

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

**FOR THE YEAR ENDED
30 JUNE, 2023**

**COUNTY GOVERNMENT OF
NYAMIRA**

| PAPERS LAID | |
|--------------------|-------------|
| DATE | 26/3/24 |
| TABLED BY | Maj. Leader |
| COMMITTEE | C PIC |
| CLERK AT THE TABLE | Karuto |



COUNTY REVENUE FUND

COUNTY GOVERNMENT OF NYAMIRA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2023

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

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

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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 |
| H.E | His Excellence |
| HON | Honourable |
| MCA | Member of County Assembly |
| CPA | Certified Public Accountant |
| ICT | Information Communication Technology |
| CECM | County Executive Committee Member |
| CCO | County Chief Officer |

b) glossary of terms

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

2. Key County Government of Nyamira Information and Management

• Key Management

The County Government of Nyamira is constituted as per the Constitution of Kenya and it is headed by the County Governor, H.E. Amos Nyaribo who is responsible for the general policy and strategic direction of the County.

Nyamira County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government. The Governor is supported by County Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, ICT and Economic Planning, CPA Emily Moraa Ongaga is in charge of the County Treasury. The County Treasury is mandated with the responsibility of year in reporting on the financial and non-financial operations of the county government's affairs.

Vision

To be a leading County Government in effective and efficient utilization of resources, provision of essential services, industrial growth and development initiatives for improved quality of life for all.

Mission

To foster the County Government's economic growth through intensive and efficient utilization of local.

Core Values

Nyamira County upholds the values of;

- I. Professional integrity: All members of staff shall uphold the highest standards of professional competence and integrity.
- II. Participatory approach: The County Government is committed to consultative and all-inclusive planning and budgeting processes.
- III. Customer focus: The County Government is committed to uphold customer driven and customer focused service delivery.
- IV. Innovation and visionary: The County Government is committed to innovative, creative and visionary planning and financial management.
- V. Transparency and accountability: The County Government conducts its business in a transparent and accountable manner
- VI. Partnership: The County Government endeavours to promote and embrace partnerships and participatory process of implementing its activities.

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

Key Management

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

| S/NO | NAME | DESIGNATION | DATE OF HOLDING OFFICE |
|-------------|-----------------------------|---|--|
| 1. | H.E Amos Nyaribo | Governor | 29th Dec.2020 -30 th June,2023 |
| 2. | H.E. James Gesami | Deputy Governor | Dec. 2020 to 30 th June,2023 |
| 3. | Mr. Jones Moko omwenga | CECM, Transport and Infrastructure | 26th March. 2021 to 30th June, 2023 |
| 4. | DR. Timothy Ombati | CECM, Health Services | 26 th Oct.2022 to 30 th June, 2023 |
| 5. | Mr. Benard Maina | CECM, Trade, Tourism, Industrialization and Cooperative Development | 26th October 2022 to 30th June, 2023 |
| 6. | Dr.Geoffrey Nyakoe | CECM, Public service Management | 26th March 2022 to 30th June, 2023 |
| 7. | CPA Emilly Moraa Ongaga | CECM,Finance,ICT Economic Planning and Resource Mobilization | 26 th March. 2022 to 30 th June, 2023 |
| 8. | Mr.Stephen Oboso | CECM, Lands, Housing and Physical Planning | 26th October 2022 to 30 th June, 2023 |
| 9. | Mrs.Alice Manoti | CECM, Agriculture, Livestock and Fisheries | 26 th October 2022 to 30 th June, 2023 |
| 10. | Mr.Kennedy Ongwenyi | CECM, Education | 26th October. 2022 to 30th June, 2023 |
| 11. | Dr. Grace Bosibori Nyamongo | CECM, Gender, Sports & Culture | 25th Feb. 2021 to 30th June, 2023 |
| 12. | Mr.John Matingi | CECM, Environment and Natural Resources | 26 th October 2022 to 30 th June, 2023 |

Profile of key management

The following are the officers entrusted with the leadership and management of the County Government of Nyamira's affairs.



**NYAMIRA GOVERNOR
 H.E HON. AMOS KIMWOMI NYARIBO**

H.E. Amos Kimwomi Nyaribo is the incumbent Governor of Nyamira County Government, having taken office in 2020 and re-elected in August 2022.

He holds Bachelor of Commerce, finance option and a chartered Accountant and has previously worked as a trade development officer and as an accounts manager in the government of Kenya.

Before joining the County leadership, he previously served as a Senior Economist with the World Bank Group and as a top manager in various institutions.

Before being elected the Governor he served as Deputy Governor from 2013 to 2020

He hails from Magwagwa ward, Nyamira county.



**NYAMIRA DEPUTY GOVERNOR
 H.E DR. JAMES GESAMI**

H.E Dr. James Ondicho Gesami holds a Masters of Medicine and Bachelor of Surgery from the University of Nairobi.

H.E Dr James Ondicho Gesami, a medical doctor by profession, long term administrator and former MP West Mugirango (2007-2017) he is the second Deputy Governor of Nyamira County.

Before joining politics, H.E Dr. Gesami had worked for 37 years in the Government of Kenya in different capacities, including senior positions up to the portfolio of Assistant Minister in the Ministry of Public Health and Sanitation and various senior positions in the health sector.

He hails from Bogichora ward, Nyamira county.



MRS. ALICE MANOTI
CECM FOR AGRICULTURE LIVESTOCK
AND FISHERIES DEPARTMENT

Academic qualifications

She is a graduate on Animal sciences from Egerton University.

Professional Experience

Mrs. Manoti has vast experience in the public service sector spanning close to 30 years.

She has worked in various stations in National Government, rising to rank of DLPO the later for a world bank project at Ogembo (KAPPAP).

She has previously worked as a chief officer for water and sanitation, Public Works and roads and Public Service Mangement formerly Public Administration and Coordination of decentralized Units (PACDU) in the County Government of Nyamira.

She hails from Magombo ward, Nyamira County.



MR. STEVEN KENNEDY OBOSO
CECM FOR LANDS, HOUSING, PHYSICAL
PLANNING AND URBAN DEVELOPMENT

Academic Qualifications

Mr. Oboso completed his Bachelors in Law (LLB) from the University of Nairobi in 1989 and proceeded to the Kenya school of Law the following year for his Diploma.

Professional Experience

He started practicing law in the year 1991 and has a long standing career as an Advocate of the High Court of Kenya He worked in the Nyamira County Public Service Board as a member between 2013-2017.

He hails from Bosamaro ward, Nyamira county.



MR. JOHN OMAMBIA MATIANG'I
CECM, DEPARTMENT OF ENVIRONMENT,
WATER, MINING AND NATURAL
RESOURCE

Academic qualifications

He holds a Master of Education degree (MED) in Education Administration from the Eastern University of Baraton (July 2013) and a Bachelor of Education- Arts degree from the University of Nairobi (October 2008). He is currently pursuing Doctorate of Philosophy (Ph.D.) in Education Administration from the University of Nairobi.

Professional Experience

He has cumulatively 31 years of successful, career progression and experience in public service. He has risen through the ranks to his most recent position of Deputy Director of Education in the Directorate of Project Coordination and Delivery in the Ministry of Education.

He hails from Esise ward, Nyamira county.



MR. BERNARD MAINA
CECM FOR TRADE, TOURISM, INDUSTRY
AND COOPERATIVE DEVELOPMENT.

Academic Qualifications

He holds a Bachelor of Science (BSC) degree from the University of Nairobi and professional Certificate in Retail Banking from Retail Banking Academy International.

Professional Experience

He is skilled in Business Development, Customer experience, Relationship building and Management, Credit origination and analysis SME banking, Foreign Exchange (FX) and Operations risk management from private sector

He hails from Magwagwa ward, Nyamira county.



**CPA EMILLY MORAA ONGAGA
EXECUTIVE COMMITTEE MEMBER:
FINANCE, ICT AND ECONOMIC PLANNING**

Academic Qualifications

CPA. Emily Moraa Ongaga holds a Master in business Administration MBA (Finance Option) and Post Graduate Diploma In Education from Egerton University and a Bachelor of Arts (Economics & Sociology) degree from the University of Nairobi.

Professional Qualifications

She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Certified Public Secretaries of Kenya (ICSK), Association of Women Accountants of Kenya (AWAK) and Certified Human Resource Professionals.

Professional Experience

Prior to her appointment, she served as CECM – Finance ICT and Economic planning in Nyamira county in the year 2021 to 2022 and as the Director Corporate Services in the National Commission for Science, Technology and Innovation. She also has a wealth of experience from various institutions spanning twenty five years.

She also worked with various Donors, including IDRC, CTBTO, The British Council, European Commission, UNESCO, UNFPA UN Women and The Finnish Embassy.

She hails from Nyansiongo ward, Nyamira county.



MR. JONES MOKO OMWENGA
EXECUTIVE COMMITTEE
MEMBER: TRANSPORT, ROADS AND
PUBLIC WORKS

Academic Qualifications

He has a Master of Business Administration (Finance) from Jomo Kenyatta University of Agriculture & Technology and a Bachelor of Education degree from Kenyatta University.

Professional Experience

Prior to his appointment he has served as the County Executive Committee member for Education & Vocational Training, Trade, Tourism, Industrialization & Cooperatives and Finance & Economic Planning departments respectively in the County Government of Nyamira and Banking sector

He hails from Itibo ward, Nyamira county.



DR. TIMOTHY MOKUA OMBATI THE CECM
FOR HEALTH SERVICES

Academic Qualifications:

He is a medical practitioner having studied Bachelor's Degree in Medicine and surgery from Kampala International University, Masters in Health Systems Management from Kenya Methodist University and on going with Masters in public health at Kisii University.

Professional Experience:

Worked as a general practitioner in various Hospitals within Nyamira County and rose to Medical Superintendent and also offered voluntary services to UNHCR at Hagadera sololo mission hospital and Ethiopia's Oromia state

He hails from Manga ward, Nyamira county.



**MR. KENNEDY ANGWENYI COUNTY
 CECM FOR THE DEPARTMENT OF
 EDUCATION AND VOCATIONAL TRAINING**

Academic Qualifications

He holds a bachelor of Education in history and religious studies from Kenyatta University.

Professional Experience

He has an outstanding career in civil servant with twenty eight (28) years of experience serving as an administrator and as well as a tutor.

He hails from Rigoma ward, Nyamira county.



**DR. GRACE BOSIBORI NYAMONGO
 COUNTY EXECUTIVE COMMITTEE
 MEMBER: GENDER, SPORTS, CULTURE &
 SOCIAL SERVICES**

Academic Qualifications

Dr. Grace Bosibori Nyamongo holds a PhD in Women Studies from York university, Toronto Canada, Post Graduate Diploma in Gender & Development Studies from University of Nairobi, Post Graduate Diploma in public Relations and Post Graduate Diploma in curriculum development both from Kenyatta University, holds a Master of Arts in Religious Studies from Nairobi University and Bachelor of Arts in Education from Kenyatta University.

Professional Experience

Prior to her appointment CECM Dr. Nyamongo worked at the university of Nairobi as a Research Associate/Lecturer and at the Centre for African Women Studies. Her work experience spans to a total of thirty two years.

She hails from Kiabonyoru ward, Nyamira county.



**DR. GEOFFREY MORARA NYAKOE CECM
 FOR PUBLIC SERVICE MANAGEMENT**

Academic Qualifications

Dr Geoffrey Nyakoe holds a PHD in Human Resource Management

Professional experience

He has worked as a consultant in strategic management, organizational development and social economic development.

He has previously lectured at the University of Nairobi and Jomo Kenyatta University of Agriculture and Technology. The working experience spanning over 15 years in both the public and private sectors.

He hails from Bonyamatuta ward, Nyamira county.



**DR. JACK MAGARA
 COUNTY SECRETARY AND HEAD OF
 COUNTY PUBLIC SERVICE**

Academic Qualifications

Dr Magara is a PhD candidate and a holder of Masters of Public Health, Advanced Postgraduate Certificate in Health Policy Planning and Development from Tokai University School of Medicine in Japan.

Professional experience

He has undergone several leadership and management trainings locally and internationally and as a career civil servant, he has previously served with the Ministry of Health rising from a Dental Officer Intern to Senior Assistant Director of Medical Services.

Dr Magara also served as a District Medical Officer of Health in various parts of the country including Nyamira South and Nyamira North before taking up responsibility of County Director of Health in Nyamira and later served as County Chief Officer for Health Services in Nyamira.

He is a fellow of the Academy of Dentistry International (FADI).

He hails from Homabay County.

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 Emilly Ongaga |
| 2. | Accounting Officer Department of Finance and Accounting Services | CPA Dominic Barare |
| 3. | Accounting Officer Department of Economic Planning, Resource Mobilization and ICT | CPA Azenath K. Maobe |
| 4 | Director Accounting Services/Finance | CPA Purity Nyamboga |

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|---|----------------------|
| 1. | CECM Finance and Economic Planning | CPA Emilly Ongaga |
| 2. | Accounting Officer Department of Finance and Accounting Services | CPA Dominic Barare |
| 3. | Accounting Officer Department of Economic Planning, Resource Mobilization and ICT | CPA Azenath K. Maobe |
| 4 | Director Accounting Services/Finance | CPA Purity Nyamboga |

d) Fiduciary Oversight Arrangements

Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

This Committee was formed under Standing Order 186 of the County Assembly of Nyamira Standing Orders. The following five members were appointed to serve in this committee:

| Member | Designation |
|-------------------------|--------------------|
| Hon. Kennedy Nyameino | Chairperson |
| Hon. Dickson Machungo | Vice chairperson |
| Hon. Charles Keganda | Member |
| Hon. Priscilla Nyatichi | Member |
| Hon. Duke Masira | Member |

Table 1: Public accounts committee members

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

| Member | Designation |
|-------------------------|--------------------|
| Hon. George Abuga | Chairperson |
| Hon. Zipporah Matundura | Vice Chairperson |
| Hon .Elijah Osiemo | Member |
| Hon. Nyambega Gisesa | Member |
| Hon. Lameck Sikweya | Member |
| Hon. Dennis Kebaso | Member |
| Hon. James matinga | Member |
| Hon. Jemiah Nyakangi | Member |
| Hon. Janerose Nyakundi | Member |
| Hon. Julius Nyangana | Member |
| Hon. Doris Nyamanga | Member |

Table 1: Budget and appropriations committee members

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in 2016 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Audit Committee

The audit committee was constituted in 2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held two meetings in FY 2022/2023

The committee members during FY 2022/2023 were:

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

| Member | Designation |
|----------------------|--------------------|
| CPA Evans Maeba | Chairman |
| CPA Ann Nyanchama | Secretary |
| CPA Jones Masimba | Member |
| CPA Geoffrey Michira | Member |
| CPA Geoffrey Monari | Member |

Table 2: Audit Committee members

Development partner oversight activities

The development partners include the World Bank, European Union royal government of Demark, Sweden (SIDA) national Ministries and the National treasury who oversight the activities and the moneys are audited by independent auditors.

Controller of Budget

The Controller of Budget approves 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.

Office of the Auditor General

The auditor general audit the financial statements of Nyamira County for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, or give a true and fair view in accordance with International Financial Reporting Standards [Cash Basis of Accounting Methods under the International Public Sector Accounting Standards]

e) County Headquarters

Nyamira County Building,
P.O. Box 434-40500
Nyamira, Kenya

f) County Government Of Nyamira Contacts

Telephone: (254) -0738727272, 0735232323
E-mail: info@nyamira.go.ke.
Webs: www.nyamira.go.ke

g) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

h) Principal Legal Adviser

The County Attorney
Hon. Erastus Menge Orina
P.O. Box 434-40500
Nyamira, Kenya

(h) Bankers (County Executive Bankers)

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

2. Kenya Commercial Bank

Nyamira branch

Po Box 403-40500

Nyamira, Kenya

3. Co-operative bank of Kenya

P.O. 48231- 0100

Nairobi, Kenya

4. National bank of Kenya

P.o. Box 454-40500

Nyamira.

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

3. Statement by the CECM Finance

The management did the following analysis of revenues transmitted through the County Revenue account as follows:

| Date | Reference No. | Transaction Details | LOCAL REVENUE | EQUITABLE SHARE | RETURN TO CRF | ASDSP | CLIMATE | UIG | UDG | NAGRIP | DANIDA PRIMARY H |
|-----------|---------------|----------------------------|------------------|----------------------|----------------|----------|----------|----------|----------|-------------------|------------------|
| | | | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 04-Jul-22 | FT22185ZNL3X | TRFS Payments | | | | | | | | 53,539,585 | |
| | | PV001806 | | | | | | | | | |
| 08-Jul-22 | FT22189XCHNV | TRFS Payments | | | | | | | | 441,147 | |
| 28-Jul-22 | FT22209JDJZ6 | Account Transfer | | | 160 | | | | | | |
| 28-Jul-22 | FT22209D82GP | Account Transfer | | | 5,150 | | | | | | |
| 28-Jul-22 | FT22209VLZFW | Account Transfer | | | 8,063 | | | | | | |
| 28-Jul-22 | FT2220957680 | Account Transfer | | | 93,775 | | | | | | |
| 28-Jul-22 | FT22209D2LHJ | Exchequer issue | | 410,827,203 | | | | | | | |
| 08-Sep-22 | FT22251BD51X | Inward RTGS Payment MT 103 | 478,000 | | | | | | | | |
| 08-Sep-22 | FT22251ZL3CV | Inward RTGS Payment MT 103 | 6,030,000 | | | | | | | | |
| 20-Sep-22 | FT22263P4N0C | Exchequer issue | | 436,503,903 | | | | | | | |
| 28-Sep-22 | FT222719DLWW | Exchequer issue | | 410,827,203 | | | | | | | |
| | | QUARTER 1 | 6,508,000 | 1,258,158,309 | 107,148 | - | - | - | - | 53,980,731 | - |

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023



| Date | Reference No. | Transaction Details | LOCAL REVENUE | EQUITABLE SHARE | RETURN TO CRF | ASDSP | CLIMATE | UIG | UDG | NAGRIP | DANIDA PRIMARY H |
|-----------|---------------|----------------------------|-------------------|--------------------|---------------|-----------|---------|------|------|-------------|------------------|
| | | | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 25-Oct-22 | FT22298GG997 | Inward RTGS Payment MT 103 | 5,018,000 | | | | | | | | |
| 16-Nov-22 | FT22320F568G | Exchequer issue | | 436,503,903 | | | | | | | |
| 20-Dec-22 | FT22354FB71W | Inward RTGS Payment MT 103 | 12,500 | | | | | | | | |
| 20-Dec-22 | FT22354S5BBF | Inward RTGS Payment MT 103 | 7,058,000 | | | | | | | | |
| 20-Dec-22 | FT22354Y3FS1 | Exchequer issue | | 410,827,203 | | | | | | | |
| | | QUARTER 2 | 12,088,500 | 847,331,106 | - | - | - | - | - | - | - |
| 26-Jan-23 | FT23026XQFZ7 | TRFS Payments | | | | 1,821,469 | | | | | |
| 26-Jan-23 | FT23026K8BR3 | TRFS Payments | | | | 2,960,168 | | | | | |
| 26-Jan-23 | FT23026H6RN3 | TRFS Payments | | | | | | | | 145,762,182 | |
| 03-Feb-23 | FT230341WYM2 | Exchequer issue | | 436,503,903 | | | | | | | |
| 02-Mar-23 | FT23061Y2YH6 | Inward RTGS Payment MT 103 | 18,083,000 | | | | | | | | |
| 15-Mar-23 | FT230747H9ZC | Inward RTGS Payment MT 103 | 2,381,000 | | | | | | | | |
| 15- | FT23074746L6 | Inward RTGS | | | | | | | | | |

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

| Date | Reference No. | Transaction Details | LOCAL REVENUE | EQUITABLE SHARE | RETURN TO CRF | ASDSP | CLIMATE | UIG | UDG | NAGRIP | DANIDA PRIMARY H |
|-----------|---------------|----------------------------|-------------------|--------------------|---------------|------------------|-------------------|----------|----------|--------------------|------------------|
| | | | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Mar-23 | | Payment MT 103 | 4,170,000 | | | | | | | | |
| 16-Mar-23 | FT23075J30CH | Inward RTGS Payment MT 103 | 5,020,000 | | | | | | | | |
| 23-Mar-23 | FT23082DBGHF | Exchequer issue | | 410,827,203 | | | | | | | |
| 28-Mar-23 | FT230873GMKW | Account Transfer | | | | | | | | | |
| 31-Mar-23 | FT23090KDKKM | TRFS Payments | | | | | 11,000,000 | | | | |
| | | QUARTER 3 | 29,654,000 | 847,331,106 | - | 4,781,637 | 11,000,000 | - | - | 145,762,182 | - |
| 03-Apr-23 | FT2309324X4Q | Inward RTGS Payment MT 103 | 14,880,000 | | | | | | | | |
| 11-Apr-23 | FT23101XRW91 | Inward RTGS Payment MT 103 | 2,705,000 | | | | | | | | |
| 12-Apr-23 | FT23102090YK | Inward RTGS Payment MT 103 | 1,422,000 | | | | | | | | |
| 20-Apr-23 | FT23110CW50X | Exchequer issue | | 436,503,903 | | | | | | | |
| 25-Apr-23 | FT2311585JKH | Inward RTGS Payment MT 103 | 4,060,000 | | | | | | | | |
| 26-Apr-23 | FT2311666K7F | TRFS Payments | | | | | | | | | 6,042,000 |
| 26-Apr- | FT23116F7060 | Exchequer issue | | 436,503,903 | | | | | | | |

County Government of Nyamira
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For the financial year ended 30th June 2023

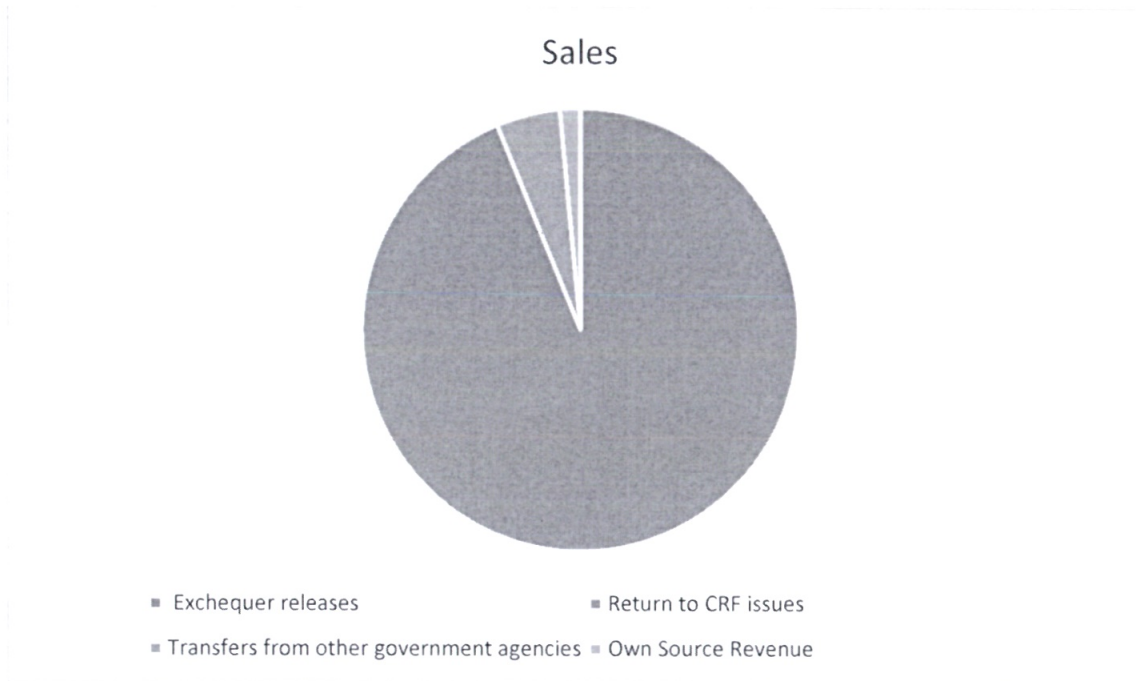


| Date | Reference No. | Transaction Details | LOCAL REVENUE | EQUITABLE SHARE | RETURN TO CRF | ASDSP | CLIMATE | UIG | UDG | NAGRIP | DANIDA PRIMARY H |
|-----------|---------------|-----------------------------|---------------|-----------------|---------------|-------|---------|-----------|-----------|------------|------------------|
| | | | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 23 | | | | | | | | | | | |
| 02-May-23 | FT231225JFS9 | Inward RTGS Payment MT 103 | 1,090,000 | | | | | | | | |
| 10-May-23 | FT231309LGJS | TRFS Payments | | | | | | 1,145,355 | 1,194,560 | | |
| 10-May-23 | FT231306H2D0 | TRFS Payments | | | | | | | | 35,399,232 | |
| 12-May-23 | FT23132DJVRP | Inward RTGS Payment MT 103 | 2,852,000 | | | | | | | | |
| 23-May-23 | FT231437PV4P | Inward RTGS Payment MT 103 | 1,900,000 | | | | | | | | |
| 25-May-23 | FT23145CGK7P | Exchequer issue | | 410,827,203 | | | | | | | |
| | | NATIONAL BANK OF KENYA LTD. | 3,185,000 | | | | | | | | |
| 14-Jun-23 | FT23165ZKKGT | Account Transfer | | 462,180,603 | | | | | | | |
| 20-Jun-23 | FT23171HJL4L | Inward RTGS Payment MT 103 | 2,860,000 | | | | | | | | |
| 20-Jun-23 | FT23171KB9SN | Exchequer issue | | 436,503,903 | | | | | | | |
| | | NATIONAL BANK OF KENYA LTD | 826,000 | | | | | | | | |
| 29-Jun-23 | FT231802N4SS | Account Transfer | | 410,827,203 | | | | | | | |
| 29- | FT23180F4L8C | Inward RTGS | | | | | | | | | |

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023

| Date | Reference No. | Transaction Details | LOCAL REVENUE | EQUITABLE SHARE | RETURN TO CRF | ASDSP | CLIMATE | UIG | UDG | NAGRIP | DANIDA PRIMARY H |
|-----------|---------------|---------------------|-------------------|----------------------|----------------|------------------|-------------------|------------------|------------------|--------------------|-------------------|
| | | | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Jun-23 | | Payment MT 103 | 5,291,000 | | | | | | | | |
| 03-Jul-23 | FT23184N2W3Q | TRFS Payments | | | | | | | | | 9,433,500 |
| 04-Jul-23 | FT23185GVRKH | TRFS Payments | | | | | 11,000,000 | | | | |
| | | QUARTER 4 | 41,071,000 | 2,593,346,718 | - | - | 11,000,000 | 1,145,355 | 1,194,560 | 35,399,232 | 15,475,500 |
| | | | | | | | | | | | |
| | | GRAND TOTAL | 89,321,500 | 5,546,167,239 | 107,148 | 4,781,637 | 22,000,000 | 1,145,355 | 1,194,560 | 235,142,146 | 15,475,500 |

| SOURCE | AMOUNT kshs |
|--|----------------------|
| | 5,546,167,239 |
| Transfers from other government agencies | 279,739,197 |
| Own Source Revenue | 89,321,500 |
| Return to CRF issues | 107,148 |
| Total Receipts | 5,915,335,084 |



Finally I wish to thank the Governor, the Speaker, Members of County Assembly, Executive Committee members and the chief officers for their continued support and leadership in driving the County Government of Nyamira’s development agenda. I also thank the entire County Government of Nyamira’s staff members and stakeholders who worked tirelessly towards achieving the set and desired targets. My gratitude also goes to the County Assembly members for their guidance through the current in year under review. On behalf of the County Executive Committee members, I wish to thank the National Government of Kenya for the continued support to Nyamira County Government during the year in under review and we look forward to enjoying more support.

.....
Dr. Geoffrey Morara Nyakoe
CECM Finance and Economic Planning
County Government of Nyamira

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

4. Management Discussion and Analysis

The County Government of Nyamira had budgeted revenue for the last Five years as below:

| | REVENUE SOURCES | BUDGET ESTIMATE | | | | |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| | | Kshs | Kshs | Kshs | Kshs | Kshs |
| 9910201 | Unspent Balances | 1,314,910,281 | 1,154,682,640 | 855,779,664 | 838,910,105 | 951,287,080 |
| 9910201 | Equitable share | 4,772,800,000 | 4,810,800,000 | 4,810,800,000 | 5,135,340,036 | 5,135,340,036 |
| Various | Own Source Revenue | 255,566,158 | 250,000,000 | 250,000,000 | 295,000,000 | 382,000,000 |
| | Facility Improvement Fund | 00 | 00 | 00 | 00 | 350,000,000 |
| | Municipality own source revenue | | | | | 50,000,000 |
| | Sub Totals | 6,343,276,439 | 6,215,482,640 | 5,916,579,664 | 6,269,250,141 | 6,868,627,116 |
| ADDITIONAL TRANSFERS FROM NATIONAL GOVERNMENT | | | | | | |
| 1330301 | Development of youth polytechnics Grant | 52,915,000 | 67,068,298 | 60,409,894 | 0 | 0 |
| 1330404 | Compensation user fee forgone | 13,175,221 | 13,175,221 | 13,175,221 | 0 | 0 |
| 3111504 | Roads maintenance levy fund | 125,663,667 | 136,557,750 | 146,215,617 | 0 | 0 |
| | Sub Total | 191,753,888 | 216,801,269 | 219,800,732 | 0 | 0 |

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023



| | REVENUE SOURCES | BUDGET ESTIMATE | | | | |
|---|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2018/2019 | 2019/2020 | 2020/2021 | 2021/2022 | 2022/2023 |
| | | Kshs | Kshs | Kshs | Kshs | Kshs |
| CAPITAL GRANTS FROM DEVELOPMENT PARTNERS | | | | | | |
| 1320101 | World Bank Loan for National and Rural inclusive growth project | 140,435,163 | 350,000,000 | 198,509,110 | 275,417,324 | 118,161,414 |
| 1320101 | Kenya Urban Support Programme (KUSP UDG) | 114,705,300 | 114,705,300 | 114,705,300 | 0 | 1,145,355 |
| 1320101 | Kenya Urban Support Programme (KUSP UIG) | 41,200,000 | 8,800,000 | 0 | 0 | 1,194,560 |
| 1320101 | World Bank grant (THSUC) | 50,000,000 | 35,000,000 | 278,847,760 | 90,226,074 | 0 |
| 1540701 | Kenya Devolution Support Program Level II | 0 | 0 | 0 | 112,815,048 | 0 |
| 1540701 | Kenya Second Informal Settlement Improvement (KISIP 2) | 0 | 0 | 0 | 50,000,000 | 0 |
| 1320101 | World Bank grant (KDSP) | 42,383,765 | 30,000,000 | 45,000,000 | 0 | 0 |
| 1540701 | DANIDA | 15,491,250 | 14,250,000 | 13,680,000 | 10,659,000 | 15,475,500 |
| 1320101 | Agricultural Sector Development Support Programme II | 0 | 16,937,554 | 13,125,036 | 24,250,072 | 4,781,637 |
| | Climate change 9world Bank grant) | 0 | 0 | 0 | 0 | 22,000,000 |
| | Sub Total | 404,215,478 | 569,692,854 | 663,867,206 | 563,367,518 | 225,758,466 |
| TOTAL | GRAND TOTAL | 6,683,679,647 | 7,001,976,763 | 6,800,247,602 | 6,832,617,659 | 7,094,885,582 |

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

The county government of Nyamira managed to receive:

| REVENUE SOURCES AND ACTUAL RECEIPTS | | | | | | |
|--|---|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Actual 2018/2019 | Actual 2019/2020 | Actual 2020/2021 | Actual 2021/2022 | Actual 2022/2023 |
| | | Kshs | Kshs | Kshs | Kshs | Kshs |
| 9910201 | Unspent Balances | 1,314,910,281 | 1,154,682,640 | 855,779,664 | 37,509 | 107,148 |
| 9910201 | Equitable share | 4,772,800,000 | 4,397,071,200 | 4,810,800,000 | 4,724,512,833 | 5,546,167,239 |
| Various | Own Source Revenue | 165,447,568 | 187,324,098 | 168,276,586 | 169,976,000 | 89,321,500 |
| 1330301 | Development of youth polytechnics Grant | 39,950,825 | 67,068,298 | 60,409,894 | 0 | 0 |
| 1330404 | Compensation user fee forgone | 13,175,221 | 13,175,221 | 13,175,221 | 0 | 0 |
| 3111504 | Roads maintenance levy fund | 125,663,668 | 136,557,732 | 146,215,617 | 0 | 0 |
| | TOTAL | 6,431,947,563 | 5,955,879,189 | 6,054,656,982 | 4,894,526,342 | 5,635,595,887 |
| | | | | | | |
| 1320101 | World Bank Loan for National and Rural inclusive growth project | 50,078,476 | 161,791,811 | 175,682,713 | 140,544,721 | 235,142,146 |
| 1320101 | Kenya Urban Support Programme (KUSP UDG) | 114,705,300 | 82,041,681 | 30,479,584 | 0 | 1,145,355 |
| 1320101 | Kenya Urban Support Programme (KUSP UIG) | 41,200,000 | 8,800,000 | 0 | 0 | 1,194,560 |

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023



| REVENUE SOURCES AND ACTUAL RECEIPTS | | | | | | |
|-------------------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | Actual 2018/2019 | Actual 2019/2020 | Actual 2020/2021 | Actual 2021/2022 | Actual 2022/2023 |
| | | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1320101 | World Bank grant (THSUC) | 23,985,548 | 14,054,627 | 278,585,188 | 76,304,392 | 0 |
| 1540701 | Kenya Second Informal Settlement Improvement (KISIP 2) | 0 | 0 | 0 | 0 | 0 |
| 1320101 | World Bank grant (KDSP) | 0 | 30,000,000 | 45,000,000 | 0 | 0 |
| 1540701 | DANIDA | 15,491,250 | 19,570,000 | 13,680,000 | 5,329,500 | 15,475,500 |
| 1320101 | Agricultural Sector Development Support Programme II(ASDP) | 7,218,777 | 16,463,524 | 12,625,861 | 17,436,316 | 4,781,637 |
| | TOTAL | 252,679,351 | 332,721,643 | 556,053,346 | 239,614,929 | 279,739,198 |
| TOTAL | GRAND TOTAL | 6,519,179,346 | 6,288,600,832 | 6,610,710,328 | 5,134,141,271 | 5,915,335,084 |

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 2023

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Dr. Geoffrey Morara Nyakoe

CEC Member – Finance and Economic Planning
County Government of Nyamira

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, 2023*. 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 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, 2023*, 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 28th September, 2023


.....

Name: Dominic B. Oyugi

Chief Officer Finance and Accounting Services
County Government of Nyamira

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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, 2023 - COUNTY GOVERNMENT OF NYAMIRA

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 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 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review

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

Adverse Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Nyamira set out on pages 1 to 11, which comprise of the statement of

receipts and payments as at 30 June, 2023 and 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, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of County Revenue Fund-County Government of Nyamira as at 30 June, 2023 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.

Basis for Adverse Opinion

1. Inaccuracies in Transfers from Other Government Agencies

As disclosed in Note 2 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.279,739,197 in respect of transfers from other government agencies. However, review of the bank statements revealed total transfers from other government agencies amounting to Kshs.259,305,679 resulting to an unexplained and unreconciled variance of Kshs.20,433,500.

In the circumstances, the accuracy and completeness of an amount of Kshs.279,739,197 in respect of transfers from other government agencies could not be confirmed.

2. Inaccuracies in Total Payments

The statement of receipts and payments reflects total payments amounting to Kshs.5,718,236,200 which includes Kshs.4,566,049,030, Kshs.872,447,972 and Kshs.279,739,198 in respect of transfers to the County Executive, County Assembly and other transfers respectively and as disclosed in Notes 5,6 and 7 to the financial statements. However, review of the bank statements revealed total transfers amounted to Kshs.6,089,804,538 resulting in an unexplained and unreconciled variance of Kshs.371,568,338.

In the circumstances, the accuracy and completeness of the total payments amount of Kshs.5,718,236,200 could not be confirmed.

3. Inaccuracies in the Fund Balance

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.197,133,728 in respect of closing fund balance. However, review of the CRF certificate of bank balance reflects a closing balance of Kshs.309,868,154 resulting in an unexplained and unreconciled variance of Kshs.112,734,426.

In the circumstances, the accuracy and completeness of the closing fund balance of Kshs.197,133,728 could not be confirmed.

4. Inaccuracies in Own Source Revenue

The statement of receipts and payments reflects own source revenue amount of Kshs.89,321,500 as disclosed in Note 3 to the financial statements. However, the amount is at variance with the transfers of Kshs.97,262,572 reflected in the financial statements of Receiver of Revenue resulting to an unexplained and unreconciled variance of Kshs.7,941,072.

In the circumstances, the accuracy and completeness of own source revenue amount of Kshs.89,321,500 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of Nyamira 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 adverse 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 amounts of Kshs.7,094,885,582 and Kshs.5,915,335,084 respectively resulting to an under-funding of revenue of an amount of Kshs.1,179,550,498 or 17% of the budget. Similarly, the statement reflects final budgeted payments and actual on comparable basis amounts of Kshs.7,094,885,582 and Kshs.5,718,236,200 respectively, resulting to an under-absorption of an amount of Kshs.1,376,649,382 or 19% of the budget. The under-funding and under-absorption adversely affected the planned activities and delivery of services 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Prior Year Unresolved Issues

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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 the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires 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 and 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 governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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

The 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 control as the 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its 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 or to cease 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 the 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi


06 February, 2024

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023

8. Statement of Receipts and Payments for the Year Ended 30th June 2023.

| | | 2022/2023 | 2021/22 |
|--|-------|------------------------|------------------------|
| | Notes | | Kshs. |
| Receipts | | | |
| Exchequer releases | 1 | 5,546,167,239 | 4,724,512,833 |
| Transfers from other government agencies | 2 | 279,739,197 | 239,614,929 |
| Own Source Revenue | 3 | 89,321,500 | 169,976,000 |
| Return to CRF issues | 4 | 107,148 | 37,509 |
| Total Receipts | | 5,915,335,084 | 5,134,141,271 |
| Payments | | | |
| Transfers to County Executive | 5 | 4,566,049,030 | 4,557,372,931 |
| Transfers to County Assembly | 6 | 872,447,972 | 701,140,292 |
| Other Transfers | 7 | 279,739,198 | 355,109,636 |
| Total Payments | | (5,718,236,200) | (5,613,622,859) |
| Net increase (decrease) in cash for the year | | 197,098,884 | (479,481,588) |
| Add Opening fund balance b/f | 8 | 34,843 | 479,516,431 |
| Closing Fund balance for the period | | 197,133,728 | 34,843 |

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 Name CPA Oyugi Barare Dominic
 Chief Officer - Finance
 ICPAK Member No. 15694
 Date: 28th September, 2023

.....

 Name : CPA Purity Nyamboga
 Director Accounting Services
 ICPAK Member No. 20795
 Date: 28th September, 2023

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023

9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2023.

| 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 | |
| Receipts | | | | | | |
| Exchequer releases | 4,944,452,428 | 601,714,811 | 5,546,167,239 | 5,546,167,239 | - | 100 |
| Transfers from other government agencies | 208,575,487 | 558,035,708 | 766,611,195 | 279,739,197 | 486,871,998 | 36 |
| Facility Improvement Fund | | 350,000,000 | 350,000,000 | - | 350,000,000 | - |
| Municipality own source revenue | | 50,000,000 | 50,000,000 | - | 50,000,000 | - |
| Own Source Revenue | 280,000,000 | 102,000,000 | 382,000,000 | 89,321,500 | 292,678,500 | 23 |
| Return to CRF issues | 488,821,785 | 488,714,637 | 107,148 | 107,148 | - | 100 |
| Total Receipts | 5,921,849,700 | 1,173,035,882 | 7,094,885,582 | 5,915,335,084 | 1,179,550,498 | 83 |
| | | | | | | |
| | | | | | | |

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023

| 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 | |
| Payments | | | | | | |
| Transfers to County Executive | 4,863,779,113 | 607,714,811 | 5,471,493,924 | 4,566,049,030 | 905,444,894 | 83 |
| Transfers to County Assembly | 833,070,587 | 94,000,000 | 927,070,587 | 872,447,972 | 54,622,615 | 94 |
| Others | 225,000,000 | 471,321,071 | 696,321,071 | 279,739,198 | 416,581,873 | 40 |
| Total Payments | 5,921,849,700 | 1,173,035,882 | 7,094,885,582 | 5,718,236,200 | 1,376,649,382 | 81 |
| Balance | | | | 197,098,884 | | |

- (a) Transfer to other Government agencies was under realised by 64% due to the late disbursement of funds
 (b) Own Source revenue was under realised by 73% due the
 (c) Transfer to County executive was under realised by 20% because of the late disbursement from the National treasury.
 (d) Other payments was under realised by 43% since other projects were undergoing i.e work in progress.

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 County Government of Nyamira

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 County Government of Nyamira.

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.

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. This cash is limited for direct use as required by stipulation or *there were no restrictions on cash during the year.*

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

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 | 2022/2023 | 2021/2022 |
|------------------------|----------------------|----------------------|
| | Kshs. | Kshs. |
| Equitable Share (a) | 5,546,167,239 | 4,724,512,833 |
| Level 5 hospitals (b) | 0 | 0 |
| Total (d=a+b+c) | 5,546,167,239 | 4,724,512,833 |

2. Transfers from other government agencies

| Description | 2022/2023 | 2021/2022 |
|---|--------------------|--------------------|
| | Kshs. | Kshs. |
| World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health | 0 | 76,304,392 |
| Word Bank-NARIGP-State Department of Crop Development | 235,142,146 | 140,544,721 |
| DANIDA Grant -Primary Health care in devolved context - Ministry of Health | 15,475,500 | 5,329,500 |
| SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development | 4,781,637 | 17,436,316 |
| Word Bank-urban Development Grant (UDG) - Department of Housing & Urban Development | 1,194,560 | 0 |
| Word Bank-Urban Institutional Grant(UIG) - Department of Housing & Urban Development | 1,145,355 | 0 |
| (IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)I CCIS Grant State Department of Environment energy water mining and climate change | 22,000,000 | 0 |
| Total | 279,739,198 | 239,614,929 |

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

Notes to the Financial Statements (Continued)

3. Own Source Revenue

| REVENUE SOURCE | 2022/2023 | 2021/2022 |
|---|-------------------|--------------------|
| | KSHS | KSHS |
| Cess | 7,120,651 | 4,302,380 |
| Land/Poll Rate | 17,792,873 | 2,570,634 |
| Single/Business Permits | 26,836,864 | 21,035,979 |
| Property Rent | 1,614,141 | 12,321,770 |
| Parking Fees | 7,506,266 | 14,542,331 |
| Market Fees | 8,598,364 | 8,212,047 |
| Advertising | 7,979,549 | 10,258,810 |
| Hospital Fees | 0 | 79,189,658 |
| Public Health Service Fees | 0 | 2,090,830 |
| Physical Planning and Development | 3,866,854 | 5,458,488 |
| Hire Of County Assets | 159,265 | 255,500 |
| Administration Control Fees and Charges | 7,429,254 | 9,435,260 |
| Other Fines, Penalties, And Forfeiture Fees | 242,579 | 87,815 |
| Miscellaneous receipts | 174,840 | 214,498 |
| Total County Own Source Revenue | 89,321,500 | 169,976,000 |

4. Return to CRF Issues

| Description | 2022/2023 | 2021/2022 |
|---|----------------|------------------|
| | Kshs. | Kshs. |
| Recurrent Account (<i>County Executive</i>) | 8,062.90 | 0.85 |
| Development Account (<i>County Executive</i>) | 5,149.60 | 855.85 |
| Recurrent Account (<i>County Assembly</i>) | 160.10 | 133.25 |
| Development Account (<i>County Assembly</i>) | 93,775.40 | 36,519.00 |
| Total | 107,148 | 37,508.95 |

The returns to CRF occurred due to end of the year balances in the respective accounts)

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023

Notes to the Financial Statements (Continued)

5. Transfers to County Executive

| Description | 2022/2023 | 2021/2022 |
|---------------------|----------------------|----------------------|
| | Kshs. | Kshs. |
| Recurrent Account | 3,974,921,654 | 3,896,482,170 |
| Development Account | 591,127,376 | 660,890,761 |
| Total | 4,566,049,030 | 4,557,372,931 |

6. Transfers to County Assembly

| Description | 2022/2023 | 2021/2022 |
|---------------------|--------------------|--------------------|
| | Kshs. | Kshs. |
| Recurrent Account | 735,070,587 | 612,444,432 |
| Development Account | 137,377,385 | 88,695,860 |
| Total | 872,447,972 | 701,140,292 |

7. Other Transfers

| Description | 2022/2023 | 2021/2022 |
|-------------------------|--------------------|--------------------|
| Special Purpose Account | Kshs. | Kshs. |
| NAGIRP | 235,142,146 | 140,544,722 |
| ASDSP | 4,781,637 | 20,115,973 |
| THUSCP | 0 | 76,304,393 |
| Danida | 15,475,500 | 5,329,500 |
| KDSP | 0 | 112,815,048 |
| UIG | 1,145,355 | 0 |
| UDG | 1,194,560 | 0 |
| Climate change | 22,000,000 | 0 |
| Total | 279,739,198 | 355,109,636 |

**County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023**

Notes to the Financial Statements (Continued)

Danida:

Received from Denmark and used for general operations of level two hospitals

Devolution support programme:

Received from World Bank and shall be used in the county capacity building and Development.’

Climate Change

Received from World Bank and is used for office equipping, capacity building and poly preparation.

THSUC-SPA:

Received from World Bank and used by level 3 and 4 hospitals for general purchase of equipment’s, supervisions, trainings and immunisation programmes.

Agricultural Sector Dev Support Prog Phase 11

Received from Sweden (SIDA) and meant for capacity building of the community and staff involved in agricultural activities

National and Rural Inclusive Growth-Agriculture:

Received from World Bank and used in support of agriculture and value chain development.

Kenya Urban Development Grants

Received from World Bank, Urban Support Programme and Urban Institutional Grant to be used in town development and Capacity building respectively.

8. Fund balance

| Description | 2022/2023 | 2021/2022 |
|--|--------------------|------------------|
| | Kshs. | Kshs. |
| Nyamira County Exchequer Account - (CBK Account number 1000170891) | 197,133,728 | 34,843 |
| Total | 197,133,728 | 34,843 |

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

Notes to the Financial Statements (Continued)

9. 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 | Ex. rate (if in foreign currency) | Insert current FY 2022 / 2023 | 2021/2022 |
|--|-------------------------------|--|--------------------------------------|------------------|
| | Kshs | | Kshs | Kshs |
| <i>KCB- Revenue Account-1141208989</i> | 1,492 | | 1,492 | 84,420 |
| <i>KCB- Revenue Account-1238881378 Health</i> | 0 | | 0 | 138,158 |
| <i>NBK Nyamira county Revenue A/c no. 01071253735500</i> | 2,702,510 | | 2,702,510 | 0 |
| <i>Cooperative Bank –Revenue Account 01141348689700</i> | 5,147,036 | | 5,147,036 | 66,931 |
| Total | 7,851,038 | | 7,851,038 | 289,509 |

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

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: (Put a date when you expect the issue to be resolved) |
|--|---|---|--|---|
| Other matters Budgetary control and performance | The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs 6,832,617,659 and Kshs 5,134,141,271 respectively resulting to an under- receipt of revenue of Kshs 1,698,476,388 or 25% of the budget. Similarly the statement reflects final budgeted payments and actual on comparable basis amounts of Kshs6,832,617,659 and Kshs 5,613,622,859 respectively resulting to an underpayment of Kshs 1,218,994,800 or 18% of the budget. The under-receipt and under payments | The management takes note of the auditors observations, however the county needs to mobilize the un tapped revenues | Not Resolved | 2023 December |

County Government of Nyamira
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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|--|---|
| | adversely affected the planned activates of Nyamira county government and delivery of services to the residents of the County | | | |
| Basis of conclusion | Collection of revenue without an approved finance Bill | The management takes note of the auditors observations, however the Finance bill was presented to county assembly for approval, meanwhile the county continued using the Finance Bill of 2020/02021. | Resolved | 2023 December |

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CPA Dominic Barare Oyugi
Chief Officer,
ICPAK Member No. 15694
Date: 28th September, 2023

County Government of Nyamira
County Revenue Fund
For the financial year ended 30th June 2023

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

| Period 2022 / 2023 | Quarter 1 (Kshs.) | Quarter 2 (Kshs.) | Quarter 3 (Kshs.) | Quarter 4 (Kshs.) | Total (Kshs.) |
|---|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------|
| Equitable Share | 1,258,158,309 | 847,331,106 | 847,331,106 | 2,593,346,718 | 5,546,167,239 |
| DANIDA - Universal Healthcare in Devolved Units Programme | 0 | 0 | 0 | 15,475,500 | 15,475,500 |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | 53,980,731 | 0 | 145,762,182 | 35,399,232 | 235,142,145 |
| UIG | 0 | 0 | 0 | 1,145,355 | 1,145,355 |
| Kenya Urban Support Programme | 0 | 0 | 0 | 1,194,560 | 1,194,560 |
| Climate Change | 0 | 0 | 11,000,000 | 11,000,000 | 22,000,000 |
| Agriculture Sector Development Support Project (ASDSP) | 0 | 0 | 4,781,637 | 0 | 4,781,637 |
| Total | 1,312,139,040 | 847,331,106 | 1,008,874,925 | 2,657,561,365 | 5,825,906,436 |

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023

Annex 3. Analysis of Receipts from Own Source Revenue per Quarter

| Period 2022/2023 | Quarter 1 (Kshs.) | Quarter 2 (Kshs.) | Quarter 3 (Kshs.) | Quarter 4 (Kshs.) | Total (Kshs.) |
|---|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------|
| Cess | 61,100 | 1,993,981 | 836,492 | 4,229,078 | 7,120,651 |
| Land rate | 1,521,820 | 4,020 | 15,765,762 | 501,271 | 17,792,873 |
| Single/Business permits | 936,490 | 2,366,509 | 8,522,244 | 15,011,621 | 26,836,864 |
| Property rent | 336,940 | 205,340 | 787,373 | 284,488 | 1,614,141 |
| Parking fees | 1,812,500 | 1,940,110 | 956,296 | 2,797,360 | 7,506,266 |
| Market fees | 40,230 | 2,570,280 | 853,490 | 5,134,364 | 8,598,364 |
| Advertising | 99,900 | 344,350 | 246,539 | 7,288,760 | 7,979,549 |
| Physical planning and development | 540,406 | 402,673 | 313,388 | 2,610,387 | 3,866,854 |
| Hire of County Assets | 17,000 | 5,000 | 87,604 | 49,661 | 159,265 |
| Administration control fees and charges | 1,141,314 | 2,252,097 | 955,943 | 3,079,900 | 7,429,254 |
| Other fines, penalties, and forfeiture fees | 300 | 2,070 | 212,909 | 27,300 | 242,579 |
| Miscellaneous | 0 | 2,070 | 115,960 | 56,810 | 174,840 |
| Total | 6,508,000 | 12,088,500 | 29,654,000 | 41,071,000 | 89,321,500 |

County Government of Nyamira
 County Revenue Fund
 For the financial year ended 30th June 2023

Annex 4: Analysis of Transfers from the County Revenue Fund

| Period -2022/2023 | Quarter 1 (Kshs.) | Quarter 2 (Kshs.) | Quarter 3 (Kshs.) | Quarter 4 (Kshs.) | Total (Kshs.) |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| County Executive -Rec | 502,124,087 | 970,012,614 | 690,518,226 | 1,812,266,727 | 3,974,921,654 |
| County Executive -Dev | 56,973,818 | 136,729,443 | 71,512,773 | 325,911,341 | 591,127,375 |
| County Assembly -Rec | 69,377,088 | 150,980,454 | 238,178,690 | 276,534,355 | 735,070,587 |
| County Assembly -Dev | 0 | 76,532,939 | 17,365,689 | 43,478,757 | 137,377,385 |
| Special Purpose A/c | | | | | |
| DANIDA - Universal Healthcare in Devolved Units Programme | 0 | 0 | 0 | 15,475,500 | 15,475,500 |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | 53,980,731 | 0 | 145,762,182 | 35,399,233 | 235,142,146 |
| UIG | 0 | 0 | 0 | 1,145,355 | 1,145,355 |
| Kenya Urban Support Programme | 0 | 0 | 0 | 1,194,560 | 1,194,560 |
| Climate Change | 0 | 0 | 0 | 22,000,000 | 22,000,000 |
| Agriculture Sector Development Support Project (ASDSP) | 0 | 0 | 4,781,637 | 0 | 4,781,637 |
| Total | 682,455,724 | 1,334,255,450 | 1,168,119,197 | 2,533,405,828 | 5,718,236,199 |