GOVERNMENT OF NAIROBI CITY COUNTY

Paper laid on the table of the Assembly on 3rd November 20[illegible] by majority Leader 3rd Nov 2026.

THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

THIRD ASSEMBLY

(FIFTH SESSION)

APPROVED 03 NOV 2026 Sign..... HON. SPEAKER

NCCA/TJ/PL/2026(100) 3RD NOVEMBER, 2026

PAPER LAID

SUBJECT: 1st Quarter Report

Pursuant to the provisions of Standing Order 236A, I beg to lay the following Paper on the Table of the Assembly, today Tuesday, 3rd November, 2026

— **QUARTER 1 COUNTY REVENUE FUND REPORTS AND FINANCIAL STATEMENTS FOR THE NAIROBI CITY COUNTY EXECUTIVE FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026**

(The Leader of Majority Party)

Copies to:
The Speaker
The Clerk
Hansard Editor
Hansard Reporters
The Press

NAIROBI CITY COUNTY
www.nairobi.go.ke

FINANCE AND ECONOMIC PLANNING AFFAIRS

Office of the County Executive Committee Member

NAIROBI CITY COUNTY ASSEMBLY
CLERK
27 OCT 2026
RECEIVED
P.O. Box 45844 - 00100, NAIROBI

NCC/FIN/DAS/092/2026

15th October, 2026

The Clerk
County Assembly
Nairobi City County
P.O. Box 45844 -00100
NAIROBI

PCA L&P
Prepare for tabling
DLG
3/11/2026

RE: SUBMISSION OF QUARTER 1 COUNTY REVENUE FUND REPORTS AND AND FINANCIAL STATEMENTS FY 2026/2027

The above subject refers,

Enclosed please find the Quarter 1 County Revenue Fund Reports and Financial Statements for the period ended 30th September, 2026.

Thank you for your continued support.

IBRAHIM NYANGOYA AUMA
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING AFFAIRS

Dick
Kindly note that
MF re
Congratulate

@ DLG.
Kindly prepare for Tabling on Tue 03/11/26-9 Committee.
DCL.
02/11/26.

LET'S MAKE **NAIROBI** WORK





COUNTY REVENUE FUND

County Government of Nairobi City

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED SEPTEMBER 2026

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

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1. Acronyms and Definition of Key Terms

a. Acronyms

ADP	*Annual Development Plan*
AIE	*Authority to Incur Expenditure*
CA	*County Assembly*
CARA	*County Allocation of Revenue Act*
CBK	*Central Bank of Kenya*
CECM	*County Executive Committee Member*
CE	*County Executive*
CG	*County Government*
CIDP	*County Integrated Development Plan*
COG	*Council of Governors*
CRA	*Commission on Revenue Allocation*
CRF	*County Revenue Fund*
CT	*County Treasury*
IPSAS	*International Public Sector Accounting Standards*
MCA	*Member of County Assembly*
OAG	*Office of the Auditor General*
OCOB	*Office of the Controller of Budget*
OSR	*Own Source Revenue*
PFM	*Public Finance Management*
PSASB	*Public Sector Accounting Standards Board*
NT	*National Treasury*
WB	*World Bank*
KRB	*Kenya Roads Board*
Kshs	*Kenya Shillings*
FY	*Financial Year*

b. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of the organization's financial resources.

2. Who We Are

a) Background information

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

b) Key Management Team

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

No.	Designation	Name
1.	CECM Finance and Economic planning	Ibrahim Nyangoya Auma
2.	C.O Finance	Asha Abdi
3.	Head of County Treasury (Accounting)	Caroline Wang'ang'a

c) Fiduciary Management

The key management personnel who held office during the quarter ended 30th September, 2026 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic planning	Ibrahim Nyangoya Auma
2.	C.O Finance	Asha Abdi
3.	Head of County Treasury (Accounting)	Caroline Wang'ang'a

d) Fiduciary Oversight Arrangements

The Nairobi City County Assembly Budget and Appropriations Committee and Public Accounts Committee provide oversight on County Financial Management. The Budget and Appropriations committee oversees and monitors budget preparation and implementation while the Public Accounts Committee reviews all reports of the Auditor-general in matters related to the management of finances. The County has an established audit committee which strengthens the independence and the processes around internal auditing.

The Controller of budget provides oversight in the execution of budget of the county. This ensures compliance with the legal provisions and ensuring financial discipline in the execution of budget.

The county submitted quarterly financial reports that gave the status of budget implementation on quarterly basis.

Office of the Auditor General continues to offer oversight through conduct of annual audits comprising system audit and financial statements audit. The Auditor General prepares report which includes recommendations aimed at improving compliance with legal provision and ensuring service delivery.

The Senate continues to offer oversight on the County. The senate receives the Audited Annual Financial Statements of the county and through its Public Accounts committee seeks explanation on the issues raised in the report.

e) County Headquarters

P.O. Box 30075 – 00100,

City Hall Building,

City Hall Way,

Nairobi, Kenya.

f) County Executive Contacts

Telephone: (254) 20 224281, (254) 20 2216151,

E-mail: info@nairobi.go.ke,

Website: www.nairobi.go.ke.

g) County Bankers

Central Bank of Kenya,

Haile Selassie Avenue,

P.O. Box 60000 – 00200,

Nairobi, Kenya.

h) Entity Auditor

Auditor General,

Office of the Auditor General,

Anniversary Towers, University Way,

P.O. Box 30084 – 00100,

Nairobi, Kenya.

i) Principal Legal Adviser

The Attorney General,
State Law Office,
Harambee Avenue,
P.O. Box 40112 – 00200,
Nairobi, Kenya.

j) County Attorney

P.O. Box 30075 – 00100,
City Hall Building,
City Hall Way,
Nairobi, Kenya

3. Financial Performance Overview

FY 2025-2026 Financial and Operational Performance Report

i. Revenue

The county received Kshs 4,975,564,600 as equitable share from the National Treasury in the Quarter under review. An amount of Kshs 682,714 was returned to County Revenue Fund after the closure of the financial year 2025-2026

The County Revenue Fund received Kshs 2,287,981,912 in own source revenues with Physical planning and development leading with Kshs 630,508,508 followed by single business permits where Kshs 456,967,763 was collected under this revenue stream. The third major contributor of own source revenues was parking fees with Kshs. 366,601,829 having been collected. Land rates came forth with Kshs 211,731,402 collected in the quarter under review.

ii. Expenditure

The expenditure of the County Revenue Fund are transfers to the county executive and assembly bank accounts held at Central Bank of Kenya. In the current year under review, the county executive received Kshs. 6,181,454,777 and Kshs. 876,067,010 in the recurrent and development bank accounts respectively. The county assembly on the other hand received Kshs. 423,432,155 in her County Assembly Fund

Kshs. 52,820,000 and Kshs. 120,057,803 was also transferred to the special purpose accounts for Primary Health Care (DANIDA) and Road Maintenance Levy Fund respectively.

4. Statement of Management Responsibilities.

Article 207 of the Constitution, Sections 109 and 168 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare quarterly financial statements for the Fund for each period in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the quarter ended on September 30, 2026. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Accrual Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the quarter ended September 30, 2026 and of its financial position as at that date.

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

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on **15th October, 2026** by.

Signature_____

Name Dr Asha Abdi

Chief Officer Finance
County Government of Nairobi City

5. Statement of Financial Performance for the Period Ended September, 2026

	Notes	Period ended Sep.
		Kshs.
Revenue from non-exchange transactions		
Exchequer releases	5	4,975,564,600
Return to CRF	6	682,714
Non-Exchange Own Source Revenue	7	1,327,142,569
Revenue from exchange transactions		
Exchange Own Source Revenue	8	960,839,343
Total Revenue		**7,264,229,226**
Expenses		
Transfers to County Executive	9	7,057,521,787
Transfers to County Assembly	10	423,432,155
Other Transfers	11	172,877,803
Total Expenses		**7,653,831,745**
Surplus for the period		**(389,602,519)**

.....

Name Dr Asha Abdi

Chief Officer - Finance

Date: 15th October, 2026

.....

Name Caroline Wang'ang'a

Head of County Treasury (Accounting)

ICPAK Member No.15768

Date: 15th October, 2026

6. Statement of Financial Position as at September, 2026

	Note	Sep	Prior year Audited
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	12	357,864,744	747,467,263
Receivables from Non-Exchange Transactions	13	197,100,511	200,411,931
Total Current Assets		**554,965,256**	**947,879,194**
Total Assets (A)		**554,965,256**	**947,879,194**
Liabilities			
Current Liabilities			
Accounts Payable	14	197,100,511	200,411,931
Total Current Liabilities		**197,100,511**	**200,411,931**
Total Liabilities (B)		**197,100,511**	**200,411,931**
Net Assets(A-B)		**357,864,744**	**747,467,263**
Represented by:			
Accumulated Surplus		357,864,744	747,467,263
Net Assets		**357,864,744**	**747,467,263**

.....

Name Dr Asha Abdi
Chief Officer - Finance
Date: 15th October, 2026

.....

Name Caroline Wang'ang'a
Head of County Treasury (Accounting)
ICPAK Member No.15768
Date: 15th October, 2026

7. Statement of Changes in Net Assets for the Period Ended September, 2026

	Accumulated Surplus
1st July 2026 Opening Balance	**747,467,263**
Adjustment to recognize assets/liabilities	-
1st July 2026 Opening Balance	**747,467,263**
Surplus/ deficit for the Period	(389,602,519)
As at Sep. 30, 2026	**357,864,744**

8. Statement of Cash Flows for the Period Ended September, 2026

		Period Ended Sep
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Exchequer releases	5	4,975,564,600
Return to CRF	6	682,714
Own Source Revenue	7,8	2,291,293,332
Total receipts		7,267,540,646
Payments		
Transfers to County Executive (operating activities)	9	(7,060,833,207)
Transfers to County Assembly (operating activities)	10	(423,432,155)
Other transfers	11	(172,877,803)
Total Payments		**(7,657,143,165)**
Net cash flows from/(used in) operating activities		**(389,602,519)**
Net increase/(decrease) in cash & Cash Equivalent		**(389,602,519)**
Cash and cash equivalents at 1 July	12	**747,467,263**
Cash and cash equivalents at the end of the period	12	**357,864,744**

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting).

9. Statement of Comparison of Budget Actual Amounts for the Period Ended September, 2026

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=(a+b)	d	e=(c-d)	f=d/c%
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Exchequer releases	22,113,620,446	-	22,113,620,446	4,975,564,600	17,138,055,846	22%
Court Fines and Mineral Royalties	85,372,284	-	85,372,284	-	85,372,284	0%
Transfers from other government agencies	567,169,341	-	567,169,341	-	567,169,341	0%
Other grants	705,978,172	-	705,978,172	-	705,978,172	0%
Return to CRF	1,700,000,000	-	1,700,000,000	682,714	1,699,317,286	0%
Appropriation In Aid	3,235,179,000		3,235,179,000	-	3,235,179,000	0%
Own Source Revenue	20,864,624,048	-	20,864,624,048	2,291,293,332	18,573,330,716	11%
Total Revenue	**49,271,943,291**	-	**49,271,943,291**	**7,267,540,646**	**42,004,402,645**	15%
			-			
Expenses			-			
Transfers to County Executive	46,896,696,826	-	46,896,696,826	7,060,833,207	39,835,863,619	15%
Transfers to County Assembly	2,202,368,662		2,202,368,662	423,432,155	1,778,936,507	19%
Other transfers	172,877,803		172,877,803	172,877,803	-	100%
Total Payments	**49,271,943,291**	-	**49,271,943,291**	**7,657,143,165**	**41,614,800,126**	**16%**
Surplus/Deficit	-	-	-	(389,602,519)	389,602,518	

10. Notes To the Financial Statements

1. General Information

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by the Nairobi City County Government and is domiciled in Kenya. The Fund's principal activity is banking equitable share from the National government and its own source collections.

2. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Accrual-Basis IPSAS financial reporting under the Accrual-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012. The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded off to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements are prepared on accrual basis while the cash flow statement is prepared using the direct method.

These Financial Statements were authorized for issue by the Accounting officer on 15th October, 2026.

Basis of preparation

a) Reporting entity

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

b) Revenues

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

c) Expenses

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

3. Significant Accounting Policies

a) Revenue

The Entity recognizes revenue in accordance with IPSAS 47, *Revenue*. Every revenue transaction is classified at inception into one of two categories, determined solely by whether the transaction arises from a binding arrangement. An arrangement is binding where it is enforceable through legal or equivalent means and confers rights and obligations that are enforceable for two or more of the parties, each party's rights and obligations being interdependent and inseparable; the Entity assesses the substance of the arrangement rather than its legal form. Revenue is measured at the amount of consideration received or receivable to which the Entity expects to be entitled, being the increase in net assets arising from the transaction.

Recognition and Measurement

i) Revenue from transactions without Binding Arrangements

Revenue from transactions without binding arrangements is recognised when the entity controls an asset arising from the transaction, it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

ii) Revenue from transactions with Binding Arrangements

Revenue with binding arrangements is recognised by applying the five-step model as below:

1) Identification of the binding arrangement which is a contract or enforceable agreement with another party that creates enforceable rights and obligations.
2) Identification of the compliance obligations. These may be distinct goods, services, or public service outcomes promised to the recipient.
3) Determination of the transaction price
4) Allocation of transaction price to compliance obligations to each distinct performance obligation.
5) Recognition of revenue when compliance obligations are satisfied by the entity. This may be over time or at a point in time.

Revenue recognition

Revenue Transfers are categorized as Exchequer releases, grants from other government agencies, returns from county entities, and county own-source revenue. The transfers are recognized as revenue when the funds are received in the bank account and when it is probable that the funds will be received at the CRF. With the exceptions of return to CRF and Own source revenues, these transfers are measured at the fair value of the consideration received and are classified based on the nature of the transfer as stipulated in the County Allocation of Revenue Act (CARA).

a) Budget information

The original budget for FY 2025/2026 was approved by the County Assembly on 28th July, 2026. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

b) Transfer Expenses

Transfer expenses are expenses arising from transactions in which the Entity transfers resources, such as cash, goods, services, or other assets, to another party, the transfer recipient, without directly receiving approximately equal value in exchange. The Entity classifies transfer expense into one of two categories:

- **Transfer expenses with compliance obligations** that arise from enforceable agreements (agreements with legal or equivalent enforceability) that contain distinct compliance obligations requiring the transfer recipient to deliver goods, services, or capital assets to third parties or specified beneficiaries.
- **Transfer expenses without compliance obligations**, which, by contrast, arise from arrangements that lack enforceable rights and obligations altogether, or from arrangements in which the transfer recipient, through a party to an agreement, has no distinct compliance obligation to satisfy.

Recognition and Measurement

Where a transfer expense carries compliance obligations, the Entity recognizes a transfer right asset whenever it transfers cash or non-cash resources before the recipient satisfies its compliance obligations. This asset is expensed in the Statement of Financial Performance as, or when, the recipient satisfies those obligations under the binding arrangement, for instance, on delivery of

goods or services to beneficiaries or on completion of an agreed milestone. Where the recipient satisfies its compliance obligation, or the conditions attaching to it, before the Entity has paid cash, the Entity recognizes a transfer obligation liability to the extent of that satisfaction, reflecting its present obligation to transfer resources under the arrangement.

For transfer expenses without compliance obligations, the Entity recognizes the full expense in the Statement of Financial Performance once two conditions are met: it has a present obligation to transfer resources, arising from a past event, law, regulation, or public announcement that creates a valid expectation on the part of the recipient, and an outflow of economic resources is both probable and reliably measurable. Where cash is paid in advance of the eligibility criteria or conditions specified in the relevant law or regulation being met, the Entity recognizes a prepayment asset instead, which is carried until those criteria are satisfied and the expense can be recognized.

The transfer expense is measured at the carrying amount of the transferred resources. For cash transfer, the measurements will be the amount of cash transferred.

Derecognition and Impairment

The Entity assesses transfer right assets for impairment at each reporting date. Where the transfer recipient is unable, or unlikely, to satisfy its performance obligations, the Entity reduces the carrying amount of the transfer right asset accordingly and recognizes the resulting impairment loss in surplus or deficit.

When the transferred resources are derecognized, an entity should apply the derecognition guidance from other standards that are applicable to the assets that have been transferred

c) Financial instruments

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

fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in

profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

Financial liabilities

Classification

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

d) Cash and cash equivalents

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

e) Events after the reporting period

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

f) Currency

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

4. Significant judgments and sources of estimation uncertainty

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

5. Exchequer releases

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

Description	Period ended.
	Sep. 2026
	Kshs.
Equitable Share (a)	4,975,564,600
Total	**4,975,564,600**

6. Return to CRF from County entities

Description	Period ended
	Sep. 2026
	Kshs.
Recurrent Account (County Executive)	417,351
Development Account (County Executive)	265,364
Total	**682,714**

7. Non-Exchange own source revenue

Description	Period ended
	Sep. 2026
	Kshs.
Land rate	211,731,402
Single/Business permits	456,967,763
Public health service fees	26,387,581
Physical planning and development	630,508,508
Others (Fire Inspection Certificate)	1,547,316
Total	**1,327,142,569**

8. Exchange own source revenue

Description	Period ended.
	Se p.2026
	Kshs.
Property rent	193,457,071
Parking fees	366,601,829
Market fees	64,599,642

Advertising	134,613,546
Other incomes	201,567,255
Total	**960,839,343**

9. Transfers to County Executive

Description	**Period ended**
	Sep. 2026
	Kshs.
Recurrent Account	6,181,454,777
Development Account	876,067,010
Total	**7,057,521,787**

10. Transfers to County Assembly

Description	**Period ended**
	Sep. 2026
	Kshs.
County Assembly Fund	423,432,155
Total	**423,432,155**

11. Other Transfers

Description	**Period ended**
	Sep. 2026
	Kshs.
Primary Health Care (DANIDA)	52,820,000
Road Maintenance Levy Fund	120,057,803
Total	**172,877,803**

12. Cash and Cash equivalents

Description	**Period ended Sep. 2026**	**1st July 2026**
	Kshs.	**Kshs.**
County Exchequer Account - (CBK Account number 100****863))	357,864,744	747,467,263
Total	**357,864,744**	**747,467,263**

13. Receivables

Description	Period ended Sep. 2026	1st July 2026
	Kshs	Kshs
Receivables from Exchequer	-	-
Receivables from Receiver of Revenue*	197,100,511	222,462,639
Other Receivables	-	-
Less: impairment allowance	-	-
Net Receivables	**197,100,511**	**222,462,639**

*Receivables from the Receiver of Revenue will refer to actual cash collected by the receiver of revenue but not remitted to CRF. The Uncollected revenues by the receiver of revenue shall be attached to the CRF financial report as a disclosure.

14. Accounts Payable

Description	Period ended Sep. 2026	1st July 2026
	Kshs	Kshs
Payables to County Executive	197,100,511	222,462,639
Payables to County Assembly	-	-
Total Accounts Payable	**197,100,511**	222,462,639

15. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	**Amount in bank account currency***	**Ex. rate (if in foreign currency)**	**Period Ended Sep. 2026**	**2025 - 2026**
	Kshs	**Kshs**	**Kshs**	**Kshs**
Co-operative Bank Nairobi City County Revenue Account **01141****96600**	Kshs	-	310,698	6,680,494
Equity Bank Nairobi City County Revenue Account **1600****09139**	Kshs	-	93,957,197	80,934,346
Credit Bank NCC Operations Account **0191****00269**	Kshs	-	794,745	794,745
Sidian Bank - Nairobi City County Revenue Collection Account **01003****09942**	Kshs	-	100,989,367	134,053,053
Sidian Bank - Nairobi City County Revenue Collection Account **01003****03825**	Kshs	-	1,843,249	-
Total			**197,895,256**	**222,462,639**

11. Annexes

Annex 1: Analysis of Receipts from The National Treasury Exchequer Releases

Period Ended Sep. 2026	**Quarter 1**	**Quarter 2**	**Quarter 3**	**Quarter 4**	**Total**
	(Kshs.)	**(Kshs.)**	**(Kshs.)**	**(Kshs.)**	**(Kshs.)**
Equitable Share	4,975,564,600	-	-	-	4,975,564,600
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Total	**4,975,564,600**	-	-	-	**4,975,564,600**

Annex 2. Analysis Of Receipts from Own Source Revenue per Quarter

County own source revenue

Parking Fees	366,601,829
Land Rates	211,731,402
House & Stall Rent	193,457,071
Other Incomes	201,567,255
Billboards & Advertisements	134,613,546
Fire Inspection Certificate	1,547,316
Markets	64,599,642
Medical Certificates	26,387,581
Plans & Inspections (Building Permits)	630,508,508
Unified Business Permit	456,967,762
Grand Total	**2,287,981,912**

Annex 3: Analysis of Transfers from the County Revenue Fund

Period ended Sep. 2026	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	6,181,454,777	-	-	-	6,181,454,777
County Executive -Dev	876,067,010	-	-	-	876,067,010
County Assembly Fund	423,432,155	-	-	-	423,432,155
Special Purpose A/c - Primary Health Care (DANIDA)	52,820,000	-	-	-	52,820,000
Special Purpose A/c - (Road Maintenance Levy Fund)	120,057,803	-	-	-	120,057,803
Total	**7,653,831,745**	-	-	-	**7,653,831,745**