



THE REPUBLIC OF KENYA

COUNTY GOVERNMENTS

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

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

First Transitional Financial Statements under IPSAS Accrual Basis of Accounting

Government of Kenya
County Governments Consolidated Reports and Financial Statements
for the Year Ended 30th June 2025

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Glossary of abbreviations and acronyms

AIA	Appropriations in Aid
AIE	Authority to Incur Expenditure
ASDSP	Agricultural Sector Development Support Program
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CBR	Central Bank Rate
CEC	County Executive Committee
CGAA	County Government Additional Allocation Act
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
DRPNK	Drought Resilience Program in Northern Kenya
FY	Financial Year
FLOCA	Financing Locally Led Climate Program
GDP	Gross Domestic Product
GOK	Government of Kenya
ICT	Information, Communication, and Technology
IDA	International Development Association
IDEAS	Instruments for Devolution Advice and Support
IPSAS	International Public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
KISIP	Kenya Informal Settlement Improvement Project
Kshs	Kenya shillings
KUSP	Kenyan Urban Support Program
KRA	Kenya Revenue Authority
MOH	Ministry of Health
MCAs	Members of the County Assembly
MDAS	National Government Ministries, Departments, and Agencies
NARIGP	National Agricultural Rural Initiative Growth Program
NAVCDP	National Agricultural Value Chain Development Project
NUTRIP	National Urban Transport Improvement Project
OSR	Own Source Revenue
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
RMLF	Roads Maintenance Levy Fund
SAGAS	Semi-Autonomous Government Agencies
SCS	State Corporations
WSDP	Water & Sanitation Development Project

1. Commentary on the Consolidated Financial Statements for County Governments

1.1. The Legal Framework

1.1.1. Establishment of county governments

Chapter 11 of the Constitution of Kenya, 2010 (the Constitution) ushered in a new system of devolved governance with the following key objectives:

- i. To promote democratic and accountable exercise of power
- ii. To foster national unit by recognizing diversity
- iii. To give the power of self-government to the people and enhance the participation of the people in the exercise of powers of the State and in making decisions affecting them
- iv. To recognize the right of communities to manage their affairs and to further their development
- v. To protect and promote the interests and rights of minorities and marginalized communities
- vi. To promote social and economic development and the provision of proximate, easily accessible services throughout Kenya
- vii. To ensure equitable sharing of national and local resources throughout Kenya
- viii. To facilitate the decentralization of State organs, their functions and services, from the Capital of Kenya; and
- ix. To enhance checks and balances and the separation of powers.

Kenya's territory is divided into the county governments specified in the First Schedule of the Constitution. There are 47 county governments in total. The governments at the national and county levels are distinct yet interdependent, and they conduct their mutual relations through consultation and cooperation. The Division of Revenue Act, County Allocation of Revenue Act, County Governments Act, 2012, Intergovernmental Relations Act, 2012, and Public Finance Management Act, 2012 are the key legal instruments that guide the consultation process. Section 11 of The Intergovernmental Relations Act establishes the Intergovernmental Relations Technical Committee and the Council of County Governors (Section 19). The Public Finance Management Act 2012 establishes the Intergovernmental Budget and Economic Council (Section 187).

1.1.2. Corporate Governance Structure

County Governments are established as per Section 176 of the Constitution of Kenya, 2010. The Counties are headed by Governors, who are responsible for the County's general policy and strategic direction. The Governors are deputized by the Deputy Governors, who are the principal assistants.

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County Executive

The County Executive is constituted as per Article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the County's general policy and strategic direction. The County Executive comprises departments headed by CECMs who sit in the cabinet, and their respective Accounting Officers, the Chief Officers of the respective departments appointed by the CEC member responsible for matters of Finance as per the PFM Act Cap 412 (a).

The following key organs—the Governor, Deputy Governor, County Executive Committee Members, County Secretary, and County Attorney—are responsible for the day-to-day management of the County Executive.

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

County Assembly

The County Assembly is constituted in accordance with articles 176 & 177 of the Constitution of Kenya 2010. It is headed by the Speaker of the County Assembly, who is responsible for the Assembly's general policy and strategic direction. The County Assembly constitutes Members of County Assembly (MCAs) elected/ nominated to represent members of the public from their respective wards. The MCAs are responsible for making laws for the effective performance of the County Government, approving plans and policies, and exercising oversight over the County Executive.

The following key organs, the Speaker of the County Assembly, the Clerk of the County Assembly, and the respective Heads of Department, are responsible for the day-to-day management of the County Assembly.

The MCAs of a county government constitute the County Assembly. The Assembly is led by the Speaker, elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board, while the County Assembly Clerk is the Secretary. Section 10 (4) of the County Governments Act 2012 provides that a county assembly shall observe the following order of precedence.

- a) The Speaker of the County Assembly.
- b) The Leader of the Majority Party, and
- c) The Leader of the Minority Party.

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The roles of the county assembly are outlined in Section 8 of the County Governments Act 2012, and they include:

- i. Vetting and approving nominees for appointments to county public office as may be provided for in this Act or any other law.
- ii. Performing the roles set out under Article 185 of the Constitution.
- iii. Approving the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220 (2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- iv. Approving the borrowing by the county government in accordance with Article 212 of the Constitution.
- v. Approving county development planning; and
- vi. Performing any other role as may be set out under the Constitution or legislation.

1.1.3. Functions of County Governments

The functions of the County government are well covered in the Fourth Schedule of the Constitution. Section 5 of the County Governments Act, 2012, further clarifies that the county government shall be responsible for:

- a) county legislation in accordance with Article 185 of the Constitution;
- b) exercising executive functions in accordance with Article 183 of the Constitution;
- c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
- d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
- e) any functions agreed upon with other county governments under Article 189 (2) of the Constitution; and
- f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

1.1.4. Financing of County governments

Article 202 of the Constitution provides that revenue raised nationally shall be shared equitably among the national government and the county governments. Further, Article 203 of the Constitution stipulates that for every financial year, the equitable share of the revenue raised nationally that is allocated to county governments shall not be less than 15% of all revenue collected by the national government and that the amount shall be calculated based on the most recent audited accounts of revenue received, as approved by the National Assembly.

Each county government's equitable share of national revenue is determined annually under the County Allocation of Revenue Act (CARA). The revenue-sharing formula is developed by the Commission on Revenue Allocation (CRA) and approved by Parliament in accordance with Article 217 of the Constitution.

The CARA for FY 2024/2025 allocated an equitable share of Kshs. to county governments. 387.42 billion, which was an increase from the CARA allocation in FY 2023/2024 of Kshs 385.42 billion. However, a total of Kshs. 418.25 billion was disbursed as at 30th June 2025, which includes Kshs 30.83 billion, being the equitable share allocation for June 2024, disbursed in August 2024

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The County Governments Additional Allocations Act 2025 (CGAA), gazetted on 13th May 2025, provided for additional allocations to county governments in FY 2024/2025 amounting to Kshs 45.13 billion compared to the allocation in FY 2023/2024 of Kshs 45.23 billion.

The actual disbursements of CGAA stood at Kshs 18.54 billion as of 30th June 2025, representing 52% of the total allocation. The reasons for the low remittance include the delayed enactment of the County Government Additional Allocations Bill by the parliament and the failure of some county governments to meet the specific requirements for conditional disbursements.

The County Governments are mandated to generate their own source revenue from property rates, entertainment taxes, levies, user fees, licenses, and any other taxes that may be authorized to be imposed within the relevant legislation.

The combined budgets of the County Governments, approved by the County Assemblies, amounted to Kshs 601.69 billion, comprising Kshs 218.99 billion (36 percent) allocated to development expenditure and Kshs 382.70 billion (64 percent) to recurrent expenditure. Aggregately, County Governments are expected to receive Kshs 387.43 billion, which is the equitable share of nationally raised revenue for FY 2024/25. Additionally, the county anticipated governments' arrears for the equitable share for FY 2023/24 (for June 2024), totaling Kshs 30.83 billion.

Own Source Revenue for all the Counties was estimated at Kshs 87.67 billion. This includes Appropriations in Aid (A-I-A) and Facility Improvement Financing (FIF) totaling Kshs 20.77 billion, and ordinary own-source revenues of Kshs. 66.90 billion. County Governments projected Additional Allocations of Kshs 70.84 billion, while the unspent balances from FY 2023/24 were projected at Kshs 24.92 billion.

The total funds received and available to the County Governments to execute the FY 2024/25 budget amounted to Kshs 537.58 billion. Total funds as per the statement of performance amounted to Kshs 595.87 billion. The variance of Kshs 58.29 billion represents revenue receivables from the Counties' Receivers of revenues. The 537.58 billion included Kshs 387.43 billion as the equitable share of revenue raised nationally for FY 2024/25 and the equitable share arrears for FY 2023/24 (as of June 2024), amounting to Kshs 30.83 billion; own-source revenue collection of Kshs 67.30 billion, which includes A-I-A/FIF of Kshs 24.59 billion, and ordinary OSR of Kshs 42.71 billion. The counties also received additional allocations of Kshs 26.19 billion, comprising Kshs 7.65 billion from the share of National government revenues, Kshs 18.54 billion from proceeds from foreign loans and grants, and balances brought forward from FY 2023/24 of Kshs.22.69 billion

Funds from the national government are transferred to the County Revenue Fund (CRF) Account of each of the 47 county governments in accordance with the disbursement schedule approved by the Senate and published in the Kenya Gazette by the Cabinet Secretary, National Treasury and Economic Planning, as per Section 17 of the Public Finance Management (PFM) Act, 2012. The Controller of Budget's approval is mandatory before any funds can be withdrawn from the CRF.

1.1.5. Accountability Framework

Section 164 of the PFM Act, 2012 requires the Accounting Officer of a county government entity to prepare financial statements in respect of the entity and to submit the same to the Auditor General with a copy to the County Treasury, the Controller of Budget, and the Commission on Revenue Allocation within two months after the end of the financial year.

Further, Section 163 of the PFM Act, 2012 requires the County Treasury of the county government to consolidate the annual financial statements in respect of all the county government entities and submit them to the Auditor General with a copy to the National Treasury, the Controller of Budget and the Commission on Revenue Allocation within four months after the end of the financial year.

The PFM Act, 2012 requires the County Governments to prepare financial statements in the format prescribed by the Public Sector Accounting Standards Board (PSASB). The National Treasury has been supporting County Governments in complying with reporting standards and statutory reporting requirements.

1.1.6. Scope of the consolidation

The consolidated reports and financial statements for the county governments were prepared based on the county government consolidated reports and financial statements submitted to the National Treasury by County Treasuries from the 47 county governments. The County Executive Committee Members (CECMs) for Finance assume the overall responsibility for preparing financial statements for their respective county governments.

The consolidated financial statements are for the year ended 30th June 2025 and consolidated financial statements from the County Assemblies, County Executives, County Receivers of Revenue, and the County Revenue Funds for all 47 county governments.

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1.2. Key Highlights

The following are the key highlights of the consolidated financial statements for county governments for FY 2024/2025.

1.2.1 Overall performance in FY 2024/2025

The table below provides a summary of the FY 2024/2025 financial statements:

Table 1: Summary of County governments' consolidated financial statements

Description	FY 2024/2025
	Kshs.
Total Revenues	595,874,792,925
Total Expenses	(419,777,230,881)
Other Gains	629,345,649
Surplus for the year	176,726,907,693
Total Assets	474,351,142,577
Total Liabilities	(376,083,593,300)
Net Assets/ Equity	98,267,549,276

1.2.1.1 Consolidated revenues

The county government consolidated revenues during the year, including receipts from exchequer issues, transfers from other national government entities, grants, proceeds from the sale of assets, county-owned source revenue, and other revenues.

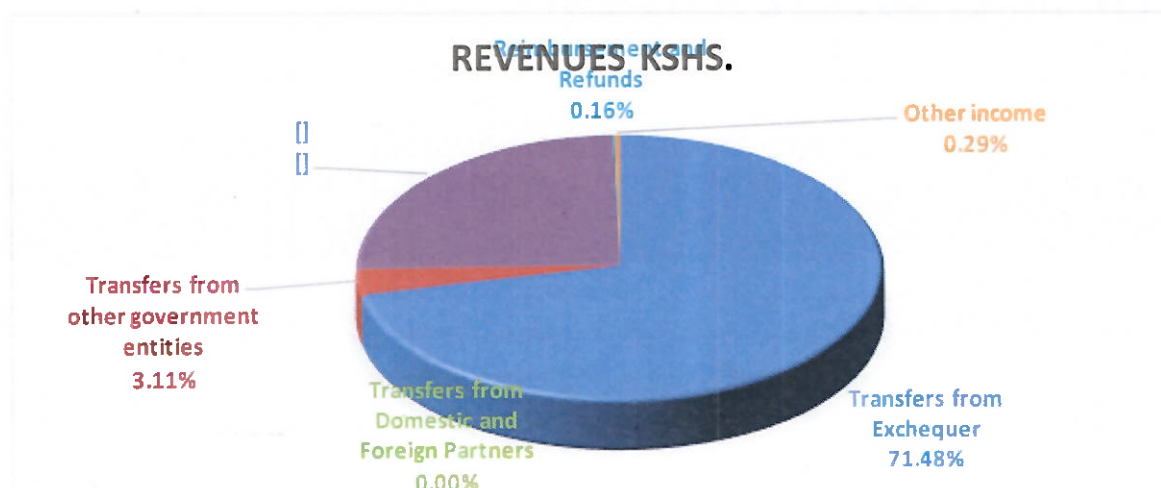
Table 2: Consolidated County government revenues

Revenues	FY 2024/2025
	Kshs.
Transfers from Exchequer-Equitable share	418,258,969,281
Grants from the National Government Share of Revenues	7,651,276,297
Loans And Grants from Development Partners	18,544,995,739
Transfers from Domestic and Foreign Partners	22,563,292
Licenses, Fees, and Permits-Own Source Revenues	107,965,601,070
Rendering of service- Hospital Facility Improvement Funds	40,770,718,786
Reimbursement and Refunds	926,674,056
Other income	1,733,994,405
Total Revenues	595,874,792,925

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The diagram below shows the percentage of receipts per category for FY 2024/2025

Figure 1: Consolidated receipts by category



Transfers from Exchequer releases for both the equitable share and the share of national revenues stood at 71.48% of total revenue. Additional conditional allocations from the national government's share of revenue and external grants allocation stood at 3.11%, while the County Governments' own source revenue stood at 24.96%.

CARA disbursement trends for the last ten years

County governments have continued to receive their equitable share allocations as stipulated in CARA, and these allocations have grown over the last 10 years of devolution, as depicted below.

Table 3: Equitable share allocation as provided for in CARA over the last 10 years

Description	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	Total for Ten years
	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M
Equitable share allocation	259,775	280,300	302,000	314,000	316,500	316,500	370,000	370,000	385,424	387,425	2,931,924
Actual disbursement	259,775	280,300	302,000	314,000	286,784	346,216	340,400	399,600	354,590	418,258	2,902,323
% Disbursed	100%	100%	100%	100%	90.61%	109%	92%	108%	92%	108%	100%

For eight (8) out of the (10) years of devolution governance, the county governments received 100% of their equitable share as per CARA. In FY 2019/2020, FY 2021/2022, and FY 2023/2024, the county governments did not receive their full allocations. However, the balance of the equitable share was funded and accounted for in the following financial year in accordance with the requirements of the law. Accordingly, as at 30th June 2025, the county governments had received their full allocation.

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Below is a summary of the various allocations to county governments in the FY 2024/2025 and the actual amounts disbursed.

Table 4: Receipts sources as per CARA, 2025

Category of Allocation	Ref	Allocation in FY 2024/2025	Amount Disbursed	Balance	% Disbursed
Allocation of each county government's equitable share of revenue raised nationally	I				
Equitable Share	a	387,425,000,000	387,425,000,000	-	100
June 2024 Arrears		30,833,969,281	30,833,969,281	-	100
Sub-Total Equitable Share		418,258,969,281	418,258,969,281	-	100
Conditional additional allocations to C.G. from the National Government Share of Revenues	II				
Supplement for Construction of County Headquarters, State Department of Public Works	b	523,108,631	-	523,108,631	-
County Aggregation and Industrial Parks Program (CAIP)	c	2,900,000,000	2,899,999,989	11	100
County Health Promoters Project (CHPs)	d	3,234,930,000	3,006,488,000	228,442,000	93
Basic Salary Arrears for County Government Health Workers	e	1,759,101,729	1,744,788,308	14,313,421	99
Sub Total -Conditional allocations to counties from National Government Share of Revenues		8,417,140,360	7,651,276,297	765,864,063	91
Unconditional Additional Allocations to Counties from Court Fines and 20% Share of Mineral Royalties	III				
Unconditional Additional Allocations for Court Fines	f	7,431,745	-	7,431,745	-
Unconditional Additional Allocations for 20% Share of Mineral Royalties	g	1,055,205,814	-	1,055,205,814	-
Sub Total for Court Fines and 20% Share of Mineral Royalties		1,062,637,559	-	1,062,637,559	-
Conditional Allocations to County Governments From Loans and Grants from Development Partners	IV				
DANIDA Grant to finance Primary Healthcare	h	487,500,000	478,403,250	9,096,750	98
IDA (World Bank) loan to finance the Kenya Informal Settlement Improvement Project (KISIP II)	i	10,600,000,000	7,489,098,310	3,110,901,690	71
IDA (World Bank) loan to finance the Emergency Locust Response Project (ELRP)	j	1,900,000,000	169,268,418	1,730,731,582	9
KfW (German Development Bank) loan for co-financing of FLLoCA-County Climate Resilience Investment (CCRI) Grant	k	1,200,000,000	203,938,050	996,061,950	17

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Category of Allocation	Ref	Allocation in FY 2024/2025	Amount Disbursed	Balance	% Disbursed
IDA (World Bank) Credit (Financing Locally Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	l	3,712,000,000	561,615,778	3,150,384,222	15
IDA (World Bank) loan for the Food Systems Resilience Project (FSRP)	m	2,250,000,000	911,652,713	1,338,347,287	41
IDA (World Bank) Loan for the National Agricultural Value Chain Development Project (NAVCDP)	n	5,000,000,000	2,180,732,915	2,819,267,085	44
IDA (World Bank) loan to finance the Water and Sanitation Development Project (WSDP)	o	5,700,000,000	4,278,989,485	1,421,010,515	75
IDA (World Bank) loan for the Kenya Devolution Support Program (KDSP) II	p	1,762,500,000	-	1,762,500,000	-
IDA (World Bank) Loan for the Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG)	q	1,575,000,000	1,453,918,500	121,081,500	92
International Fund for Agricultural Development (IFAD) loan for the Kenya Livestock Commercialization Project (KeLCoP)	r	378,730,000	377,302,092	1,427,908	100
KfW (German Development Bank) Loan for the Drought Resilience Program in Northern Kenya (DRPNK)	s	781,969,410	305,917,968	476,051,442	39
International Fund for Agricultural Development (IFAD) loan for the Aquaculture Business Development Program (ABDP)	t	245,879,120	134,158,259	111,720,861	55
United Nations Fund for Population Activities (UNFPA) for the tenth Country Program	u	65,190,000	-	65,190,000	-
Sub Total from Loans and Grants from Development Partners		35,658,768,530	18,544,995,739	17,113,772,792	52
Grand Total CARA and CGAAA Disbursements		463,397,515,730	444,455,241,316	18,942,274,414	96

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The amount disbursed by the National Treasury to the county governments for the FY 2024/2025 as the Equitable share amounted to Kshs. 418,258 million, Kshs. 7,651 million as the National government's share of revenues to counties, while Kshs.18,544 million was disbursed through other State Departments as conditional grants.

The various sources of revenue for county governments are further described below:

- a) **Equitable share** – the amount allocated to County Governments as a share of revenue raised nationally in accordance with the equitable sharing formula provided by the Commission on Revenue Allocation (CRA). During FY 2024/2025, the total allocation was Kshs 387,425 million. Actual disbursements stood at Kshs. 418,258 million; the additional Kshs 30,833 was disbursed in FY 2024/25, representing the Equitable share for June 2024 that was not disbursed in FY23/24. Details of these transfers are shown in **Appendix 1** of this report.
- b) **Supplementary for construction of County headquarters-** State Department of Public Works – This conditional allocation is intended to supplement financing for the construction of headquarters by four County governments that did not inherit adequate offices. The four county governments are Isiolo, Lamu, Tana River, and Tharaka Nithi. The allocation was part of a three-year plan, beginning in FY 2017/2018, to supplement the five county governments' funds for constructing their county headquarters. The State Department for Public Works pays the contractors directly. During the year, no payments were made to the contractors.
- c) **Aggregated industrial parks program. These are conditional grants for the aggregated Industrial Parks Program.** The State Department of Industrialization disbursed the conditional allocations to County Governments from the National Government Revenue. During FY 2024/2025, the total allocation was Kshs 2,900 million. Actual disbursements stood at Kshs 2,899 million. Details of these transfers are shown in **Appendix 1** of this report.
- d) **Community Health Promoters (CHP) project.** These are Conditional allocations to each county government from the National Government's share of revenue for the financial year for the county health promoters. They work under a Certified Healthcare Access Associate in each ward in the county to identify members of the public who need medical attention, sensitize them, mobilize them, and refer them to hospital facilities within the wards. During FY 2024/2025, the total allocation was Kshs 3,234 million. During the year under review, total disbursements stood at 3,006 million
- e) **Basic Salary Arrears for County Government Health Workers. These Are Conditional allocations to each county government from the National Government's** share of revenue for the financial year for the payment of salary arrears to county health workers. During FY 2024/2025, the total allocation was Kshs 1,759 million. During the year under review, the total amount disbursed was 1,744 million
- f) **Allocations for court fines-** These are unconditional allocations to the beneficiary County Governments from the National Government's share of revenue emanating from contravention of County Government legislation. During the year under review, the allocation was Kshs 7,431 million, but no transfers were made to the counties. The

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National Treasury shall gazette a framework for collecting and transferring court fines imposed under County legislation from the National Government to the County Governments.

- g) **Allocation for mineral royalties-** These are unconditional allocations to the beneficiary County Governments from the National Government's share of revenue emanating from the 20% share of Mineral Royalties for the Financial Year 2024/2025. During the year under review, the allocation was Kshs 1,055 million. However, no transfers were made to the counties.
- h) **DANIDA funds** – These are conditional additional allocations to county governments as a grant from the Government of Denmark to supplement the financing of county health facilities to finance the Primary Healthcare in Devolved Context Program. The total allocation was Kshs 487 million. During the year, Kshs 478 million was disbursed. Details of these transfers are shown in **Appendix 2** of this report.
- i) **Word Bank-Kenya Informal Settlement Improvement Project (KISIP 11)-State Department of Housing & Urban Development** -The objective of this project is to improve access to basic services and tenure security of residents in participating urban informal settlements and strengthen institutional capacity for slum upgrading in Kenya. The primary beneficiaries of KISIP are the residents of the participating informal settlements. They will have better access to basic infrastructure and services across a range of sub-sectors, including local roads, water and sanitation, stormwater drainage (and reduction of flooding), waste management (increased collection), and street lighting. They will also have improved tenure security provided through titling. In addition, residents will indirectly benefit from institutional development activities aimed at strengthening the county's capacity to implement slum-upgrading interventions. This additional conditional allocation, which is in its fourth year of implementation, was allocated Kshs 10,600 million in FY 2024/2025. During the year, Kshs 7,489 million was disbursed.
- j) **Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development** - The Project Development Objective (PDO) of this program, , financed by a credit from the World Bank to the Emergency Locust Response Project (ELRP) is to prevent and respond to the threat to livelihoods posed by the desert locust outbreak and to strengthen Kenya's system for preparedness. Citizen engagement is monitored by tracking awareness-raising communication campaigns conducted and grievances registered and resolved by the program. These funds were channeled through the State Department of Crop Development. The total allocation was Kshs 1,900 million. During the financial year, Kshs 169 million was disbursed.
- k) **Government of Germany KfW-Financing locally led climate program (FFLoCA)1 CCRI Grant.** Conditional allocations financed by a grant from the German Development Bank (KfW) to finance the Locally-Led Climate Action Program (FLLoCA)– (County Climate Resilience Grant). The total allocation of Kshs 1,200 million was disbursed to county governments in the year, amounting to Kshs 203 million. Details of these transfers are shown in **Appendix 2** of this report.

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- l) **(IDA) World Bank Credit-Financing locally led climate program (FFLoCA)1 CCIS Grant.** Conditional allocations financed by a credit from the World Bank to the Finance Locally-Led Climate Action Program (FFLoCA) – (County Climate County Institutional Support grant). Out of the total allocation of Kshs 3,712 million, Kshs 561 million was disbursed in the financial year to qualifying county governments, leaving a balance of Kshs 3,150 million.
- m) **IDA (World Bank) loan for the Food Systems Resilience Project. The total allocation amounted to Kshs 2,250 million, of which Kshs 916 million was disbursed to county governments in the year.**
- n) **IDA World Bank National Agricultural Value Chain Development Project (NAVCDP)** relates to conditional additional allocation financed by IDA (World Bank) Credit to fund the National Agricultural Value Chain Development Project (NAVCDP) to all county governments. These conditional allocations through the State Department of Crop Development are intended to support continued improvement in the value chain. Out of the total allocation of Kshs 5,000 million, Kshs 2,180 million was disbursed in the year to qualifying county governments, leaving a balance of Kshs 2,810 million. The State Department of Crop Development disbursed the funds to all the county governments. Details of these transfers are shown in **Appendix 2** of this report.
- o) **IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)- Ministry of Water & Sanitation-** The Project Development Objective (PDO) of this program, financed by this additional conditional allocation, is to improve water supply and sanitation services in six select county governments located in the coastal and North-eastern regions of Kenya. This is achieved by investing in water supply and sanitation infrastructure in urban centers in these county governments. Kshs 4,278 million was disbursed from the Kshs 5,700 million allocation in FY 2024/2025, with Kshs 1,421 million un-disbursed. Details of these transfers are shown in **Appendix 2** of this report.
- p) **Kenya Devolution Support Program Performance World Bank Funds – KDSP Level II-** relate to conditional additional allocations to selected County Governments from the World Bank loan to support devolution. It is a performance grant that beneficiary county governments utilize toward physical investments articulated in their respective County Integrated Development Plans (CIDPs). As such, this grant is intended to incentivize county governments that achieve good results in Strengthening Public Financial Management (PFM) systems, Strengthening County Human Resource Management, Improving County planning and Monitoring & Evaluation systems, Civic Education and Public Participation, and Strengthening Intergovernmental relations. In FY 2024/25, the total allocation was Kshs 1,726 million, but no funds were disbursed.
- q) **Conditional allocations financed by proceeds from an IDA (World Bank) Loan for the Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG).** The total allocation of Kshs 1,575 million was 1,453 million, of which 1,453 million was disbursed in the year under review.

- r) **Kenya Livestock Commercialization Project (KELCOP)** conditional allocations from proceeds of loans from the International Fund for Agricultural Development (IFAD) to finance Kenya Livestock Commercialization Project (KELCOP). The National Government's Expenditures on Devolved Functions converted to Additional Conditional Grants to the County Governments for the financial year 2024/2025. During the year, Kshs 377 million was disbursed out of a total allocation of 378 million, leaving Kshs 1 million un-disbursed.
- s) **KFW German Development Bank Drought Resilience Program in Northern Kenya (DRPNK)** - This is a project financed by proceeds of a loan and grant from the German Development Bank in Turkana and Marsabit county governments. The program objective is "to ensure that Drought resilience and climate change adaptive capacities of the pastoral and agro-pastoral production systems and livelihoods in selected areas of Turkana and Marsabit County are strengthened on a sustainable basis by expanding and rehabilitating relevant infrastructure." The expected project outputs are to ensure: - improved access to water for humans and livestock; improved fodder availability; and improved market access. This program is in its sixth year of implementation, and the additional conditional allocation towards its financing has increased significantly from an allocation of Kshs 100 million in FY 2020/2021, Kshs 370 million in FY 2021/2022, Kshs 410 million in FY 2022/2023, and Kshs 765 million in FY 2023/2024. For FY2024/2025, the allocation stood at 781 million. The increase can be attributed to the successful procurement of the project consultant, who has supported the identification and implementation of projects in the two beneficiary county governments. Kshs 305 million was disbursed during the year under review.
- t) **Aquaculture Business Development Project (ABDP)** conditional allocations from proceeds of loan funds for Aquaculture Business Development Project (ABDP). During the year under review, the amount disbursed was Kshs 134 million out of an allocation of Kshs 245 million.
- u) **Conditional allocations financed by proceeds from a grant financed by the United Nations Fund for Population Activities (UNFPA) for the tenth Country Program.** During the year under review, the allocation was 65 million, but no funds were disbursed.

1.2.1.2 Consolidated Counties' own source revenues

During the reporting period, County Governments generated a total of Kshs.67.30 billion from their own-source revenue (OSR), representing 77% of the annual target of Kshs.87.67 billion.

An analysis of the own-source revenue collection from July 2024 to June 2025 is shown below.

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Table 5: County Own source revenue budget target vs. actual collections

County	Ordinary OSR Target (Kshs mil- A	FIF/ AIA Target (Kshs. million) B	Total OSR Reve- nue Target (Kshs. million) C=A+B	Ordinary OSR Actual realized D	FIF/AIA Actual (Kshs. million) E	Total OSR Revenue (Kshs. million) F=D+E	Perfor- mance (%) G=F/C100
Baringo	380.1	220	600.1	250.26	210.87	461.13	77
Bomet	255.75	227	482.75	156.15	211.61	367.77	76
Bungoma	1,042.46	735.47	1,777.93	485.53	663.26	1,148.79	65
Busia	467.3	229.71	697.01	266.93	239.05	505.98	73
Elgeyo-Marakwet	107.43	245	352.43	79.47	288.02	367.49	104
Embu	827.38	476.05	1,303.42	399.24	517.75	916.99	70
Garissa	160	240	400	94.72	384.15	478.87	120
Homa Bay	501.74	981.07	1,482.81	390.67	1,099.71	1,490.38	101
Isiolo	271.21	100	371.21	151.26	64.89	216.15	58
Kajiado	1,200.00	440	1,640.00	591.14	316.4	907.54	55
Kakamega	1,359.00	841	2,200.00	543.13	894.8	1,437.93	65
Kericho	576.24	646.36	1,222.60	396.75	682.9	1,079.65	88
Kiambu	5,450.94	1,800.00	7,250.94	3,243.45	1,816.89	5,060.34	70
Kilifi	1,570.80	400	1,970.80	888.26	622.11	1,510.38	77
Kirinyaga	430.45	218	648.45	362.6	431.52	794.12	122
Kisii	865	0	865.00	556.54	982.09	1,538.64	178
Kisumu	2871.95	932.12	3,804.07	803.36	1659.67	2,463.03	65
Kitui	264.11	754.39	1,018.50	264.11	631.3	895.42	88
Kwale	350	300	650.00	293.21	242.57	535.78	82
Laikipia	842.5	602.5	1,445.00	573.09	695.97	1,269.06	88
Lamu	120	130	250.00	92.13	139.12	231.24	92
Machakos	3021.92	903.88	3,925.79	1426.15	755.68	2,181.84	56
Makueni	905.18	566.26	1,471.43	512.22	773.59	1,285.80	87
Mandera	298.21	51.79	350.00	206.59	224.59	431.17	123

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County	Ordinary OSR Target (Kshs mil- A	FIF/ AIA Target (Kshs. million) B	Total OSR Reve- nue Target (Kshs. million) C=A+B	Ordinary OSR Actual realized D	FIF/AIA Actual (Kshs. million) E	Total OSR Revenue (Kshs. million) F=D+E	Perfor- mance (%) G=F/C100
Marsabit	110	141.16	251.16	80.98	104.43	185.42	74
Meru	547	550	1,097.00	404.82	758.5	1,163.32	106
Migori	550	250	800.00	337.36	354.19	691.56	86
Mombasa	5680.66	1250	6,930.66	4208.73	916.99	5,125.71	74
Murang'a	850	750	1,600.00	785.14	534.64	1,319.78	82
Nairobi City	20060.93	0	20,060.93	11790.75	1398.05	13,188.79	66
Nakuru	2448.76	1997.21	4,445.97	1850.14	1797.79	3,647.92	82
Nandi	508.94	335.23	844.17	374.68	391.02	765.70	91
Narok	5911.05	120.95	6,032.00	5512.53	152.53	5,665.06	94
Nyamira	400	450	850.00	134.53	606.6	741.13	87
Nyandarua	600	250	850.00	370.71	282.53	653.24	77
Nyeri	800	836.3	1,636.30	683.88	769.2	1,453.08	89
Samburu	262.93	18.7	281.63	300.42	9.41	309.83	110
Siaya	643.39	283.95	927.34	236.84	199.84	436.68	47
Taita-Taveta	600	250	850.00	318.64	229.35	547.99	64
Tana River	149.15	3.96	153.11	199.27	3.96	203.23	133
Tharaka-Nithi	285	200	485.00	238.28	243.51	481.79	99
Trans Nzoia	368.3	311.7	680.00	288.47	251.45	539.92	79
Turkana	241	159	400.00	171.14	229.69	400.83	100
Uasin Gishu	1395	79.15	1,474.15	1010.39	233.04	1,243.44	84
Vihiga	163.51	176.49	340.00	186.47	211.39	397.86	117
Wajir	90	180	270.00	113.37	218.35	331.72	123
West Pokot	97.2	132.8	230.00	85.67	142.41	228.08	99
Total	66,902.48	20,767.18	87,669.66	42,710.21	24,587.35	67,297.56	76.76

Note: The analysis above only represents actual collections of money received as per the cash flow. It excludes accrued revenues.

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The collections received from FIF, totaling Kshs 24.59 billion, outperformed the annual target of Kshs.20.77 billion, achieving 118 per cent.

An analysis of the own-source revenue (OSR), including FIF, as a proportion of the annual revenue target indicates that 12 counties successfully reached or exceeded 100 per cent of their annual revenue targets.

These counties include Kisii, with a performance of 178 per cent (Kisii County collected Kshs.982.09 million as FIF but did not have an annual target for the same), followed by Tana River at 133 per cent, Mandera and Wajir both at 123 per cent, Kirinyaga at 122 per cent, Garissa at 120 per cent, Vihiga at 117 per cent, and Samburu at 110 per cent. Meru recorded a notable performance at 106 per cent, Elgeyo-Marakwet at 104 per cent, Homa Bay at 101 per cent, and Turkana, which met exactly 100 per cent of its target. Also worth noting is that Nairobi City County failed to set an annual target for FIF despite reporting a collection of Kshs.1.34 billion. Several factors contributed to this performance. Key among them were instances of underbudgeting or a complete lack of budgeting for the Facility Improvement Fund (FIF). Revamped revenue streams, such as gypsum extraction in Tana River and tourism revenue from the Samburu National Reserve, contributed substantially to County revenues. Furthermore, the increased automation of revenue collection processes and improvement in local infrastructure have also bolstered revenue performance.

In contrast, nine counties reported OSR performance below 70 per cent. These include Siaya, with 47 per cent, Kajiado at 55 per cent, Machakos at 56 per cent, Isiolo at 58 per cent, Taita Taveta at 64 per cent, Bungoma and Kisumu both at 65 per cent, Kakamega also at 65 per cent, and Nairobi City, which achieved 66 per cent.

With reference to the June 2022 Own Source Revenue Potential and Tax Gap Study of County governments conducted by the World Bank and the Commission on Revenue Allocation. It is recommended that the counties comprehensively review their revenue strategies. This review should focus on both long-term and short-term plans to ensure they meet their revenue objectives for FY 2025/26 while remaining cautious in their ambitions.

The table below shows consolidated own-source revenue for the county government over the past 10 years.

Table 6: Consolidated own-generated revenue over the last 10 years

	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million
Own Source Revenue	35,645	33,368	31,915	41,320	36,925	35,556	32,790	36,875	58,948	67,297
% Increase	3%	(6%)	(4%)	29%	(11%)	0.21%	1.0%	12%	60%	14%

The trend indicates a steady increase in the county government's ability to generate funds from its own sources since its establishment in FY 2015/2016. The trend shows a decrease in OSR collection in FY 2016/2017, FY 2017/2018, and FY 2019/2020.

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For FY 2023/2024, the 60% increase was due to the inclusion of FIF/AIA funds of Kshs 16,656 million from hospital facilities operations, collected and spent at Level 4 and 5 county hospitals. In FY 2024/2025, the increase was attributed to the recognition of earned revenues in the financial statements under the Accrual accounting transition guidelines.

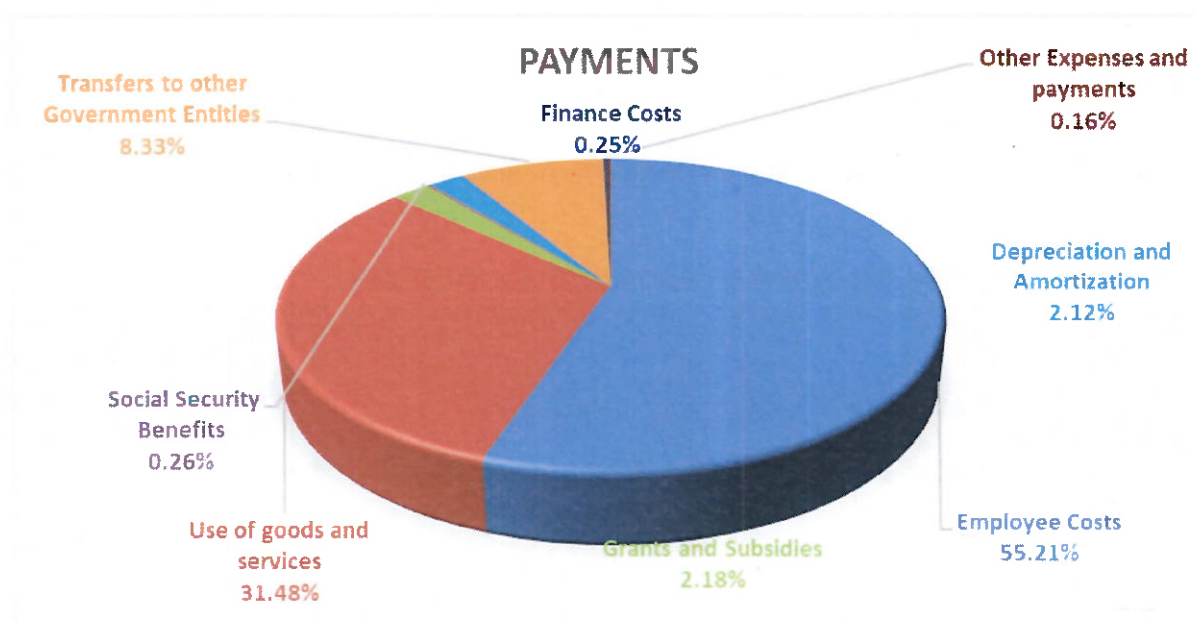
1.2.1.3 Total payments made by county governments

The total expenditure by County Governments in FY 2024/25 was Kshs 419.78 billion, representing an overall absorption rate of 69.76 per cent of the total Annual County Governments' original budget of Kshs 601.69 billion.

Table 8: Consolidated county government payments

Payments	Kshs
Employee Costs	231,771,672,347
Use of goods and services	132,130,586,600
Grants and Subsidies	9,169,193,515
Social Security Benefits	1,079,201,899
Depreciation and Amortization	8,901,347,106
Transfers to other Government Entities	34,965,114,842
Finance Costs	1,068,831,093
Other Expenses and payments	691,283,479
Total Payments	419,777,230,881

Figure 5: Consolidated payments by category



The proportion of compensation of employees to total payments was 55.21%, which was higher than the maximum limit of 35% prescribed in the principles of fiscal responsibility stipulated in section 107(2) of the PFM Act, 2012, and the PFM (County Government) Regulations, 2015.

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1.2.1.4 Financial assets held by county governments

The net financial assets as at 30th June 2025 were Kshs 98,267 million, while for the previous financial year, they were Kshs (2,206 million).

Table 9: Consolidated county governments' financial assets and liabilities

Assets	FY 2024/2025	Opening-Accrual FY 2023/2024	Closing-Cash FY 2023/2024
	Kshs	Kshs	Kshs
Total Current Assets	173,482,983,493	115,408,959,870	39,560,177,426
Total Non-Current-Assets	300,868,159,084	226,757,884,948	1,093,908,483
Total Assets	474,351,142,577	342,166,844,818	40,654,085,909
Liabilities			
Total Current Liabilities	219,805,262,200	143,946,670,180	4,457,120,092
Total Non-Current Liabilities	156,278,331,101	200,427,065,431	
Total Liabilities	376,083,593,300	344,373,735,611	
Net Assets	98,267,549,276	(2,206,890,793)	36,196,965,817

1.3. Conclusion

The allocation of funds to county governments has increased over the years. The Government continues to support devolution and will endeavor to transfer all funds allocated to County Governments as has been done in the past. This was the first year of transition, and the National Treasury will continue to support entities in complying with the transition guidelines set out by the National Steering Committee in collaboration with the Public Sector Accounting Standards Board.



FCPA Bernard Ndungu, MBS
Director General, Accounting Services
The National Treasury
30th October 2025



FCS CPA Jona Wala
Director Accounting Services
The National Treasury
30th October 2025

Government of Kenya
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1.4. Statement of Responsibility

Section 164 of the Public Finance Management (PFM) Act, Cap 412(a) requires County Governments to prepare annual financial statements within three months following the end of the financial year. Section 163 of the PFM Act further requires the County Governments to consolidate the financial statements in respect of County Government entities within four months following the end of the financial year. These financial statements are prepared in accordance with the accounting policies and formats prescribed by the Public Sector Accounting Standards Board.

The National Treasury has consolidated the financial statements of 47 County Governments. These consolidated financial statements relate to the County Governments Executives, County Assemblies, County Receivers of Revenue, and County Revenue Funds for the financial year 2024/2025. The consolidated financial statements for the County governments were prepared based on the financial statements submitted to the National Treasury. The County Executive Committee (CEC) Members for Finance assume the overall responsibility for the preparation of financial statements for their respective County governments.

The consolidated financial statements have been prepared on a going concern basis. They are based on accounting policies applied consistently and supported by reasonable and prudent judgments and estimates.

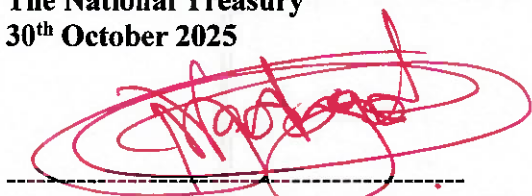
To the best of our knowledge, the consolidated financial statements as set out on pages 1 to 35 are complete in all material aspects. They are prepared based on the financial statements submitted by the 47 County Governments for the financial year ending 30th June 2025.



FCPA Bernard Ndungu, MBS
Director General Accounting Services
The National Treasury
30th October 2025



Dr. Chris Kiptoo, CBS,
Principal Secretary
The National Treasury
30th October 2025



Hon. FCPA John Mbadi Ng'ongo, EGH
Cabinet Secretary
The National Treasury & Economic Planning
30th October, 2025

Government of Kenya
County Governments Consolidated Reports and Financial Statements
for the Year Ended 30th June 2025

2. Consolidated financial statements

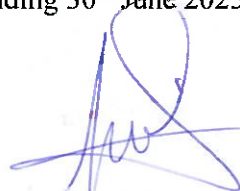
2.1. Consolidated Statement of Financial Performance for the year ended 30th June 2025

Revenue		FY 2024/2025
		Kshs
Revenue from Non-Exchange Transactions		
Transfers from Exchequer-Equitable share	6	418,258,969,281
Transfer from Exchequer- National Government Share of Revenues	7	7,651,276,297
Transfers from Other Government entities	8	18,544,995,739
Transfers from Domestic and Foreign Partners	9	22,563,292
Licenses, Fees, and Permits-Own Source Revenues	10	107,965,601,070
Reimbursement and Refunds	11	926,674,056
Total		553,370,079,735
Revenue from Exchange Transactions		
Rendering Of Services-Hospitals FIF	12	40,770,718,786
Other income	13	1,733,994,405
Total		42,504,713,191
Total Revenues		595,874,792,925
Expenses		
Employee Costs	14	231,771,672,347
Use of goods and services	15	132,130,586,600
Grants and Subsidies	16	9,169,193,515
Social Benefits	17	1,079,201,899
Depreciation and Amortization	29	8,901,347,106
Transfers to other Government Entities	18	34,965,114,842
Finance Costs	19	1,068,831,093
Other Expenditure	20	691,283,479
Total Expenses		419,777,230,881
Other Gains	21	629,345,649
Net Surplus for the year		176,726,907,693

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ending 30th June 2025.



FCPA Bernard Ndungu, MBS
Director General, Accounting Services
The National Treasury
30th October 2025



FCS CPA Jona Wala
Director, Accounting Services
The National Treasury
30th October 2025

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County Governments Consolidated Financial Statements
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2.2. Consolidated Statement of Financial Position as at 30th June 2025

Description		FY 2024/2025	Opening FY 2023/2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	22	61,968,745,291	36,196,965,817
Receivables from Non-Exchange Transactions	23	102,466,903,304	74,273,938,794
Receivables from Exchange Transactions	24	7,697,662,685	2,183,199,762
Inventories	25	665,695,404	485,197,166
Prepayments	26	681,506,809	314,147,508
Other Assets	27	2,470,000	1,955,510,824
Total Current Assets		173,482,983,493	15,408,959,870
Non-Current-Assets			
Receivables from Non-Exchange Transactions	23	70,885,525,212	71,644,463,642
Receivables from Exchange Transactions	24	7,750,087,293	787,060,305
Biological Assets	28	1,341,723,675	1,191,807,138
Property, Plant and Equipment	29	220,003,282,648	152,631,369,533
Rights of Use Asset	30	58,196,169	-
Investment Property	31	11,417,430	8,499,920
Intangible Assets and Goodwill	32	817,926,656	494,684,409
Total Non-Current-Assets		300,868,159,084	226,757,884,948
Total Assets		474,351,142,577	342,166,844,818
Liabilities			
Current Liabilities			
Payables	33	207,070,208,321	131,231,520,688
Social Benefits Liabilities	34	31,824,603	-
Provisions	35	5,915,926	2,503,938
Lease Liabilities	36	134,934	30,993,412
Employee Benefit Obligations	37	5,838,359,852	5,191,336,096
Deferred Income	38	53,237,589	-
Other Liabilities	39	6,805,580,974	7,490,316,046
Total Current Liabilities		219,805,262,200	143,946,670,180
Non-Current Liabilities			
Payables	34	155,041,033,170	199,379,491,316
Employee Benefit Obligations	37	360,883,484	451,675,008
Other Liabilities	39	876,414,447	595,899,107
Total Non-Current Liabilities		156,278,331,101	200,427,065,431
Total Liabilities		376,083,593,300	344,373,735,611
Net Assets		98,267,549,276	(2,206,890,793)
Net Assets/Equity			
Accumulated surplus		103,076,303,100	(2,206,890,793)
Total Net Assets/Equity		98,267,549,276	(2,206,890,793)

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County Governments Consolidated Financial Statements
for the year ended 30th June 2025**

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ending 30th June 2025, and the accompanying comparative amounts cover the Accrual opening balances as at 1st July 2024.



**FCPA Bernard Ndungu, MBS
Director General, Accounting Services
The National Treasury
30th October 2025**



**FCS CPA Jona Wala
Director, Accounting Services
The National Treasury
30th October 2025**

2.3. Consolidated statement Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Total
Balance as at June 30th, 2024	36,196,965,817	36,196,965,817
Adjustments in recognition of Assets	308,091,340,985	308,091,340,985
Adjustments in recognition of Liabilities	(346,495,197,595)	(346,495,197,595)
As at July 1, 2024	(2,206,890,793)	(2,206,890,793)
Surplus/ deficit for the year	176,726,907,693	176,726,907,693
Additions during the year		-
Additional recognition of Assets	84,834,543	84,834,543
Additionally in recognition of Liabilities	(76,337,302,167)	(76,337,302,167)
As at June 30, 2025	98,267,549,276	98,267,549,276

Consolidated statement of cash flows for the year ended 30th June 2025

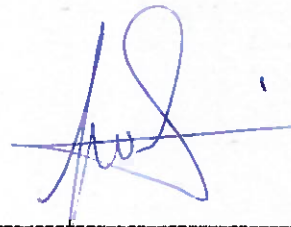
Receipts		FY 2024/2025
		Kshs
Transfers from Exchequer-Equitable shares		418,258,969,281
Transfer from Exchequer- National Government Share of Revenues		7,651,276,297
Transfers from Other Government entities		18,544,995,739
Transfers from Domestic and Foreign Partners		22,453,292
Licenses, Fees, and Permits-Own Source revenues		42,708,771,645
Reimbursement and Refunds		460,917,355
Rendering Of Services-Hospitals FIF		24,594,271,278
Other income		2,649,898,897
Total Receipt's		514,891,553,783
Payments		
Employee Costs		230,287,747,154
Use of goods and services		131,668,116,031
Grants and Subsidies		9,169,193,515
Social Benefits		1,079,201,899
Transfers to other Government Entities		34,965,114,842
Finance costs		1,068,831,093
Other payments		691,283,479
Total payments		408,929,488,013
Net Cash flows from operating activities		105,962,065,770
Tash flows from investing activities		
Purchase of PPE		(70,921,305,830)
Purchase of Intangible Assets		(171,028,011)
Proceeds from sale of PPE		15,911,200
Proceeds from sale of biological assets		11,544,330
Purchase of Other Assets		(860,923,543)
Payment of retention		(8,188,672,584)
Net Cash flows from/(used in) investing activities		(80,114,474,438)
Tash flows from financing activities		
Proceeds from borrowings		497,775,429
Repayment of borrowings		(573,587,286)
Net Cash Flows from financing Activities		(75,811,857)
Net increase in cash & cash equivalent		25,771,779,475
Cash and cash equivalents at 1 July	23	36,196,965,817
Cash and cash equivalents at 30 June	23	61,968,745,291

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County Governments Consolidated reports and Financial Statements
for the Year Ended 30th June 2025

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ended 30th June 2025.



FCPA Bernard Ndungu, MBS
Director General, Accounting Services
The National Treasury
30th October 2025



FCS CPA Jona Wala
Director, Accounting Services
The National Treasury
30th October 2025

**Government of Kenya
County Governments Consolidated Reports Financial Statements
for the year ended 30th June 2025**

2.4. Statement of comparison of budget and actual amounts for the year ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Receipts	a	b	e=a+b	d	e=c-d	f=d/e %
Budget carryovers from the previous year*	24,924,689,334	-	24,924,689,334	22,690,120,609	2,234,568,725	91
Equitable share	387,425,000,000	30,833,969,281	418,258,969,281	418,258,969,281	-	100
Transfers from the share of National Revenues	9,479,777,919		9,479,777,919	7,651,276,297	1,828,501,622	81
Transfers from other government entities	35,658,768,530	-	35,658,768,530	18,544,995,739	17,113,772,792	52
Proceeds from domestic and foreign grants	25,678,402,594	(25,655,402,594)	23,000,000	22,453,292	436,708	98
Proceeds from domestic borrowings			-	497,775,429		-
Reimbursements and refunds	11,506,932,269	(11,029,351,826)	477,580,443	460,917,355	16,663,088	97
Miscellaneous receipts	6,298,909,142	3,951,949,043	10,250,858,185	7,425,083,485	2,825,774,700	72
Levies, Fines, and Penalties	39,552,869,873	(3,570,027,432)	35,982,842,441	25,033,703,741	10,949,138,700	70
Public Contributions and Donations	-	1,740,000	1,740,000	-	1,740,000	-
Licenses and permits	21,050,663,948	624,403,956	21,675,067,904	10,249,984,419	11,425,083,485	47
Rendering of Services	20,775,177,103	19,995,541,683	40,770,718,786	24,594,271,278	16,176,447,508	60
Other Income	19,320,593,680	(5,369,690,310)	13,950,903,370	2,649,898,897	11,301,004,473	19
Total Receipts	601,691,784,392	9,763,131,801	611,454,916,193	538,079,449,821	73,375,466,372	88
Payments					-	-
Use of goods and services	131,831,074,577	5,698,945,562	137,530,020,139	131,668,116,031	5,861,904,108	96
Compensation of employees	227,874,821,203	2,801,157,815	230,675,979,018	230,287,747,154	388,231,864	100
Grants and Subsidies	11,214,300,173	2,506,594,041	13,720,894,214	9,169,193,515	4,551,700,699	67
Transfers to other government entities	50,343,989,254	(442,398,524)	49,901,590,730	34,965,114,842	14,936,475,888	70

Notes to the Consolidated Financial Statements

Government of Kenya
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for the year ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Social security benefits	2,590,933,069	(18,421,535)	2,572,511,534	1,079,201,899	1,493,309,635	42
Finance costs, including loan interest	784,128,061	286,499,311	1,070,627,372	1,068,831,093	1,796,279	100
Repayment of domestic borrowing	615,371,149	-	615,371,149	573,587,286	41,783,863	93
Other payments	4,837,623,657	(1,468,534,009)	3,369,089,648	691,283,479	2,677,806,169	21
Capital Expenditure Payments	171,599,543,249	399,289,140	171,998,832,389	80,114,474,438	91,884,357,951	47
Total Payments	601,691,784,392	9,763,131,801	611,454,916,193	489,617,549,738	121,837,366,455	80
Surplus	-	(0)	-	48,461,900,083		-

Reconciliation table

	Operating	Financing	Investing	total
Actual amounts as per the Budget				48,461,900,083
Basis difference				-
Timing differences	(22,690,120,609)			(22,690,120,609)
Entity differences				
Classification differences				
Totals		-		25,771,779,475
Actual in the statement of cash flows	105,962,065,770	(75,811,857)	(80,114,474,438)	25,771,779,475

3. Notes to the Financial Statements

1. **Exchequer releases** realized Kshs 418,258 million (108%) as compared to the budgeted figure of Kshs 385,425 million as per CARA 2025. Funds for June 2024 equitable share were disbursed in August 2024 in Kshs 30,833 million.
2. **Transfers from national government entities** realized Kshs 18,544 million against a budget of Kshs 35,658 million. These relate to amounts for additional allocations disbursed directly by the national government's State Departments. The Additional Allocation bill was approved later in the year, making it difficult for State Departments to disburse all budgeted amounts by year-end.
3. **The county's OSR** stood at 42,708 million, which was 77% of the budgeted amounts during FY 2024/2025. The OSR collected excludes Kshs 24,594 million for the Facility Improvement Fund for rendering of hospital services and A in A.
4. **Other grants and transfers** stood at 55% due to non-disbursement of the County Governments' additional allocation, which was assented to late into the financial year.
5. **Social security benefits** payments of gratuities to exiting staff were low due to the non-provision of the same under a cash basis
6. **Other payments**, which were mainly long outstanding pending bills, were lower than the budgeted amounts because the costs of pending bills were made using respective economic items.
7. **Capital Expenditure Payments** Development expenditures were low due to the long process of requisitions and access to funding.

* **Adjustments on original budget** – There were adjustments to the original budgets as presented in the financial statements by various county governments. The changes resulted from reallocation and supplementary budgets implemented during the reporting period.

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ended 30th June 2025, and the accompanying comparatives cover the year ended 30th June 2024.

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2.5 Summary of funds movement per county during the FY 2024/2025

This table summarises the movement of funds at the county governments during the FY 2024/2025, including total receipts, total payments, and net financial assets.

	Revenue	Expenditure	Surplus/(Deficit)	Assets	Liabilities	Net worth	Cash and Cash Equivalents
Baringo	6,918,732,027	6,890,753,682	27,978,345	1,856,850,911	842,249,008	1,014,601,903	597,269,580
Bomet	8,124,743,498	6,361,373,857	1,763,369,641	4,060,245,963	1,956,414,094	2,103,831,869	899,140,089
Bungoma	15,179,494,566	12,551,957,212	2,627,537,354	5,633,666,488	5,610,208,133	23,458,354	1,140,497,505
Busia	8,529,720,578	9,625,448,232	(1,095,773,784)	6,131,252,389	4,650,158,686	1,481,093,703	1,451,422,222
Elgeyo Marakwet	6,052,155,481	4,502,720,300	1,549,435,181	10,434,176,768	485,321,784	9,948,854,984	483,084,758
Embu	7,126,800,041	5,716,337,523	1,410,462,518	1,558,931,792	1,758,901,187	(199,969,395)	105,650,057
Garissa	10,027,337,069	8,214,555,597	1,812,781,472	2,241,514,296	1,523,668,402	717,845,894	728,850,874
Homabay	22,724,951,915	21,704,592,780	1,020,359,135	2,787,177,582	1,940,211,519	846,966,063	922,662,626
Isiolo	5,734,266,524	4,916,937,436	817,329,088	1,283,483,797	1,664,300,507	(380,816,710)	732,648,048
Kajiado	10,266,385,923	13,314,941,173	(3,048,555,250)	26,739,308,897	16,193,276,027	10,546,032,870	308,717,330
Kakamega	16,178,671,910	15,980,036,263	198,635,647	32,830,406,109	7,551,710,232	25,278,695,877	2,329,180,229
Kericho	8,793,507,561	7,687,331,893	1,106,175,668	3,703,165,411	3,200,118,516	503,046,895	1,294,799,690
Kiambu	34,058,022,498	21,441,388,779	12,616,633,719	6,472,174,015	7,439,476,794	(967,302,779)	998,758,259
Kilifi	86,416,220,919	14,722,463,701	72,322,938,197	85,465,215,860	88,552,874,765	(3,087,658,905)	3,692,170,523
Kirinyaga	7,159,423,203	6,078,603,183	1,080,820,020	1,300,501,578	685,069,338	615,432,240	343,305,391
Kisii	10,744,696,435	8,463,973,988	2,280,722,447	7,423,905,053	3,854,550,601	3,569,354,452	3,790,800,113
Kisumu	12,797,361,127	9,916,854,235	2,880,506,892	3,396,531,142	14,452,650,912	(11,056,119,770)	2,226,761,727
Kitui	12,988,209,858	11,220,035,884	1,768,379,774	5,541,767,294	2,064,646,904	3,477,120,390	589,835,171
Kwale	10,776,982,308	7,444,509,593	3,332,472,715	7,657,665,480	1,680,392,961	5,977,272,519	1,648,328,793
Laikipia	6,841,964,368	5,930,480,853	911,483,515	37,033,463,141	2,809,493,752	34,223,969,389	401,376,363
Lamu	4,170,498,115	4,056,521,778	113,976,337	2,857,332,568	145,618,156	2,711,714,412	629,559,153
Machakos	10,406,904,809	11,453,240,345	(1,046,335,536)	1,523,535,548	7,123,066,965	(5,599,531,417)	421,741,926

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	Revenue	Expenditure	Surplus/(Deficit)	Assets	Liabilities	Net worth	Cash and Cash Equivalents
Makueni	10,306,593,517	9,956,951,008	349,642,509	2,181,072,959	1,672,143,173	508,929,786	858,113,211
Mandera	12,086,879,265	9,711,760,411	2,375,118,854	4,548,408,284	3,730,849,984	817,558,300	1,437,134,940
Marsabit	8,171,610,613	6,728,214,885	1,443,395,728	3,029,789,807	2,064,734,269	965,055,538	581,491,147
Meru	12,500,676,723	9,245,568,708	3,255,108,015	5,930,156,361	6,538,648,748	(608,492,387)	2,875,482,488
Migori	9,831,657,761	7,760,152,183	2,071,505,578	2,865,250,877	1,908,272,813	956,978,064	257,741,561
Mombasa	15,845,030,491	13,764,043,409	2,080,987,082	2,282,289,152	4,357,288,619	(2,074,999,467)	713,623,145
Muranga	17,371,200,222	9,683,610,790	7,687,589,432	5,340,265,996	3,731,249,993	1,609,016,003	1,622,454,432
Nairobi	49,520,599,376	31,924,656,508	17,595,942,869	69,714,884,631	135,694,201,382	(65,979,316,752)	1,487,301,399
Nakuru	30,907,815,025	15,653,960,826	15,253,854,199	17,012,555,815	6,226,100,602	10,786,455,213	12,898,753,035
Nandi	8,551,951,060	7,071,301,353	1,480,649,707	3,049,642,602	966,186,794	2,083,455,808	525,168,597
Narok	16,180,680,427	14,133,074,062	2,047,606,365	48,368,105,659	105,819,368	48,262,286,291	219,745,437
Nyamira	12,496,287,109	7,202,826,725	5,293,460,384	4,328,181,189	1,463,741,318	2,864,439,871	788,488,814
Nyandarua	6,386,122,926	6,145,123,580	240,999,346	5,286,417,622	3,170,083,499	2,116,334,123	1,536,307,011
Nyeri	8,213,039,096	7,713,897,921	499,146,175	1,828,951,395	1,298,665,671	530,285,724	586,138,426
Samburu	6,645,134,307	5,383,495,751	1,261,638,556	1,528,613,458	527,277,872	1,001,335,586	328,037,927
Siaya	9,000,613,151	6,835,647,477	2,164,965,674	4,835,601,699	3,952,340,500	883,261,199	1,334,597,284
Taita Taveta	7,087,116,758	6,442,835,133	644,281,625	2,040,980,857	2,259,351,722	(218,370,865)	335,300,030
Tana River	7,752,118,319	5,867,869,370	1,884,248,949	6,515,777,726	6,156,803,617	358,974,109	2,698,407,527
Tharaka Nithi	5,283,112,062	4,936,753,696	346,358,366	6,644,756,109	1,231,774,760	5,412,981,349	280,528,371
Trans Nzoia	18,491,546,200	17,046,150,332	1,445,395,868	1,722,740,547	1,555,427,734	167,312,813	221,640,533
Turkana	14,040,801,458	13,185,372,134	855,429,324	5,535,461,237	3,315,214,730	2,220,246,507	1,797,995,752
Uasin Gishu	11,331,226,028	10,401,072,775	930,153,253	4,465,308,149	1,864,882,254	2,600,425,895	1,206,836,765
Vihiga	6,343,701,028	5,816,111,163	527,589,865	918,831,755	1,814,380,071	(895,548,316)	284,783,802
Wajir	12,344,500,590	12,735,418,659	(390,918,069)	3,126,077,997	4,023,969,853	(897,891,856)	956,009,178
West Pokot	7,563,481,560	6,632,056,615	931,424,945	3,318,748,612	269,804,711	3,048,943,901	400,104,051
	595,874,792,925	419,777,230,881	176,726,907,693	474,351,142,577	376,083,593,300	98,267,549,276	61,968,745,291

Significant accounting policies

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with the PFM Act. The County Governments have taken advantage of the transitional provisions under IPSAS 33. Therefore, these 1st year financial statements are transitional consolidated financial statements that comprise financial assets, financial liabilities, and some aspects of PPE and inventory. The transition from cash to accrual accounting commenced on 1st July 2024 and is expected to be completed by 30th June 2027. In the second year of the transition, entities are expected to recognize all inventory, and in the third year to recognize and present all assets and liabilities.

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 recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting entity

The financial statements are for the county governments. The financial statements are for the reporting entities as specified in Chapter 11 of the Constitution of Kenya, 2010.

3. Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), the functional and reporting currency of the government of Kenya.

4. Basis of consolidation

This consolidation is based on copies of unaudited financial statements submitted by the individual county governments to the Office of the Auditor General by 30th August 2025, with a copy to the National Treasury, the Controller of Budget, and the Commission on Revenue Allocation. A revised consolidation based on the audited financial statements will be prepared and submitted for audit purposes.

The financial statements are aggregated on a line-by-line basis, with inter-entity revenues and expenditures eliminated at the county consolidation level to avoid overestimation.

The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to these consolidated financial statements. This is especially true for entities whose financial statements are prepared on an accrual basis under IPSAS.

5. Elimination

Material balances and transactions between county entities included in this consolidation have been eliminated. This has been informed by the inter-entity elimination template, completed by the entities and submitted to the National Treasury.

6. Critical accounting judgments

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

Recognition of revenue

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

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity to transfer resources as a result of a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) because 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. Judgment is needed in assessing each of these conditions and, therefore, reporting whether an expense and a present obligation should be reported.

The entity pursues several policy targets and outcomes. However, the commitment to these targets and outcomes generally does not, of itself, constitute a present obligation unless the entity is evident on the cost it intends to incur, when payment will be made, and to whom, and as a consequence has raised a valid expectation. Consequently, liabilities are not reported for costs associated with the entity's policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the entity's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required to determine whether financial assets (including investments 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 at amortized cost.

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 reduction in emissions by 2030 relative to the business-as-usual scenario, with a 143 MtCO₂eq baseline. The 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 services provided, a significant proportion of the 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, so judgment is required in measuring them. Judgment is also required on whether assets are held for commercial purposes or public benefit purposes.

7. 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. 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 technique 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.

8. Budget information

The respective County Assemblies approved the original FY 2024/25 budget. 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 county upon receiving the required approvals to finalize the budget. Accordingly, the counties recorded additional budget appropriations following the County Assembly's approval. The County's budget is prepared on a basis different from the actual income and expenditure disclosed in the financial statements.

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

9. 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 the 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. After initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period. Investment properties are derecognized either when they are disposed of or when they are permanently withdrawn from use and no future economic benefit or service potential is expected from their 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.

10. Property, plant and equipment

All property, plant, and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditures directly attributable to the acquisition of the items. When significant parts of property, plant, and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially measured at its fair value.

11. Right of use asset

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

12. Tangible Natural Resources

The entity recognizes a tangible natural resource 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. The historical cost model is applied after initial recognition, less any depreciation and impairment losses.

13. Leases

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

14) 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.

15) Research and development costs

The County expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the County 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.

16) Financial Instruments

IPSAS 41 addresses the classification, measurement, and derecognition of financial assets and financial liabilities, introduces new rules for hedge accounting, and a new impairment model for financial assets. The county does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the County's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset for one entity and a financial liability or equity instrument for another. At initial recognition, the county 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 directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial Assets

Classification of financial assets

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

Subsequent measurement

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

ii. Financial Liabilities

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

17) Inventories

Inventory is measured at cost upon initial recognition. To the extent inventory was received through non-exchange transactions (at no or nominal cost), its cost 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 labor, and a proportion of manufacturing overheads based on the standard 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 County.

18) Provisions

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

19) Contingent liabilities

The County does not recognize a contingent liability. Still, it 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.

20) Contingent assets

The County 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. Suppose 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. In that case, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

21) Changes in accounting policies and estimates

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

22) Employee benefits

Retirement benefit plans

The County provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the County pays fixed contributions into a separate Entity (a fund). They 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. Contributions to fund obligations for the payment of retirement benefits are charged to 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 triennially on a projected unit credit basis. Deficits identified are recovered through lump-sum payments or, on a proportional basis, increased future contributions for all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

23) Foreign currency transactions

Transactions in foreign currencies are initially recorded at the exchange rate prevailing on the transaction date. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date, using the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

24) 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 upon completion of the asset. Further borrowing costs are charged to the statement of financial performance.

25) Related parties

The County 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 County Government, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy Governor, County Secretary, County Executive Committee Members, Chief Officers, Speaker of the County Assembly, Clerk of the County Assembly, Directors, and senior managers. (Entity to amend accordingly)

26) 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.

27) 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.

28) Subsequent events

There have been no events after the financial year-end that have had a significant impact on the financial statements for the year ended June 30, 20xx.

29) Significant Judgments and Sources of Estimation Uncertainty

The preparation of the County'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, as well as 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 judgments, 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 County based its assumptions and estimates on parameters available at the time the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market developments or circumstances beyond the County's control. 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 prepared an estimate based on the available information. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date. They are discounted to present value where the effect is material (include provisions applicable for your organization, e.g., provisions for bad debts, provisions for obsolete stocks, and how management estimates these provisions).

Notes to the Consolidated Financial Statements

6. Transfers from Exchequer

These comprise transfers from the exchequer, of equitable share allocation, and Conditional additional allocations to County Governments from the National Government's Share of Revenues. The exchequer releases do not include the conditional grants disbursed to county governments by the parent ministries.

Description	FY 2024/2025
	Kshs
Equitable share	387,425,000,000
June 2024 Arrears	30,833,969,281
Total	418,258,969,281

7. Transfers from Exchequer- National Government Share of Revenues

Description	FY 2024/2025
	Kshs
County Aggregation and Industrial Parks Program (CAIP)	2,899,999,989
County Health Promoters Project (CHPs)	3,006,488,000
Basic Salary Arrears for County Government Health Workers	1,744,788,308
Total	7,651,276,297

8. Transfers from Other Government entities

These consist of funds received from the national government MDAs and other government entities.

Description	FY 2024/2025
	Kshs
DANIDA Grant to finance Primary Healthcare	478,403,250
IDA (World Bank) loan to finance the Kenya Informal Settlement Improvement Project (KISIP II)	7,489,098,310
IDA (World Bank) loan to finance the Emergency Locust Response Project (ELRP)	169,268,418
KfW (German Development Bank) loan for co-financing of FLLoCA-County Climate Resilience Investment (CCRI) Grant	203,938,050
IDA (World Bank) Credit (Financing Locally-Led Climate Action (FLLoCA) Program, County Climate Institutional Support (CCIS) Grant	561,615,778
IDA (World Bank) loan for the Food Systems Resilience Project (FSRP)	911,652,713
IDA (World Bank) Loan for the National Agricultural Value Chain Development Project (NAVCDP)	2,180,732,915
IDA (World Bank) loan to finance the Water and Sanitation Development Project (WSDP)	4,278,989,485
IDA (World Bank) Loan for the Kenya Urban Support Project (KUSP) - Urban Institutional Grant (UIG)	1,453,918,500
International Fund for Agricultural Development (IFAD) loan for the Kenya Livestock Commercialization Project (KeLCoP)	377,302,092

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Description	FY 2024/2025
	Kshs
KfW (German Development Bank) Loan for the Drought Resilience Program in Northern Kenya (DRPNK)	305,917,968
International Fund for Agricultural Development (IFAD) loan for the Aquaculture Business Development Program (ABDP)	134,158,259
TOTAL	18,544,995,739

9. Transfers from Domestic and Foreign Partners

These include Appropriation-in-Aid (AIA) and relate to receipts, such as proceeds from development partners, directly deposited into the CRF account. These are recognized in the financial statements at the time cash is received.

Description	FY 2024/2025
	Kshs
These are funds received from development partners directly through the CRF.	
Special purpose grants- Grants in Cash from Multilateral donors-Makueni	22,453,292
Total	22,453,292

10. Licenses, Fees, and Permits-Own Source Revenues

	FY 2024/2025
	Kshs
Licenses/Liquor licenses	344,245,682
Fees	260,454,718
Permits	248,475,162
Cess	3,080,205,720
Land Rates	71,044,990,723
Single/Business Permits	7,157,929,484
Conservancy Administration	739,827,489
Administration Control Fees and Charges	1,283,357,791
Public Health Service Fees	868,503,842
Physical Planning and Development	3,149,798,650
Property Rent	1,848,909,506
Parking Fees	4,451,017,750
Market Fees	1,077,235,031
Advertising	2,004,852,010
Hire of County Assets	276,203,375
Sale of assets	197,114,889
Park Fees	5,764,196,310
Fines and Penalties	2,917,844,826
Other incomes	1,250,438,112
Totals	107,965,601,070

11 Reimbursement and Refunds

Description	FY 2024/2025
	Kshs
Return to CRF- Executive	759,609,770
Return to CRF- Assembly	167,064,286
Total	926,674,056

12 Renderings of services

Description	FY 2024/2025
	Kshs
Hospital Fees from Level 4 and Level 5 Hospitals-FIF*	40,770,718,786
Total	40,770,718,786

*FIF/County health facilities are funds collected and spent at level 4 and 5 hospital facilities that are self-reporting. They are recorded as an In and Out in the CRF statement

13 Other incomes

Description	FY 2024/2025
	Kshs
Insurance recoveries	11,557,557
Other incomes not specified elsewhere	1,722,436,848
Total	1,733,994,405

14 Employee Costs

Description	FY 2023/2024
	Kshs
Basic salaries of permanent employees	158,116,751,465
Basic wages of temporary employees	7,018,084,395
Personal allowances – part of salary	45,518,026,529
Pension and other social security contributions	6,852,302,326
Employer contributions to compulsory national social security schemes	5,155,979,461
Employer contributions to compulsory national health insurance schemes	2,868,846,333
Other social benefit schemes	2,845,828,752
Other personnel costs (Housing Scheme)	3,395,853,084
Total	231,771,672,347

15. Use of goods and services

Description	FY 2023/2024
	Kshs
Utilities, supplies, and services	3,631,710,129
Communication, supplies, and services	1,439,611,699
Domestic travel and subsistence	18,417,396,902
Foreign travel and subsistence	2,530,098,805
Printing, advertising, and information supplies & services	3,310,495,160
Rentals of produced assets	1,852,138,280
Training expenses	3,148,931,087
Hospitality supplies and services	8,778,101,176
Insurance costs	14,190,390,800
Specialized materials and services	23,831,404,103
Bank Charges	6,271,664,985
Office and general supplies and services	4,544,393,953
Fuel Oil and Lubricants	5,390,317,799
Routine maintenance – vehicles and other transport equipment	2,750,071,099
Routine maintenance – other assets	7,171,409,231
Other operating expenses (Capital Expenditures) (Car Reimbursement)	23,171,984,846
Core mandate expenses	1,700,466,547
Total	132,130,586,600

16. Grants and Subsidies

Description	FY 2024/2025
	Kshs
Membership dues and subscriptions to international organizations	4,371,859,089
Scholarships and other educational benefits	1,519,235,481
Emergency relief and refugee assistance	1,471,528,071
Others (To Specify)	1,806,570,874
Total	9,169,193,515

17. Social Benefits

Description	FY 2024/2025
	Kshs
Transfers to the elderly	103,460,431
Transfers to orphans	12,000,000
Other Social Benefits- Transfers and Contributions to misfortune citizens	963,741,468
Total	1,079,201,899

18. Transfers to other Government Entities

Description	FY 2024/2025
	Kshs
Transfers to Projects	5,736,925,839
Transfers to car loans and mortgage schemes	764,249,850
Transfers to other County Governments entities	28,463,939,153
Total	34,965,114,842

19. Finance Costs

Description	FY 2024/2025
	Kshs
Management Charges	86,278,460
Other Borrowing Costs- Associated with commercial banks' payments of staff salaries.	982,552,633
Total	1,068,831,093

20. Other Expenditure

Description	FY 2024/2025
	Kshs
Other payments	691,283,479
Total	691,283,479

21. Other Gains/(Losses)

Description	FY 2024/2025
	Kshs
Sale of Assets	210,800
Fair value loss on Investment Property	(126,726,430)
Fair Value gain on Other Assets	755,861,279
Total	629,345,649

22 Cash and cash equivalents

A) Bank balances

These comprise cash book bank balances and short-term deposits as at 30th June 2025, and comparatives for the financial year to 30th June 2024.

Bank accounts	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Recurrent Account	11,439,119,831	7,003,183,911
Development	2,280,354,897	414,292,707
County Revenue Fund	23,500,655,426	9,725,495,317
Cash in hand	27,490,589	10,493,550
M-Pesa	2,329,575	1,460,072
On-Call Deposits	3,011,146,664	2,797,798,770
Fixed Deposits Account	953,131,261	609,006,477
Special Purpose Accounts	20,754,517,049	15,635,235,012
Total	61,968,745,291	36,196,965,817

23. Receivables from Non-Exchange Transactions

	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Taxes on Property	55,731,651,060	55,239,675,820
Other Taxes	380,270,113	163,049,307
Fines, Penalties, and Forfeits	16,952,902	8,994,378
Grants and Aid	1,068,180,293	-
Other Transfers	3,154,767,285	4,739,701,741
Land rates	71,729,555,245	54,111,593,067
Imprests	236,922,645	404,016,253
Others (To specify)	38,423,860,092	28,883,817,728
Total	173,352,428,516	145,918,402,437
Current	102,466,903,304	74,273,938,794
Non-Current	70,885,525,212	71,644,463,642

24. Receivables from Exchange Transactions

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Licences	716,215,604	346,896,353
Rendering of services	8,326,819,977	154,469,210
Others (Property Rent)	6,404,714,397	2,468,894,504
Total	15,295,701,751	2,965,233,598
Current	7,697,662,685	2,183,199,762
Non-Current	7,750,087,293	787,060,305

25. Inventories

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Consumable stores	415,127,402	277,635,536
Maintenance materials	97,753,038	-
Others (To specify)	152,814,964	207,561,630
Total	665,695,404	485,197,166

26. Prepayments

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Advance payment for works	1,548,860	87,167
Other prepayments	679,957,949	314,060,341
Total	681,506,809	314,147,508

27. Other Assets

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Other Assets	2,470,000	1,955,510,824
Total	2,470,000	1,955,510,824

28. Biological Assets

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Carrying amount at 01 July	1,191,807,138	1,111,253,955
Increases due to purchases	149,916,537	80,553,183
Carrying amount at 30 June	1,341,723,675	1,191,807,138

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29. Property, Plant and Equipment

	land	buildings	motor vehicles	infrastructure assets	furniture and fittings	computers & ICT equipment	Machinery and Equipment's	work in progress	Others	total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	x%	Kshs	Kshs	Kshs
Depreciation Rate		2-10%	10-16.67%	2-20%	12.50%	33.30%				
Cost										
Opening Bal as 1 st July 2024	63,782,827,147	26,597,503,732	2,748,491,016	41,836,821,352	1,763,667,902	1,490,676,269	3,123,836,228	10,183,280,419	1,104,265,469	152,631,369,533
Additions	770,327,041	17,682,959,171	2,505,255,759	31,403,168,787	2,166,056,620	2,315,274,820	2,766,251,067	11,513,971,040	2,659,622,479	73,782,886,784
Disposals			(5,480,420)		(114,680)	(3,856,576)				(9,451,676)
Transfer/Adjustments	41,909,572	1,697,657,353	131,077,181	337,769,671	87,846,333	132,723,421	159,382,500	(88,540,918)		2,499,825,113
As At 30 June 2025 (Current FY)	64,595,063,760	45,978,120,256	5,379,343,536	73,577,759,809	4,017,456,175	3,934,817,934	6,049,469,794	21,608,710,541	3,763,887,949	228,904,629,754
Depreciation And Impairment										
Depreciation	-	(1,182,873,139)	(491,280,866)	(4,933,922,556)	(289,600,871)	(802,073,210)	(982,547,327)	-	(219,049,137)	(8,901,347,106)
As At 30 June 2025 (Current FY)	64,595,063,760	44,795,247,117	4,888,062,670	68,643,837,253	3,727,855,304	3,132,744,724	5,066,922,467	21,608,710,541	3,544,838,812	220,003,282,648
Net Book Values										
Opening Bal as at 1 st July 2024	63,782,827,147	26,597,503,732	2,748,491,016	41,836,821,352	1,763,667,902	1,490,676,269	3,123,836,228	10,183,280,419	1,104,265,469	152,631,369,533
As At 30 June 2025 (Current FY)	64,595,063,760	44,795,247,117	4,888,062,670	68,643,837,253	3,727,855,304	3,132,744,724	5,066,922,467	21,608,710,541	3,544,838,812	220,003,282,648

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30. Rights of Use Asset

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
At 01 July 2024	-	
Additions	61,876,506	
Depreciation for the year	(3,680,337)	
At 30 June 2025	58,196,169	

31. Investment Property

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
At 01 July 2024	8,499,920	
Additions	11,417,430	8,499,920
Depreciation for the year	(8,499,920)	
At 30 June 2025	11,417,430	8,499,920

32. Intangible Assets and Goodwill

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
At 01 July 2024	494,684,409	472,361,739
Additions	425,134,189	
Accumulated impairment	(101,891,941)	
At 30 June 2025	817,926,656	494,684,409

33. Payables

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Provision of supply of services	2,060,124,472	2,204,417,115
Accounts Payable	313,141,528,014	271,487,750,838
Retention Money on Contracts	48,247,428,153	56,616,441,353
Carry-over of Capital Expenditure	383,676,691	302,402,689
Totals	362,111,241,492	330,611,011,995
Current	207,070,208,321	131,231,520,688
Non-Current	155,041,033,170	199,379,491,316

34. Social Benefits Liabilities

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Staff Medical Insurance	31,824,603	-
Total	31,824,603	-

35. Provisions

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Gratuities	5,915,926	-
Total	5,915,926	-

36. Lease Liabilities

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Right of Use liabilities	134,934	-
Total	134,934	-

37. Employee Benefit Obligations

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Liability in respect of Defined Benefit Plan-Pension Liabilities	6,199,243,336	5,643,011,104
Current	5,838,359,852	5,191,336,096
Non-Current	360,883,484	451,675,008

38. Deferred Income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Opening Balance	-	-
Additions	53,237,589	-
Closing Balance	53,237,589	-

39. Other Liabilities

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Other Deposits	3,222,989,593	4,531,007,351
Others -Historical pending bills	4,459,005,828	3,555,207,802
Totals	7,681,995,421	8,086,215,153
Current	6,805,580,974	7,490,316,046
Non-Current	876,414,447	595,899,107

Appendices

Appendix 1 – Summary of transfers from National Treasury in FY 2024/2025-Equitable Share allocations

COUNTY	ALLOCATION Kshs.	June 24 Arrears	Totals	Q1	Q2	Q3	Q4	RELEASED Kshs.	RELEASED %
Baringo	6,683,872,231	531,821,695	7,215,693,926	1,661,942,797	1,646,573,958	1,670,968,058	1,704,387,419	7,215,693,926	100
Bomet	7,015,120,963	558,233,925	7,573,354,888	1,744,481,018	1,728,003,860	1,753,780,241	1,788,855,845	7,573,354,888	100
Bungoma	11,170,672,763	888,958,688	12,059,631,451	2,777,995,902	2,751,487,116	2,792,668,191	2,848,521,554	12,059,631,451	100
Busia	7,514,936,176	598,046,823	8,112,982,999	1,868,896,324	1,850,997,083	1,878,734,044	1,916,308,725	8,112,982,999	100
Elgeyo/Marakwet	4,826,732,152	384,116,256	5,210,848,408	1,200,363,297	1,188,869,118	1,206,683,038	1,230,816,699	5,210,848,408	100
Embu	5,369,897,176	427,344,860	5,797,242,036	1,335,452,686	1,322,646,416	1,342,474,294	1,369,323,780	5,797,242,036	100
Garissa	8,290,447,212	659,899,847	8,950,347,059	2,062,187,025	2,041,584,345	2,072,611,803	2,114,064,039	8,950,347,059	100
Homa Bay	8,170,279,684	650,270,979	8,820,550,663	2,032,096,813	2,012,191,632	2,042,569,921	2,083,421,319	8,820,550,663	100
Isiolo	4,923,506,896	391,923,297	5,315,430,193	1,224,760,302	1,212,375,612	1,230,876,724	1,255,494,258	5,315,430,193	100
Kajiado	8,345,014,079	664,017,086	9,009,031,165	2,075,053,394	2,055,728,575	2,086,253,520	2,127,978,590	9,009,031,165	100
Kakamega	12,980,503,855	1,033,011,703	14,013,515,558	3,228,161,566	3,197,187,843	3,245,125,964	3,310,028,483	14,013,515,558	100
Kericho	6,738,465,915	536,250,393	7,274,716,308	1,675,782,481	1,659,758,147	1,684,616,479	1,718,308,808	7,274,716,308	100
Kiambu	12,293,695,472	978,204,195	13,271,899,667	3,056,888,112	3,028,491,147	3,073,423,868	3,134,892,345	13,271,899,667	100
Kilifi	12,169,843,590	968,736,043	13,138,579,633	3,027,300,125	2,996,772,452	3,042,460,898	3,103,310,116	13,138,579,633	100
Kirinyaga	5,449,273,297	433,617,400	5,882,890,697	1,355,054,382	1,342,335,900	1,362,318,324	1,389,564,691	5,882,890,697	100
Kisii	9,305,836,564	740,687,088	10,046,523,652	2,314,647,152	2,291,741,947	2,326,459,141	2,372,988,324	10,046,523,652	100
Kisumu	8,405,327,540	668,943,824	9,074,271,364	2,090,449,443	2,070,187,690	2,101,331,885	2,143,358,523	9,074,271,364	100
Kitui	885,967,728	6,358,951	11,752,326,679	707,371,734	681,182,291	2,721,491,932	2,775,921,771	11,752,326,679	100
Kwale	625,411,412	6,728,299	312,139,711	146,025,923	123,552,726	156,352,853	199,479,910	312,139,711	100
Laikipia	387,035,309	8,659,722	815,695,031	339,561,633	327,020,845	346,758,827	373,694,004	815,695,031	100
Lamu	254,430,927	8,988,056	513,418,983	9,337,677	1,605,632	3,607,732	9,879,886	513,418,983	100
Machakos	597,222,939	3,783,623	361,006,562	386,823,827	363,801,528	399,305,735	447,291,849	361,006,562	100
Makueni	497,308,448	6,436,878	173,745,326	113,865,241	092,302,442	124,327,112	166,813,654	173,745,326	100

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COUNTY	ALLOCATION Kshs.	June 24 Arrears	Totals	Q1	Q2	Q3	Q4	RELEASED Kshs.	RELEASED %
Mandera	690,619,376	0,655,331	621,274,707	908,297,912	878,558,680	922,654,844	981,107,941	621,274,707	100
Marsabit	597,150,151	4,831,873	201,982,024	890,099,603	870,489,722	899,287,538	937,273,288	201,982,024	100
Meru	9,944,340,175	791,410,012	10,735,750,187	2,473,156,293	2,449,292,094	2,486,085,044	2,535,806,744	10,735,750,187	100
Migori	8,385,076,709	667,315,689	9,052,392,398	2,085,361,527	2,065,251,444	2,096,269,177	2,138,194,561	9,052,392,398	100
Mombasa	7,899,674,509	628,921,902	8,528,596,411	1,965,380,955	1,944,957,927	1,974,918,627	2,014,417,000	8,528,596,411	100
Murang'a	7,511,867,139	597,902,936	8,109,770,075	1,868,446,676	1,849,927,558	1,877,966,785	1,915,526,120	8,109,770,075	100
Nairobi City	20,178,712,719	1,605,764,726	21,784,477,445	5,018,014,779	4,970,448,018	5,044,678,180	5,145,571,742	21,784,477,445	100
Nakuru	13,666,998,494	1,087,473,979	14,754,472,473	3,398,356,173	3,366,808,083	3,416,749,622	3,485,084,616	14,754,472,473	100
Nandi	7,346,070,243	584,423,520	7,930,493,763	1,826,323,508	1,809,981,262	1,836,517,561	1,873,247,912	7,930,493,763	100
Narok	9,241,861,509	735,702,157	9,977,563,666	2,299,069,225	2,275,652,222	2,310,465,377	2,356,674,685	9,977,563,666	100
Nyamira	5,359,988,237	426,735,878	5,786,724,115	1,333,549,622	1,319,644,556	1,339,997,059	1,366,797,001	5,786,724,115	100
Nyandarua	5,936,522,424	472,478,085	6,409,000,509	1,476,494,014	1,462,084,586	1,484,130,606	1,513,813,218	6,409,000,509	100
Nyeri	6,518,609,636	518,826,484	7,037,436,120	1,621,332,763	1,605,379,007	1,629,652,409	1,662,245,457	7,037,436,120	100
Samburu	5,623,229,593	447,544,995	6,070,774,588	1,398,578,122	1,384,920,527	1,405,807,398	1,433,923,546	6,070,774,588	100
Siaya	7,301,472,443	581,041,559	7,882,514,002	1,815,754,866	1,798,473,994	1,825,368,111	1,861,875,473	7,882,514,002	100
Taita/Taveta	5,066,138,539	403,234,193	5,469,372,732	1,260,106,858	1,247,631,720	1,266,534,635	1,291,865,327	5,469,372,732	100
Tana River	6,824,718,333	543,256,204	7,367,974,537	1,697,675,636	1,680,559,940	1,706,179,583	1,740,303,175	7,367,974,537	100
Tharaka - Nithi	4,399,507,351	350,258,783	4,749,766,134	1,094,558,705	1,083,197,434	1,099,876,838	1,121,874,374	4,749,766,134	100
Trans Nzoia	7,540,501,497	599,985,794	8,140,487,291	1,874,955,610	1,857,592,631	1,885,125,374	1,922,827,882	8,140,487,291	100
Turkana	13,213,283,344	1,051,515,757	14,264,799,101	3,285,986,733	3,254,588,520	3,303,320,836	3,369,387,255	14,264,799,101	100
Uasin Gishu	8,472,399,602	674,085,809	9,146,485,411	2,106,518,159	2,087,319,643	2,118,099,900	2,160,461,900	9,146,485,411	100
Vihiga	5,292,922,425	421,362,153	5,714,284,578	1,316,756,721	1,303,239,879	1,323,230,606	1,349,695,219	5,714,284,578	100
Wajir	9,902,798,212	788,292,512	10,691,090,724	2,463,414,106	2,438,471,010	2,475,699,553	2,525,213,544	10,691,090,724	100
West Pokot	6,609,735,012	525,909,319	7,135,644,331	1,643,466,601	1,628,352,230	1,652,433,753	1,685,482,428	7,135,644,331	100
Total	387,425,000,000	30,833,969,281	418,258,969,281	96,356,154,016	95,419,220,985	96,856,250,000	98,793,375,000	418,258,969,281	100

Appendix 2 – Summary of National Government Share of Revenues

COUNTY	INDUSTRIAL PARK	COUNTY HEALTH PROMOTERS	BASIC SALARIES OF HEALTH WORKERS	TOTAL CASH RELEASED
	Kshs.	Kshs.	Kshs.	Kshs.
Baringo	-	55,500,000	15,332,178	70,832,178
Bomet	-	66,545,000	18,471,508	85,016,508
Bungoma	186,000,000	125,755,000	43,693,322	355,448,322
Busia	186,000,000	78,677,500	112,181,055	376,858,555
E/Marakwet	-	42,655,000	32,978,770	75,633,770
Embu	186,000,000	56,475,000	108,280,963	350,755,963
Garissa	186,000,000	48,727,500	58,703,014	293,430,514
Homa Bay	186,000,000	94,587,500	92,186,968	372,774,468
Isiolo	-	24,535,000	19,778,148	44,313,148
Kajiado	-	61,100,000	21,721,787	82,821,787
Kakamega	200,000,000	143,845,000	38,016,479	381,861,479
Kericho	-	54,613,000	23,173,921	77,786,921
Kiambu	52,631,579	111,862,500	32,027,613	196,521,692
Kilifi	-	104,335,000	26,466,898	130,801,898
Kirinyaga	186,000,001	31,582,500	11,206,632	228,789,133
Kisii	122,105,258	105,397,500	42,507,358	270,010,116
Kisumu	-	83,565,000	42,771,817	126,336,817
Kitui	-	74,560,000	123,840,866	198,400,866
Kwale	174,736,842	56,452,500	53,848,503	285,037,845
Laikipia	-	39,782,500	71,771,128	111,553,628
Lamu	-	12,767,500	76,615,518	89,383,018
Machakos	186,000,000	92,612,500	43,196,225	321,808,725
Makueni	-	87,037,500	40,300,333	127,337,833
Mandera	-	-	9,863,680	9,863,680
Marsabit	-	33,585,000	30,518,208	64,103,208
Meru	186,000,000	90,055,000	20,106,015	296,161,015
Migori	186,000,000	68,310,000	15,409,861	269,719,861
Mombasa	52,631,579	16,940,000	43,958,684	113,530,263
Murang'a	52,631,579	69,895,000	27,563,898	150,090,477
Nairobi City	-	238,342,500	55,950,125	294,292,625
Nakuru	52,631,579	106,480,000	26,132,447	185,244,026
Nandi	52,631,579	44,702,500	21,184,263	118,518,342
Narok	-	51,675,000	20,984,796	72,659,796
Nyamira	52,631,579	44,322,500	16,534,755	113,488,834
Nyandarua	-	39,732,500	53,916,593	93,649,093
Nyeri	-	78,107,500	12,609,071	90,716,571
Samburu	-	30,837,500	22,040,881	52,878,381
Siaya	52,631,579	61,245,000	32,134,303	146,010,882
Taita/Taveta	-	29,170,000	7,131,319	36,301,319
Tana River	-	10,357,500	23,500,726	33,858,226
Tharaka - Nithi	-	27,725,000	46,528,144	74,253,144
Trans Nzoia	52,631,579	52,870,000	23,213,409	128,714,988
Turkana	-	75,555,000	8,950,751	84,505,751
Uasin Gishu	186,000,000	61,560,000	16,013,014	263,573,014
Vihiga	-	28,957,500	19,921,796	48,879,296
Wajir	122,105,258	22,932,500	13,186,473	158,224,231
West Pokot	-	70,160,000	28,364,092	98,524,092
TOTAL	2,899,999,989	3,006,488,000	1,744,788,308	7,651,276,299

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for the Year Ended 30th June 2025**

Appendix 3 – Summary of Additional County Allocation Grants transferred from the parent Ministry

COUNTY	DANIDA	(KISIP II)	(ELRP)	(CCRI) Grant	(CCRI) Grant	(FSRP)	(NAVCDP)	(WSDP)	(UIG)	(KeLCoP)	(DRPNK)	(ABDP)	TOTAL CASH RELEASED
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Baringo	7,848,750	-	3,904,036	-	11,325,795	70,127,132	49,944,470	-	32,309,300	39,998,624	-	-	215,458,107
Bomet	8,482,500	-	-	-	-	-	78,038,678	-	32,309,300	-	-	-	118,830,478
Bungoma	13,698,750	292,128,530	-	22,923,814	19,916,555	-	84,575,472	-	32,309,300	37,806,919	-	-	503,359,340
Busia	9,262,500	-	-	-	12,721,885	-	-	-	32,309,300	33,423,508	-	8,945,795	96,662,988
E/Marakwet	5,947,500	260,000,000	2,519,236	10,293,610	8,942,278	70,127,132	-	-	32,309,300	39,998,624	-	-	430,137,680
Embu	5,635,500	-	2,519,236	-	9,804,145	-	39,281,206	-	32,309,300	-	-	7,790,343	97,339,730
Garissa	10,822,500	-	5,741,104	-	18,829,336	70,127,132	-	307,883,057	32,309,300	-	-	-	445,712,429
Homa Bay	10,383,750	925,020,992	-	18,375,713	15,964,308	-	86,525,422	-	32,309,300	-	-	9,579,070	1,098,158,555
Isiolo	6,532,500	-	55,851,169	-	10,300,450	70,127,132	-	-	32,309,300	-	-	-	175,120,551
Kajiado	9,896,250	90,000,000	-	-	13,671,000	-	65,034,723	-	32,309,300	-	-	9,633,973	220,545,246
Kakamega	16,038,750	108,661,317	-	22,766,070	20,840,159	-	107,706,293	-	32,309,300	33,423,508	-	9,390,575	351,135,972
Kericho	8,287,500	-	-	13,742,755	11,939,762	-	79,383,098	-	32,309,300	-	-	-	145,662,415
Kisumu	14,527,500	264,543,092	-	-	-	-	91,303,899	-	32,309,300	-	-	8,465,097	411,148,888
Kilifi	16,087,500	517,190,432	-	-	17,104,057	-	-	1,551,889,682	32,309,300	-	-	-	2,134,580,971
Kirinyaga	6,532,500	-	-	-	8,427,859	-	43,125,742	-	32,309,300	-	-	6,991,630	97,387,031
Kisii	11,992,500	-	-	17,168,860	14,915,828	-	71,253,967	-	32,309,300	-	-	9,676,820	157,317,275
Kisumu	10,530,000	735,000,000	-	13,420,951	11,658,934	-	68,473,624	-	32,309,300	-	-	9,218,808	880,611,617
Kitui	13,601,250	-	7,079,313	-	20,187,326	-	96,664,363	-	32,309,300	-	-	-	169,841,552
Kwale	8,994,375	80,188,971	-	-	14,083,750	-	63,957,449	717,436,049	32,309,300	-	-	-	916,969,894
Laikipia	6,435,000	-	-	-	10,446,683	70,127,132	-	-	32,309,300	-	-	-	119,318,115
Lamu	3,997,500	223,397,882	-	-	6,830,615	70,127,132	-	-	32,309,300	-	-	-	336,662,429
Machakos	11,943,750	-	2,989,231	-	13,941,154	-	49,138,072	-	32,309,300	-	-	8,980,190	119,301,697
Makueni	11,407,500	-	-	-	15,203,126	-	91,724,387	-	32,309,300	-	-	-	150,644,313
Mandera	15,746,250	-	13,751,065	-	16,507,428	70,127,132	-	-	32,309,300	-	-	-	148,441,175

Government of Kenya

COUNTY	DANIDA	(KISIP II)	(ELRP)	(CCRI) Grant	(C CRI) Grant	(FSRP)	(NAVCDP)	(WSDP)	(UIG)	(KeLCoP)	(DRPNK)	(ABDP)	TOTAL CASH RELEASED
	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		Kshs.	Kshs.
Marsabit	10,432,500	-	8,329,185	-	18,303,486	70,127,132	-	-	32,309,300	41,094,477	126,814,599	-	307,410,679
Meru	12,382,500	175,000,000	2,519,236	-	18,083,447	-	65,031,923	-	32,309,300	-	-	10,203,580	315,529,986
Migori	10,432,500	-	-	16,968,438	14,742,434	-	71,537,277	-	32,309,300	-	-	7,213,336	153,203,285
Mombasa	10,871,250	695,000,000	-	-	-	-	-	585,006,309	-	-	-	-	1,290,877,559
Murang'a	9,701,250	-	-	-	11,770,342	-	77,187,141	-	32,309,300	-	-	-	130,968,033
Nairobi City	24,521,250	260,000,000	-	-	-	-	-	-	-	-	-	-	284,521,250
Nakuru	12,909,000	128,000,000	-	-	-	-	51,228,732	-	32,309,300	38,135,675	-	-	262,582,707
Nandi	8,238,750	202,151,790	-	13,908,054	12,083,526	-	100,499,619	-	32,309,300	-	-	-	369,191,039
Narok	12,382,500	-	-	-	18,213,776	-	85,188,002	-	32,309,300	-	-	-	148,093,578
Nyamira	7,410,000	110,890,473	-	11,266,551	9,789,185	-	89,843,219	-	32,309,300	-	-	-	261,508,728
Nyandarua	5,630,625	282,000,000	-	-	9,275,840	-	41,960,821	-	32,309,300	-	-	-	371,176,586
Nyeri	8,336,250	300,603,076	-	-	10,263,053	-	49,768,881	-	32,309,300	-	-	10,073,999	411,354,559
Samburu	7,117,500	-	26,774,389	-	-	70,127,132	-	-	32,309,300	41,094,477	-	-	177,422,798
Siaya	8,921,250	-	-	16,172,134	14,049,900	-	50,856,761	-	32,309,300	33,423,508	-	8,016,637	163,749,490
Taita/Taveta	6,532,500	146,321,755	-	-	9,520,558	-	100,088,623	610,805,126	32,309,300	-	-	-	905,577,862
Tana River	9,018,750	-	-	-	13,014,827	70,127,132	-	-	32,309,300	-	-	-	124,470,009
Tharaka - Nithi	6,045,000	167,000,000	6,689,317	-	8,913,384	-	77,251,060	-	32,309,300	-	-	9,978,406	308,186,467
Trans Nzoia	8,872,500	616,000,000	-	15,090,799	13,110,000	-	82,637,549	-	32,309,300	38,902,772	-	-	806,922,920
Turkana	16,233,750	-	20,106,752	-	22,880,623	70,127,132	-	-	32,309,300	-	179,103,369	-	340,760,926
Uasin Gishu	9,750,000	490,000,000	-	-	12,084,500	-	42,216,802	-	32,309,300	-	-	-	586,360,602
Vihiga	7,166,250	-	-	11,840,302	10,285,690	-	29,305,638	-	32,309,300	-	-	-	90,907,180
Wajir	13,162,500	420,000,000	7,975,912	-	19,359,280	70,127,132	-	505,969,262	32,309,300	-	-	-	1,068,903,386
West Pokot	7,702,500	-	2,519,236	-	12,309,494	70,127,132	-	-	32,309,300	-	-	-	124,967,662
TOTAL	478,403,250	7,489,098,310	169,268,418	203,938,050	561,615,778	911,652,713	2,180,732,915	4,278,989,485	1,453,918,500	377,302,092	305,917,968	134,158,259	18,544,995,738

Appendix 3– County Accounts Payables

County	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Nairobi	135,363,957,041	174,587,190,237
Kilifi	86,639,943,418	60,631,421,041
Kajiado	16,173,568,709	14,706,036,668
Kisumu	7,834,507,083	3,019,848,987
Machakos	6,884,294,461	5,809,883,244
Meru	6,538,648,748	3,713,374,137
Kiambu	6,354,003,261	4,812,573,722
Nakuru	6,152,120,888	1,452,183,516
Tana River	6,081,233,440	4,346,254,165
Kakamega	6,014,033,770	2,062,155,725
Nyandarua	4,790,849,913	170,422,010
Busia	4,648,655,365	2,089,712,480
Mombasa	4,357,126,325	4,641,243,398
Wajir	4,023,969,853	1,890,350,743
Siaya	3,952,340,500	1,499,578,364
Bungoma	3,893,249,524	2,508,711,984
Kisii	3,757,049,011	2,765,997,427
Mandera	3,730,849,984	2,581,992,421
Murang'a	3,623,546,944	2,546,597,573
Turkana	3,315,214,730	588,644,783
Kericho	3,200,118,516	1,428,524,948
Laikipia	2,794,023,686	2,832,317,221
Taita-Taveta	2,226,887,737	2,200,046,710
Marsabit	2,061,322,281	3,074,518,579
Kitui	1,947,491,292	1,764,454,029
Homa Bay	1,940,211,519	1,463,877,703
Bomet	1,916,348,809	22,120,494
Uasin Gishu	1,864,882,254	292,599,595
Migori	1,777,689,182	2,751,931,297
Makueni	1,672,143,173	1,384,691,845
Isiolo	1,664,300,507	1,787,372,856
Vihiga	1,593,878,913	1,959,599,200
Kwale	1,579,429,534	2,185,148,066
Embu	1,540,962,619	1,521,621,076
Garissa	1,523,668,402	1,918,100,201
Trans Nzoia	1,467,091,919	1,513,221,485
Nyamira	1,419,954,312	1,414,038,722
Tharaka-Nithi	1,231,774,760	1,490,028,293
Nyeri	1,154,299,102	550,808,475

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County	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Nandi	966,186,794	51,018,641
Baringo	751,241,744	170,006,882
Kirinyaga	685,069,338	998,223,841
Samburu	527,277,872	991,775,414
West Pokot	269,804,711	94,362,516
Elgeyo-Marakwet	114,388,546	103,638,811
Narok	52,581,779	214,920,325
Lamu	39,049,224	7,872,145
Total	362,111,241,492	330,611,011,995

Appendix 4– County Own Source Revenues

County	FY 2024/2025	FY 2024/2025	FY 2024/2025
	FIF	OSR	Totals
	Kshs	Kshs	Kshs
Kilifi	2,894,144,018	50,319,540,675	53,213,684,693
Nairobi	2,487,301,399	24,479,341,173	26,966,642,573
Narok	319,745,437	5,214,925,516	5,534,670,954
Kisumu	2,226,761,727	2,169,236,638	4,395,998,365
Kiambu	998,758,259	3,173,797,132	4,172,555,391
Mombasa	713,623,145	3,353,583,662	4,067,206,807
Kakamega	2,329,180,229	1,520,718,458	3,849,898,687
Murang'a	1,622,454,432	1,301,562,152	2,924,016,584
Siaya	1,634,597,284	946,893,440	2,581,490,724
Kwale	1,648,328,793	798,931,818	2,447,260,611
Uasin Gishu	1,206,836,765	1,238,179,710	2,445,016,475
Bungoma	576,579,028	1,717,076,533	2,293,655,561
Nyandarua	1,536,307,011	365,952,554	1,902,259,565
Busia	1,451,422,222	409,815,238	1,861,237,460
Mandera	1,437,134,940	212,066,352	1,649,201,292
Nyamira	788,488,814	737,076,318	1,525,565,132
Makueni	858,113,211	612,385,485	1,470,498,696
Homa Bay	922,662,626	522,679,166	1,445,341,792
Kisii	790,800,113	565,636,982	1,356,437,095
Kericho	1,294,799,690	18,580,976	1,313,380,667
Meru	875,482,488	285,276,921	1,160,759,409
Machakos	421,741,926	625,791,469	1,047,533,395
Embu	159,399,795	821,633,666	981,033,461
Taita-Taveta	435,300,030	543,588,481	978,888,511
Wajir	584,180,167	371,829,011	956,009,178
Isiolo	732,648,048	219,361,047	952,009,095
Nakuru	898,753,035	52,785,362	951,538,397
Tharaka-Nithi	380,528,371	534,836,469	915,364,840
Kitui	589,835,171	316,087,867	905,923,038
Tana River	698,407,527	203,225,065	901,632,592
Bomet	531,374,590	367,765,499	899,140,089
Nandi	625,168,597	246,366,372	871,534,969
Lamu	629,559,153	234,876,672	864,435,825
Laikipia	401,376,363	455,821,762	857,198,125
Elgeyo-Marakwet	483,084,758	370,933,238	854,017,996
Garissa	728,850,874	94,298,428	823,149,302
Turkana	397,995,752	400,829,971	798,825,723

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County	FY 2024/2025	FY 2024/2025	FY 2024/2025
	FIF	OSR	Totals
	Kshs	Kshs	Kshs
Vihiga	284,783,802	511,085,752	795,869,554
Marsabit	581,491,147	185,362,406	766,853,553
Nyeri	586,138,426	174,263,834	760,402,260
Baringo	355,111,838	342,157,742	697,269,580
Kajiado	308,717,330	304,975,931	613,693,261
Kirinyaga	343,305,391	166,385,837	509,691,229
West Pokot	192,025,041	228,079,010	420,104,051
Trans Nzoia	221,640,533	130,758,052	352,398,585
Samburu	328,037,927	19,659,452	347,697,379
Migori	257,741,561	79,585,775	337,327,336
Total	40,770,718,786	107,965,601,070	148,736,319,856

