

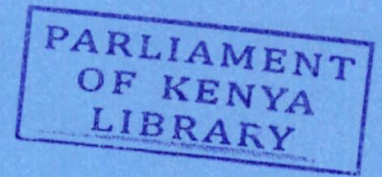
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

**FOR THE YEAR ENDED
30 JUNE, 2024**

COUNTY GOVERNMENT OF KAKAMEGA

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Majority Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



COUNTY REVENUE FUND

County Government of Kakamega

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2024

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

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

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COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

1. Acronyms and glossary of terms

a) Acronyms

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

b) glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

2. Key Entity Information and Management

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	CPA. Livingstone Imbayi
2.	C.O Finance and Budget	Dr. Jeophita June Mwajuma
3.	Director Accounting Services/Finance	CPA.Mohamed Maalim Isaackow

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Livingstone Imbayi
2.	Accounting Officer in charge of Finance	Dr. Joephita June Mwajuma
3.	Director Accounting Services/Finance	CPA Mohamed Maalim Isaackow

d) Fiduciary Oversight Arrangements

No	Entity	Role
1	Audit Committee and Finance committee activities	Provide oversight of the financial reporting process, the audit process, the system of internal controls and compliance with laws and regulations

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

2	Senate Committee Activities	Legislation, Oversight and Representation
3	County Assembly	Legislation, Oversight and Representation
4	Development partner oversight activities	Predominant roles played by development partners have been shown to include capacity building, project planning, lobbying and advocacy, others (including resource mobilization) and financing respectively
5	Controller of Budget	This role involves overseeing the implementation of the budgets of both national and county governments. The Controller of Budget in this role therefore monitors the use of public funds in-year and reports to Parliament on how the funds have been utilised.
6	Office of the Auditor General	The Auditor-General (AG) is mandated to audit and report on the use and management of public resources by public entities. Article 229(6) of the Constitution requires the Auditor-General to confirm whether public money has been applied lawfully and in an effective way

e) County Headquarters

P.O. Box 36-50100

County Headquarters Building

Kenyatta Avenue

Kakamega, KENYA

f) County Contacts

P.O. Box 36-50100

Telephone:05631850/31852/3

1853E-mail:

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

info@kakamega.go.ke
Website:
www.kakamega.go.ke

g) County Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

Kenyatta Avenue
P.O. Box 36
Kakamega, KENYA

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

3. Statement by the CECM Finance

It is my pleasure to present the County Government of Kakamega (Executive) County Revenue Fund (CRF) Financial Report and Statements for the year ended 30th June, 2024. The statements present the exchequer releases, own source of revenue and transfers made to and by County Government for the financial year 2023-2024.

The Financial Statements have been prepared in line with the Public Finance Management (PFM) Act, 2012 and are in line with the format prescribed by the Public Sector Accounting Standards Board. The PFM Act, 2012 requires that these statements be submitted to the Office Of Auditor General and copied to the Clerk of the County Assembly, The National Treasury, The Controller of Budget and The Commission of Revenue Allocation within 3 months after the end of each financial year.

The Financial Statements present the recent actual fiscal performance for the year 2023-2024 and make comparisons to the budget appropriations for the same period. They further provide a comprehensive financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper 2023/2024.

This statement gives highlights on the total County revenues swiped by 30th June 2024. The revenues reported in these statement excludes receipts from Facility Improvement fund that are generated from level 4 and 5 Hospitals since they are not swiped to CRF Account.

County Government of Kakamega Received a total of Kshs. **13,340,375,585.55** for Fy 2023/2024 as shown in the table Below,

Source of Revenue	Amount
Equitable Share	11,879,634,559
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	18,999,750
SIDA Agricultural Sector Development Support Programme II (ASDSP II)- State Department of Crop Development	1,254,212
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	140,000,000
KELCOP	28,269,536
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	199,611,997
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of ..	11,000,000
County Climate Resilience Investment Grant -IDA	191,131,378

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

County Climate Resilience Investment Grant -KfW	101,001,459
Own Source Revenue-Transferred to CRF	761,783,000
Return to CRF issues	7,689,694
Total	13,340,375,585

Equitable Share

The County anticipated to receive a total of Kshs.12,912,646,262 as per National treasury CARA and as per the budget of the fy 2023/2024 however by the closure of the financial year the National Treasury had disbursed Kshs. 11,879,634,559 a balance of Kshs 1,033,011,703 was disbursed after the financial year had ended I.e. on 26th July 2024.

Own Source Revenue

The County anticipated to collect Ksh 2,200,000,000 however the County managed to collect Kshs. 1,349,689,046, out of this collection the swiped revenue to CRF was kshs 761,783,000 and 548,366,345 was collection from Facility Improvement Fund which and a balance of Kshs. 21,739,701 had not been swiped by the closure of the financial year. The balance of Kshs.17, 800,000 was swiped on 13/07/2023 to CRF from Directorate of alcoholic Drinks account which was within the extended period of payments for FY 2022/2023, this amount was recognised in the financial statements of FY 2022-2023 and could not be recognised again in the financial statements of FY 2023-2024.

Other Conditional grants

The County anticipated to Receive a total of Kshs.787,615,199 from Donors and development partners however by the close of the financial year it had only received a total of Kshs 691,268,332.

The above information has been summarized in a table below

Revenue Source	Budgeted (KSHS)	Amount Received (KSHS)
Balance brought forward	886,166,543	7,689,694
Own sources	2,200,000,000	761,783,000
Equitable share allocation	12,912,646,262	11,879,634,559
Conditional allocations -Development Partners	787,615,199	691,268,332
Total Expenditure	16,786,428,004	13,340,375,585

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

CONCLUSION

On behalf of the County Government of Kakamega, I would like to thank H.E. the Governor, H.E. the Deputy Governor for the leadership and support they have provided during the period. Further, my sincere gratitude goes to the County Executive Committee Members for their continued efforts to realize the goals as set in the budget FY 2023/2024. I extend my gratitude to all chief officers and the entire Kakamega County staff for pulling together and for their continued commitment, dedication and hard work to ensure service delivery to the people of Kakamega County. I would also like to thank the County Assembly led under the leadership of the Speaker and the County Clerk for their co-operation and oversight role.

Finally, my sincere appreciation goes to all the citizens of Kakamega County for their continuous engagement with the County Government which has contributed to efficient service delivery and citizen centric development.



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CECM Finance and Economic Planning

County Government of Kakamega

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

4. Management Discussion and Analysis

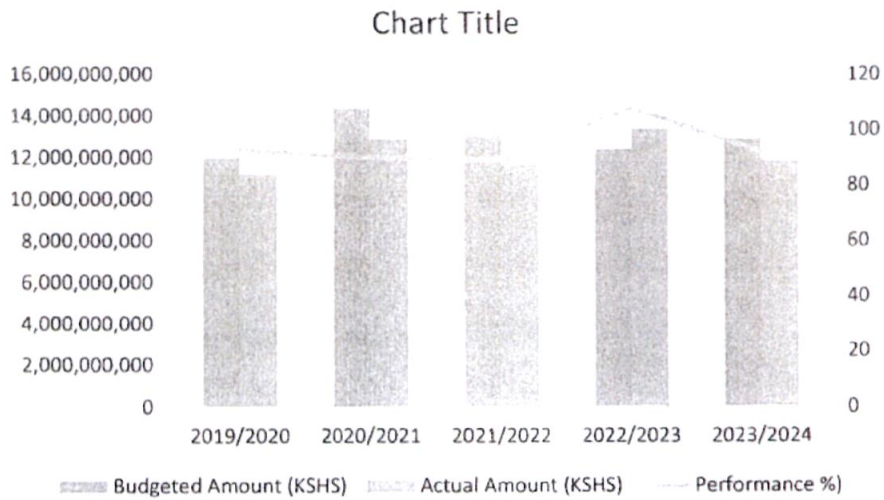
I want to thank all our stakeholders for their concerted efforts in honouring their obligations. However, I would like to urge the National Treasury to timely remit all the equitable share of revenue as envisaged in the constitution in order for the County to enhance efficiency in service delivery.

Financial Performance (Exchequer Releases) for the Last five years.

Financial Year	Budgeted Amount (KSHS)	Actual Amount (KSHS)	Performance
			(%)
2018/2019	11,258,365,191	11,256,046,853	100
2019/2020	12,032,491,002	11,236,345,889	93
2020/2021	14,417,687,997	12,907,773,130	90
2021/2022	13,080,503,088	11,669,211,966	89
2022/2023	12,389,412,168	13,380,565,143	108
2023/2024	12,912,646,262	11,879,634,559	92

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Chart showing Exchequer Releases in comparison with Actual Receipts



The County has recorded downward trajectory in shareable revenue growth in the last four years as opposed to the year under review as shown above. This was attributed to a number of factors.

However, the shortfalls have been occasioned by late disbursements.

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

5. Overview of the County Revenue Fund Operations

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for Finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2024.

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**CEC Member – Finance and Economic Planning
County Government of Kakamega**

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 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 financial statements for the Fund for each financial year 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 financial year ended on June 30, 2024. 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 (vi) 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 Cash 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 financial year ended June 30, 2024, 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 and the terms of external financing covenants. Further, 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 22/11/2024.

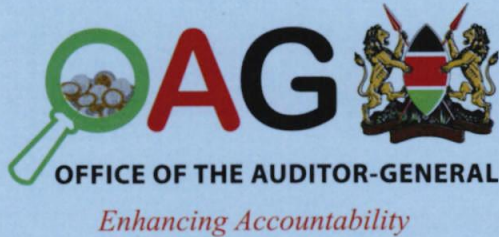
Signature _____



Name Dr. Jeophita June Mwajuma

**Chief Officer Finance and Budget
County Government of Kakamega**

REPUBLIC OF KENYA



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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2024 – COUNTY GOVERNMENT OF KAKAMEGA

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund-County Government of Kakamega set out on pages 1 to 16, which comprise of the statement of

Report of the Auditor-General on County Revenue Fund for the year ended 30 June, 2024 - County Government of Kakamega

receipts and payments for the year ended 30 June, 2024, and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund – County Government of Kakamega as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Transfers to County Assembly

The statement of receipts and payments and Note 6 to the financial statements reflect a balance of Kshs.1,406,249,234 as transfers to County Assembly. However, the County Assembly of Kakamega financial statements shows a corresponding receipt of Kshs.1,309,842,525 resulting to unexplained variance of Kshs.96,406,709.

In the circumstances, the accuracy and completeness of the transfers to County Assembly amounting to Kshs.1,406,249,234 could not be confirmed.

2. Unconfirmed Returns to County Revenue Fund (CRF) Issues

The statement of receipts and payments reflects return to CRF issues amounting to Kshs.7,689,694 as disclosed in Note 4 to the financial statements, which relates to return to CRF from County Executive of Kakamega. However, County Executive of Kakamega financial statements reflects corresponding Nil transfers to CRF, resulting to unexplained variance of Kshs.7,689,694.

In the circumstances, the accuracy and completeness of return to CRF issues amounting Kshs.7,689,694 could not be confirmed.

3. Unconfirmed Own Source Revenue

The statement of receipts and payments reflects own source revenue amounting to Kshs.761,783,000. However, the revenue statements for receiver of revenue reflects corresponding disbursements to CRF totalling Kshs.779,583,000, resulting to unexplained variance of Kshs.17,800,000.

In the circumstances, the accuracy and completeness of own source revenue amounting to Kshs.761,783,000 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund-County Government of Kakamega Management in accordance with ISSAI 130 on the Code of

Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.16,786,428,004 and Kshs.13,340,375,585 respectively, resulting to an under-funding of Kshs.3,446,052,419 or 21% of the budget.

Similarly, the statement reflects total actual payments (transfers) of Kshs.13,958,660,569 against approved budget of Kshs.16,786,428,004 resulting to an under-performance of Kshs.2,827,767,435 or 17% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit of the previous year, one issue each was reported under the Report on the Financial Statements and Emphasis of Matter. However, Management has not resolved the issues or given reasons for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern

them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAIs 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund to cease its operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

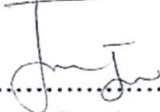
Nairobi


23 December, 2024

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

8. Statement of Receipts and Payments for the Year Ended 30th June 2024.

		FY 2023/2024	FY 2022/2023
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	11,879,634,559	13,380,565,143
Transfers from other government agencies	2	691,268,332	286,573,338
Own Source Revenue	3	761,783,000	1,309,633,895
Return to CRF issues	4	7,689,694	57,247,727
Total Receipts		13,340,375,585	15,034,020,103
Payments			
Transfers to County Executive	5	12,552,411,335	13,205,899,980
Transfers to County Assembly	6	1,406,249,234	1,179,197,154
Total Payments		13,958,660,569	14,385,097,134
Net increase/ (decrease) in cash for the year		(618,284,984)	648,922,969
Add Opening fund balance b/f	7	745,076,681	96,153,712
Closing Fund balance for the year	7	126,791,697	745,076,681


 Name Dr. Jeophita June Mwajuma
 Chief Officer - Finance
 Date 22/11/2024


 Name CPA Mohamed Maalim Issackow
 Director Accounting Services
 ICPAK Member No 24356
 Date 22/11/2024

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2024.

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 %
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	
Exchequer releases	12,917,304,053	(4,657,791)	12,912,646,262	11,879,634,559	1,033,011,703	92
Transfers from other government agencies	575,526,765	212,088,434	787,615,199	691,268,332	96,346,867	88
Own Source Revenue	2,200,000,000	0	2,200,000,000	761,783,000	1,438,217,000	35
Return to CRF issues	1,996,000,000	(1,109,833,457)	886,166,543	7,689,694	878,476,849	1
Total Receipts	17,688,830,818	(902,402,814)	16,786,428,004	13,340,375,585	3,446,052,419	79
Payments						
Transfers to County Executive	16,288,009,715	(902,402,814)	15,385,606,901	12,552,411,335	2,833,195,566	81
Transfers to County Assembly	1,400,821,103	0	1,400,821,103	1,406,249,234	(5,428,131)	102
Total Payments	17,688,830,818	(902,402,814)	16,786,428,004	13,958,660,569	2,827,767,435	83
Balance				(618,284,984)		

- (a) **Exchequer releases**-The National Treasury was to release a total of exchequer Kshs.12,912,646,262 however the exchequer that was released was Kshs.11,879,634,559 leaving a balance of Kshs,1,033,011,703 that was released after the closure of financial year, these amount was released on 26 of July 2024 of which it will be recognized in Fy 2024/2025.

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

- (b) **Transfers from other Government agencies**-The County did not receive all the money allocated from the development partners as at the closure of the financial year.

- (c) **Own Source of revenue**-The County collected a total of Kshs. **1,349,689,046** from own source of revenue as reported in the Receiver of revenue financial statement. The revenue figure that has been reported in this financial statement of Kshs. 761,783,000 is only for receipts that were swiped to County Revenue Fund these excludes revenues from Facility Improvement Fund (FIF) of Kshs. 548,366,345 and other collections that had not been swiped to CRF by the closure of the financial year.

- (d) **Return to CRF**-The County CRF account received a total of Kshs. **7,689,694** from other banks, however there was a closing balance in County Revenue fund of Kshs. 745,076,681 as highlighted in note number 7. This amount is not supposed to be reported under the return to CRF classification if it would have been considered then the percentage of under realization would be higher.

- (e) **Transfers to County Executive**-The transfers to County Executive was not realized to 100% since the National Treasury had not released all the exchequers to the County by the closure of the financial year.

The changes between the original and final budgets did not affect the budget performance.

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

10. Significant Accounting Policies

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-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 to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

b) 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.

c) Receipts

Receipts 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.

The receipts collected include Exchequer releases, own source revenue, grants from development partners; proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

d) Payments

Payments 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.

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Significant Accounting Policies (Continued)

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

f) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. There were no restrictions on cash during the year.

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

11. Notes to the Financial Statements

1. Exchequer releases

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

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Equitable Share (a)	11,879,634,559	13,380,565,143
Total (d=a+b+c)	11,879,634,559	13,380,565,143

2. Transfers from other government agencies

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	0	99,110,439
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	18,999,750	33,447,791
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	1,254,212	11,287,905
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	140,000,000	50,000,000
KELCOP	28,269,536	0
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	0	3,534,474
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	199,611,997	67,192,729
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of ..	303,132,837	22,000,000
Total	691,268,332	286,573,338

These include other government grants released through other government entities such as the National Government MDAs.

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Notes to the Financial Statements (Continued)

3. Own Source Revenue

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Market fees	24,253,668	13,176,103
Single Business Permit	178,230,242	170,248,245
Rates	31,390,983	24,490,768
Cess		23,934,563
Cess on Factory	56,566,990	58,974,236
Cess on murrum		2,487,124
Slaughter house	11,199,909	6,601,907
Bus park	41,920,135	40,918,352
Street parking		12,916,252
Motor bike		3,212,000
Kiosk fee		1,633,900
Registration of groups		108,285
Ground rent		608,976
Stall rent	9,370,965	4,824,259
Impounding fee		1,449,455
Plan approval	30,485,141	23,045,518
Survey		471,288
Public toilet		1,139,730
Land Transfer		185,670
Nursury Fees		2,800
Burial Fees		30,250
Fire compliance		2,147,175
Noise control		569,580
Stock sales		5,536,585
Bukhungu stadium		1,338,000
Hire fee	4,373,427	549,200
Advertisement	64,962,889	48,408,453
House rent		2,749,999
Public Health		21,784,450
Bukura Agricultural Training Centre		3,548,368
Veterinary services		2,720,495
Sale of assets	6,939,115	-

COUNTY GOVERNMENT OF KAKAMEGA
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For the Financial year ended 30th June 2024

Farm Mechanization		18,000
Fish and Paultry		2,371,970
Farm input	266,213,937	342,285,124
Health services		214,157,903
Red cross		377,600
NHIF		222,499,475
Weights &measures		590,050
Liquor		18,667,300
Conservancy Administration	681,400	0
Administration Control Fees and Charges		0
	25,728,931	
Commission		5,495,909
Other Fines, Penalties, And Forfeiture Fees		0
	1,356,395	
Recoveries		2,145,530
Others-Miscellaneous receipts	8,108,873	21,213,048
Total	761,783,000	1,309,633,895

4. Return to CRF Issues

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Lurambi Sub County Treasury Account	2,583	28
Mumias East Sub County Agriculture Account	57	130
Lugari Sub county Public Service and Administration Account	2,045	169
Butere Sub County Treasury Account	87,687	213
Likuyani Sub County Public Service and Administration Acc	332	233
Lugari Sub County Treasury Account	2,215	238
Kakamega Municipality	0	340
Likuyani Sub County PHO Account	714	409
Lugari Sub County Agriculture Account	1,087	423
Shinyalu Sub county Public service and administration Account	943	451
Khwisero Sub County Public service and administration Account	2,171	466
Shinyalu Sub county Public Health Office Account	1,703	537
Navakholo Sub County PHO Account	49,136	574
Lurambi Sub County Public Health Office Account	25,385	887
Malava sub county PHO	108,352	981

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
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Butere Sub County PHO Account	1,817	1,045
Butere Sub county Public service and administration account	1,591	1,197
Matungu Sub County PHO	100	1,241
Mumias East Sub County Public service and administration account	200	1,410
Khwisero Sub County Agriculture Account	300	1,547
Central bank Recurrent Account	1,458,331	1,787
Navakholo Sub County Public Service and administration acc	2,571	1,889
Mumias west Sub county Public Service and Administration Acc	590	2,118
Mumias east Sub County Education	4,485	3,100
		3,171
		3,231
		3,433
		3,573
Mumias west Sub County PHO		3,821
Khwisero Sub County MOH		4,568
MOH Equity		5,049
		6,036
		6,344
Matungu Sub County PHO		6,459
Malava Sub County Treasury		6,853
		7,459
Ikolomani Sub County Public and administration acc		7,521
Khwisero Sub County Treasury Acc		7,585
Ikolomani Sub County Treasury Account		7,585
Navakholo Sub County Treasury Account		7,711
Mumias east Sub County Treasury Account		7,711
		7,711
Likuyani Sub County Treasury Account		7,963
Butere Sub County Agriculture Account		8,591
Matungu Sub County Treasury Account		8,768
		9,000
		11,096
		13,658
		14,597
Matungu Sub County Education Account		15,450
Likuyani Sub County MOH		15,689

COUNTY GOVERNMENT OF KAKAMEGA
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For the Financial year ended 30th June 2024

Mumias Municipality		17,570
Navakholo Sub County Agriculture Account		19,279
		20,149
Malava Sub County MOH		26,528
		37,000
		37,961
		38,681
		39,000
		43,000
Lugari Sub County Education Account		43,198
		46,251
		49,000
Blood account		50,173
		50,570
		53,000
		67,000
		69,000
		71,000
		71,000
Matungu Sub County Agriculture Account		72,223
		73,000
Likuyani Sub County Agriculture Account		76,384
		77,715
		83,000
		83,000
Central Bank Development Account	5,276,160	84,058
		85,000
		85,000
Mumias East Sub County Education Account		85,970
		93,000
		103,000
		104,000
		104,000
		106,000
Likuyani Sub County Education Account		108,331
Ikolomani Sub County MOH		122,591
Butere Sub County Education Account		125,734
		130,000
		133,000
		140,842

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Navakholo Sub County Education Account		153,184
		167,000
Malava Sub County Education Account		174,197
		188,565
		190,000
		192,000
Khwisero Sub county Education Account		209,000
		217,000
		222,000
		222,000
		262,000
		280,918
		324,000
		334,000
Malava Sub County Agriculture Account		350,245
		354,000
Lugari Sub County PHO		362,321
		385,000
		443,000
		447,000
		458,000
Lugari Sub County MOH		468,358
		483,000
		572,000
		612,000
		641,000
		666,000
		680,000
		715,000
		749,000
		773,000
		918,000
		1,083,137
		1,478,000
Bukura Agricultural Training College	500,000	3,400,000
Lurambi Sub County Treasury Account	48,708	5,500,000
Shinyalu Sub County Ministry of Health Account	7,786	6,317,531
Khwisero Sub County Public Health Office Account	83,131	7,900,000
KCB Farm inputs collection	19,514	15,200,000
TOTAL	7,689,694	57,248,708

COUNTY GOVERNMENT OF KAKAMEGA
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For the Financial year ended 30th June 2024

5. Transfers to County Executive

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account	9,506,397,398	9,682,820,989
Development Account	2,512,236,419	3,291,566,168
Recurrent Account-Danida	39,369,791	0
Special Purpose Accounts	494,407,727	231,512,823
Total	12,552,411,335	13,205,899,980

6. Transfers to County Assembly

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account	1,406,249,234	1,179,197,154
Total	1,406,249,234	1,179,197,154

7. Fund balance

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
County Exchequer Account	126,791,697	745,076,681
Total	126,791,697	745,076,681

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Notes to the Financial Statements (Continued)

8. 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	Ex. rate	FY 2023/2024	FY 2022/2023
		KS HS.	Kshs.	Kshs
Kakamega County Revenue collection Account	KCB,1141473194,Ksh		17,933,847	8,896,152
Kakamega General Hospital	KCB,1152009575,Ksh		2,216,164	2,479,545
Matunda Sub County Hospital	KCB,1152201298,Ksh			37,826
Matungu Sub County Hospital	KCB,1151917613,Ksh			217,780
Iguhu Sub County Hospital	KCB,1151916242,Ksh			146,024
Malava Sub County Hospital	KCB,1152067672,Ksh			409,280
Kakamega county cashless account	KCB,1256775940,Ksh			1,804,990
Likuyani Sub County Hospital	KCB,1152196057,Ksh			174,405
Lumakanda Sub County Hospital	KCB,1151959294,Ksh			138,421
Matete Sub County Hospital	KCB,1297961277,Ksh			103,350
Navakholo Sub County Hospital	KCB,1151915580,Ksh			139,161
Kwisero Sub County Hospital	KCB,1297961617,Ksh			85,330
Kwisero Sub County Hospital NHIF	KCB,1297961080, Ksh			795,868
Mautuma Sub County Hospital	KCB,1151960772,Ksh			10,021
Makunga hospital revenue	KCB,1297961536,Ksh			38,343
Mumias level 4 Sub County Hospital	KCB,1297961366,Ksh			50,835
Butere Sub County Hospital hospital	KCB,1152025627,Ksh			437,072
Manyala Sub County Hospital	KCB,1151913197,Ksh			75,395
Public health shinyalu	KCB,1154393879,Ksh			31,404
Public health malava	KCB,1154393399,Ksh			21,400
Likuyani public health	KCB,1154215652,Ksh			53,201
Public health mumias- east	KCB,1153146207,Ksh			46,874
Khwisero public health	KCB,1155031067,Ksh			20,801

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Public health-butere	KCB,1157945880,Ksh			17,900
Matungu public health	KCB,1154130371,Ksh			41,401
Mumias west public health	KCB,1154896889,Ksh			87,501
Navakholo public health	KCB,1154123057,Ksh			8,400
Ikolomani public health	KCB,1155208617,Ksh			15,001
Public health Lugari	KCB,1154305910,Ksh			4,601
Manyala Sub County Hospital NHIF	KCB,1151913421,Ksh			-
Likuyani Sub County Hospital NHIF	KCB,1152196227,Ksh			11
Butere Sub County Hospital NHIF	KCB,1152025295,Ksh			35
Kakamega County General Hospital NHIF	KCB,1152009362,Ksh			14
Navakholo Sub County Hospital NHIF	KCB,1151915378,Ksh			66
Shibwe Sub County Hospital NHIF	KCB,1151916242,Ksh			500
Shibwe Sub County Hospital Revenue	KCB,1151915882,Ksh			93,581
Lumakanda Sub County Hospital NHIF	KCB,1151958913,Ksh			32
Matungu Sub County Hospital NHIF	KCB,1151917370,Ksh			501
Mautuma Sub County Hospital NHIF	KCB,1151960357,Ksh			158
Iguhu Sub County Hospital NHIF	KCB,1151916641,Ksh			401
Nabongo Dispensary	KCB,1152985973,Ksh			-127
Farm Inputs Collection Account KCB	KCB,1180391721,Ksh		29,458	797
Kakamega County Poultry and Fisheries Subsidy Account	KCB,1273609670,Ksh		586,940	2
Farm Input Fund Account	KCB,1240480695,Ksh			-
Makunga Hospital NHIF	COOP,01141498801900,Ksh		25	1,209,688
Malava Hospital Coop Account	COOP,1141631296000,Ksh			16,807,704
Farm Inputs Collection Account Cooperative	COOP,1141631600700,Ksh		827,743	815,324
Alcoholic Drinks Control Fund National Bank of Kenya NBK	NBK,1020110619200,Ksh		145,524	17,864,225
Total			21,739,701	53,181,194

Revenues from Level 4 Hospitals are swiped to Health Facility Improvement Fund and not CRF, We have indicated Zero balances since its balances does not affect the balances in the CRF account.

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

12. Annexes

Annex 1: Progress on follow up of Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor;

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
Unsupported Returns to County Revenue fund (CRF) Issues	The statement of receipts and payments and Note 7 to the financial statements reflects an amount of Kshs. 57,247,727 in respect of returns to CRF Issues. However out of this amount an amount of Kshs.41, 566,259 could not be confirmed because bank statements were not provided for audit review. In the circumstances, the accuracy and completeness of the returns to CRF amount of Kshs.57, 247,727 could not be confirmed	Management has noted the observation by the auditor and states as follows, the amount of Kshs.41, 566,259 was part of the money that was swiped from commercial bank accounts to the CRF account after the closure of the financial year 2021/2021. Management has provided the bank statement for the CRF account to show how the amount was swiped	Waiting Auditors resolution	31 st October 2024
Budgetary Control and performance	The statement of comparison of budget and actual amount reflects approved receipts budget and actual on comparative basis amounts of Kshs.16,198,042,547 and Kshs.15,034,020,103 respectively, resulting	Management Response Management has noted the observation by the auditor and states as follows, The County received all the disbursements that were to be done in the said financial year this was an	Waiting Auditors resolution	31 st October 2024

COUNTY GOVERNMENT OF KAKAMEGA
 COUNTY REVENUE FUND
 For the Financial year ended 30th June 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<p>to under-collection of revenue of Kshs.1,164,022,444 or 7% of the budget .Similarly the fund spend an amount of Kshs.14,385,097,134 out of the approved expenditure budget of Kshs.16,198,042,547 resulting in an under expenditure of Kshs.1,812,945,413 or 11% of the budget.</p> <p>The under-Funding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>improvement from the previous years where the National Treasury was not releasing all the exchequers on time.</p> <p>The main cause of under collection was under own source of revenue this was attributed from many challenges that affected the collections to optimum level. Some this challenges were Cess was not collected because factories had been shut down and political interference.</p> <p>Currently management has put in place measure to ensure optimum collection of own source revenues eg updating anew valuation.</p>		

.....
 Name **Dr. Jeophita June Mwajuma**

Chief Officer Finance

Date.....22/11/2024.....

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Annex 2. Analysis Of Receipts from The National Treasury Exchequer Releases

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	2,130,586,633	3,228,161,565	2,130,586,633	4,390,299,728	11,879,634,559
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	18,999,750.00	18,999,750
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	199,611,997	199,611,997
County Governments Releases For Kenya Livestock Commercialization Project(Kelclop) Fy 2023/2024	0	0	0	28,269,536	28,269,536
County Governments Releases For (IDA) World Bank Credit- Financing Localy Led Climate Programm (Ffloca)l CCRI Grant State Department Of FY 2023/24	0	0	0	303,132,837	303,132,837
Agriculture Sector Development Support Project (ASDSP)	0	0	0	1,254,212	1,254,212
County Governments Releases For Kenya Informal Settlement Improvement Programme-Kisip (Wb)Fy 2023/2024	0	0	0	140,000,000	140,000,000
Total	2,130,586,633	3,228,161,565	2,130,586,633	5,081,568,060	12,570,902,891

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
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Annex 3. Analysis Of Receipts from Own Source Revenue per Quarter

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	5,192,849	1,821,457	25,342,012	24,210,672	56,566,990
Land/Poll Rate	2,881,692	1,010,790	14,063,160	13,435,341	31,390,983
Single/Business Permits	16,361,536	5,739,014	79,847,148	76,282,544	178,230,242
Property Rent	860,255	301,745	4,198,192	4,010,773	9,370,965
Parking Fees	3,848,269	1,349,828	18,780,220	17,941,818	41,920,135
Market Fees	2,226,487	780,968	10,865,643	10,380,570	24,253,668
Advertising	5,963,594	2,091,805	29,103,374	27,804,116	64,962,889
Hospital Fees	0	0	0	0	0
Public Health Service Fees	0	0	0	0	0
Physical Planning and Development	2,798,536	981,622	13,657,343	13,047,640	30,485,141
Slaughter, stock sales and Veterinary services fees	1,028,152	360,637	5,017,559	4,793,561	11,199,909
Hire Of County Assets	401,481	140,824	1,959,295	1,871,827	4,373,427
Conservancy Administration	62,553	21,941	305,267	291,639	681,400
Administration Control Fees and Charges	2,361,916	828,472	11,526,561	11,011,982	25,728,931
Other Fines, Penalties, And Forfeiture Fees	124,517	43,676	607,665	580,537	1,356,395
Miscellaneous receipts	8108873	0	0	0	8,108,873
Disposal of Assets	4,017,211	89,036	1,519,846	1,313,022	6,939,115
Agricultural subsidized products	12,928,082	8,980,186	124,941,712	119,363,957	266,213,937
Total County Own Source Revenue	69,166,003	24,542,001	341,734,997	326,339,999	761,783,000

COUNTY GOVERNMENT OF KAKAMEGA
COUNTY REVENUE FUND
For the Financial year ended 30th June 2024

Annex 4: Analysis of Transfers from the County Revenue Fund

Period -20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	1,409,941,880	2,179,274,746	2,688,853,286	3,228,327,486	9,506,397,398
County Executive -Dev	158,105,431	618,154,231	574,428,144	1,161,548,613	2,512,236,419
County Assembly -Rec	281,296,614	450,658,278	317,920,065	356,374,278	1,406,249,235
Special Purpose A/c (Specify)	0	0	0	533,777,518	533,777,518
Total	1,849,343,925	3,248,087,255	3,581,201,495	5,280,027,895	13,958,660,570