrent								
			81,286,923	0	0	0	0	0	0	81,286,923
Own Source Revenue (OSR)	22-Jun-26	Recurrent								
			80,415,284	0	0	0	0	0	0	80,415,284
Own Source Revenue (OSR)	29-Jun-26	Recurrent								
			88,220,716	0	0	0	0	0	0	88,220,716
Own Source Revenue (OSR)	2-Jul-26	Recurrent								
			88,464,436	0	0	0	0	0	0	88,464,436
Own Source Revenue (OSR)	2-Jul-26	Recurrent								
			2,880,320	0	0	0	0	0	0	2,880,320
Own Source Revenue (OSR)	6-Jul-26	Recurrent								
			24,344,774	0	0	0	0	0	0	24,344,774
Own Source Revenue (OSR)	13-Jul-26	Recurrent								
			71,576,456	0	0	0	0	0	0	71,576,456
Own Source Revenue (OSR)	20-Jul-26	Recurrent								
			54,475,751	0	0	0	0	0	0	54,475,751
Own Source Revenue (OSR)	25-Aug-25	Recurrent								
			1,379,425	0	0	0	0	0	0	1,379,425
Own Source Revenue	1-Sep-25	Recurrent								
			1,355,425	0	0	0	0	0	0	1,355,425

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(OSR)												
Own Source Revenue (OSR)	8-Sep-25	Recurrent										
Own Source Revenue (OSR)					897,425	0	0	0	0	897,425	0	897,425
Own Source Revenue (OSR)	15-Sep-25	Recurrent										
Own Source Revenue (OSR)					695,425	0	0	0	0	695,425	0	695,425
Own Source Revenue (OSR)	22-Sep-25	Recurrent										
Own Source Revenue (OSR)					856,425	0	0	0	0	856,425	0	856,425
Own Source Revenue (OSR)	29-Sep-25	Recurrent										
Own Source Revenue (OSR)					831,425	0	0	0	0	831,425	0	831,425
Own Source Revenue (OSR)	6-Oct-25	Recurrent										
Own Source Revenue (OSR)					354,425	0	0	0	0	354,425	0	354,425
Own Source Revenue (OSR)	14-Oct-25	Recurrent										
Own Source Revenue (OSR)					57,409,088	0	0	0	0	57,409,088	0	57,409,088
Own Source Revenue (OSR)	14-Oct-25	Recurrent										
Own Source Revenue (OSR)					120,825	0	0	0	0	120,825	0	120,825
Own Source Revenue (OSR)	24-Oct-25	Recurrent										
Own Source Revenue (OSR)					32,347,348	0	0	0	0	32,347,348	0	32,347,348
Own Source Revenue (OSR)	27-Oct-25	Recurrent										
Own Source Revenue (OSR)					22,902,352	0	0	0	0	22,902,352	0	22,902,352
Own Source Revenue (OSR)	27-Oct-25	Recurrent										
Own Source Revenue (OSR)					1,634,325	0	0	0	0	1,634,325	0	1,634,325
Own Source Revenue	3-Nov-25	Recurrent										
					787,925	0	0	0	0	787,925	0	787,925

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(OSR)												
Own Source Revenue (OSR)	13-Jul-26	Recurrent										
Own Source Revenue (OSR)	20-Jul-26	Recurrent										
Own Source Revenue (OSR)	30-Mar-26	Recurrent										
Own Source Revenue (OSR)	30-Mar-26	Recurrent										
Own Source Revenue (OSR)	7-Apr-26	Recurrent										
Own Source Revenue (OSR)	7-Apr-26	Recurrent										
Own Source Revenue (OSR)	4-May-26	Recurrent										
2nd Kenya Informal S. Improvement Proj (KISIP II)	10-Jul-26	Development										
Total												

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Appendix III: Transfers to Other Government Entities

Appendix III: Transfers to Other Government Entities							
Name of the Entity Receiving the funds	Date Transferred as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized		
					Deferred Income	Receivables	Others - must be specific
KCE - Recurrent	19-Aug-25	Recurrent	11,379,400	11,379,400	0	0	0
KCE - Recurrent	19-Aug-25	Recurrent	19,866,320	19,866,320	0	0	0
KCE - Recurrent	19-Aug-25	Recurrent	567,696,520	567,696,520	0	0	0
Kenya Urban Support Program	20-Aug-25	Development					
			32,309,300	32,309,300	0	0	0
							32,309,300

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KCE - Recurrent	19-Sep-25	Recurrent	60,819,232	60,819,232	0	0	0	60,819,232
KCE - Recurrent	26-Sep-25	Recurrent	44,209,142	44,209,142	0	0	0	44,209,142
KCE - Recurrent	26-Sep-25	Recurrent	74,914,122	74,914,122	0	0	0	74,914,122
KCE - Recurrent	30-Sep-25	Recurrent	267,556,455	267,556,455	0	0	0	267,556,455
KCE - Recurrent	2-Oct-25	Recurrent	344,373,195	344,373,195	0	0	0	344,373,195
KCE - Recurrent	2-Oct-25	Recurrent	48,029,679	48,029,679	0	0	0	48,029,679
KCE - Recurrent	2-Oct-25	Recurrent	8,685,079	8,685,079	0	0	0	8,685,079
KCE - Recurrent	2-Oct-25	Recurrent	23,349,105	23,349,105	0	0	0	23,349,105
KCE - Recurrent	2-Oct-25	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	6-Oct-25	Recurrent	3,479,800	3,479,800	0	0	0	3,479,800
KCE - Recurrent	6-Oct-25	Recurrent	7,672,500	7,672,500	0	0	0	7,672,500
KCE - Recurrent	6-Oct-25	Recurrent	60,640,826	60,640,826	0	0	0	60,640,826
KCE - Recurrent	6-Oct-25	Recurrent	52,693,856	52,693,856	0	0	0	52,693,856
KCE - Recurrent	6-Oct-25	Recurrent	7,076,283	7,076,283	0	0	0	7,076,283
KCE - Recurrent	14-Oct-25	Recurrent	53,844,901	53,844,901	0	0	0	53,844,901
KCE - Recurrent	16-Oct-25	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	16-Oct-25	Recurrent	61,989,880	61,989,880	0	0	0	61,989,880

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KCE - Recurrent	12-Nov-25	Recurrent	7,667,500	7,667,500	0	0	0	7,667,500
KCE - Recurrent	12-Nov-25	Recurrent	2,299,500	2,299,500	0	0	0	2,299,500
KCE - Recurrent	14-Nov-25	Recurrent	65,590,117	65,590,117	0	0	0	65,590,117
KCE - Recurrent	14-Nov-25	Recurrent	7,350,500	7,350,500	0	0	0	7,350,500
KCE - Recurrent	14-Nov-25	Recurrent	10,066,300	10,066,300	0	0	0	10,066,300
KCE - Recurrent	14-Nov-25	Recurrent	10,768,565	10,768,565	0	0	0	10,768,565
KCE - Recurrent	14-Nov-25	Recurrent	8,996,354	8,996,354	0	0	0	8,996,354
KCE - Recurrent	28-Nov-25	Recurrent	3,739,300	3,739,300	0	0	0	3,739,300
KCE - Recurrent	28-Nov-25	Recurrent	26,556,977	26,556,977	0	0	0	26,556,977
KCE - Recurrent	28-Nov-25	Recurrent	10,990,118	10,990,118	0	0	0	10,990,118
KCE - Recurrent	28-Nov-25	Recurrent	344,956,581	344,956,581	0	0	0	344,956,581
KCE - Recurrent	28-Nov-25	Recurrent	7,660,000	7,660,000	0	0	0	7,660,000
KCE - Recurrent	28-Nov-25	Recurrent	270,944,329	270,944,329	0	0	0	270,944,329
KCE - Recurrent	28-Nov-25	Recurrent	18,072,839	18,072,839	0	0	0	18,072,839
KCE - Recurrent	28-Nov-25	Recurrent	80,906,740	80,906,740	0	0	0	80,906,740
KCE - Recurrent	1-Dec-25	Recurrent	1,918,257	1,918,257	0	0	0	1,918,257
KCE - Recurrent	1-Dec-25	Recurrent	7,431,660	7,431,660	0	0	0	7,431,660

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KCE - Recurrent	8-Jan-26	Recurrent	11,747,082	11,747,082	0	0	0	11,747,082
KCE - Recurrent	15-Jan-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	15-Jan-26	Recurrent	64,390,438	64,390,438	0	0	0	64,390,438
KCE - Recurrent	21-Jan-26	Recurrent	12,908,500	12,908,500	0	0	0	12,908,500
KCE - Recurrent	21-Jan-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	21-Jan-26	Recurrent	18,625,982	18,625,982	0	0	0	18,625,982
KCE - Recurrent	21-Jan-26	Recurrent	43,039,008	43,039,008	0	0	0	43,039,008
KCE - Recurrent	23-Jan-26	Recurrent	13,988,539	13,988,539	0	0	0	13,988,539
KCE - Recurrent	30-Jan-26	Recurrent	7,647,500	7,647,500	0	0	0	7,647,500
KCE - Recurrent	30-Jan-26	Recurrent	12,010,350	12,010,350	0	0	0	12,010,350
KCE - Recurrent	30-Jan-26	Recurrent	2,000,000	2,000,000	0	0	0	2,000,000
KCE - Recurrent	30-Jan-26	Recurrent	404,303,999	404,303,999	0	0	0	404,303,999
KCE - Recurrent	30-Jan-26	Recurrent	3,776,800	3,776,800	0	0	0	3,776,800
KCE - Recurrent	30-Jan-26	Recurrent	241,032,976	241,032,976	0	0	0	241,032,976
KCE - Recurrent	30-Jan-26	Recurrent	13,075,584	13,075,584	0	0	0	13,075,584
KCE - Recurrent	30-Jan-26	Recurrent	97,509,652	97,509,652	0	0	0	97,509,652
KCE - Recurrent	4-Feb-26	Recurrent	2,402,034	2,402,034	0	0	0	2,402,034

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KCE - Recurrent	6-Mar-26	Recurrent	380,507,766	380,507,766	0	0	0	380,507,766
KCE - Recurrent	6-Mar-26	Recurrent	12,532,345	12,532,345	0	0	0	12,532,345
KCE - Recurrent	6-Mar-26	Recurrent	378,745,729	378,745,729	0	0	0	378,745,729
KCE - Recurrent	11-Mar-26	Recurrent	42,017,974	42,017,974	0	0	0	42,017,974
KCE - Recurrent	13-Mar-26	Recurrent	7,642,500	7,642,500	0	0	0	7,642,500
KCE - Recurrent	13-Mar-26	Recurrent	12,162,625	12,162,625	0	0	0	12,162,625
KCE - Recurrent	13-Mar-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	13-Mar-26	Recurrent	44,172,403	44,172,403	0	0	0	44,172,403
KCE - Recurrent	13-Mar-26	Recurrent	6,313,775	6,313,775	0	0	0	6,313,775
KCE - Recurrent	23-Mar-26	Recurrent	2,985,600	2,985,600	0	0	0	2,985,600
KCE - Recurrent	23-Mar-26	Recurrent	7,362,184	7,362,184	0	0	0	7,362,184
KCE - Recurrent	23-Mar-26	Recurrent	8,864,684	8,864,684	0	0	0	8,864,684
KCE - Recurrent	23-Mar-26	Recurrent	2,262,000	2,262,000	0	0	0	2,262,000
KCE - Recurrent	23-Mar-26	Recurrent	64,138,808	64,138,808	0	0	0	64,138,808
KCE - Recurrent	23-Mar-26	Recurrent	28,287,441	28,287,441	0	0	0	28,287,441
KCE - Recurrent	30-Mar-26	Recurrent	79,788,224	79,788,224	0	0	0	79,788,224
KCE -	30-Mar-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400

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KCE - Recurrent	22-Apr-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	22-Apr-26	Recurrent	385,351,910	385,351,910	0	0	0	385,351,910
KCE - Recurrent	22-Apr-26	Recurrent	32,423,724	32,423,724	0	0	0	32,423,724
KCE - Recurrent	27-Apr-26	Recurrent	68,918,669	68,918,669	0	0	0	68,918,669
KCE - Recurrent	27-Apr-26	Recurrent	8,063,004	8,063,004	0	0	0	8,063,004
KCE - Recurrent	7-May-26	Recurrent	133,174,075	133,174,075	0	0	0	133,174,075
KCE - Recurrent	7-May-26	Recurrent	73,088,182	73,088,182	0	0	0	73,088,182
KCE - Recurrent	7-May-26	Recurrent	3,809,800	3,809,800	0	0	0	3,809,800
KCE - Recurrent	8-May-26	Recurrent	24,032,328	24,032,328	0	0	0	24,032,328
KCE - Recurrent	8-May-26	Recurrent	14,998,200	14,998,200	0	0	0	14,998,200
KCE - Recurrent	8-May-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	11-May-26	Recurrent	78,411,006	78,411,006	0	0	0	78,411,006
KCE - Recurrent	11-May-26	Recurrent	11,117,661	11,117,661	0	0	0	11,117,661
KCE - Recurrent	12-May-26	Recurrent	9,343,158	9,343,158	0	0	0	9,343,158
KCE - Recurrent	12-May-26	Recurrent	96,249,332	96,249,332	0	0	0	96,249,332
KCE - Recurrent	12-May-26	Recurrent	53,561,913	53,561,913	0	0	0	53,561,913
KCE - Recurrent	20-May-26	Recurrent	4,073,000	4,073,000	0	0	0	4,073,000

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KCE - Recurrent	5-Jun-26	Recurrent	3,845,300	3,845,300	0	0	0	3,845,300
KCE - Recurrent	5-Jun-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	10-Jun-26	Recurrent	6,304,040	6,304,040	0	0	0	6,304,040
KCE - Recurrent	10-Jun-26	Recurrent	9,478,233	9,478,233	0	0	0	9,478,233
KCE - Recurrent	10-Jun-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	10-Jun-26	Recurrent	82,247,779	82,247,779	0	0	0	82,247,779
KCE - Recurrent	16-Jun-26	Recurrent	89,764,137	89,764,137	0	0	0	89,764,137
KCE - Recurrent	24-Jun-26	Recurrent	732,042,807	732,042,807	0	0	0	732,042,807
KCE - Recurrent	24-Jun-26	Recurrent	13,810,409	13,810,409	0	0	0	13,810,409
KCE - Recurrent	24-Jun-26	Recurrent	11,379,400	11,379,400	0	0	0	11,379,400
KCE - Recurrent	24-Jun-26	Recurrent	98,172,691	98,172,691	0	0	0	98,172,691
KCE - Recurrent	30-Jun-26	Recurrent	99,175,176	99,175,176	0	0	0	99,175,176
KCE - Recurrent	30-Jun-26	Recurrent	18,447,333	18,447,333	0	0	0	18,447,333
KCE - Recurrent	2-Jul-26	Recurrent	15,000,000	15,000,000	0	0	0	15,000,000
KCE - Recurrent	8-Jul-26	Recurrent	39,637,971	39,637,971	0	0	0	39,637,971
KCE - Recurrent	8-Jul-26	Recurrent	386,144,678	386,144,678	0	0	0	386,144,678
KCE - Recurrent	8-Jul-26	Recurrent	38,117,500	38,117,500	0	0	0	38,117,500

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KCA - Recurrent	23-Oct-25	Recurrent	3,833,452	3,833,452	0	0	0	3,833,452
KCA - Recurrent	4-Nov-25	Recurrent	4,234,201	4,234,201	0	0	0	4,234,201
KCA - Recurrent	4-Nov-25	Recurrent	46,276,355	46,276,355	0	0	0	46,276,355
KCA - Recurrent	11-Nov-25	Recurrent	13,393,990	13,393,990	0	0	0	13,393,990
KCA - Recurrent	12-Nov-25	Recurrent	46,547,832	46,547,832	0	0	0	46,547,832
KCA - Recurrent	24-Nov-25	Recurrent	876,655	876,655	0	0	0	876,655
KCA - Recurrent	28-Nov-25	Recurrent	4,845,667	4,845,667	0	0	0	4,845,667
KCA - Recurrent	4-Dec-25	Recurrent	47,154,782	47,154,782	0	0	0	47,154,782
KCA - Recurrent	24-Dec-25	Recurrent	46,257,087	46,257,087	0	0	0	46,257,087
KCA - Recurrent	24-Dec-25	Recurrent	4,207,644	4,207,644	0	0	0	4,207,644
KCA - Recurrent	20-Jan-26	Recurrent	11,000,000	11,000,000	0	0	0	11,000,000
KCA - Recurrent	20-Jan-26	Recurrent	10,800,000	10,800,000	0	0	0	10,800,000
KCA - Recurrent	27-Jan-26	Recurrent	63,155,552	63,155,552	0	0	0	63,155,552
KCA - Recurrent	30-Jan-26	Recurrent	45,852,624	45,852,624	0	0	0	45,852,624
KCA - Recurrent	30-Jan-26	Recurrent	4,261,264	4,261,264	0	0	0	4,261,264
KCA - Recurrent	11-Feb-26	Recurrent	11,332,424	11,332,424	0	0	0	11,332,424
KCA - Recurrent	11-Feb-26	Recurrent	22,128,447	22,128,447	0	0	0	22,128,447

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KCA - Recurrent	2-Jul-26	Recurrent	94,355,057	94,355,057	0	0	0	94,355,057
KCA - Recurrent	8-Jul-26	Recurrent	11,312,376	11,312,376	0	0	0	11,312,376
KCA - Recurrent	8-Jul-26	Recurrent	4,435,108	4,435,108	0	0	0	4,435,108
KCA - Recurrent	8-Jul-26	Recurrent	52,260,279	52,260,279	0	0	0	52,260,279
KCA - Recurrent	8-Jul-26	Recurrent	2,573,787	2,573,787	0	0	0	2,573,787
KCA - Recurrent	13-Jul-26	Recurrent	1,851,600	1,851,600	0	0	0	1,851,600
KCA - Development	10-Jul-26	Development	6,923,064	6,923,064	0	0	0	6,923,064
KCE - Development	26-Sep-25	Development	74,914,122	74,914,122	0	0	0	74,914,122
KCE - Development	6-Oct-25	Development	10,000,000	10,000,000	0	0	0	10,000,000
KCE - Development	7-Oct-25	Development	43,256,398	43,256,398	0	0	0	43,256,398
KCE - Development	16-Oct-25	Development	115,673,670	115,673,670	0	0	0	115,673,670
KCE - Development	16-Oct-25	Development	5,000,000	5,000,000	0	0	0	5,000,000
KCE - Development	21-Oct-25	Development	57,707,021	57,707,021	0	0	0	57,707,021

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KCE - Development	4-Nov-25	Development	44,701,680	44,701,680	0	0	0	44,701,680
KCE - Development	5-Nov-25	Development	100,000,000	100,000,000	0	0	0	100,000,000
KCE - Development	5-Nov-25	Development	44,940,239	44,940,239	0	0	0	44,940,239
KCE - Development	10-Nov-25	Development	46,950,289	46,950,289	0	0	0	46,950,289
KCE - Development	12-Nov-25	Development	28,828,708	28,828,708	0	0	0	28,828,708
KCE - Development	14-Nov-25	Development	3,996,200	3,996,200	0	0	0	3,996,200
KCE - Development	14-Nov-25	Development	16,485,838	16,485,838	0	0	0	16,485,838
KCE - Development	28-Nov-25	Development	223,496,880	223,496,880	0	0	0	223,496,880
KCE - Development	5-Dec-25	Development	37,055,848	37,055,848	0	0	0	37,055,848
KCE - Development	11-Dec-25	Development	14,495,888	14,495,888	0	0	0	14,495,888
KCE - Development	15-Dec-25	Development	5,776,528	5,776,528	0	0	0	5,776,528

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KCE - Development nt	16-Dec-25	Development	20,000,000	20,000,000	0	0	0	20,000,000
KCE - Development nt	23-Dec-25	Development	78,073,276	78,073,276	0	0	0	78,073,276
KCE - Development nt	29-Dec-25	Development	156,495,542	156,495,542	0	0	0	156,495,542
KCE - Development nt	21-Jan-26	Development	34,147,500	34,147,500	0	0	0	34,147,500
KCE - Development nt	30-Jan-26	Development	127,427,028	127,427,028	0	0	0	127,427,028
KCE - Development nt	4-Feb-26	Development	158,707,226	158,707,226	0	0	0	158,707,226
KCE - Development nt	4-Feb-26	Development	100,000,000	100,000,000	0	0	0	100,000,000
KCE - Development nt	18-Feb-26	Development	18,791,650	18,791,650	0	0	0	18,791,650
KCE - Development nt	18-Feb-26	Development	12,774,852	12,774,852	0	0	0	12,774,852
KCE - Development nt	25-Feb-26	Development	3,359,217	3,359,217	0	0	0	3,359,217
KCE - Development nt	6-Mar-26	Development	101,711,030	101,711,030	0	0	0	101,711,030

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KCE - Development	9-Mar-26	Development	69,306,561	69,306,561	0	0	0	69,306,561
KCE - Development	13-Mar-26	Development	3,333,875	3,333,875	0	0	0	3,333,875
KCE - Development	23-Mar-26	Development	29,695,354	29,695,354	0	0	0	29,695,354
KCE - Development	23-Mar-26	Development	56,086,443	56,086,443	0	0	0	56,086,443
KCE - Development	24-Mar-26	Development	2,169,340	2,169,340	0	0	0	2,169,340
KCE - Development	31-Mar-26	Development	8,737,769	8,737,769	0	0	0	8,737,769
KCE - Development	31-Mar-26	Development	114,152,823	114,152,823	0	0	0	114,152,823
KCE - Development	31-Mar-26	Development	27,075,527	27,075,527	0	0	0	27,075,527
KCE - Development	14-Apr-26	Development	164,543,092	164,543,092	0	0	0	164,543,092
KCE - Development	16-Apr-26	Development	32,188,390	32,188,390	0	0	0	32,188,390
KCE - Development	17-Apr-26	Development	103,203,005	103,203,005	0	0	0	103,203,005

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KCE - Development	22-Apr-26	Development	27,743,604	27,743,604	0	0	0	27,743,604
KCE - Development	27-Apr-26	Development	33,318,064	33,318,064	0	0	0	33,318,064
KCE - Development	8-May-26	Development	353,226,253	353,226,253	0	0	0	353,226,253
KCE - Development	8-May-26	Development	10,000,000	10,000,000	0	0	0	10,000,000
KCE - Development	11-May-26	Development	82,749,989	82,749,989	0	0	0	82,749,989
KCE - Development	12-May-26	Development	132,087,207	132,087,207	0	0	0	132,087,207
KCE - Development	2-Jun-26	Development	227,604,438	227,604,438	0	0	0	227,604,438
KCE - Development	2-Jun-26	Development	87,812,699	87,812,699	0	0	0	87,812,699
KCE - Development	8-Jun-26	Development	7,615,960	7,615,960	0	0	0	7,615,960
KCE - Development	16-Jun-26	Development	12,127,976	12,127,976	0	0	0	12,127,976
KCE - Development	30-Jun-26	Development	56,308,945	56,308,945	0	0	0	56,308,945

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KCE - Development	13-Jul-26	Development	619,952,370	619,952,370	0	0	0	619,952,370
KCE - Development	13-Jul-26	Development	3,999,680	3,999,680	0	0	0	3,999,680
KCE - Development	13-Jul-26	Development	16,053,391	16,053,391	0	0	0	16,053,391
KCE - Development	13-Jul-26	Development	5,975,024	5,975,024	0	0	0	5,975,024
KCE - Development	13-Jul-26	Development	137,657,236	137,657,236	0	0	0	137,657,236
Kiambu County Aggreg And Ind Parks	17-Mar-26	Development	1,500,000	1,500,000	0	0	0	1,500,000
Kiambu County Aggreg And Ind Parks	23-Mar-26	Development	26,315,789	26,315,789	0	0	0	26,315,789
Kiambu County Aggreg And Ind Parks	23-Mar-26	Development	66,684,210	66,684,210	0	0	0	66,684,210
FLLOCA	8-May-26	Development	11,000,000	11,000,000	0	0	0	11,000,000
NAVCDP	4-Sep-25	Development	91,303,899	91,303,899	0	0	0	91,303,899
NAVCDP	23-Mar-26	Development	10,000,000	10,000,000	0	0	0	10,000,000

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NAVCDP	8-May-26	Development	40,000,000	40,000,000	0	0	0	40,000,000
NAVCDP	30-Jun-26	Development	40,868,612	40,868,612	0	0	0	40,868,612
Primary Health Care	4-Sep-25	Development						
Primary Health Care			14,527,500	14,527,500	0	0	0	14,527,500
Primary Health Care	30-Mar-26	Development						
Primary Health Care			32,184,000	32,184,000	0	0	0	32,184,000
Primary Health Care	8-Jul-26	Development						
Primary Health Care			15,198,000	15,198,000	0	0	0	15,198,000
2nd Kenya Devolution Support Program (KDSP 2)	23-Mar-26	Development						
			35,253,471	35,253,471	0	0	0	35,253,471
Total			19,450,130,987	19,450,130,987	0	0	0	19,450,130,987