



THE REPUBLIC OF KENYA

CONSOLIDATED FINANCIAL STATEMENTS

MINISTRIES, DEPARTMENTS AND AGENCIES

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

Transitional IPSAS Financial Statements in accordance with the Accrual Basis of Accounting
under the International Public Sector Accounting Standards
(IPSAS)

Government of Kenya
Consolidated Financial Statements for Ministries, Departments & Agencies
for the year ended 30th June 2025

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ABBREVIATIONS

AIA	Appropriations in Aid
BROP	Budget Review and Outlook Paper
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CBR	Central Bank Rate
CF	Contingency Fund
CFS	Consolidated Fund Services
FY	Financial year
GDP	Gross Domestic Product
GOK	Government of Kenya
ICT	Information, Communication, and Technology
IDA	International Development Association
IMF	International Monetary Fund
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
Kshs.	Kenya shillings
KRA	Kenya Revenue Authority
MDAs	Ministries, Departments, and Agencies
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NSSF	National Social Security Fund
PDLF	Petroleum Development Levy Fund
PFM	Public Financial Management

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PSASB Public Sector Accounting Standards Board

PSSS Public Service Superannuation Scheme

SAGAs Semi-Autonomous Government Agencies

SCs State Corporations

SGR Standard Gauge Railway

1. Commentary on Consolidated Financial Statements

1.0 Legal Framework

Section 81 of the Public Finance Management (PFM) Act, 2012, requires that all state organs and public entities prepare annual financial statements at the end of each financial year and submit them to the Auditor-General with a copy to the National Treasury, Controller of Budget, and the Commission on Revenue Allocation before 30th September every year. Further, Section 80 of the PFM Act, 2012 requires the National Treasury to prepare annual financial statements that consolidate the financial statements of all national government entities and submit them to the Auditor-General, with a copy to the Controller of Budget and the Commission on Revenue Allocation, on or before 31st October of every year.

The consolidated financial statements referred to above are prepared in accordance with the standards prescribed by the Public Sector Accounting Standards Board (PSASB). The Board was established under Section 192 of the PFM Act, 2012, to set generally accepted accounting standards and prescribe formats for financial reporting by all state organs and public entities.

Following the Board's approval of the adoption of the International Financial Reporting Standards (IFRS) for state organs operating as commercial business entities, Accrual-basis International Public Sector Accounting Standards (IPSAS) for Ministries, Departments and Agencies (MDAs) and County Governments, and Accrual-basis IPSAS for state organs operating as non-commercial business entities, the reporting standards were gazetted through the Kenya Gazette Notice No. 11033 dated 30th August 2024.

Therefore, these consolidated financial statements are the First transition financial statements under the IPSAS accrual basis of accounting in line with IPSAS 33 and the transition roadmap adopted by the National Steering Committee. The first year of accrual accounting implementation requires all transitioning entities to recognize financial assets and liabilities on their balance sheets at a minimum. Those capable of recognizing more assets (including inventory and property, plant, and equipment) were permitted to do so. The transition period is expected to cover three years from 1st July 2024 to 30th June 2027.

1.1 Scope and Consolidation

The consolidated financial statements comprise eighty-one (81) voted entities, as contained in Executive Order No. 1 of 2023 on the Organization of the Government of the Republic of Kenya, and three (3) votes relating to Consolidated Fund Services (CFS). The entities included in this consolidation are disclosed in **Appendix 1** to the financial statements.

2. Financial Statements Summary

Below is an overview of the MDAs' financial performance for the year ended June 30th, 2025, as reported in the detailed consolidated financial statements.

3. Performance for Revenue and Expenses

This commentary should be read in conjunction with the financial statements hereunder. The Consolidated Financial Statements for Ministries, Departments, and Agencies for the

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year ended 30th June, 2025, have not been audited. Since this is the first transition year from cash accounting to accrual accounting, no comparative figures are provided on the Statement of Financial Performance. IPSAS 33 encourages but does not mandate comparative information in the first set of IPSAS financial statements.

Financial performance	FY 2024/2025
	Kshs million
Total Revenue	4,015,687
Total Expenses	4,538,818
Total Other gains/(losses)	(173,797)
Surplus/(Deficit) for the year	(696,929)

Total Revenue for the FY 2024/2025 was Kshs 4,015 million against Total Expenses of Kshs. 4,538 million and Total Other gains/(losses) of (173,797) million resulting in a deficit of Kshs 696,929 million for the FY 2024/2025.

3.1 Revenue

The government revenue is derived from domestic and external sources. Domestic resources mainly comprise taxes collected by the Kenya Revenue Authority (KRA) and revenue from the appointed Receivers of Revenue. The National Treasury collects external sources, including loans and grants from multilateral and bilateral partners. All these revenues are then remitted to the Consolidated Fund as per Article 206 (1) of the Constitution, except revenue considered AiA.

Revenue reported in these consolidated financial statements is revenue that the MDAs received from the Consolidated Fund transfers (non-binding transactions) as per the Appropriation Act, 2024, and AiA (binding transactions) collected during the year. Funds transferred from the exchequer form the most significant part of MDA revenue, as shown below:

	FY 2024/2025
Revenue	Kshs million
Revenue from non-binding transactions	
Transfers from Exchequer	3,568,439
Transfers from Other Government entities	84,496
Transfers from Domestic and Foreign Partners	80,772
Levies, fines, penalties, and forfeitures	66,169
Reimbursements and Refunds	5
Licenses, Fees, and Permits	21,099
Total	3,820,980
Revenue from binding transactions	
Rendering of services	513
Rental revenue from facilities and equipment	915
Finance income	33,469
Miscellaneous income	159,807
Total	194,704
Total revenue	4,015,684

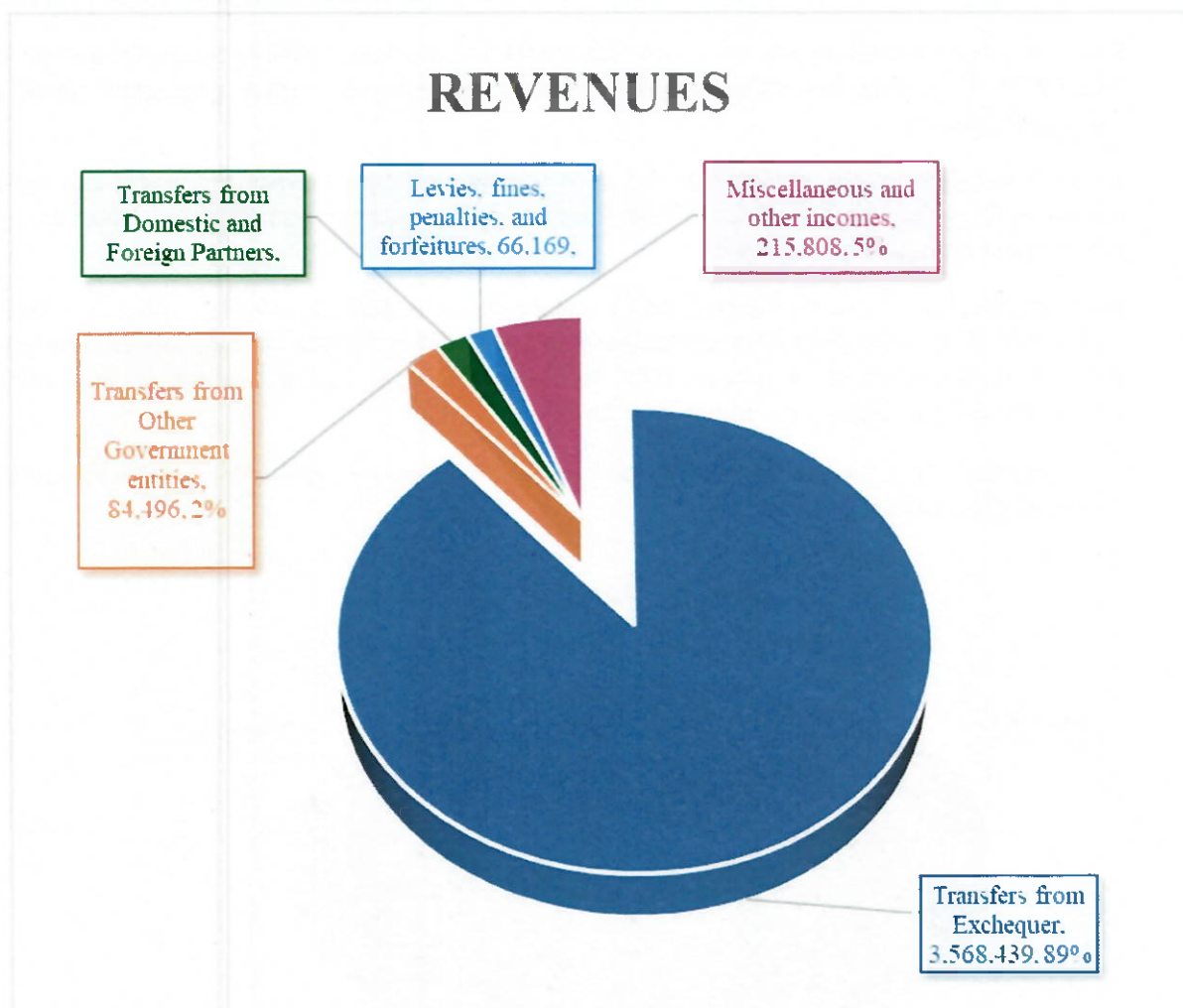
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Miscellaneous income includes the sale of incidental goods, administrative fees, revenue from the sale of public assets, and own revenue collected and used directly as AIA. The total miscellaneous income for FY 2024/2025 was Kshs 159,807 million, representing 4% of the total revenue.

Transfers from the Consolidated Fund to MDAs were Kshs.3,568,439 million. This has been reconciled with amounts released by the Consolidated Fund for FY 2024/2025. The transfer primarily consists of tax revenue. Other revenues were collected through the e-Citizen platform and transferred to MDAs as AIA.

Further explanations on the above items are provided in their respective Notes to the Financial Statements.

The diagram below shows the share of the significant revenue categories for FY 2024/2025. The primary source of funding for the MDAs is transfers from the Consolidated Fund, which accounts for 89% of the total revenue.



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for the year ended 30th June 2025

3.2 Expenses incurred by MDAs

MDAs incur expenses in accordance with the Appropriation Act, 2024. Total expenses for the period ended 30th June 2025 stood at Kshs 4,538,729 million as shown below:

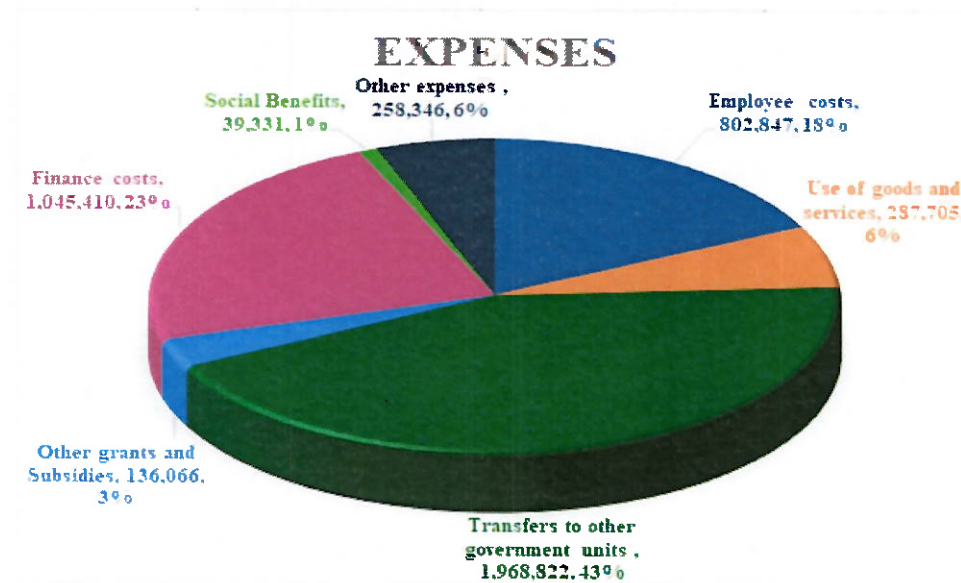
	FY 2024/2025
Expenses	Kshs million
Employee costs	802,847
Use of goods and services	287,705
Transfers to other government entities	1,968,822
Commissioners' expenses	202
Other grants and subsidies	136,066
Depreciation and amortization expense	5,068
Repairs and Maintenance	84,262
Finance costs	1,045,410
Social benefits	39,331
Other expenses	253,278
Total expenses	4,538,819

Employee costs consist solely of payroll payments and represent 18% of total expenses in FY 2024/2025. Total expenses include transfers to other government entities, grants and subsidies, and social benefits.

Transfer to other government entities refers to transfers made to state corporations and semi-autonomous government agencies. These transfers have generally increased over the years as government activities have grown.

Payment of loan interest by the National Treasury stands at Kshs 1,045,410 million for the FY 2024/2025. The grace period for several concessional and commercial loans lapsed during the year. A detailed report on public debt is contained in a separate report as part of the Government Consolidated Financial Statements.

The diagram below shows the distribution of major expense categories for MDAs during the financial year ending 30th June 2025.



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3.3 Financial Position

This being the first year of transition from cash to accrual accounting, the MDAs recognized only financial assets and financial liabilities as a minimum requirement in their financial reports. However, entities were encouraged to include physical assets acquired during the reporting period.

In particular, the Public Debt Management Office at the National Treasury included public debt as financial liabilities in the Statements of Financial Position as required by the transition to the accrual accounting roadmap. This resulted in a negative financial position of Kshs 11,953,408 million, as the corresponding assets are scheduled to be brought to the Statement of Financial Position progressively by FY 2026/2027.

The total assets for MDAs as at 30th June 2025 amounted to Kshs. 128,152 million compared to Kshs. 12,081,561 million as total liabilities, resulting in a total net liability of Kshs 11,953,408 million.

Description	FY 2024/2025	As at 1st July, 2024
	Kshs million	Kshs million
Current Assets	86,611	48,510
Non-Current Assets	41,542	15,320
Total Assets	128,153	63,830
Current Liabilities	1,400,636	947,099
Non-Current Liabilities	10,680,924	9,816,636
Total Liabilities	12,081,561	10,763,734
Net Liability	(11,953,408)	(10,699,904)

4. Information on Consolidated Budget performance for the year ended 30th June 2025

Financial performance	Revised budgetary estimates (including AIA)	Actuals	Variance	Change
	Kshs million	Kshs million	Kshs million	%
Receipts	4,310,557	4,001,626	308,931	93%
Total receipts	4,310,557	4,001,626	308,931	93%
Payments				
Recurrent & Development Items	4,310,157	4,064,526	245,631	94%
Total payments	4,310,157	4,064,526	245,631	94%
Surplus/(Deficit) for the year	-	(62,900)	62,900	

Note: The actuals have been adjusted for non-cash items as indicated under Note 10.1 on Page 9

The total printed budget estimates, including AIA, amounted to Kshs 4,310,557 million. Funds disbursed through the exchequer and AIA collected and retained by the MDAs amounted to Kshs 4,001,626 million, indicating 93% budget estimate under achievement on receipts for the year ending 30th June 2025.

Payments were at 94% for both recurrent and development expenditure relative to the revised budgetary estimates.

5. Conclusion

The government has initiated various reforms to improve the integrity and timeliness of financial information generated, thereby enhancing decision-making for the prudent allocation and control of public resources.

The revenues and expenditures realized above reflect the Public Finance Management reforms currently being undertaken by the government of Kenya. These include transition to accrual accounting, IFMIS reengineering, Treasury Single Account, e-Citizen revenue systems, fiscal consolidation strategies, and debt sustainability strategy.



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



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

5. Statement of Responsibility

Section 80 (2) (a), (b), and (c) of the Public Finance Management (PFM) Act, 2012 requires the National Treasury to prepare annual consolidated financial statements that include:

- (a) a statement of all monies paid into and out of the National Exchequer Account;
- (b) a summary of –
 - (i) the appropriation accounts and statements prepared by accounting officers under section 81 of the Public Finance Management Act; and
 - (ii) statements prepared by receivers of revenue under section 82;
- (c) statement of payments made out of the National Exchequer Account that are authorized by legislation other than an Appropriation Act;

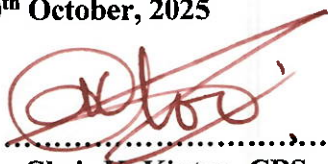
The Consolidated Financial Statements have been prepared on a going-concern basis and comply with IPSAS 33, First-time adoption of the Accrual basis of accounting, and with the format prescribed by the Public Sector Accounting Standards Board. These consolidated financial statements are based on individual financial statements prepared and submitted by respective Ministries, Departments, and Agencies (MDA) in accordance with Section 81 of the PFM Act, 2012. The responsibility of ensuring the accuracy and completeness of these individual financial statements rests with the Accounting Officers for the respective public entities.

The National Treasury is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that transactions recorded are within statutory authority and that all public financial resources are appropriately recorded.

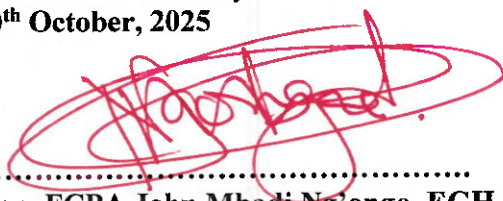
In our opinion, the transitional Consolidated Financial Statements for MDAs fairly reflect the consolidated financial position as at 30th June, 2025, and performance for the year ended on that date.



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



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Dr. Chris K. 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

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6. Consolidated Statement of Financial Performance for MDAs for the year ending 30th June 2025

		FY 2024/2025
Description	Notes	Kshs
Revenue		
Revenue from Non-Binding Transactions		
Transfers from the exchequer	3	3,568,439,033,437
Transfers from other government entities	4	84,496,068,061
Transfers from domestic and foreign partners	5	80,772,086,386
Taxes on goods and services	6	41,404,247,780
Levies, Fines, Penalties, and Forfeits	7	24,765,269,985
Licenses, fees, and permits	8	21,099,086,639
Reimbursement and refunds	9	4,995,023
Total		3,820,980,787,310
Revenue from Binding transactions		
Sale of goods	10	225,150
Rendering of services	11	513,463,891
Finance income	12	33,469,897,502
Rental Revenue from Facilities and Equipment	13	915,300,206
Other income	14	159,807,772,278
Total		194,706,659,027
Total revenues		4,015,687,446,338
Expenses		
Employee costs	15	802,847,527,438
Use of goods and services	16	287,705,321,001
Commission/board expenses	17	201,737,081
Repairs and maintenance	18	84,262,494
Contracted services	19	2,311,200
Grants and subsidies	20	136,066,326,739
Social benefits	21	39,331,556,654
Depreciation and amortization	32	5,068,584,450
Transfers to other government entities	22	1,968,822,137,926
Finance costs	23	1,045,410,959,889
Other expenses	24	253,278,117,743
Total expenses		4,538,818,842,615
Surplus/ (Deficit) before other gains/(losses)		(523,131,396,277)
Other gains/(losses)		
Gains/(losses) on sale of assets		5,035,086

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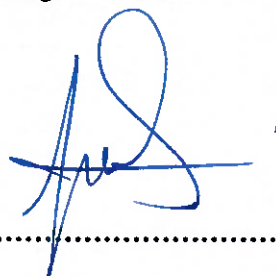
		FY 2024/2025
Gains/(losses) on foreign exchange transactions		(163,141,824,112)
Gains/(losses) on other instruments		(10,577,406,487)
Fair value gains /(losses) on other assets	25	(83,528,732)
Total other gains/(losses)		(173,797,724,245)
Net Surplus/(Deficit) for the year		(696,929,120,522)

Note: The deficit was a result of loan receipts received by the Consolidated Fund Services – Public Debt of Kshs 1,077,537,073,637 from Treasury Bills and Treasury Bonds, which were subsequently transferred to the Consolidated Fund as per Article 206 of the Constitution.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months ending 30th June 2025, and the accompanying comparatives cover the twelve months ending 30th June 2024.



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



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FCS CPA Jona Wala
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30th October, 2025

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7. Consolidated Statement of Financial Position as at 30th June 2025

		FY 2025/2024	As at 1 st July, 2024
Description	Note	Kshs	Kshs
CURRENT ASSETS			
Cash and cash equivalents	26	56,248,745,898	36,523,122,610
Receivables from non-binding arrangements	27	4,855,959,020	3,565,810,089
Receivables from binding arrangements	28	21,338,560,529	6,488,614,027
Inventories	29	2,992,598,160	1,106,549,282
Prepayments	30	1,174,969,772	825,951,325
TOTAL CURRENT ASSETS		86,610,833,379	48,510,047,333
NON-CURRENT-ASSETS			
Receivables from non-binding arrangements	27	537,243,439	730,741,498
Biological assets	31	1,004,704,996	-
Property, Plant and Equipment	32	38,010,857,214	12,913,583,633
Rights of Use asset	33	456,240,745	620,525,181
Investment property	34	327,472,365	-
Intangible assets and goodwill	35	1,205,629,060	1,055,163,217
TOTAL NON-CURRENT ASSETS		41,542,147,819	15,320,013,529
TOTAL ASSETS		128,152,981,198	63,830,060,862
LIABILITIES			
CURRENT LIABILITIES			
Payables	36	306,769,596,966	269,002,722,135
Provisions	37	2,947,969,327	488,311,211
Lease liabilities	38	189,117,125	108,504,939
Public sector debt	39	1,090,272,851,057	676,910,519,177
Deferred income	40	32,511,367	27,665,502
Other liabilities	41	424,279,303	560,903,554
TOTAL CURRENT LIABILITIES		1,400,636,325,146	947,098,626,517
NON-CURRENT LIABILITIES			
Payables	36	24,992,402,916	14,285,686,062
Provisions	37	3,053,901,431	3,260,507,953
Lease liabilities	38	308,242,087	308,242,087
Public sector debt	39	10,652,190,859,583	9,798,381,920,498
Other liabilities	41	379,561,461	399,384,190
TOTAL NON-CURRENT LIABILITIES		10,680,924,967,478	9,816,635,740,790
TOTAL LIABILITIES		12,081,561,292,623	10,763,734,367,308
NET LIABILITIES		(11,953,408,311,425)	(10,699,904,306,446)
NET ASSETS/EQUITY			
Net Assets/Equity b/f		(10,699,904,306,446)	(10,0720,596,696)
Recognition of assets		161,515,641	6,161,878,683
Recognition of liabilities		(516,233,676)	(10,691,373,146,633)

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		FY 2025/2024	As at 1st July, 2024
Description	Note	Kshs	Kshs
Surplus/(Deficit) for the year		(696,727,704,552)	(4,661,945,214)
Transfer from the National Government		(3,064,244,688)	(6,649,173)
Changes during the year		(553,357,337,705)	48,152,587
TOTAL NET ASSETS/EQUITY	42	(11,953,408,311,425)	(10,699,904,306,446)

This financial statement has included all financial assets and financial liabilities as a minimum requirement in the first year of transition. However, entities were encouraged to include physical assets that were purchased during the year. The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months ending 30th June 2025, and the accompanying comparatives cover the twelve months ending 30th June 2024.



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 Director General, Accounting Services
 The National Treasury
30th October 2025

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

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

	Accumulated surplus	Total
As at 30th June, 2024	(10,072,596,696)	(10,072,596,696)
Recognition of assets	6,161,878,683	6,161,878,683
Recognition of liabilities	(10,691,373,146,633)	(10,691,373,146,633)
Surplus for the year	(4,661,945,214)	(4,661,945,214)
Transfer	(6,649,173)	(6,649,173)
Changes during the year	48,152,587	48,152,587
As at 1st July, 2024	(10,699,904,306,446)	(10,699,904,306,446)
		-
As at July 1, 2024	(10,699,904,306,446)	(10,699,904,306,446)
Recognition of assets	161,515,641	161,515,641
Recognition of liabilities	(516,233,676)	(516,233,676)
Surplus for the year	(696,929,120,522)	(696,929,120,522)
Transfer	(2,862,828,717)	(2,862,828,717)
Changes during the year	(553,357,337,705)	(553,357,337,705)
As at June 30, 2025	(11,953,408,311,425)	(11,953,408,311,425)

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for the year ended 30th June 2025

9. Consolidated Statement of Cash Flows for the year ended 30th June 2025

		FY 2024/2025
Description		Kshs
Receipts		
Transfers from the exchequer		3,568,439,032,436
Transfers from other government entities		108,459,574,261
Transfers from domestic and foreign partners		54,306,051,197
Taxes on income and profits		41,404,247,780
Fines, penalties, and forfeits		30,091,571,465
Licenses, fees, and permits		20,207,240,448
Reimbursement and refunds		4,995,023
Sale of goods		192,423
Rendering of services		50,125,281,280
Finance income		747,490,261
Rent and royalties		913,322,171
Other income		86,153,808,865
Total receipts		3,960,852,807,609
Payments		
Employee costs		813,630,213,895
Use of goods and services		284,726,503,984
Commission/board expenses		200,933,366
Repairs and maintenance		572,621,243
Contracted services		2,311,200
Grants and subsidies		134,520,662,759
Social benefits		39,358,699,975
Transfers to other government entities		1,936,816,683,282
Finance costs		869,324,228,428
Other payments		248,777,912,045
Tax paid		57,725,141
Total payments		4,327,988,495,316
Net cash flows from operating activities	43	(367,135,687,707)
Cash flows from investing activities		
Purchase of property, plant & equipment		(29,902,505,218)
Purchase of intangible assets		(347,464,671)
Proceeds from the sale of property, plant & equipment		(42,750,845)
Proceeds from the sale of biological assets		(986,798,621)
Net cash flows from/(used in) investing activities		(31,279,519,355)

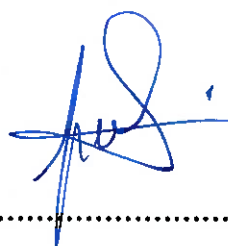
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		FY 2024/2025
Description		Kshs
Cash flows from financing activities		
Return to the exchequer		(2,978,443,650)
Receipt of prepayments and retention		21,769,055
Payment of prepayments and retention		(1,034,523,619)
Proceeds from borrowings		2,447,810,618,301
Repayment of borrowings		(2,025,678,586,868)
Net cash flows from financing activities		418,140,833,218
Net increase/(decrease) in cash & cash equivalent		19,725,626,156
Cash and cash equivalents as of 1 st July	26	36,523,122,610
Cash and cash equivalents as of 30th June	26	56,248,748,766

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The report covers the twelve months ending 30th June 2025.



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



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FCS CPA Jona Wala
 Director Accounting Services
 The National Treasury
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10. Statement of Budget Information: Comparison of budget and actual amounts for the year ended June 2025

10.1 Budget execution by economic classification (combined recurrent & development)

Receipt/Expense	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 %
Revenue						
Exchequer releases	3,928,037,821,406	(155,224,733,598)	3,772,774,944,248	3,568,439,028,822	204,335,915,426	95
Transfers from other government entities	155,979,622,309	15,080,365,740	171,059,988,049	146,864,869,736	24,195,118,313	86
Proceeds from domestic and foreign grants	56,007,256,060	(22,578,205,407)	33,429,041,653	23,074,532,590	10,354,509,063	69
Proceeds from domestic & Foreign borrowings	52,212,154,658	(14,520,318,059)	37,691,836,599	33,490,799,557	4,201,037,042	89
Proceeds from foreign borrowings	38,750,499,380	(15,790,099,380)	22,960,400,000	20,667,403,170	2,292,996,830	90
Proceeds from the sale of assets	46,511,000,000	12,015,208,451	58,526,208,451	55,471,302,557	3,054,905,894	95
Miscellaneous revenue	42,643,212,175	10,849,240,761	53,492,452,936	29,167,378,007	24,325,074,929	55
Levies, Fines, and Penalties	23,734,476,781	(210,000,000)	23,524,476,781	10,479,365,769	13,045,111,012	45
Property Taxes Revenue	34,352,400,000	3,864,179,692	38,216,579,692	35,630,632,772	2,585,946,920	93
Rendering of Services	2,566,836,557	26,000,000	2,592,836,557	2,556,218,927	36,617,630	99
Sale of Goods	659,000,000	113,100,000	772,100,000	25,063,224	747,036,776	3
Rental Revenue from Facilities and Equipment	7,000,000	-	7,000,000	151,461,037	(144,461,037)	2,164
Finance Income	384,834,276	-	384,834,276	394,165,765	(9,331,489)	102
Other Income	75,184,271,061	19,540,544,020	94,724,815,082	75,213,578,154	19,511,236,928	79
Total Revenue	4,457,030,384,663	(146,834,717,780)	4,310,157,514,324	4,001,625,800,087	308,531,714,237	93
Payments					-	-
Use of goods and services	260,151,435,956	40,192,134,711	300,343,570,668	279,109,503,496	21,234,067,172	93
Compensation of employees	638,302,138,177	11,733,544,654	650,032,367,914	646,709,417,039	3,322,950,875	99
Remuneration of Directors/Commission	22,840,000	117,304	22,957,304	22,835,141	122,163	99
Repairs and Maintenance	54,291,791	(8,562,908)	45,728,883	45,208,081	520,802	99
Grants and Subsidies	33,220,366,194	(5,391,638,022)	27,828,728,172	21,861,442,756	5,967,285,416	79
Transfers to other government entities	985,984,571,033	26,443,701,209	1,012,429,272,242	967,127,499,424	45,301,772,819	96
Other grants and transfers	189,318,559,973	(13,741,560,623)	175,576,990,396	156,203,307,152	19,373,683,245	89
Social security benefits	165,630,187,379	21,545,986,730	187,175,745,361	172,789,241,617	14,386,503,744	92
Finance costs, including loan interest	1,009,877,370,802	(13,020,526,591)	996,856,844,211	896,938,282,080	99,918,562,131	90
Repayment of domestic & foreign borrowing	933,716,494,944	(188,787,766,661)	744,928,728,283	714,923,417,691	30,005,310,593	96
Other payments	165,258,399,447	4,810,275,098	170,068,674,545	169,876,205,656	192,468,889	100
Capital Expenditure Payments	75,493,728,967	(30,610,422,681)	44,847,906,345	38,920,329,823	5,927,576,522	87
Total Payments	4,457,030,384,663	(146,834,717,780)	4,310,157,514,324	4,064,526,689,955	245,630,824,369	
Surplus	-	-	-	(62,900,889,868)	62,900,889,868	

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Budget Reconciliation to the Statement of Cash Flows

	Description of Particulars	Amount in Kshs
	Actual Surplus amounts as per the statement of the Budget	(62,900,889,868)
1	Cash and cash equivalents at the start of the period	36,523,122,610
2	Return to the exchequer	(2,978,443,650)
3	Changes in receivables	15,946,597,374
4	Changes in Refundable deposits	19,127,407,781
5	Changes in prepayments	184,548,681
6	Changes in inventory	1,886,048,878
7	Changes in payables	48,460,356,960
	Closing Cash and Cash equivalents as per the Statement of Cash Flows	56,248,748,766

MDA's revenue against budget

- The original and revised estimates are based on the approved budget as loaded in the budget module of IFMIS. The actual outturn is based on unaudited financial statements submitted to the National Treasury for consolidation purposes. It is bound to change once the financial statements for all voted entities are audited.
- The changes between the original budget and final budget were a result of reallocations and additional appropriations through supplementary budgets that Parliament duly approved during the financial year ended 30th June 2025.
- The budget deficit of Kshs 62,900 million was partly attributed to an overdraft facility extended by the Central Bank of Kenya (CBK) to the Consolidated Fund Services (CFS) for public debt. A total of Kshs 51,900 million from this facility was applied towards the settlement of finance costs and the repayment of principal loans.
- During the year, the following votes received receipts on 'Transfer from other government entities' that were based on the budget of the sending entities:
 - (i) The State Department for Wildlife received Kshs 832 million from the Tourism Promotion Fund to promote wildlife conservation.
 - (ii) State Department for Performance and Delivery Management received Kshs 95 million from the Office of the Prime Cabinet Secretary to cater for the compensation of employees.
 - (iii) The Ministry of Defense received Kshs 92 million from CFS-Pensions and the Regional Defense Counter-Terrorism Center.
 - (iv) State Department for Roads received Kshs 71,126 million from the Kenya Roads Board relating to the Fuel Levy
- During the year, the State Department for livestock underperformed on receipts from the sale of goods (AIA) by 3% as a result of reduced AIA collection against the budgeted amount.

MDA's payments against budget

Capital expenditure Payment

- (i) Capital expenditure was below the target by 87% for the following state departments:
- (ii) State Department for Petroleum (71%) because of the late loading of the supplementary budget and time constraints to undertake procurement logistics.
- (iii) The State Department for the Environment absorbed 31% of the capital expenditure because of a decrease in the budget due to supplementary cuts.
- (iv) State Department for Medical Services absorbed 44% of Capital expenditure due to the delay of the procurement process for capital projects and the late release of development funds.

Grants and subsidies:

- Grants and subsidies were below the target by 79% for the following state departments:
 - (i) State Department for Petroleum 71% due to a delay in the disbursement process
 - (ii) Office of the Auditor General, 47% the underutilization was due to undisbursed funds by AfDB.
 - (iii) State Department for Agriculture, 71% the underutilization was due to a delay in the disbursement of donor funds

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11. Summary of fund movements per Vote as at 30th June 2025

Vote	Full name of the Ministry, Department, or Agency	Revenue	Expenses	Surplus/(Deficit)
		Kshs	Kshs	Kshs
2151	Independent Policing Oversight Authority	1,093,954,837	1,090,744,012	2,345,481
2141	National Gender and Equality Commission	437,500,842	412,229,022	25,271,820
2131	The Commission on Administrative Justice	621,707,965	619,788,534	1,919,431
2121	Office of the Controller of Budget	624,816,949	608,181,297	16,635,652
2111	Auditor General	8,311,219,498	8,363,488,400	(52,268,902)
2101	National Police Service Commission	999,150,162	1,036,199,844	(37,049,682)
2091	Teachers Service Commission	369,278,738,665	373,607,365,183	(4,412,155,250)
2081	Salaries and Remuneration Commission	538,394,535	556,808,718	(18,414,183)
2071	Public Service Commission	3,555,105,776	3,309,175,315	245,930,462
2061	The Commission on Revenue Allocation	366,881,301	599,780,597	(225,242,216)
2051	Judicial Service Commission	745,626,206	722,413,987	23,212,219
2044	Senate	7,472,988,956	7,796,920,342	(323,931,386)
2043	Parliamentary Joint Services	7,593,943,947	6,903,193,101	690,750,846
2042	National Assembly	24,009,297,204	25,358,421,614	(1,349,124,410)
2041	Parliamentary Service Commission	1,208,168,165	1,169,989,597	38,178,568
2031	Independent Electoral and Boundaries Commission	3,811,316,857	6,025,289,857	(2,213,973,000)
2021	National Land Commission	2,725,136,022	3,017,930,589	(292,794,567)
2011	Kenya National Commission on Human Rights	736,214,772	679,088,268	57,126,504
1332	State Department for Forestry	12,176,548,958	12,175,673,147	875,811
1331	State Department for Environment & Climate Change	4,931,061,888	4,871,779,289	59,282,599
1321	Witness Protection Agency	722,387,964	739,219,243	(16,799,613)
1311	Office of the Registrar of Political Parties	1,719,185,282	1,711,044,269	8,141,013
1291	Office of the Director of Public Prosecutions	4,224,503,369	4,123,921,187	100,582,182
1281	National Intelligence Service	70,997,484,642	71,992,635,621	(995,150,979)
1271	Ethics and Anti-Corruption Commission	4,209,950,519	4,026,034,744	188,287,763
1261	The Judiciary	22,737,622,896	21,717,748,462	1,019,874,434
1252	The State Law Office	5,558,563,080	5,458,480,207	100,082,873
1221	State Department for the East African Community	822,637,021	813,987,700	8,649,321
1213	State Department for Public Service	19,406,745,022	17,821,107,103	1,585,637,919
1212	State Department for Gender and Affirmative Action	4,662,345,742	4,175,443,690	486,902,052
1203	State Department for Wildlife	12,951,451,594	11,372,687,216	1,578,764,378
1202	State Department for Tourism	12,456,707,248	12,431,257,324	25,449,924
1193	State Department for Petroleum	25,092,958,274	24,775,149,414	317,808,860
1192	State Department for Mining	1,797,745,576	1,469,931,915	327,813,661

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Vote	Full name of the Ministry, Department, or Agency	Revenue	Expenses	Surplus/(Deficit)
		Kshs	Kshs	Kshs
2151	Independent Policing Oversight Authority	1,093,954,837	1,090,744,012	2,345,481
1185	State Department for Social Protection and Senior Citizens Affairs	47,543,941,009	47,346,769,844	197,171,165
1184	State Department for Labor and Skills Development	4,132,179,002	4,023,691,244	108,487,758
1177	State Department for Investment Promotion	2,631,123,165	2,651,362,599	(20,239,434)
1176	State Department for Micro, Small, and Medium Enterprises Development	5,480,592,977	5,416,369,407	64,223,570
1175	State Department for Industry	7,580,532,916	7,425,315,135	155,217,781
1174	State Department for Trade	4,432,283,155	4,441,944,319	(9,661,164)
1173	State Department for Cooperatives	8,270,196,302	8,133,631,951	136,564,351
1169	State Department for Crop Development	43,824,709,533	43,666,252,863	158,456,671
1166	State Department for the Blue Economy and Fisheries	11,445,107,928	11,353,417,897	91,690,031
1162	State Department for Livestock Development.	9,138,702,156	9,722,570,157	(583,868,001)
1152	State Department for Energy	25,031,505,789	26,017,019,664	(985,513,875)
1135	State Department for Youth Affairs and the Arts	2,981,626,227	2,872,849,492	108,776,735
1134	State Department for Culture and Heritage	3,175,844,951	3,125,394,957	50,449,994
1132	State Department for Sports	18,202,971,250	18,198,649,435	4,321,815
1123	State Department for Broadcasting & Telecommunications	5,712,420,358	5,113,447,297	598,973,061
1122	State Department for Information Communications, Technology & Digital Economy	14,859,250,447	14,921,215,922	(61,965,475)
1112	State Department for Lands and Physical Planning	9,613,580,861	9,074,647,860	538,933,001
1109	State Department for Water & Sanitation	26,492,337,101	26,752,668,751	(260,331,650)
1104	State Department for Irrigation	19,102,941,953	19,042,543,689	60,398,264
1095	State Department for Public Works	4,188,631,776	4,008,164,604	180,467,172
1094	State Department for Housing & Urban Development	14,921,323,207	14,973,338,143	(52,014,936)
1093	State Department for Shipping and Maritime Affairs	2,721,613,239	2,697,839,506	23,773,733
1092	State Department for Transport	42,256,582,325	42,201,928,348	54,653,977
1091	State Department for Roads	162,898,275,244	151,249,511,323	11,648,763,921
1083	State Department for Public Health and Professional Standards	29,265,531,855	29,815,757,733	(550,225,878)
1082	State Department for Medical Services	94,102,037,542	94,027,089,221	74,948,321
1072	State Department for Economic Planning	74,048,438,258	73,997,839,812	50,598,446
1071	The National Treasury	112,537,102,483	109,279,525,284	3,257,577,199
1066	State Department for Basic Education	133,559,523,997	134,733,974,420	(1,174,450,423)
1065	State Department for Higher Education and Research	135,981,893,348	135,993,145,114	(11,251,766)
1064	State Department for Vocational and Technical Training	33,001,369,149	32,797,444,702	203,924,447

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Vote	Full name of the Ministry, Department, or Agency	Revenue	Expenses	Surplus/(Deficit)
		Kshs	Kshs	Kshs
2151	Independent Policing Oversight Authority	1,093,954,837	1,090,744,012	2,345,481
1054	State Department for Diaspora Affairs	587,847,003	624,809,754	(36,962,751)
1053	State Department for Foreign Affairs	20,686,947,992	19,220,592,407	1,466,355,585
1041	Ministry of Defence	172,255,800,399	172,254,266,279	1,534,120
1036	State Department for the ASALs and Regional Development	14,443,284,338	13,246,237,952	1,197,046,386
1032	State Department for Devolution	2,214,821,283	2,235,512,373	(20,691,090)
1026	State Department for Internal Security & National Administration	39,808,528,716	37,746,308,951	2,062,219,765
1025	National Police Service	115,924,356,111	115,211,255,915	713,100,196
1024	State Department for Immigration and Citizenship Services	20,205,117,129	23,254,402,413	(3,049,285,284)
1023	State Department for Correctional Services	36,148,839,032	35,982,292,501	166,546,531
1017	State House	12,043,162,381	12,256,101,567	(212,939,186)
1016	State Department for Cabinet Affairs	221,480,145	209,062,830	12,417,315
1015	State Department for Performance and Delivery Management	723,077,654	691,892,803	31,184,851
1014	State Department for Parliamentary Affairs	322,911,221	318,923,478	3,987,743
1013	Office of the Prime Cabinet Secretary	927,639,703	837,346,852	90,292,851
1012	Office of the Deputy President	3,218,378,917	3,124,355,065	94,023,852
1011	Executive Office of the President	4,590,722,371	4,479,403,505	111,318,866
52	Salaries and Allowances-National Treasury	23,555,594,331	23,240,810,701	314,783,630
51	Pensions & Gratuities-National Treasury	207,196,063,992	182,920,327,139	24,275,736,853
50	Public Debt-National Treasury	1,592,880,642,381	2,154,336,510,628	(735,181,259,150)
	TOTAL	4,015,687,446,336	4,538,818,842,614	(523,131,396,278)

Note: This fund movement does not include other gains and losses and revaluation movements

12. Notes to the Consolidated Financial Statements

12.1 Statement of compliance and the basis of Reporting. Statement of Compliance

These consolidated financial statements have been prepared following the accrual basis of International Public Sector Accounting Standards (IPSAS). They are in accordance with IPSAS, Section 80 (4) of the Public Finance Management Act 2012. These consolidated financial statements present fairly the financial transactions and financial position of the Government, as required by Article 226 of the Constitution and Section 80(4) of the Public Finance Management Act, 2012.

Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) of the International Accounting Standards Board (IASB) have been applied.

12.2 Basis of Preparation

Section 80 of the Public Finance Management Act, 2012, mandates the National Treasury to prepare clear and comprehensible annual financial statements for the national government. These statements consolidate the financial statements of all national government entities, in formats prescribed by the Accounting Standards Board.

For this Consolidated Financial Statement, "budgetary central government consolidation" refers to the consolidation of Ministries, Departments, & Agencies, along with extra-budgetary units and National projects, as outlined in the Appropriation Act 2024.

These financial statements comply with International Public Sector Accounting Standards for the accrual basis of accounting. The measurement base applied is historical cost adjusted for revaluation of assets. The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

12.3 Reporting Period

The consolidated financial statements cover the financial year from 01 July 2024 to 30 June 2025, in accordance with IPSAS 1.63c and Article 260 of the Constitution of Kenya.

12.4 Reporting Currency

The financial statements are prepared in Kenya Shillings (Kshs.), which is the functional and reporting currency of the government, and all values are rounded to the nearest Kenya Shilling.

12.5 Basis of Consolidation

This consolidation is based on unaudited individual financial statements submitted by Ministries, Departments & Agencies (MDAs) to the office of the Auditor General on 30th August 2025, with copies to National Treasury, the Controller of Budget, and the Commission on Revenue Allocation. A revised consolidation based on audited financial statements will be prepared and submitted for audit purposes.

12.6 Elimination:

Material balances between entities included in this consolidation have been eliminated based on the inter-entity elimination template.

Significant Accounting Policies:

All consolidated entities have consistently applied the accounting policies set out in this section for the year presented. IPSAS requires accounting judgments to be made in determining accounting policies that impact the presentation of these financial statements. 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 the 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 the *government* for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation, and a reliable estimate of the obligation can be made. Judgment is required to assess each of these conditions and determine whether an expense and a present obligation should be reported.

The *Government* 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 government is transparent about the cost it intends to incur, when payment will be made, and to whom, and, as a consequence, has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *government* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *government'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 government's commitment to climate change action does not constitute a present obligation on the balance sheet but is disclosed separately.

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Physical assets

An asset is a resource presently controlled by the Government 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, and other similar facilities, are specialized. 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.

Notes to the Financial Statements (Continued)

1. Adoption of New and Revised Standards

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

The MDAs early adopted the following new standards: IPSAS 43- Leases, IPSAS 45 – Property, Plant and Equipment, IPSAS 46 – Measurement, IPSAS 47 – Revenue, and IPSAS 48 – Transfer Expenses in these consolidated financial statements.

- ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

	Effective date and impact:
IPSAS 43	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information provides a basis for users of financial statements to assess the effect that leases have on a government's financial position, financial performance, and cash flows. The new standard requires entities to recognize, measure, and present information on right-of-use assets and lease liabilities. This standard was early adopted.
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale are to be measured at the lower of carrying amount and fair value, less costs to sell, and the depreciation of such assets is to cease. Assets that meet the criteria to be classified as held for sale are to be presented separately in the statement of financial position, and the results of discontinued operations are to be presented separately in the statement of financial performance.
IPSAS 45- Property, Plant, and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 provides additional guidance for heritage assets, infrastructure assets, and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45; heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance, and illustrative examples. The standard has clarified existing principles, e.g., the valuation of land above or below infrastructure assets, under-maintenance of assets, and the distinction between significant and non-significant parts of infrastructure assets. This standard was early adopted.
IPSAS 46 Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: - Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. - Clarifying transaction costs guidance to enhance consistency across IPSAS; - Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement, and measurement-related disclosures. The standard also introduces a public-sector-specific measurement basis, the current operational value. This standard was early adopted

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		Effective date and impact:
IPSAS Revenue	47-	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9 —Revenue from exchange transactions, IPSAS 11 — Construction contracts, and IPSAS 23 — Revenue from non-exchange transactions. This standard consolidates all the guidance on accounting for revenue into a single standard. The objective of the standard is to establish the principles that a government shall apply to report useful information to users of financial statements about the nature, amount, timing, and uncertainty of revenue and cash flow arising from revenue transactions. This standard was early adopted.
IPSAS Transfer Expenses	48-	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing, and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities, intended to guide them in accounting for such transfers. This standard was early adopted
IPSAS Retirement Benefit Plans	49-	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans that provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that a retirement benefit plan should present.
IPSAS 50: Exploration For & Evaluation of Mineral Resources		<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: - Limited improvements to existing accounting practices for exploration and evaluation expenditures. - Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. - Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing, and certainty of future cash flows from any exploration and evaluation assets recognized.

2. Recognition of Revenue

2.1 Revenue from non-binding arrangements

- **Fees, taxes, and fines**

The government recognizes revenues from fees, taxes, and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the government and the fair value of the asset can be measured reliably.

- **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 of the asset will flow to the government and can be reliably measured. Recurrent grants are

recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

2.2 Revenue from binding arrangements

- **Rendering of services**

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

- **Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash revenue 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.

- **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.

Notes to the Financial Statements (Continued)

a) Budget information

The National Assembly approved the original budget for FY 2024/25 on 30th June, 2024. 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 MDA upon receiving the required approvals to finalize the budget. Accordingly, the MDA recorded additional appropriations of (Kshs 146,834,717,780) on the 2023/24 budget following the governing body's approval. The MDA's budget is prepared on a different basis 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. In contrast, 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. 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 cash flows has been presented under section xxx of these financial statements.

b) 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 in accordance with IPSAS 45 for that asset. 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.

c) 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.

d) 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. Suppose a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity expects to exercise a purchase option. In that case, the related right-of-use asset is depreciated over the useful life of the underlying asset. Depreciation begins on the lease commencement date. The right-of-use assets are presented as a separate line in the statement of financial position.

e) Tangible Natural Resources

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

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. 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 Entity also recognizes the associated lease liability at lease inception. 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 Entity 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.

g) Intangible assets

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

h) Research and development costs

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

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

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

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

A. Financial assets

Classification of financial assets

The government 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 government'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 the 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 government 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 Entity 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.

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model in which the government manages financial assets solely to realize cash flows from their sale would result in a fair value through surplus or deficit model.

Impairment

The government assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The government recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

B. Financial liabilities

Classification

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

j) 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. Expenses 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 use or consumption in the ordinary course of government operations.

k) Provisions

Provisions are recognized when the Entity 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 Entity expects some or all of a provision to be reimbursed — for example, under an insurance contract — the reimbursement is recognized as a separate asset only when it is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Social Benefits

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

m) Contingent liabilities

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

n) Contingent assets

The entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. 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.

o) Nature and purpose of reserves

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

p) Changes in accounting policies and estimates

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

q) Employee benefits

Retirement benefit plans

The MDA provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an MDA pays fixed contributions into a separate 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 under the projected unit credit method. 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.

r) Foreign currency transactions

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

s) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant, and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when the asset is constructed. Further borrowing costs are charged to the statement of financial performance.

t) Related parties

The *MDA* regards a related party as a person or an *MDA* that can exert control individually or jointly, or exercise significant influence over the *MDA*, or vice versa. Members of key management are considered related parties and include *the directors, the CEO, and senior managers*.

u) Service concession arrangements

The *MDA* analyses all aspects of service concession arrangements it enters into to determine the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *MDA* recognizes that asset only when it controls or regulates the services the operator must provide with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise, any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent an asset has been recognized, the *MDA* also recognizes a corresponding liability, adjusted for cash consideration paid or received.

v) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

w) Comparative figures

In preparing these financial statements, the *MDA* has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an *MDA* 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.

x) Subsequent events

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

Significant Judgments and Sources of Estimation Uncertainty

The preparation of the MDA'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 MDA based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances beyond the MDA's control. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

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 MDA.
- 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 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

(include provisions applicable for your organization, e.g., provisions for bad debts, provisions for obsolete stocks, and how management estimates these provisions).

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The following section provides additional information and details on the main financial statements.

3. Transfers from Exchequer

The National Treasury administers the Consolidated Fund and releases funds to Voted entities in accordance with Article 206 and the Appropriation Act of 2024. For the financial year 2024/2025, exchequer releases from the Consolidated Fund to MDAs (voted entities) have been summarised as follows:

	Amount recognized in the Statement of Financial Performance	Amount deferred under deferred income	Total transfers Period ended June 2025
Nature of transfer	Kshs	Kshs	Kshs
Recurrent	3,233,356,995,439	-	3,233,356,995,439
Development	335,082,037,998	-	335,082,037,998
Total	3,568,439,033,437	-	3,568,439,033,437

A detailed schedule for the releases per MDA was published in the Kenya Gazette Notice No. 9709 - Statement of Actual Revenues and Net Exchequer Issues dated 18th July 2025.

4. Transfers from Other Government entities

Name of the MDA Transferring the Grant/Transfer	Amount recognized in the Statement of Financial Performance	Amount deferred under deferred income	Total transfers Current FY 2025
	Kshs.	Kshs.	Kshs.
Ministry/State Department	83,656,218,868	-	83,656,218,868
SAGAs	839,849,193	-	839,849,193
Total	84,496,068,061	-	84,496,068,061

	Name	Amount
1	State Department for Wildlife	832,521,733
2	State Department for Performance and Delivery Management	95,771,284
3	Ministry of Defence	92,388,062
4	National Intelligence Services	12,341,559,396
5	State Department for Roads	71,126,500,126
6	The Judiciary	7,327,460
	Total	84,496,068,061

- During the year, the following Votes received revenue on 'Transfer from other government entities' that were based on budgets of the sending entities: -
 - (i) The State Department for Wildlife received Kshs 832 million from the Tourism Promotion Fund to promote wildlife conservation.

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- (ii) State Department for Performance and Delivery Management received Kshs 95 million from the Office of the Prime Cabinet Secretary to cater for the compensation of employees.
- (iii) The Ministry of Defense received Kshs 92 million from CFS-Pensions and the Regional Defense Counter-Terrorism Center.
- (iv) State Department for Roads received Kshs 71,126 million from the Kenya Roads Board relating to the Fuel Levy

5. Transfers from Domestic and Foreign Partners

Section 47 of the PFM Act defines grants as any financial or other assistance by a development partner that is not repayable and was appropriated accordingly by the National Assembly. During the financial year 2023/24, MDAs received grants from multilateral and bilateral development partners, either through the exchequer or as direct payments.

Description	FY 2024/2025
	Kshs
Grants in Cash from Bilateral donors	8,099,595,396
Grants in Cash from Multilateral donors	8,973,772,558
Grants in Kind from Bilateral donors	252,650,235
Borrowing	
Direct payments	61,795,489,275
Goods in-kind	1,650,578,922
Total	80,772,086,386

Details on Transfers from domestic and foreign partners

	Name of the MDA sending the grant/transfer	Amount recognized in the statement of financial performance	Amount deferred under deferred income	Total transfers 2024-2025
		Kshs	Kshs	Kshs
1	State Department for Economic Planning	11,556,587	-	11,556,587
2	State Department for Youth Affairs and Creative Economy	160,703,029	-	160,703,029
3	State Department for Energy	6,122,291,616	-	6,122,291,616
4	The National Treasury	9,038,674,443	-	9,038,674,443
5	State Department for Livestock	1,500,000,000	-	1,500,000,000
6	State Department for Gender	10,000,000	-	10,000,000
7	State Department for Public Service	158,765,098	-	158,765,098
8	State Department for Vocational Education	1,701,129,254	-	1,701,129,254
9	Judicial Service Commission	7,500,000	-	7,500,000
10	State Department for the Blue Economy and Fisheries	1,366,253,967	-	1,366,253,967

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	Name of the MDA sending the grant/transfer	Amount recognized in the statement of financial performance	Amount deferred under deferred income	Total transfers 2024-2025
		Kshs	Kshs	Kshs
11	Kenya National Commission on Human Rights	252,650,235	-	252,650,235
12	State Department for Water and Sanitation	8,187,624,230	-	8,187,624,230
13	State Department for Forestry	1,246,484,022	-	1,246,484,022
14	State Department for Higher Education	5,242,049,815	-	5,242,049,815
15	State Department for Basic Education	359,061,974	-	359,061,974
16	Auditor General	19,064,574	-	19,064,574
17	Witness Protection Agency	3,761,247	-	3,761,247
18	State Department for ICT	9,421,448,728	-	9,421,448,728
19	State Department for Investment Promotion	117,664,061	-	117,664,061
20	State Department for Medical Services	3,873,039,085	-	3,873,039,085
21	State Department for Irrigation	5,921,474,981	-	5,921,474,981
22	State Department for Transport	7,142,840	-	7,142,840
23	State Department for Roads	24,710,023,556	-	24,710,023,556
24	State Department for Agriculture	1,333,723,044	-	1,333,723,044
	Total	80,772,086,386	-	80,772,086,386

6. Taxes on Income and Profits

Description	FY 2024/2025
	Kshs
Taxes on Income and Profits	41,404,247,780
Total	41,404,247,780

Tax Revenue was attributed to the State Department for Sports, which collected an amount of Kshs 15,516 million relating to proceeds from betting taxes, the State Department for Roads, which collected Kshs 670 million relating to toll fees from the Express Way, and the State Department for Transport, which collected Kshs 25,216 million relating to Road Maintenance Levy.

7. Levies, fines, penalties, and forfeitures

Description	FY 2024/2025
	Kshs
Petroleum Development Levy	2,835,127,808
Petroleum Development Levy	21,610,354,701
Fines	2,325,114
Petroleum Development Levy	317,462,362
Total	24,765,269,985

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Below is the breakdown of the amounts above for Levies, fines, penalties, and forfeitures

	Name	Amount
1	State Department for Petroleum	24,762,944,871
2	National Intelligence Services	2,325,114
	Total	66,169,517,765

Revenue from Levies, fines, penalties, and forfeitures was attributed to the State Department of Petroleum, which collected Kshs 24,762 million to cushion the public against pump price instability. Additional revenue was raised from royalties on oil exploration and the Petroleum Development Levy.

8. Licenses, Fees, and Permits

Description	FY 2024/2025
	Kshs
Licenses	1,993,617,349
Fees	14,048,390,948
Permits	5,057,078,342
Total	21,099,086,639

Below is the breakdown of the amounts above for Licenses, fees, and permits.

	Name	Amount
		Kshs
1	State Department for Broadcasting and Telecommunication	14,960,405
2	State Department for Tourism	9,727,874,689
	Total	9,742,835,094

Revenue from Licenses, Fees, and Permits was attributed to the State Department for Broadcasting and Telecommunication, which collected an amount of Kshs 14 million relating to accreditation and subscription fees by journalists, and the State Department for Tourism, which collected an amount of Kshs 9,727 million relating to the Catering Levy.

9. Reimbursements and Refunds

Description	FY 2024/2025
	Kshs
Others (legal fees)	4,995,023
Total	4,995,023

This revenue includes amounts of legal fees relating to the Ethics and Anti-Corruption Commission.

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10. Sale of Goods and Services

Description	FY 2024/2025
	Kshs
Sales of goods	225,150
Total	225,150

This relates to the sale of obsolete items and scrap materials sold by the Independent Policing and Oversight Authority.

11. Rendering of Services

Description	FY 2024/2025
	Kshs
Audit	495,406,341
Service Fees	18,057,550
Total	513,463,891

Audit fees relate to fees collected by the Office of the Auditor General for offering audit services

12. Finance Income

Description	FY 2024/2025
	Kshs
Interest on financial assets (at cost)	384,834,276
Interest on bank balances	151,720,435
Other interest income	32,933,342,791
Total	33,469,897,502

Below is the breakdown of Other Interest Income

	Interest on financial assets (at cost)	Kshs
1	National Land Commission	384,834,276
	Interest on bank balances	
1	Teachers Service Commission	142,456,935
2	State Department for Agriculture	9,263,500
		151,720,435
	Other Interest Income (Premium and interest earned during issuance of bonds)	
1	Public Debt	32,933,342,791

Revenue from finance income was primarily attributed to the CFS-Public Debt, resulting from the issuance of bonds at a premium and the recognition of accrued interest on Treasury Bonds.

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13. Rental Revenue from Facilities and Equipment

Description	FY 2024/2025
	Kshs
Rental of Government Property	850,033,246
Rental Revenue from Investment Property	65,266,960
Total	915,300,206

Below is the breakdown of the amounts above relating to rental revenue.

Rent and royalties	
Rental of government property	
	Amount
State Department for Energy	2,075,589
Teachers Service Commission	8,091,175
State Department for Housing and Urban Development	839,866,482
Total	850,033,246
Rental Revenue from Investment Property	Amount
	Kshs
Office of the Auditor General	8,906,547
State Department for Foreign Affairs	56,360,413
Total	65,266,960

14. Other Incomes

Description	FY 2024/2025
	Kshs
Insurance recoveries	112,044
Sale of incidental goods	89,235,914,838
Sale of market establishments	698,795,693
Sale of a non-market establishment	2,443,542,129
Administrative fees and charges	57,814,467,298
Bulk infrastructure levies	1,797,194,038
Income from the sale of the tender	1,523,766
Services concession income	32,974,129
Skills development levy	5,092,553
Agency fee	1,337,735,344
Other incomes not specified elsewhere	6,440,420,446
Total other income	159,807,772,278

Other income includes Kshs 12,077 million collected by the State Department of Transport from the sale of non-market establishments, Kshs 22,448 million collected by the State Department of Medical Services from Administrative Fees and Charges, and Kshs 48,709 million collected by the State Department for Higher Education and Research from the sale of inventories, stocks, and commodities.

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15. Employee Costs

Description	FY 2024/2025
	Kshs
Basic salaries of permanent employees	377,197,485,399
Basic wages of temporary employees	30,868,793,506
Personal allowances – part of salary	202,203,964,388
Pension and other social security contributions	6,176,961,420
Employer contributions to compulsory national social security schemes	155,542,651,023
Employer contributions to compulsory national health insurance schemes	22,643,546,816
Other social benefit schemes	1,099,260,731
Other personnel costs	7,114,864,155
Employee costs	802,847,527,438

16. Use of Goods and Services

Description	FY 2024/2025
	Kshs
Utilities, supplies, and services	4,510,138,051
Communication, supplies, and services	2,053,687,065
Domestic travel and subsistence	22,666,663,475
Foreign travel and subsistence	7,625,992,909
Printing, advertising, and information supplies & services	2,408,916,507
Rentals of produced assets	9,553,340,812
Training expenses	6,754,381,358
Hospitality supplies and services	7,516,712,970
Insurance costs	22,150,358,419
Specialized materials and services	34,599,646,433
Bank charges	129,316,986
Office and general supplies and services	3,088,218,489
Fuel oil and lubricants	10,462,027,582
Routine maintenance – vehicles and other transport equipment	4,095,752,605
Routine maintenance – other assets	4,704,773,798
Other operating expenses	144,752,586,906
Cost of sale	(2,326,213,257)
Core mandate expenses	2,959,019,893
Total	287,705,321,001

Note: The cost of sales relates to the State Department for Foreign Affairs payment of the outstanding pending bill for FY 2023/2024. This will be adjusted to debit accrued payables.

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17. Commission/ Board Expenses

Description	FY 2024/2025
	Kshs
Chairman/directors' honoraria	13,109,752
Sitting allowances	71,339,324
Medical insurance	8,087,919
Induction and training	2,644,999
Travel and accommodation	50,473,103
Other allowances	56,081,984
Total	201,737,081

18. Repairs and Maintenance

Description	FY 2024/2025
	Kshs
Property and equipment	14,907,931
Investment property	13,397,943
Vehicles	14,314,739
Furniture and fittings	408,088
Computers and accessories	41,233,793
Total	84,262,494

19. Contracted Services

Description	FY 2024/2025
	Kshs
Others	2,311,200
Total	2,311,200

This was mainly consultancy services for resolving pending bills.

20. Grants and Subsidies

Description	FY 2024/2025
	Kshs
Membership dues and subscriptions to international organizations	6,411,887,009
Scholarships and other educational benefits	10,699,260,700
Emergency relief and refugee assistance	7,491,612,425
Grants to small businesses, cooperatives, and self-employed	13,185,943,067
Subsidies to Public entities	85,363,072,183
Subsidies to Private entities	75,862,664
Others	12,838,688,691
Total Grants and Subsidies	136,066,326,739

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21. Social Benefits

Description	FY 2024/2025
	Kshs
Transfers to the elderly	39,203,057,703
Other social benefits	128,498,951
Total social benefit expenses	39,331,556,654

22. Transfers to other Government Entities

Description	FY 2024/2025
	Kshs
Transfers to National Govt entities- SAGAs & SC	753,781,893,939
Transfer to other Central Government entities	56,722,885,993
Transfers to Projects	56,793,172,956
Transfers to car loans and mortgage schemes	185,441,446
Transfers to County Revenue Fund	2,899,999,989
Others	1,098,438,743,603
Total	1,968,822,137,926

Note: Find details in appendices

23. Finance Costs

Description	FY 2024/2025
	Kshs
Other borrowing costs	1,045,409,176,208
Others	1,783,681
Total finance costs	1,045,410,959,889

24. Other Expenses

Description	FY 2024/2025
	Kshs
Other expenses	253,278,117,743
Total other expenses	253,278,117,743

25. Gain/Loss

Description	FY 2024/2025
	Kshs
Gains/(losses) on sale of assets	5,035,086
Gain or loss on balances in foreign exchanges	(163,141,824,112)
Gains/(losses) on other instruments	(10,577,406,487)
Fair value gains /(losses) on other assets	(83,528,732)

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26. Cash and Cash Equivalents

Description	FY 2024/2025	Opening statement 1 st July 2024
	Kshs	Kshs
Recurrent account	29,906,398,780	9,326,682,513
Development account	5,436,393,347	8,473,264,070
Cash in Hand	10,238,038	13,486,891
M-pesa	60,476	14,475,554
On-call deposits	17,645,125,691	13,328,136,638
Fixed deposit account	1,221,474,538	1,168,703,548
Others	2,029,055,028	4,198,373,396
Total	56,248,745,898	36,523,122,610

26 (a) Detailed Analysis of the Cash and Cash Equivalents

		FY 2024/2025	Opening statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Account		29,906,398,780	9,326,682,513
CBK001			
Development Accounts		5,436,393,347	8,473,264,070
CBK002			
On-Call Deposits		17,645,125,691	13,328,136,638
Fixed Deposits Account		1,221,474,538	1,168,703,548
Others		2,029,055,028	4,198,373,396
Cash on Hand		10,238,038	13,486,891
Mobile Money Accounts		60,476	14,475,554
Sub- Total		2,039,216,001	4,226,335,841
Grand Total		56,248,745,898	36,523,122,610

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26 (b) Cash and Cash Equivalent Disclosure

Bank Name	Kshs	Kshs
CBK	52,022,203,723	32,718,956,721
Cooperative Bank Of Kenya	54,413,322	133,038,846
Equity Bank	70,040	83,411,851
Kenya Commercial Bank	270,278,593	1,760,645,089
National Bank Of Kenya	3,890,311,645	1,800,902,415
Cash	9,765,039	9,978,725
Mpesa	60,476	15,935,144
Others	1,643,061	253,819
Total	56,248,745,899	36,523,122,610

27. Receivables from Non-Binding Transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024	
	Kshs	Kshs	
Fines, penalties, and forfeits	375,482,996	678,136,932	
Grants and aid	58,584,604	84,589,019	
Other transfers	46,113,550	14,899,736	
Social contributions	7,193,412	5,060,386	
Imprest	3,736,597,353	3,070,762,556	
Others	1,169,230,544	443,102,958	
Total receivables from non-exchange transactions	5,393,202,459	4,296,551,587	
Current	4,855,959,020	3,565,810,089	
Non-current	537,243,439	730,741,498	
Total	5,393,202,459	4,296,551,587	
Aging Analysis- Receivables from non-exchange transactions	FY 2024/2025	% of the total	Opening Statement 1st July 2024
Less than 1 year	4,855,959,020	90%	3,565,810,089
Between 1-2 years	537,243,437	10%	730,741,498
Total	5,393,202,459	100%	4,296,551,587

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28 Receivables from Binding Transactions

Description	FY 2024/2025	Opening statement 1 st July 2024
	Kshs	Kshs
Other exchange debtors	29,564,782	22,594,710
Sales of goods and services	44,427,776	56,021,783
Rendering of services	704,725,144	408,160,176
Others	20,559,842,807	6,001,837,358
Total receivables	21,338,560,509	6,488,614,027
a) Current receivables	21,338,560,509	6,488,614,027
b) Non-Current receivables	0	0
Total receivables (a+b)	21,338,560,509	6,488,614,027

Aging analysis for Receivables

Description	FY 2024/2025		Opening statement 1 st July 2024	
	Kshs		Kshs	
	FY 2024/2025	% of the total	1 st July	% of the total
Less than 1 year	21,338,560,509	100%	6,488,614,027	100%
Total	21,338,560,509	100%	6,488,614,027	100%

29 Inventories

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Consumable stores	2,828,633,430	1,097,846,285
Goods held for distribution	6,247,548	8,702,997
Spare parts and meters	157,717,182	-
Total	2,992,598,160	1,106,549,282

30 Prepayments

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Advance payment for works	533,468,037	333,316,217
Other prepayments	641,501,735	492,635,108
Total	1,174,969,772	825,951,325

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31 Biological Assets

Description	FY 2024/2025	<i>Opening Statement</i> <i>1st July 2024</i>
	Kshs	Kshs
Carrying amount at 01 July 2024	986,569,621	-
Increases due to purchases	18,135,375	-
Carrying amount at 30 June 2025	1,004,704,996	-

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Notes to the Financial Statements (Continued)

32 Property, Plant and Equipment

	Land	Buildings	Furniture and fittings	Computers & ICT Equipment	Work in progress	Other Equipment	Total
Depreciation Rate		2-10%	12.50%	33.30%			
Cost	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	K	Kshs
Opening Bal as 1 st July 2024	1,490,483,755	3,095,915,886	1,720,086,031	1,773,313,031	1,730,915,794	5,988,119,013	15,798,833,510
Revaluation	-	-	-	(7,791,645)	-	(47,178,234)	(54,969,879)
Additions	-	1,392,897,770	1,166,230,069	1,600,748,629	18,361,474,296	2,499,840,303	12,936,235,085
Disposals	-	-	(76,476,572)	(6,720,123)	-	(23,380,525)	(106,577,220)
Transfer/Adjustments	-	-	-	(73,053,567)	-	(10,475,165)	(83,528,732)
As At 30 th Jun 2025	1,490,483,755	4,401,308,082	2,594,946,911	2,389,060,166	20,092,390,090	7,665,583,063	46,190,858,548
Depreciation And Impairment							
Opening Bal as 1 st July 2024	-		(75,585,102)	(2,972,391)	-	-	(2,885,249,877)
Depreciation	-	(87,505,573)	(292,260,659)	(900,282,650)	-		(5,294,751,457)
Disposals	-	-	-	-	-	-	-
As At 30 th June 2025	-	(87,505,573)	367,845,761	(903,255,041)	-	-	(8,180,001,334)
Net Book Values							
Opening Bal as at 1 st July 2024	1,490,483,755	210,666,009	1,720,086,031	1,773,313,031	1,730,915,794	5,988,119,013	12,913,583,633
As At 30 th June 2025	1,490,483,755	4,313,802,509	2,962,792,672	1,485,805,125	20,092,390,090	7,665,583,063	38,010,857,214

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Valuation

Items of PPE are valued at historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at a different cost, PPE is measured at current operational value, which is the amount the MDA would pay for the remaining service potential of an asset at the measurement date.

33 Right-of-Use assets

Description	Kshs	Kshs
At 01 July	620,525,181	620,525,181
Other changes	(164,284,436)	-
At 30 June 2024 (audited)	456,240,745	620,525,181

34 Investment Property

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) At 01 July	-	-
Additions	327,472,365	-
At 30 June (Audited)	327,472,365	-

35 Intangible Assets and Goodwill

Description	Insert Current FY	Insert Current FY
	Kshs	Kshs
Cost	1,055,163,217	20,420,174
At 30 June 2023 (audited)	659,155	499,955,250
Additions	375,973,695	29,088,586
At 30 June 2024(audited)	-	1,712,143,000
Accumulated impairment	-	(934,226,438)
Impairment for the year	(226,167,007)	(272,217,355)
Closing	1,205,629,060	1,055,163,217

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36 Trade and Other Payables

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Cost of borrowings	180,061,696,275		157,431,347,667	
Accounts payable	91,129,523,461		99,124,583,738	
Retention money on contracts	39,912,148,959		20,806,303,198	
Carry-over of capital expenditure	20,658,631,187		5,960,970,339	
Total	331,761,999,882		283,323,204,942	
Aging analysis: (Trade and other payables)	Current FY	% of the Total	1st July	% of the Total
Under one year	306,769,596,966	92%	269,002,722,135	95%
1-2 years	24,992,402,916	8%	14,320,482,807	5%
Total (tie to above total)	331,761,999,882	100%	283,323,204,942	100%

37 Provisions

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Balance as at 1 July	4,031,808,553		3,707,687,649	
Additional provisions raised	1,860,927,335		58,865,036	
Provisions utilised	98,358,906		(17,733,521)	
Discount rate unwinds	5,484,901		-	
Total	5,996,579,694		3,748,819,164	
- Within one year	2,947,969,327		488,311,211	
- After one year	3,053,901,431		3,260,507,953	

38 Lease Liability

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
At 01 July	416,747,026		416,747,026	
New leases	137,387,992		-	
Repayment	(56,775,806)		-	
At 30 June	497,359,212		416,747,026	

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Analysed as

Period	Amount	Amount
	Kshs	Kshs
Current	189,117,125	108,504,939
Non-Current	308,242,087	308,242,087
Total	497,359,212	416,747,026

39 Public Debt

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Domestic and external debts	11,742,463,710,640	10,475,292,439,675
Total	11,742,463,710,640	10,475,292,439,675

Description	Amount	Amount
- Within one year	1,090,272,851,057	676,910,519,177
- After one year	10,652,190,859,583	9,798,381,920,498
Total	11,742,463,710,640	10,475,292,439,675

40 Deferred Income

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance brought forward	27,665,502	27,665,502
Additions	4,845,865	-
Total Carried forward	32,511,367	27,665,502

41 Other Liabilities

Description	Kshs	Kshs
Other deposits	803,840,764	960,287,744
Total	803,840,764	960,287,744
- Within one year	424,279,303	560,903,554
- After one year	379,561,461	399,384,190
Total	803,840,764	960,287,744

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42 Net Asset/ Equity

Description	Kshs	Kshs
Accumulated Surplus		
As at 1 st July	(10,699,904,306,446)	(10,072,596,696)
Recognition of assets	161,515,641	6,161,878,683
Recognition of liabilities	(516,233,676)	(10,691,373,146,633)
Surplus for the year	(696,727,704,552)	(4,661,945,214)
Transfers from the national government	(3,064,244,688)	(6,649,173)
Changes during the year	(553,357,337,705)	48,152,587
As at 30th June	(11,953,408,311,425)	(10,699,904,306,446)

43 Cash Flow from Operating Activities

Description	Kshs	Kshs
(a) Revenue		
Transfers from the exchequer	3,550,942,760,816	5,531,015,663
Transfers from other government entities	132,015,168,592	-
Transfers from domestic and foreign partners	54,344,108,885	-
Taxes on income and profits	41,404,247,780	-
Fines, penalties, and forfeits	30,091,571,465	-
Licenses, fees, and permits	20,207,240,458	-
Reimbursement and refunds	4,995,023	1,188,371
Sale of goods	192,423	273,540
Rendering of services	50,125,281,280	-
Finance income	747,490,261	-
Rent and royalties	913,322,171	-
Other income	86,153,808,925	1,250,156
(b) Payments		
Employee costs	820,206,927,755	3,670,952,791
Use of goods and services	284,734,356,239	1,644,231,365
Commission/board expenses	200,933,366	68,612,377
Repairs and maintenance	84,699,126	29,204,675
Contracted services	2,311,200	-
Grants and subsidies	134,520,662,759	-
Social benefits	39,359,440,168	-
Transfers to other government entities	1,936,816,683,282	20,000,000
Finance costs	869,324,228,428	50,443
Other payments	248,777,912,046	-
Tax paid	57,725,141	

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44 Cash Flow from Investing

Description	Kshs	Kshs
(a) Purchase of Property, Plant, and Equipment	(29,902,505,218)	(77,828,746)
(b) Purchase of Intangible Assets	(347,464,671)	(12,985,489)
(c) Proceeds from the sale of Property, Plant and Equipment	(42,750,845)	-
(d) Proceeds from the sale of Biological Assets	(986,798,621)	-

45 Cash Flow from Financing

Description	Kshs	Kshs
Return to the exchequer	(2,978,443,650)	(4,670,088)
Receipt of prepayments and retention	21,769,055	-
Payment of prepayments and retention	(1,034,523,619)	(5,191,756)
Proceeds from borrowings	2,447,810,619,158	-
Repayment of borrowings	(2,025,678,586,868)	-

46. Notes to the Budget Statement

Budget Carryovers from the Previous Year*	-
Exchequer Releases	
Original budget	3,918,964,940,654
Adjustments	(151,084,660,362)
Final budget	3,767,842,136,732
Actual on a comparable basis	3,568,439,028,822
Transfers from other Government Entities	
Original budget	155,979,622,309
Adjustments	15,080,365,740
Final budget	171,059,988,049
Actual on a comparable basis	146,864,869,736
Proceeds From Domestic and Foreign Grants	
Original budget	56,007,256,060
Adjustments	(22,578,205,407)
Final budget	33,429,041,653
Actual on a comparable basis	23,074,532,590
Proceeds From Domestic Borrowings	
Original budget	52,212,154,658
Adjustments	(14,520,318,059)

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Budget Carryovers from the Previous Year*	-
Final budget	37,691,836,599
Actual on a comparable basis	33,490,799,557
Proceeds From Foreign Borrowings	
Original budget	27,588,499,380
Adjustments	(15,132,099,380)
Final budget	12,456,400,000
Actual on a comparable basis	11,245,954,442
Proceeds From Sale Of Assets	
Original budget	46,511,000,000
Adjustments	12,015,208,451
Final budget	58,526,208,451
Actual on a comparable basis	55,471,302,557
Miscellaneous Revenue	
Original budget	40,523,212,175
Adjustments	11,949,240,761
Final budget	52,472,452,936
Actual on a comparable basis	28,587,982,075
Levies, Fines, and Penalties	
Original budget	23,734,476,781
Adjustments	(210,000,000)
Final budget	23,524,476,781
Actual on a comparable basis	10,479,365,769
Property Taxes Revenue	
Original budget	34,352,400,000
Adjustments	3,864,179,692
Final budget	38,216,579,692
Actual on a comparable basis	35,630,632,772
Rendering Of Services	
Original budget	2,566,836,557
Adjustments	26,000,000
Final budget	2,592,836,557
Actual on a comparable basis	2,556,218,927
Sale Of Goods	
Original budget	659,000,000
Adjustments	113,100,000

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Budget Carryovers from the Previous Year*	-
Final budget	772,100,000
Actual on a comparable basis	25,063,224
Rental Revenue from Facilities and Equipment	
Original budget	7,000,000
Adjustments	-
Final budget	7,000,000
Actual on a comparable basis	151,461,037
Finance Income	
Original budget	384,834,276
Adjustments	-
Final budget	384,834,276
Actual on a comparable basis	394,165,765
Other Income	
Original budget	75,184,271,061
Adjustments	19,540,544,020
Final budget	94,724,815,082
Actual on a comparable basis	75,213,578,154
Use of Goods and Services	
Original budget	258,481,497,578
Adjustments	41,464,458,740
Final budget	299,945,956,319
Actual on a comparable basis	278,714,852,089
	1,251,840,113
Employee Costs	
Original budget	637,777,638,177
Adjustments	11,939,582,486
Final budget	649,713,905,746
Actual on a comparable basis	646,380,338,411
Remuneration of Directors/Commission	
Original budget	22,840,000
Adjustments	117,304
Final budget	22,957,304
Actual on a comparable basis	22,835,141
Repairs and Maintenance	

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Budget Carryovers from the Previous Year*	-
Original budget	54,291,791
Adjustments	(8,562,908)
Final budget	45,728,883
Actual on a comparable basis	45,208,081
Grants and Subsidies	
Original budget	33,220,366,194
Adjustments	(5,391,638,022)
Final budget	27,828,728,172
Actual on a comparable basis	21,861,442,756
Transfers to other government entities	
Original budget	969,735,121,033
Adjustments	27,439,581,209
Final budget	997,175,702,242
Actual on a comparable basis	953,426,517,422
Other Grants and Transfers	
Original budget	189,318,559,973
Adjustments	(13,741,560,623)
Final budget	175,576,990,396
Actual on a comparable basis	156,203,307,152
Social Security Benefits	
Original budget	165,629,187,379
Adjustments	21,535,986,730
Final budget	187,164,745,361
Actual on a comparable basis	172,778,254,749
Finance Costs including Loan Interest	
Original budget	1,009,877,370,802
Adjustments	(13,020,526,591)
Final budget	996,856,844,211
Actual on a comparable basis	896,938,282,080
Repayment of domestic & Foreign Borrowing	
Original budget	933,716,494,944
Adjustments	(188,787,766,661)
Final budget	744,928,728,283
Actual on a comparable basis	714,923,417,691
Other Payments	

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Budget Carryovers from the Previous Year*	-
Original budget	165,258,399,447
Adjustments	4,810,275,098
Final budget	170,068,674,545
Actual on a comparable basis	169,876,205,656
Capital Expenditure payments	
Original budget	71,583,736,593
Adjustments	(27,176,591,306)
Final budget	44,371,745,346
Actual on a comparable basis	38,794,431,005
Surplus/(Deficit)	(499,185,805,314)

13. Appendices

Appendix I: List of Consolidated MDAs

No	Vote	Name of MDA
1	1011	Executive Office of the President
2	1012	Office of the Deputy President
3	1013	Office of the Prime Cabinet Secretary
4	1014	State Department for Parliamentary Affairs
5	1015	State Department for Performance and Delivery Management
6	1016	State Department for Cabinet Affairs
7	1017	State House
8	1023	State Department for Correctional Services
9	1024	State Department for Immigration and Citizenship Services
10	1025	National Police Service
11	1026	State Department for Internal Security & National Administration
12	1032	State Department for Devolution
13	1036	State Department for the ASALs and Regional Development
14	1041	Ministry of Defence
15	1053	State Department for Foreign Affairs
16	1054	State Department for Diaspora Affairs
17	1064	State Department for Vocational and Technical Training
18	1065	State Department for Higher Education and Research
19	1066	State Department for Basic Education
20	1071	The National Treasury
21	1072	State Department for Economic Planning
22	1082	State Department for Medical Services
23	1083	State Department for Public Health and Professional Standards
24	1091	State Department for Roads
25	1092	State Department for Transport
26	1093	State Department for Shipping and Maritime Affairs
27	1094	State Department for Housing & Urban Development
28	1095	State Department for Public Works
29	1104	State Department for Irrigation
30	1109	State Department for Water & Sanitation
31	1112	State Department for Lands and Physical Planning
32	1122	State Department for Information Communications, Technology & Digital Economy
33	1123	State Department for Broadcasting & Telecommunications
34	1132	State Department for Sports
35	1134	State Department for Culture and Heritage
36	1135	State Department for Youth Affairs and the Arts
37	1152	State Department for Energy
38	1162	State Department for Livestock Development.
39	1166	State Department for the Blue Economy and Fisheries
40	1169	State Department for Crop Development
41	1173	State Department for Cooperatives
42	1174	State Department for Trade

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No	Vote	Name of MDA
43	1175	State Department for Industry
44	1176	State Department for Micro, Small, and Medium Enterprises Development
45	1177	State Department for Investment Promotion
46	1184	State Department for Labor and Skills Development
47	1185	State Department for Social Protection and Senior Citizens Affairs
48	1192	State Department for Mining
49	1193	State Department for Petroleum
50	1202	State Department for Tourism
51	1203	State Department for Wildlife
52	1212	State Department for Gender and Affirmative Action
53	1213	State Department for Public Service
54	1221	State Department for the East African Community
55	1252	The State Law Office
56	1261	The Judiciary
57	1271	Ethics and Anti-Corruption Commission
58	1281	National Intelligence Service
59	1291	Office of the Director of Public Prosecutions
60	1311	Office of the Registrar of Political Parties
61	1321	Witness Protection Agency
62	1331	State Department for Environment & Climate Change
63	1332	State Department for Forestry
64	2011	Kenya National Commission on Human Rights
65	2021	National Land Commission
66	2031	Independent Electoral and Boundaries Commission
67	2041	Parliamentary Service Commission
68	2042	National Assembly
69	2043	Parliamentary Joint Services
70	2044	Senate
71	2051	Judicial Service Commission
72	2061	The Commission on Revenue Allocation
73	2071	Public Service Commission
74	2081	Salaries and Remuneration Commission
75	2091	Teachers Service Commission
76	2101	National Police Service Commission
77	2111	Auditor General
78	2121	Office of the Controller of Budget
79	2131	The Commission on Administrative Justice
80	2141	National Gender and Equality Commission
81	2151	Independent Policing Oversight Authority
Consolidated Fund Services		
82	R50	CFS Public Debt-National Treasury
83	R51	CFS Pensions-National Treasury
84	R52	CFS Salaries & Allowances-National Treasury

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Appendix II: Transfer to SAGAs

SAGA	Recurrent	Development	AIA	Total in Ksh
Kenya Wildlife Service	1,161,000,000	-	-	1,161,000,000
Wildlife Clubs of Kenya	29,000,000	25,000,000	-	54,000,000
Wildlife Research and Training Institute	444,272,400	-	-	444,272,400
PSSF	34,335,018,130	-	-	34,335,018,130
SACCO Societies Regulatory Authority	-	-	667,900,000	667,900,000
New Kenya Planters Cooperative Union (NKPCU) - HQ	-	229,000,000	3,913,000,000	4,142,000,000
New kenya cooperative creameries	-	2,700,000,000	-	2,700,000,000
NGCDF	150,000,000	68,232,917,681	-	68,382,917,681
KIPPRA	384,545,102	-	132,655,982	517,201,084
NEPAD	354,400,000	-	89,472	354,489,472
KNBS	796,848,000	2,342,226,587	71,000,000	3,210,074,587
VISION 2030	166,145,874	-	-	166,145,874
NCPD	311,660,000	86,891,733	-	398,551,733
President Award Scheme Secretariat	38,799,102		15,000,000	53,799,102
National Youth Enterprise Development Fund	175,020,000	200,000,000	62,500,000	437,520,000
National Youth Council	68,004,923	-	-	68,004,923
Kenya National Innovation Agency (KENIA)	113,748,399		58,074,139	171,822,538
Kenya Film Classification Board	294,148,914		54,558,224	348,707,138
Kenya Film Commission	184,066,338		-	184,066,338
Kenya Film School	132,000,000		1,547,200	133,547,200
Intl. Conference for Great Lakes Region Secretariat (ICGLR) - BETA	55,349,999		-	55,349,999
KENGEN	-	2,401,245,519	-	2,401,245,519
Geothermal Development Company	-	1,106,552,562	-	1,106,552,562
Kenya Association of Manufacturers	-	35,000,000	-	35,000,000
Nuclear Power and Energy Agency	-	6,977,999,954	-	6,977,999,954
Kenya Revenue Authority	32,176,936,213	-	3,636,000,000	35,812,936,213
African Institute of Remittances	38,834,500	-	-	38,834,500
competition authority of kenya	371,130,000	-	-	371,130,000
National Government Budget Process	1,124,407,531	-	-	1,124,407,531

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SAGA	Recurrent	Development	AIA	Total in Ksh
Financial & Sectoral Affairs Department	402,993,590	-	-	402,993,590
Horn of Africa Initiative Secretariat	189,438,432	-	-	189,438,432
Financial reporting centre	570,315,000	-	-	570,315,000
Public sector accounting standard board	640,590,000	-	-	640,590,000
Registration of Certified Public secretaries board	10,244,854	-	4,138,502	14,383,356
KASNEB Foundation	100,000,000	-	-	100,000,000
Pension department	648,774,757	-	-	648,774,757
Public Procurement Oversight Authority	1,642,079,000	-	30,000,000	1,672,079,000
Public Procurement Review Administrative board	24,190,000	-	14,087,001	38,277,001
Kenya Trade Network	375,472,500	-	602,054,511	977,527,011
Nairobi Financial Centre	110,120,000	-	-	110,120,000
Privatization AUTHORITY/Commision	354,700,000	-	-	354,700,000
Institute of Certified Investment and Financial Analysis	30,000,000	-	20,024,968	50,024,968
Competition Tribunal	36,000,000	-	-	36,000,000
State Corporations Appeal Tribunal	40,620,666	-	22,500,000	63,120,666
Kenya Institute of Supplies Examination	40,000,000	-	-	40,000,000
Kenya National Entrepreneurs Savings Trust	196,830,000	-	-	196,830,000
Council of Governors	-	207,400,000	-	207,400,000
IGRTC	-	511,700,000	-	511,700,000
KEFRI	3,468,000,000	-	-	3,468,000,000
KFS	1,535,000,000	-	71,890,571	1,606,890,571
UNIVERSITIES	-	-	792,900,812	792,900,812
National Construction Authority	188,999,999	-	-	188,999,999
Special Economic Zone Authority	315,880,000	-	291,647	316,171,647
Kenya Development Corporation	168,370,000	100,000,000	150,652,549	419,022,549
Export Processing Zones	-	700,000,000	-	700,000,000
Kenya Space Agency	-	312,500,000	-	312,500,000
National Defence University	-	355,000,000	-	355,000,000
National Security Telecommunication services	-	300,000,000	-	300,000,000
Kenya Ordinance Factories corporation	-	235,000,000	-	235,000,000
KPRL	-	13,445,911,634	-	13,445,911,634

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SAGA	Recurrent	Development	AIA	Total in Ksh
NOCK	-	4,913,000,000	-	4,913,000,000
EPRA	-	150,000,000	-	150,000,000
Kenya Trade Remedies Agency (KETRA)	-	83,380,000	-	83,380,000
Kenya Export Promotion and Branding Agency KEPROBA	-	735,870,275	-	735,870,275
Warehouse Receipt System Council	-	25,000,000	-	25,000,000
Kenya National Trading Corporation (KNTC)	-	506,068,396	-	506,068,396
Kenya Law Reform Commission	-	288,880,000	100,000	288,980,000
Kenya National Anti-Corruption Steering Committee	-	42,680,000		42,680,000
Marine Fisheries Research Institute	-	1,378,900,000	10,307,972	1,389,207,972
RV Mtafiti	-	63,100,000	-	63,100,000
Fisheries Marketing Authority	-	70,690,000	-	70,690,000
Fish Levy Trust Fund	-	12,000,000	-	12,000,000
Kenya Fishing Industries Corporation	-	89,029,588	-	89,029,588
Physical Planners Registration Board	-	1,000,000	-	1,000,000
Kenya Institute of Mass Communication - Headquarters	-	337,304,000	-	337,304,000
Kenya Year Book Board	-	208,394,491	-	208,394,491
Media Council of Kenya	-	1,289,685,405	-	1,289,685,405
Kenya Broadcasting Corporation (KBC) - Headquarters	-	2,210,195,461	-	2,210,195,461
Media Complaints Commission	-	12,250,000	-	12,250,000
Modernization of KIMC Film	-	16,836,250	-	16,836,250
KBC Analogue to Digital TV Migration	-	50,784,754	-	50,784,754
KBC Rollout of Studio Mashinani	-	19,320,287	-	19,320,287
National Environmental Complaints Committee (NECC) - Headquarters	-	125,000,000	-	125,000,000
National Environmental Trust Fund (NetFund)	-	154,088,607	-	154,088,607
Kenya Water Towers Agency	-	256,000,000	-	256,000,000
National Environment Tribunal	-	59,000,000	-	59,000,000
National Environment Management Authority - Headquarters	-	1,385,091,708	-	1,385,091,708
Green Innovation Award	-	8,500,000	-	8,500,000
Kenya Genetic Resource Centre (KAGRC)	-	55,000,000	-	55,000,000
National Livestock Development and Promotion			-	

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SAGA	Recurrent	Development	AIA	Total in Ksh
Service	-	50,000,000		50,000,000
Kenya Leather Development Council - HQ	-	227,342,600	-	227,342,600
Establishment of Liquid Nitrogen Plants-KAGRC	-	30,000,000	-	30,000,000
Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	-	83,800,000	-	83,800,000
Sustainable TseTse and Trypanosomiasis free areas in Kenya - KENTTEC	-	90,000,000	-	90,000,000
TVET Authority	404,492,207	-	-	404,492,207
Kisumu Polytechnic	568,536,124	-	-	568,536,124
Kenya Technical Teachers College	519,839,050	-	-	519,839,050
Technical Training Institutes	152,968,800	-	-	152,968,800
Kaiboi TTI	99,368,829	-	-	99,368,829
Keroka TTI	63,680,705	-	-	63,680,705
Kiambu Institute of Science and Technology (KIST)	353,369,634	-	-	353,369,634
Mawego TTI	65,586,437	-	-	65,586,437
Nairobi TTI	427,697,293	-	-	427,697,293
Kisiwa TTI	150,380,791	-	-	150,380,791
Oi Lessos TTI	413,692,795	-	-	413,692,795
RIAT - Ramogi Institute of Advanced Technology	48,520,589	-	-	48,520,589
Rift Valley TTI	345,741,191	-	-	345,741,191
Sangalo Institute of Science and Technology	75,081,964	-	-	75,081,964
Thika TTI	705,780,615	-	-	705,780,615
Training on Digital Skills - BETA	124,049,800	-	-	124,049,800
Institutes of Technology	154,198,140	-	-	154,198,140
Eldoret Polytechnic	927,708,412	-	-	927,708,412
Curriculum Development Assessment and Certification Council (CDACC)	1,613,599,166	-	-	1,613,599,166
Machakos Institute for the Blind	60,599,290	-	-	60,599,290
Karen Institute for the Deaf	57,382,539	-	-	57,382,539
Sikri Technical Training Institute	56,014,181	-	-	56,014,181
Nyangoma Technical Training Institute	52,423,115	-	-	52,423,115
The Kebete Polytechnic	529,086,626	-	-	529,086,626
The Kitale Polytechnic	360,580,444	-	-	360,580,444

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SAGA	Recurrent	Development	AIA	Total in Ksh
Meru Polytechnic	410,174,552	-	-	410,174,552
Kenya Coast Polytechnic	362,598,981	-	-	362,598,981
Nyeri Polytechnic	533,117,892	-	-	533,117,892
Sigalagala Polytechnic	403,061,564	-	-	403,061,564
North Eastern Polytechnic	17,194,891	-	-	17,194,891
Gusii Polytechnic	726,488,861	-	-	726,488,861
Kenya National Qualification Authority	-	283,431,316	-	283,431,316
Nyandarua National Polytechnic	-	502,812,474	-	502,812,474
Olessos TTI	-	10,000,000	-	10,000,000
Mathioya TTI	-	10,000,000	-	10,000,000
Sotik TTI	-	10,000,000	-	10,000,000
Nachu TTI	-	11,111,111	-	11,111,111
Sirisia TTI	-	10,000,000	-	10,000,000
Webuye West TTI	-	10,000,000	-	10,000,000
Mabera	-	10,000,000	-	10,000,000
Kandara TTI	-	10,000,000	-	10,000,000
Narok South TTI	-	10,000,000	-	10,000,000
Manyatta TTI	-	10,000,000	-	10,000,000
Moyale TTI	-	10,000,000	-	10,000,000
Michuki TTI	-	10,000,000	-	10,000,000
Equiping TTI	-	10,000,000	-	10,000,000
Ziwa TTI	-	10,000,000	-	10,000,000
Construction of Kilome TTI	-	10,000,000	-	10,000,000
Construction of Rarieda TTI	-	10,000,000	-	10,000,000
Construction of phase 2 Engineering Workshop Complex at Kisiwa TTI	-	7,500,000	-	7,500,000
Kiharu TTI Infrastructural Development	-	10,000,000	-	10,000,000
Suna West TTI	-	21,111,111	-	21,111,111
Ndhiwa TVET	-	10,000,000	-	10,000,000
Karura Kanyungu TTI	-	10,000,000	-	10,000,000
Sirata Technical Training Institute	-	10,000,000	-	10,000,000
Thitani Technical Training Institute	-	-	-	-

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SAGA	Recurrent	Development	AIA	Total in Ksh
	-	10,000,000		10,000,000
Construction of Perimeter Wall at Loima TVC		6,500,000	-	6,500,000
Construction of student classrooms at Turkana East TVC Lokori	-	6,100,000	-	6,100,000
Construction of Matungu TTI	-	11,111,111	-	11,111,111
Construction of Kiambaa TTI	-	11,111,111	-	11,111,111
Construction of Sigowet/Soin TTI	-	11,111,111	-	11,111,111
Construction of Mwingi West TTI	-	11,111,111	-	11,111,111
Construction of Nyali TTI	-	11,111,111	-	11,111,111
Construction of Muhoroni TTI	-	11,111,111	-	11,111,111
Construction of Kibra TTI	-	11,111,111	-	11,111,111
Construction of Kwanza Constituency TTI	-	11,111,111	-	11,111,111
Construction of Wajir West TTI	-	11,111,111	-	11,111,111
Construction of Subukia TTI	-	11,111,111	-	11,111,111
Construction of Narok North TTI	-	11,111,111	-	11,111,111
Construction of Kajiado South TTI	-	11,111,111	-	11,111,111
Kenneth Matiba Technical Training Institute	-	11,111,111	-	11,111,111
Chevaywa Technical Training Institute	-	11,111,111	-	11,111,111
Construction of Webuye East TTI	-	11,111,111	-	11,111,111
Construction of Jomvu TVC	-		-	-
Kitui East TVET	-	10,000,000	-	10,000,000
Molo Tvet	-	15,000,000	-	15,000,000
Transfer to Universities	228,184,056,924		-	228,184,056,924
Kenya School of Government - HQ	-	1,118,544,336	-	1,118,544,336
Kenya School of Government - Baringo Campus	-	249,518,935	-	249,518,935
Kenya School of Government - Embu Campus	-	264,459,820	-	264,459,820
Kenya School of Government - Matuga Campus	-	127,000,000	-	127,000,000
Kenya School of Government - Mombasa Campus	-	280,000,000	-	280,000,000
Human Resource Management Professionals Examinations Board	142,000,000		-	142,000,000
Furnishing of KSG-Matuga Conference Complex	-	100,000,000	-	100,000,000
Refurbishment of KSG-Baringo	-	34,000,000	-	34,000,000

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SAGA	Recurrent	Development	AIA	Total in Ksh
Completion of Administration Block KSG-Embu	-	64,000,000	-	64,000,000
	-		-	
Anti-counterfeit authority	174,990,000	-	350,000,000	524,990,000
Kenya Industrial Research and Development Institute	680,734,000	-	22,955,989	703,689,989
Kenya Accreditation Service	318,100,000	-	154,000,000	472,100,000
Numerical Machining Complex Limited	80,000,000	-	146,000,000	226,000,000
Scrap Metal Council	-	-	78,760,300	78,760,300
	-	-	-	-
Bandari maritime Academy	142,000,000	-	204,699,731	346,699,731
Kenya Marine Authority	-	-	1,515,000,000	1,515,000,000
Kenya National Shipping Line	77,000,000	370,000,000	15,000,000	462,000,000
Tourism Promotion Fund (TPF).	-	-	4,342,000,000	4,342,000,000
Kenyatta International Convention Centre	-	-	1,202,404,793	1,202,404,793
Tourism Fund	-	-	5,138,259,639	5,138,259,639
Kenya Utalii Collage	51,270,000	-	401,000,000	452,270,000
Kenya Tourist Board	114,054,999	-	230,000,000	344,054,999
Tourism Research Institute - (TRI)	18,454,999	-	-	18,454,999
Tourism regulatory Authority	-	-	349,440,938	349,440,938
Kenya National Library Services	383,001,625	100,000,000	-	483,001,625
National Museum of Kenya	821,637,884	9,961,051	382,816,871	1,214,415,806
Natural Products Industry	160,200,642	-	-	160,200,642
Bomas of Kenya	274,637,804	-	128,000,000	402,637,804
National Heroes Council	121,433,435	-	-	121,433,435
Kenya Copyright Board	115,070,301	-	1,601,753	116,672,054
Kenya Culture Centre	49,495,726	-	37,292,325	86,788,051
	-	-	-	-
National Employment Authority	212,210,000	-	192,749,650	404,959,650
NITA	-	-	748,903,084	748,903,084
Industrial Training Levy Fund	-	-	648,700,000	648,700,000
NATIONAL INDUSTRIAL TRAINING AUTHORITY - KYEOP	-	50,000,000	-	50,000,000

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SAGA	Recurrent	Development	AIA	Total in Ksh
NATIONAL SOCIAL SECURITY FUND	-	255,784,018	-	255,784,018
National Council for Persons with Disabilities	729,666,672	-	-	729,666,672
National Council for Children's Services	82,500,000	-	-	82,500,000
Child Welfare Society of Kenya	975,416,666	-	-	975,416,666
Street Families Rehabilitation Trust Fund (SFRTF)	83,433,332	-	-	83,433,332
NATIONAL ASSISTANCE TRUST FUND	18,333,333	-	-	18,333,333
Kenya Rural Roads Authority	20,347,305,041	35,009,424,783	-	55,356,729,824
KENHA	26,713,217,688	22,313,946,406	-	49,027,164,094
KURA	9,270,108,457	6,207,042,017	-	15,477,150,474
Enginners Board of Kenya	46,800,000	140,000,000	83,000,000	269,800,000
KETRB	37,800,000	40,000,000	11,183,750	88,983,750
Mechanical and Transport Fund	-	-	477,831,644	477,831,644
Kenya Institute of Highways and Building Technology	-	-	343,922,835	343,922,835
KNH-MAIN	9,761,204,600	554,617,600	10,047,263,000	20,363,085,200
KNH-Mama Magaret Uhuru Hospital	495,000,000	-	-	495,000,000
KNH-Mwai Kibaki Teaching	780,000,000	-	550,510,000	1,330,510,000
Kenya Biovax Institute	281,499,999	-	-	281,499,999
National Cancer Institute	270,000,000	-	-	270,000,000
MTRH	8,162,141,500	51,000,000	4,889,459,698	13,102,601,198
KU Referral	3,016,596,000	25,000,000	4,275,069,303	7,316,665,303
KEMRI	2,623,950,000	60,000,000	236,315,966	2,920,265,966
NACC	1,171,950,001	-	-	1,171,950,001
NACC-Global Fund	-	264,218,089	-	264,218,089
NACC-UNFPA	-	8,326,887	-	8,326,887
KEMSA	1,820,215,500	3,075,000,000	2,684,837,380	7,580,052,880
SHA	12,149,666,162	2,049,000,000	-	14,198,666,162
Digital Health	-	-	-	-
MNTR	-	-	458,535,663	458,535,663
Spinal Injury Hospital	-	-	51,153,089	51,153,089
Kenya Health Profession Oversight Authority	200,030,000	-	12,805,000	212,835,000
Kenya Nuclear Regulatory Authority	98,810,000	125,000,000	98,690,836	322,500,836

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SAGA	Recurrent	Development	AIA	Total in Ksh
Tobacco Control Board	30,000,000	-	-	30,000,000
Kenya National Public Health Institute	33,640,000	-	-	33,640,000
Kenya Institute of Primate Research	572,089,600	207,500,000	8,335,855	787,925,455
Occupational Therapy Council	100,000,000	-	4,940,400	104,940,400
Physiotherapists Council of Kenya	40,000,000	-	18,000,000	58,000,000
Counsellors and psychologists Board	20,000,000	-	16,000,000	36,000,000
Kenya Medical Training College	5,021,689,000	380,750,000	4,012,801,384	9,415,240,384
Public Health officers and Technicians Council	20,000,000	-	23,370,076	43,370,076
Kenya Health human resource advisory Council	54,784,990	-	-	54,784,990
Kenya Medical Training College-Chas	39,560,000	-	-	39,560,000
Nursing Council of Kenya	5,000,000	-	634,694,369	639,694,369
Kenya Medical Practitioners and Dentist Council	340,000,000	-	365,000,000	705,000,000
Global Fund Malaria Counter Fund	-	672,300,000	-	672,300,000
Clinical officers Council	70,000,000	-	132,278,000	202,278,000
Pharmacy & Poisons Board	-	-	1,120,773,830	1,120,773,830
Port Health	145,950,000	-	175,000,000	320,950,000
National Quality Control Laboratories	-	-	48,928,518	48,928,518
Agriculture Development Corporation	-	-	2,040,251,070	2,040,251,070
Agriculture Fisheries and Food Authority	546,000,000	20,000,000	4,462,480,454	5,028,480,454
Bukura Agriculture College	181,384,156	-	247,817,757	429,201,913
Commodities Fund	-	-	241,877,608	241,877,608
KARLO	4,315,000,000	-	894,000,000	5,209,000,000
NCPD	-	14,095,000,000	-	14,095,000,000
KEPHIS	-	-	1,869,000,000	1,869,000,000
Pest Control Products Board	255,000,000	-	314,000,000	569,000,000
Pyrethrum Regulatory Authority	156,000,000	-	117,042,000	273,042,000
Kenya School of Agriculture-OMOLOI	-	20,000,000	-	20,000,000
National Biosafety Authority	128,947,500	-	150,000,000	278,947,500
National Edible oils	-	-	33,112,615	33,112,615
Tea Board of Kenya	254,759,850	-	85,000,000	339,759,850
Boisafety Appeals	32,000,000	-	-	32,000,000

Government of Kenya
Consolidated Financial Statements for Ministries, Departments & Agencies
for the year ended 30th June 2025

SAGA	Recurrent	Development	AIA	Total in Ksh
Kenya Railways Corporation	154,000,000	1,000,000,000	-	1,154,000,000
Kenya Millennium Development Fund	20,000,000	-	-	20,000,000
Kenya Airport Authority	-	50,000,000	-	50,000,000
Kenya Ports Authority	-	300,000,000	-	300,000,000
Lapsset Corridor Development Authority	638,400,000	10,000,000	-	648,400,000
National Transport and Safety Authority	180,000,000	445,973,108	3,454,655,619	4,080,628,727
National Metropolitan Area Transport Authority	647,500,000	582,000,000	-	1,229,500,000
Government Clearance Agency-AIA	-	-	60,000,000	60,000,000
Kenya Ferry Services-AIA	-	-	436,000,000	436,000,000
Kenya Civil Aviation Authority-AIA	-	-	8,126,459,424	8,126,459,424
Railway Development Levy Fund(RDLF)	-	25,216,999,950	-	25,216,999,950
National Irrigation Board	388,970,919	-	308,000,000	696,970,919
National Water Harvesting and Storage Authority	357,862,000	-	50,000,000	407,862,000
				753,781,893,939

