

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

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

**COUNTY GOVERNMENT
OF KIAMBU**

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COUNTY REVENUE FUND

County Government of Kiambu

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)

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Acronyms and glossary of terms

a) Acronyms

ABDP	Aquaculture business development project
AIA	Appropriation in Aid
ASDAP II	Agricultural Sector Development Support Programme
CA	County Assembly
CBK	Central Bank of Kenya
CCIS	County Climate Institutional Support
CE	County Executive
CECM	County Executive Committee Member
CO	Chief Officer
COB	Controller of Budget
CRF	County Revenue Fund
Dev	Development Accounts
FIF	Facility Improvement Fund
FY	Financial Year
ICT	Information, Communication and Technology
IPSAS	International Public Sector Accounting Standards
KISIP II	Kenya Informal Settlement Improvement Project
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Programme
MSF	Médecins Sans Frontier
NARIG	National Agricultural & Rural Inclusive Growth Project
NAVCDP	National Agricultural Value Chain development Project
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
Rec	Recurrent Accounts
ROR	Receiver of Revenue
SPA	Special Purpose Account
WB	World Bank

b) Glossary of terms

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

1. 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, ICT and Economic planning	Ms. Nancy Kirumba
2.	C.O. Finance and Economic Planning	CPA William Kimani
3.	Director Accounting Services	CPA Solomon Waweru

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 the key management indicated above.

d) Fiduciary Oversight Arrangements

The County Revenue Funds oversights activities were undertaken by different independent entities which included:

I. Budget and Appropriation Committee of the County Assembly of Kiambu: The fund budget for the FY. 2023/2024 was adopted by the Budget and Appropriation Committee of the Kiambu County Assembly and further approved by the whole house. It was assented by the County Governor on 21st June 2023. There were two supplementary budgets approved during the year. This was to budget for prior year undisbursed funds and unspent balances in the CRF and SPA accounts as well as reduction of OSR initially planned for.

II. Office of the Controller of Budget: All withdrawals from the fund were approved by the Office of the Controller of Budget. During the period, transactions of **KShs. 17,859,771,973** were approved for withdrawal from the CRF by the OCOB. **KShs. 16,439,984,407** and **KShs.**

1,419,787,566 were transferred to County Executive and County Assembly operations accounts respectively.

e) County Headquarters

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Kiambu, Kenya

f) County Contacts

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E-mail: kiambucountygovernment@kiambu.go.ke

Website: www.kiambucountygovernment.go.ke

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h) Independent Auditor

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i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

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j) County Attorney

The County Attorney

P.O. Box 2344-00900

Municipal

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Kiambu,

Kenya

2. Statement by the CECM Finance

The County receipts budget was Kshs. 23,214,856,470 which was planned to be accounted under County Revenue Fund, (CRF) and Facility Improvement Fund, (FIF) banks accounts. **Kshs. 21,647,968,068** was planned to be accounted through the CRF, Kshs. 1,536,300,000 was planned under AIA (FIF) whereas Kshs. 30,588,402 were unspent balances in County Executive Special Purposes Accounts, (SPA).

The annual revenue budget for the Kiambu CRF was from four categories namely; national government exchequer releases of Equitable share, County Own Source Revenue, national government conditional grants, and other county’ donors grant of Kshs. 12,227,552,449, Kshs. 5,459,066,310, Kshs. 1,361,008,465 and Kshs. 51,967,633 respectively. The fund had balance of Kshs. 2,548,373,211 at the beginning of the reporting period.

Kshs. 1,536,300,000 Own Source Revenue, (OSR) for facility improvement fund was planned and budgeted under Appropriation in Aid, (AIA).

The table below is a summary of each component of budget and its overall proportion to the County approved budget.

Kiambu County Approved Revenue Budget for FY 2023/2024

No	Description	Kshs.	Percentage
1	Exchequer releases	12,227,552,449	52.67%
2	National Govt Grants - Schedule 1-4)	1,361,008,465	5.86%
3	Other grants	51,967,633	0.22%
4	Own Source Revenue – CRF	5,459,066,310	23.52%
5	Return to CRF issues: CRF Balances	2,548,373,211	10.98%
Sub Total - CRF Accounted		21,647,968,068	93.25%
6	Return to CRF issues: Prior Year balances in CE SPA balances	30,588,402	0.13%
7	OSR (AIA) – FIF	1,536,300,000	6.62%
Total County Budgeted Receipts		23,214,856,470	100%

Kshs. 19,129,049,160 overall county revenue receipt was realized during the period. This included exchequer releases of Kshs. 11,249,348,254, OSR of Kshs, 4,585,677,465 where Kshs. 3,378,069,560 and Kshs. 1,237,688,895 were accounted under CRF and FIF / AIA bank accounts respectively, National government grants of Kshs. 645,609,103, Other grants; Nutritional Internal and MSF Belgium of Kshs. 67,626,841, CRF fund balances of Kshs 2,549,313,528 and County Executive SPA balances of KShs. 31,473,969 as summarized in the table below;

Kiambu County Planned Budget Realization

Category	Planned Budget (Kshs)	Actual Revenue (Kshs)	Budget Realization (%)
Exchequer releases	12,227,552,449	11,249,348,254	92.00%
National Govt Grants - Schedule 1-4)	1,361,008,465	645,609,103	47.44%
Other grants	51,967,633	67,626,841	130.13%
Own Source Revenue – CRF	5,459,066,310	3,347,988,570	61.33%
Return to CRF issues: CRF & Unspent Operations Balances	2,548,373,211	2,549,313,528	100.04%
Return to CRF issues: SPA Balances	30,588,402	31,473,969	102.90%
OSR (AIA) – FIF	1,536,300,000	1,237,688,895	80.56%
Total	23,214,856,470	19,129,049,160	82.40%

Detailed analysis of each category is presented in the management discussion below.

Sign  Date 18th November, 2024

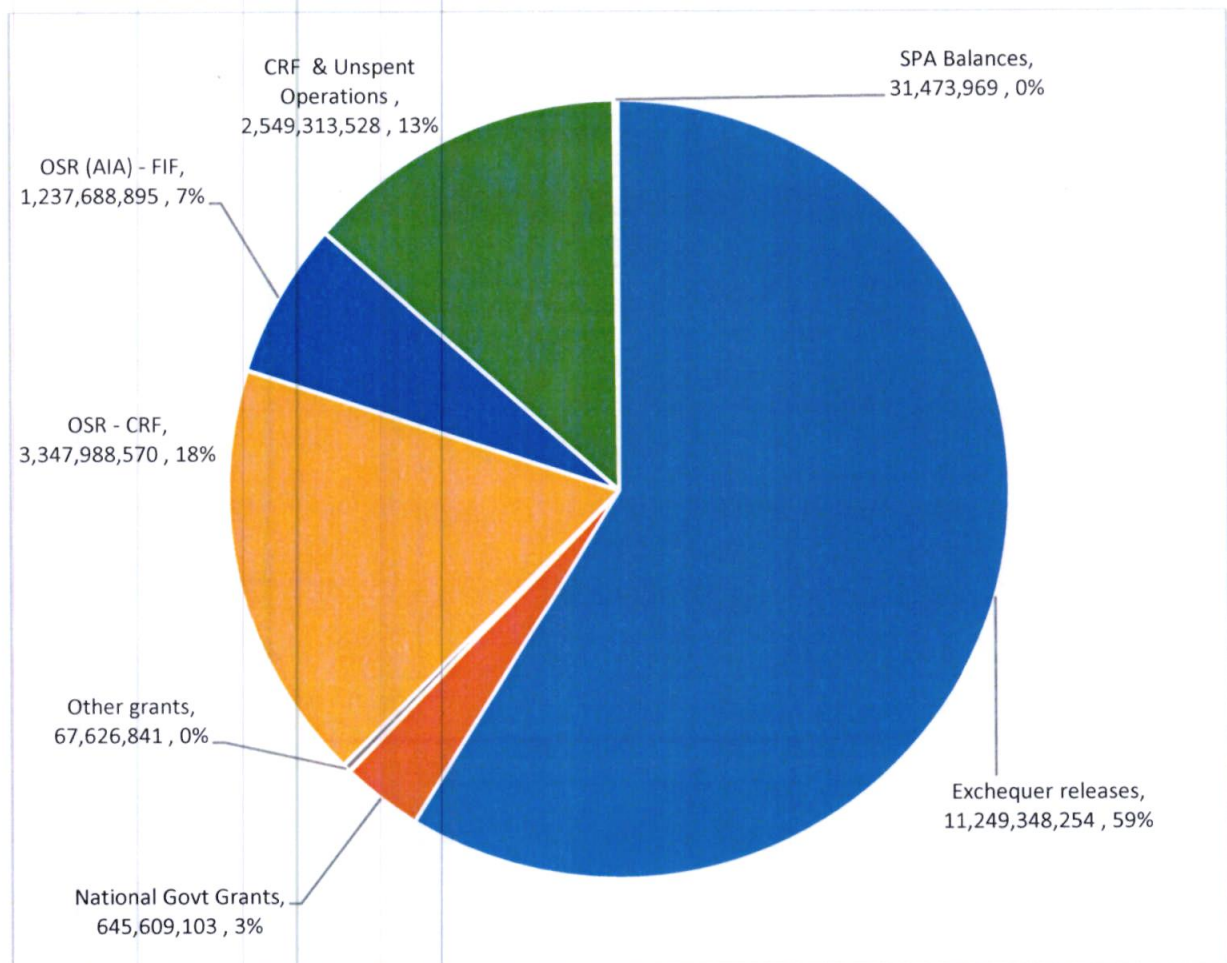
Ms. Nancy Kirumba
 CECM Finance, ICT and Economic Planning
 County Government of Kiambu

3. Management Discussion and Analysis

3.1 Budget Funding

Exchequer releases from the National Government constituted the main source of budget funding at 59% whereas the overall County OSR constituted 24% with prior year balances constituting approximately 14% of the budget funding during the reporting period. The figure below summarizes the funding component of the county budget during the reporting period.

Figure 1. Kiambu County Proportion of Budget Funding for the Period Ended 30th June 2024



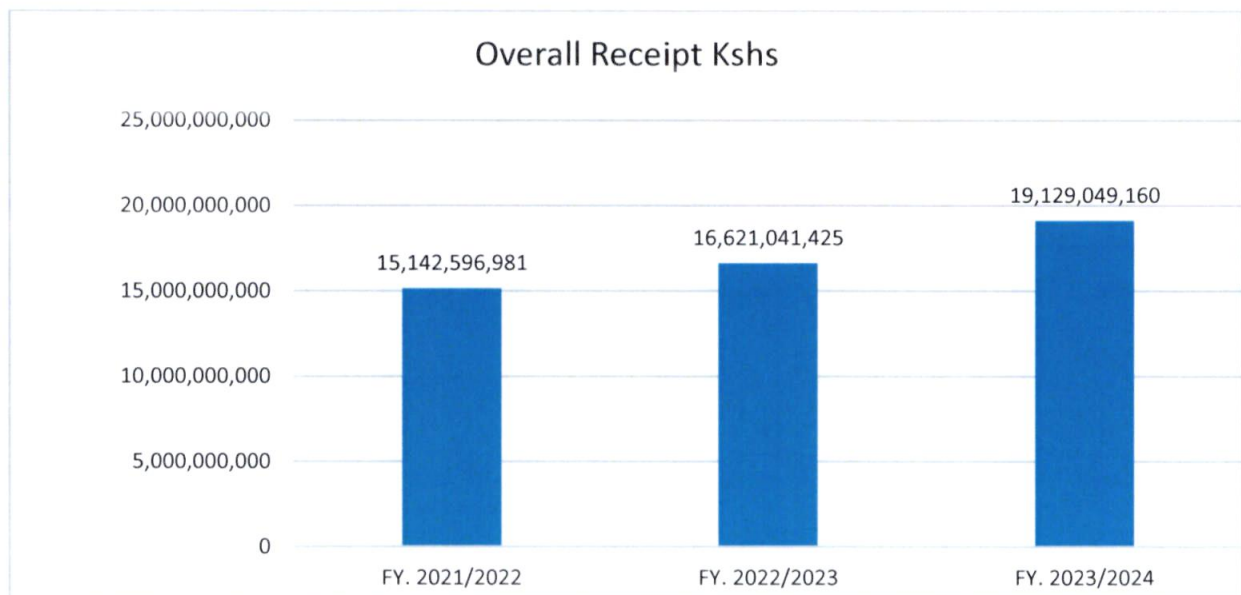
3.2 Revenue Trends Analysis

Annual overall revenue has had a positive growth for the last 3 financial years of as presented in the table and figures below.

Financial Year County Revenue Trend Realized in (Kshs)

Category	FY. 2021/2022	FY. 2022/2023	FY. 2023/2024
Exchequer releases	10,780,123,663	12,654,927,777	11,249,348,254
Transfers from other government agencies	298,984,800	250,263,622	645,609,103
Other grants	41,616,128	31,691,000	67,626,841
OSR -CRF	2,713,124,569	2,426,605,897	3,347,988,570
OSR – AIA	436,729,010	1,182,161,856	1,237,688,895
CRF Unspent Balances	828,223,257	66,819,083	2,549,313,528
SPA Accounts	43,795,554	31,473,968	31,473,969
Total	15,142,596,981	16,643,943,203	19,129,049,160

Figure 2. Cumulative Overall Revenue Trend for the last 3 financial years

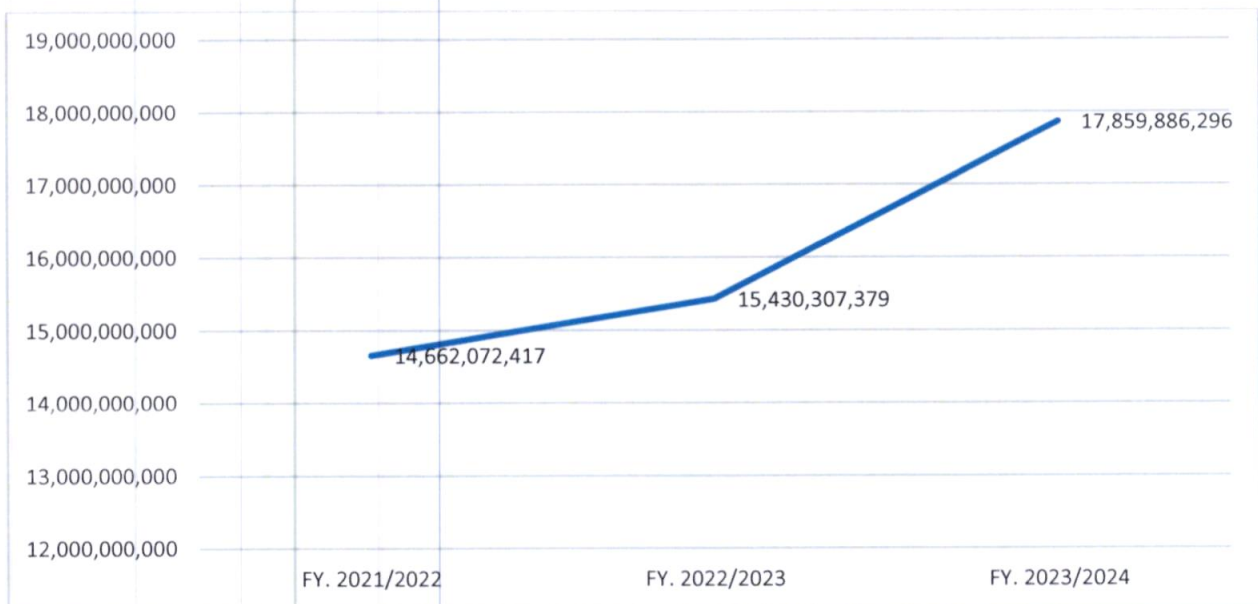


The table and figure below summarize the receipt accounted for in the CRF during the last 3 financial years

CRF Accounted for Receipt Revenue in (Kshs)

Category	FY. 2021/2022	FY. 2022/2023	FY. 2023/2024
Exchequer releases	10,780,123,663	12,654,927,777	11,249,348,254
Transfers from other government agencies	298,984,800	250,263,622	645,609,103
Other grants	41,616,128	31,691,000	67,626,841
OSR -CRF	2,713,124,569	2,426,605,897	3,347,988,570
CRF Unspent Balances	828,223,257	66,819,083	2,549,313,528
Total	14,662,072,417	15,430,307,379	17,859,886,296

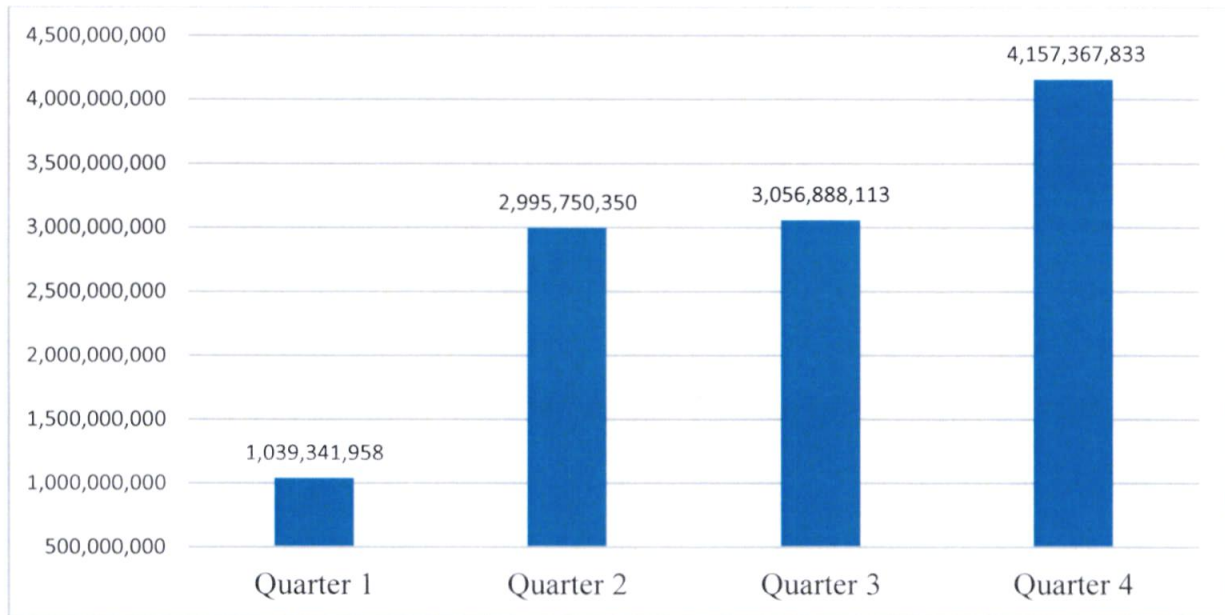
Figure 3. CRF Accounted for Receipts Trends in Kshs.



3.3.1 National Government Exchequer Releases

As observed above, the National Government Exchequer releases constituted the main budget funding during the period. The main challenge with this source of funding was late disbursement as presented in the figure below where funds were received late in the financial year.

Figure 4. Quarterly Exchequer Disbursement (Kshs)



The late disbursement negatively affected implementation of the planned programs.

During the year under review, one exchequer of equitable share of Kshs. 978,204,195 was not received from the National Treasury which led to the overall budget realization for equitable exchequer releases at 92%.

3.3.2 National Government Grants

Kshs. 1,361,008,465 national government grants had been budgeted during the period. Kshs. 645,609,103 equivalent to 47% of the planned budget was realized as per the table below;

Grant Name	Planned Budget (Kshs)	Actual Budget (Kshs)	Budget Realization (%)
Industrial Park & Aggregation Centre Grant	250,000,000	64,000,000	26%
Provision of fertilizer subsidy programme	159,665,074	-	0%
Court Fines	5,084,684	-	0%
Mineral Royalties	10,139,863	-	0%
IDA (World bank) -NARIGP-	223,275,969	51,435,542	23%
IDA (World bank) National Agricultural Value Chain development Project (NAVCDP)	200,000,000	199,801,383	100%
DANIDA Grant- Primary Health care Devolved	17,209,500	17,209,500	100%
IDA-FLLoCA-County climate institutional support (CCIS) Grant	24,982,967	11,000,000	44%
IDA-FLLoCA- County climate; Resilience Investment Grant	99,578,725	99,578,726	100%
Sweden- Agricultural sector Development support programme; - ASDSPII	2,583,952	2,583,952	100%
KISIP 11 IDA (World Bank) Kenya Urban Support Project- Urban Institutional	200,000,000	200,000,000	100%
Aquaculture Business Development Project (ABDP)	19,395,531	-	0%
Livestock value chain support project	149,092,200	-	0%
Sub Total - National Govt. Grants	1,361,008,465	645,609,103	47%

Five of the planned National Government grants were received at 100% whereas nil funds were received for 5 planned grants by the county as per the table above despite having been allocated under the County Governments Additional Allocations Act, (CGAA), 2024. The amount was received in the last half of the financial; Kshs. 249,553,157 and Kshs. 396,055,946 in the third and fourth quarter of the financial year respectively. The late receipt of the planned funds also negatively affected the planned programs during the implementation period.

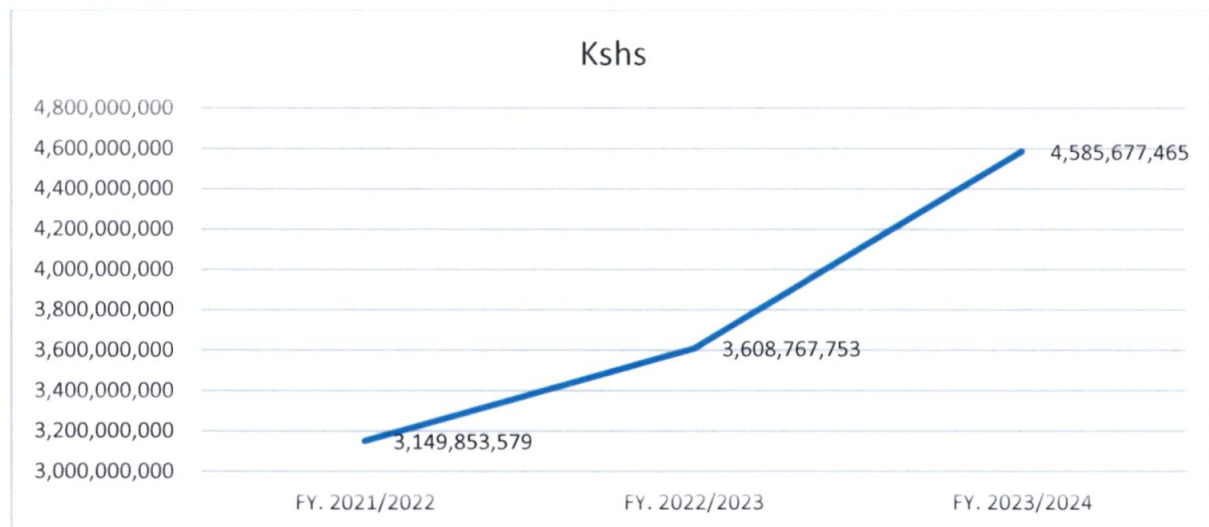
3.3.3 County Own Source Revenue, (OSR)

The overall OSR grew growing positively for the last 3 years following several County’ interventions which included:

- i. Adoption of new revenue collecting systems and cashless methods of payment that helped in sealing revenue collection loopholes.
- ii. Task forces that concentrated on the main revenue streams such as single business permit, physical planning and development through Rapid Response Initiatives.
- iii. Sensitized to the public on the need to pay the legislated fees.

The revenue trend for the last 3 financials year is presented in the figure below;

Figure 5. Overall OSR Revenue Trend for the FY. 2021/2022, 2022/2023 and 2023/2024



Kshs. 1,237,688,895 of the OSR (Health Facility Fees) was accounted under Appropriation in Aid, (AIA) and its detailed analysis has been presented in a separate report; Facility Improvement Fund.

OSR of Kshs. 3,347,988,570 was accounted under CRF as per section 106 of the PFM Act 2012. The four major revenue sources accounted under this fund were; Physical planning and development, Land/Poll rate, parking and Administration control fees which contributed Kshs.

677M, Kshs. 650M, Kshs. 424M and Kshs.418M respectively. The figure below represents the figure each county revenue streams accounted both in the CRF and the Facility Improvement fund

Figure 6. Amount (Kshs. Millions) of each revenue streams accounted under the CRF and FIF



3.3.4. Other Grants

The County partnered with Medecins Sans Frontiers, (MSF) Belgium and Nutritional International during the reporting period under the health sector. The MSF- Belgium program aimed at reducing mortality and morbidity associated with illegal drug use (including drug overdose) and common ailments among PWUD in Kiambu County. Kshs. 51,703,641 was realized under this programme. Nutritional International focused on nutritional related issues in the County and Kshs. 15,923,200 was realized during the reporting period.

3.3.5: CRF Unspent Balances

There was late disbursement of funds in prior financial year; 2022/2023 leading to material cash and cash equivalent balances of Kshs 2,549,313,528. These funds were appropriated during supplementary 1 of the reporting periods.

4. 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.

..........

Ms. Nancy Kirumba

CEC Member – Finance, ICT and Economic Planning

County Government of Kiambu

Date 18th November, 2024

5. 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 (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, 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 18th November, 2024.

Signature _____



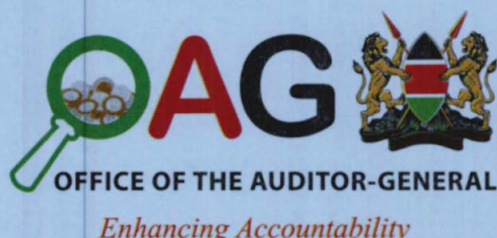
CPA William Kimani

Chief Officer Finance and Economic Planning

County Government of Kiambu

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NAIROBI

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

PREAMBLE

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

- A. Report on 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 the 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; and,
- C. Report on 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 Kiambu set out on pages 1 to 13, which comprise of the statement of

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

receipts and payments 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Revenue Fund – County Government of Kiambu 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.

Basis for Qualified Opinion

Variance Between the County Revenue Fund Own Source of Revenue and Disbursements from the Receiver of Revenue

The statement of receipts and payments reflects own source of revenue Kshs.3,347,988,570 as disclosed in Note 4 to the financial statements. However, the receiver of revenue statement of receipts and disbursement reflects disbursement of Kshs.3,349,812,645 resulting to unexplained variance of Kshs.1,824,076.

In the circumstances, the accuracy and completeness of own source of revenue totalling Kshs.3,347,988,570 may not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of Kiambu 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects budgeted receipts and actual receipts amounting to Kshs.23,214,856,470 and Kshs.19,129,049,160 respectively, resulting to a shortfall of Kshs.4,085,807,310 or 18% of the budget.

The underfunding of revenue implies that some programs budgeted for in the year were not realized due to lack of funds which negatively impacted on service delivery to the residents of Kiambu County.

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 matter 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 Audit Matter

In the audit report of the previous year, an issue was raised under the Report on Financial Statements which remained unresolved as at 30 June, 2024.

Other Information

Management is responsible for the other information set out on page iv to xviii which comprise of Key Entity Information and Management, Statement by the CECM Finance, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Revenue Fund - County Government of Kiambu financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 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 governance were not effective.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

31 December, 2024

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

Description		FY 2023-2024	FY 2022-2023
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	11,249,348,254	12,654,927,777
Transfers from other government agencies	2	645,609,103	250,263,622
Other grants	3	67,626,841	31,691,000
Own Source Revenue	4	3,347,988,570	2,426,605,896
Return to CRF issues	5	940,317	720,509
Total Receipts		15,311,513,085	15,364,208,804
Payments			
Transfers to County Executive	6	16,439,984,407	11,695,560,079
Transfers to County Assembly	7	1,419,787,566	1,186,374,088
Total Payments		17,859,771,973	12,881,934,167
Net increase (decrease) in cash for the year		(2,548,258,888)	2,482,274,637
Add Opening fund balance b/f	8	2,548,373,211	66,098,574
Closing Fund balance for the year	8	114,323	2,548,373,211

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 18th November 2024 and signed by:



CPA William Kimani

Chief Officer - Finance and Economic Plan.

ICPAK Member No 6066

Date; 18th November 2024



CPA Solomon Waweru

Director Accounting Services

ICPAK Member No 14406

Date; 18th November 2024

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

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	A	B	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Exchequer releases	12,227,552,449		12,227,552,449	11,249,348,254	978,204,195	92%
National Govt Grants - Schedule 1-4)	1,328,163,392	32,845,073	1,361,008,465	645,609,103	715,399,362	47%
Other grants	35,500,000	16,467,633	51,967,633	67,626,841	(15,659,208)	130%
Own Source Revenue – CRF	5,680,140,717	(221,074,407)	5,459,066,310	3,347,988,570	2,111,077,740	61%
Return to CRF issues: CRF & Unspent Operations Balances		2,548,373,211	2,548,373,211	2,549,313,528	(940,317)	100%
Return to CRF issues: SPA Balances		30,588,402	30,588,402	31,473,969	(885,567)	103%
OSR (AIA) – FIF	2,300,000,000	(763,700,000)	1,536,300,000	1,237,688,895	298,611,105	81%
Total Receipts	21,571,356,558	1,643,499,912	23,214,856,470	19,129,049,160	4,085,807,310	82%
Payments						
Transfers to County Executive	17,905,233,441	1,986,748,109	19,891,981,550	16,439,984,407	3,451,997,143	83%
Transfers to County Assembly	1,569,783,227	186,203,291	1,755,986,518	1,419,787,566	336,198,952	81%

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Others - Appropriation in Aid - Health Facility improvement fund	2,096,339,890	(560,039,890)	1,536,300,000	1,237,688,895	298,611,105	81%
Unspent Balances in SPA		30,588,402	30,588,402	31,473,969	(885,567)	103%
- County Executive						
Total Payments	21,571,356,558	1,643,499,912	23,214,856,470	19,128,934,837	4,085,921,633	82%
Balance				114,323		

Remark 1; There were two supplementary budgets approved during the period. This was to factor in prior year unspent balances as well as adjust the projected OSR and changes in grants.

Remark 2; Overall receipts and budget absorption were at 82%. This was mainly occasioned by one exchequer releases for the period of Kshs. 978,204,195, unreceived grant from national government and OSR not realized.

Remarks 3: Other grants budget realizations were at 130% due to receipt of gratuity funds of MSF that had not been prior planned for.

Remarks 4: The Kshs 31,473,969 unspent balances in the Special purpose accounts refers to funds (bank accounts) balances as at 30th June 2023 that were not swept back to CRF. These funds were appropriated under the reporting period and constituted part of the county budget for the period

Remarks 5: The receipts in the statement of comparison of budget and actual amounts differ with one presented in the statement of receipts and payments with Kshs. 3,817,536,075. This is due to the fact that the unrecognized receipts in the statement of receipt and payment are receipts only transacted in the period and transferred to the "CRF bank account" during the period under review whereas

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the Budget comparison accounted for all available receipts including the prior year unutilized funds and AIA. A reconciliation between the receipts recognized under statement of comparison of budget and actual amounts and statement of receipts and payments is presented in the table below;

Reconciliation Between Receipts Recognized under Statement of Receipts and Payments and Statement of Comparison of Budget and Actual Amounts

Description	Kshs
<i>Receipts recognized in Statement of Comparison of Budget and Actual Amounts</i>	<i>19,129,049,160</i>
<i>Receipts recognized in Statement of Receipts and Payments</i>	<i>15,311,513,085</i>
Variance	3,817,536,075
Accounted as follows:	
<i>OSR - accounted as AIA and not in the statement of receipts and payments</i>	<i>1,237,688,895</i>
<i>Return to CRF issues: CRF</i>	<i>2,548,373,211</i>
<i>Return to CRF issues: SPA Balances</i>	<i>31,473,969</i>
Total Variance	3,817,536,075

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 18th November 2024 and signed by:

.....

CPA William Kimani

Chief Officer - Finance and Economic Planning

ICPAK Member No 6066

Date; 18th November 2024

.....

CPA Solomon Waweru

Director Accounting Services

ICPAK Member No 14406

Date; 18th November 2024

9. 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.

e) Fund Balances

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

f) Restriction on Cash

There were no restrictions on cash during the year.

10. 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
Equitable Share	11,249,348,254	12,654,927,777
Total	11,249,348,254	12,654,927,777

2. Transfers from other government agencies**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Conditional Allocation from National Govt		
Industrial Park & Aggregation Centers Grant	64,000,000	-
Conditional Allocation financed from Proceeds of Loans or Grants from Dev Partners - 3rd Schedule		
IDA (World bank) National Agricultural & Rural Inclusive Growth Project (NARIGP)	51,435,542	69,625,000
IDA (World bank) National Agricultural Value Chain development Project (NAVCDP)	199,801,383	67,192,729
DANIDA Grant- Primary Health care Devolved	17,209,500	30,420,709
IDA (World bank) FLLoCA- County climate institutional support (CCIS) Grant	11,000,000	11,000,000
IDA (World bank) FLLoCA- County climate Resilience Investment Grant	99,578,726	-
Sweden-Agricultural sector Development support programme -ASDSP II	2,583,952	23,255,565
World Bank - Kenya Informal Settlement Improvement Project II (KISIP II)	200,000,000	40,456,908
IDA (World Bank) Kenya Urban Support Project- Urban Institutional Grant KUSP	-	8,312,711
Total	645,609,103	250,263,622

In the prior period, Kshs. 11,000,000 was erroneously presented in the audited financial statement as grants from World Bank Kenya Climate Smart Agriculture (KCSAP) rather than IDA (World

bank) FLLoCA- County climate institutional support (CCIS) Grant. This has been corrected in the current year report for comparative period.

3. Other grants**

Description	FY 2023-2024	FY 2022-2023
	Kshs.	Kshs.
Donor 1 - Nutritional International	15,923,200	-
Donor 2 -Médecins Sans Frontiers, (MSF) Belgium	51,703,641	31,691,000
Total	67,626,841	31,691,000

4. Own Source Revenue

Description	FY 2023-2024	FY 2022-2023
	Kshs.	Kshs.
Cess	127,138,420	113,838,661
Land/Poll rate	650,488,940	350,185,735
Single/Business permits	401,710,876	351,943,207
Property rent	24,686,269	22,431,374
Parking fees	424,360,478	334,347,143
Market fees	3,091,172	8,789,222
Advertising	146,829,167	111,442,045
Hospital Fees	1,247,062,406	1,182,161,856
Public health service fees	262,588,230	166,425,549
Physical planning and development	677,211,929	603,139,463
Hire of County Assets	1,248,000	836,060
Conservancy administration	101,783,330	88,041,830
Administration control fees and charges	417,537,017	222,619,222
Park fees	244,000	969,667
Other fines, penalties, and forfeiture fees	5,072,990	3,170,400

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Miscellaneous receipts	94,698,077	48,426,318
Total OSR Collected	4,585,751,301	3,608,767,752
Less Bank Charges	(73,836)	
Total County Net OSR	4,585,677,465	3,608,767,752
Less Accounted under Facility Improvement Fund, (FIF)	(1,237,688,895)	(1,182,161,856)
Accounted under CRF	3,347,988,570	2,426,605,896

Total actual County net OSR was Kshs.4,585,677,465 as shown in the statement of comparison of budget and actual amounts which includes OSR accounted under CRF of Kshs.3,347,988,570 and the OSR (AIA)from FIF of Kshs.1,237,688,895 which has been accounted under the facility improvement fund financial statements.

A reconciliation between receipts under Receiver of Revenue report and County Revenue Fund is presented below;

4.2 Reconciliation of ROR and CRF OSR receipts

Description	Amount
Receivables from ROR as at 1st July 2023	1,824,076
Revenue Realized for the Period and due for CRF transfers	3,347,988,570
Total Amount due for Disbursement to CRF	3,349,812,646
Amount Disbursed and Received in CRF (Appendix 2)	3,349,812,646
Receivables from ROR as at 30th June 2024	0

5. Return to CRF Issues

Description	FY 2023-2024	FY 2022-2023
	Kshs.	Kshs.
Recurrent Account (County Executive)	1,690	3,764
Development Account (County Executive)	938,553	645,847
Recurrent Account (County Assembly)	74	1
Development Account (County Assembly)	-	328
Unspent balances from Operations Accounts	-	70,569
Total	940,317	720,509

Transfers to County Executive

Description	FY 2023-2024	FY 2022-2023
	Kshs.	Kshs.
Recurrent Account	12,813,845,701	10,399,219,621
Development Account	3,122,206,903	721,108,966
Special purpose Accounts	503,931,803	575,231,492
Total	16,439,984,407	11,695,560,079

6. Transfers to County Assembly

Description	FY 2023-2024	FY 2022-2023
	Kshs.	Kshs.
Recurrent Account	1,419,787,566	1,186,374,088
Total	1,419,787,566	1,186,374,088

7. Fund balance

	FY 2023-2024	FY 2022-2023
	Kshs.	Kshs.
County Exchequer Account - (CBK Account number 10000170646)	114,324	2,546,549,135
Receivables - Receiver of Revenue	-	1,824,076
Total	114,324	2,548,373,211

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. During the reporting period, all the revenue were swiped to CRF where is was accounted for.

The revenue accounts are as indicated in the table below;

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	FY 2023/24	FY 2022/23
			Kshs	Kshs
Co-operative Bank of Kenya Account No 01103715435001	Kshs.	-	0	0
Co-operative Bank of Kenya Account No 01141371543502	Kshs.	-	0	1,818,239.50
Kenya Commercial Bank Account No. 1164796372	Kshs.	-	0	5,836.76
Total	Kshs.	-	0	1,824,076.26

11. Annexes**Appendix 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)
Inaccuracies of Own Source	<p>The statement of receipts and payments reflects own source revenue amounting to Kshs.2,426,605,897 as further disclosed in Note 4 to the financial statements. However, this amount differs with the disbursements made to the Fund amounting to Kshs.2,424,936,833 as reflected in the statement of receipts and disbursements of the Receiver of Revenue resulting in unreconciled variance of Kshs.1,669,064.</p> <p>In the circumstances, the accuracy and completeness of own source revenue amounting to Kshs.2,426,605,897 could not be confirmed.</p>	<p>The variance of Kshs.1,669,064 was a result of timing difference as reflected in the changes of receivables from Receiver of Revenue and Payables from RoR to CRF. This was presented in the reconciliation statement in the CRF report under note 4b'' Reconciliation between County RoR and CRF'' and is summarized in the table below. The CRF receivables for the reporting period had also been understated by Kshs. 83</p>	Not Resolved	Awaiting clearance from the oversight bodies (Senate and County Assembly)

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)
Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounting to Kshs.16,431,808,798 and Kshs.15,430,307,379, respectively, resulting to a shortfall of Kshs.1,001,501,418 or 6% of the total budget	The variance from transfers from other government entities and other grants were as a resulted of unremitted conditional grants to the CRF. The variance on own source of revenue was attributed to slow economic performance, and heightened political activities in the first quarter of the financial year.	Not resolved	Awaiting clearance from the oversight bodies (Senate and County Assembly)



CPA William Kimani

Chief Officer Finance and Economic Planning

Date 18th November, 2024

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

		FY 2023/24.						Comparative Prior Period - FY 22/23
		Annual Targeted Revenue	Quarter 1 FY 23/24	Quarter 2 FY 23/24	Quarter 3 FY 23/24	Quarter 4 FY 23/24	FY. 23/24 Cumulative	
N o	Revenue Stream	(Kshs.)						
1	Equitable Share	12,227,552,449	1,039,341,958	2,995,750,350	3,056,888,113	4,157,367,833	11,249,348,254	12,654,927,777
	National Govt. Grants	-	-	-	-	-	-	-
2	Industrial Park & Aggregation Centers Grant	250,000,000	-	-	-	64,000,000	64,000,000	-
3	Provision of fertilizer subsidy programme	159,665,074	-	-	-	-	-	-
4	Court Fines	5,084,684	-	-	-	-	-	-
5	Mineral Royalties	10,139,863	-	-	-	-	-	-
6	NARIGP	223,275,969	-	-	51,435,542		51,435,542	69,625,000
7	National Agricultural Value Chain development Project (NAVCDP)	200,000,000			195,533,663	4,267,720	199,801,383	67,192,729

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		FY 2023/24.					Comparative Prior Period - FY 22/23	
		Annual Targeted Revenue	Quarter 1 FY 23/24	Quarter 2 FY 23/24	Quarter 3 FY 23/24	Quarter 4 FY 23/24		FY. 23/24 Cumulative
8	DANIDA Grant- Primary Health care Devolved	17,209,500	-	-	-	17,209,500	17,209,500	30,420,709
9	County climate institutional support (CCIS) Grant	24,982,967	-	-	-	11,000,000	11,000,000	11,000,000
10	County climate; Resilience Investment Grant	99,578,725	-	-	-	99,578,726	99,578,726	-
11	Sweden- Agricultural sector Development support programme; - ASDSPII	2,583,952	-	-	2,583,952	-	2,583,952	23,255,565
12	KISIP 11 - Kenya Urban Support Project- Urban Institutional	200,000,000	-	-	-	200,000,000	200,000,000	40,456,908
13	Grant KUSP	-	-	-	-	-	-	8,312,711

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		FY 2023/24.					Comparative Prior Period - FY 22/23	
		Annual Targeted Revenue	Quarter 1 FY 23/24	Quarter 2 FY 23/24	Quarter 3 FY 23/24	Quarter 4 FY 23/24		FY. 23/24 Cumulative
14	ABDP	19,395,531	-	-	-	-	-	
15	Livestock value chain support project	149,092,200	-	-	-	-	-	
	Sub Total - National Govt. Grants	1,361,008,465	-	-	249,553,157	396,055,946	645,609,103	250,263,622
	Total	13,588,560,914	1,039,341,958	2,995,750,350	3,306,441,270	4,553,423,779	11,894,957,357	12,905,191,399

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

Receipt	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL
	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue					
Cess	34,293,590	33,460,833	39,178,367	20,205,631	127,138,420
Land/Poll Rate	81,717,294	225,940,399	320,927,085	21,904,162	650,488,940
Single/Business Permits	29,211,846	8,707,683	268,335,117	95,456,230	401,710,876
Property Rent	3,893,278	3,985,668	4,860,678	11,946,645	24,686,269
Parking Fees	79,314,696	76,389,700	111,057,892	157,598,190	424,360,478
Market Fees	857,784	795,357	823,612	614,419	3,091,172
Advertising	12,216,705	14,842,461	72,977,334	46,792,667	146,829,167
Hospital Fees	313,115,841	249,517,877	316,820,704	367,607,983	1,247,062,406
Public Health Service Fees	30,419,068	22,878,902	136,545,019	72,745,242	262,588,230
Physical Planning and Development	158,928,212	130,339,376	201,437,113	186,507,228	677,211,929
Hire Of County Assets	353,000	279,000	102,760	513,240	1,248,000
Conservancy Administration	9,561,440	4,904,300	62,734,683	24,582,907	101,783,330
Administration Control Fees and Charges	75,244,951	36,292,602	198,627,764	107,371,700	417,537,017
Park Fees	-	-	-	244,000	244,000
Other Fines, Penalties, And Forfeiture Fees	-	-	-	5,072,990	5,072,990
Miscellaneous receipts	-	-	-	94,698,077	94,698,077
Total County Own Source Revenue	829,127,705	808,334,158	1,734,428,126	1,213,861,312	4,585,751,301

Appendix 4: Analysis of Transfers from the County Revenue Fund

Period (2023/24)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs)
County Executive –Rec	2,527,264,381	3,764,381,734	2,507,231,434	4,014,968,152	12,813,845,701
County Executive –Dev	179,625,409	373,581,604	425,864,896	2,143,134,994	3,122,206,903
County Assembly –Rec	249,184,263	395,026,788	371,309,027	404,267,488	1,419,787,566
SPA	-			503,931,803	503,931,803
Total	2,956,074,053	4,532,990,126	3,304,405,357	7,066,302,437	17,859,771,973

Appendix 5. Analysis of Receipts

No	Value Date	Reference No.	Cr. Amount	Category
1	20-Jun-24	FT24172GFQ07	1,100,479,720	Exchequer Releases
2	16-Apr-24	FT24107LXL32	1,039,341,959	Exchequer Releases
3	27-Mar-24	FT240873RX01	1,039,341,959	Exchequer Releases
4	26-Jun-24	FT24178B6C9V	1,039,341,958	Exchequer Releases
5	25-Jan-24	FT240252Z26X	1,039,341,958	Exchequer Releases
6	24-Nov-23	FT23328L7DTJ	1,039,341,958	Exchequer Releases
7	28-Jul-23	FT232095N90P	1,039,341,958	Exchequer Releases
8	24-May-24	FT24145L8PFQ	978,204,196	Exchequer Releases
9	20-Feb-24	FT2405117LR2	978,204,196	Exchequer Releases
10	20-Dec-23	FT23354HNDHN	978,204,196	Exchequer Releases
11	25-Oct-23	FT23298PBB15	978,204,196	Exchequer Releases
	Sub Total- Exchequer Releases		11,249,348,254	
12	4-Jan-24	FT2400436YSC	19,375,000	Grant - Donor - MSF
13	2-May-24	FT241236PV95	21,360,000	Grant - Donor - MSF
14			10,968,641	
	Sub Total- MSF		51,703,641	
15	9-Oct-23	FT232822GG1L	6,824,400	Grant - Donor -NI
16	1-Aug-23	FT23213H50R8	6,824,400	Grant - Donor -NI
17	27-Nov-23	FT23331K0J3T	2,274,400	Grant - Donor -NI
	Sub Total NI		15,923,200	
	Sub Total -Donor		67,626,841	
18	13-Mar-24	FT24073479M4	2,583,952	Grant - ASDSP II
	Sub Total; ASDSP		2,583,952	
19	21-Jun-24	FT241739D350	17,209,500	Grant - DANIDA
	Sub Total -Danida		17,209,500	
20	28-Jun-24	FT241800HVLW	49,789,363	Grant - Floca
21	25-Jun-24	FT24177LXL2T	49,789,363	Grant - Floca
22	5-Jul-24	FT24187NDMTZ	11,000,000	Grant - Floca
	Sub Total-Floca		110,578,726	
23	21-Jun-24	FT24173YP0B9	200,000,000	Grant - KISP
	Sub Total – KISP		200,000,000	
24	9-May-24	FT241306FORC	62,500,000	Grant -Industries
25	9-Jul-24	FT241917KY0X	1,500,000	Grant - Industries
	Sub Total- Industries		64,000,000	
26	20-Mar-24	FT24080NBPZ1	51,435,542	Grant -Narig
	Sub Total		51,435,542	
27	20-Mar-24	FT24080BS4ZV	195,533,663	Grant -NAVCPD

County Government of Kiambu

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No	Value Date	Reference No.	Cr. Amount	Category
28	26-Jun-24	FT241783YC1K	4,267,720	Grant -NAVCPD
	Sub Total NAVCPD		199,801,383	
	Total National Govt Grants		645,609,103	
29	10-Jul-23	FT23191N86NT	38,152,703	OSR - Co-op Bank
30	10-Jul-23	FT23191RVWN9	9,885,400	OSR - Liquor
31	17-Jul-23	FT23198N9228	60,109,654	OSR - Co-op Bank
32	17-Jul-23	FT23198SYRC6	8,732,400	OSR - Liquor
33	24-Jul-23	FT23205FBRBD	22,689,336	OSR - Co-op Bank
34	24-Jul-23	FT23205T8WPL	9,879,400	OSR - Liquor
35	31-Jul-23	FT23212THD1B	32,228,560	OSR - Co-op Bank
36	31-Jul-23	FT23212WKF75	6,013,260	OSR - Liquor
37	7-Aug-23	FT23219822JQ	26,107,703	OSR - Co-op Bank
38	7-Aug-23	FT23219ZWCTQ	4,291,480	OSR - Liquor
39	14-Aug-23	FT2322666XVT	48,098,658	OSR - Co-op Bank
40	14-Aug-23	FT23226YY31S	4,197,400	OSR - Liquor
41	21-Aug-23	FT232337DNYN	30,701,321	OSR - Co-op Bank
42	21-Aug-23	FT23233RZNXH	2,194,925	OSR - Liquor
43	28-Aug-23	FT23240BZFXT	32,781,475	OSR - Co-op Bank
44	28-Aug-23	FT2324056HK7	3,420,425	OSR - Liquor
45	4-Sep-23	FT232472PZT3	26,628,385	OSR - Co-op Bank
46	5-Sep-23	FT23248W2B18	2,108,925	OSR - Liquor
47	11-Sep-23	FT23254S6VQQ	31,676,269	OSR - Co-op Bank
48	11-Sep-23	FT23254ML9P7	2,937,435	OSR - Liquor
49	18-Sep-23	FT23261DM7G4	45,956,871	OSR - Co-op Bank
50	18-Sep-23	FT232615J3JG	2,532,425	OSR - Liquor
51	25-Sep-23	FT232688RG4M	44,558,789	OSR - Co-op Bank
52	25-Sep-23	FT23268S9KL6	1,919,425	OSR - Liquor
53	2-Oct-23	FT2327553ZHV	23,789,660	OSR - Co-op Bank
54	3-Oct-23	FT232761MX3R	3,533,226	OSR - Liquor
55	5-Oct-23	FT2327831MF1	500,000	OSR - NHIF
56	9-Oct-23	FT232825M750	6,782	OSR - NHIF
57	9-Oct-23	FT23282Y3W4J	28,752,144	OSR - Co-op Bank
58	9-Oct-23	FT23282BZLCK	3,153,425	OSR - Liquor
59	12-Oct-23	FT23285YTZJ4	2,911	OSR - NHIF
60	16-Oct-23	FT23289ZCP24	38,063,639	OSR - Co-op Bank
61	16-Oct-23	FT23289GR4VD	1,276,825	OSR - Liquor
62	23-Oct-23	FT23296JB3BM	45,976,083	OSR - Co-op Bank
63	23-Oct-23	FT232963V05P	1,383,025	OSR - Liquor
64	24-Oct-23	FT23297JJQ4Z	1,742,449	OSR - NHIF

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No	Value Date	Reference No.	Cr. Amount	Category
65	24-Oct-23	FT23297FN1GW	592,825	OSR - NHIF
66	1-Nov-23	FT23305CC2XM	45,127,448	OSR - Co-op Bank
67	1-Nov-23	FT23305HRKK5	1,250,425	OSR - Liquor
68	7-Nov-23	FT23311VDTQH	88,895	OSR - NHIF
69	7-Nov-23	FT23311DPR27	62,664,380	OSR - Co-op Bank
70	7-Nov-23	FT233110R6TM	1,415,965	OSR - Liquor
71	10-Nov-23	FT23314PQ0TG	557,214	OSR - KCB
72	14-Nov-23	FT23318PLRJB	60,899,905	OSR - Co-op Bank
73	14-Nov-23	FT23318VQJRL	2,007,825	OSR - Liquor
74	20-Nov-23	FT23324BMWB2	35,789,191	OSR - Co-op Bank
75	20-Nov-23	FT23324P1H9B	1,881,425	OSR - Liquor
76	27-Nov-23	FT2333194795	36,665,331	OSR - Co-op Bank
77	27-Nov-23	FT23331V2ZT8	2,001,595	OSR - Liquor
78	4-Dec-23	FT23338KPSMJ	53,201,721	OSR - Co-op Bank
79	4-Dec-23	FT23338FBBSK	907,425	OSR - Liquor
80	5-Dec-23	FT23339M4NVL	601,177	OSR - KCB
81	7-Dec-23	FT23341NSKW5	122,788	OSR - NHIF
82	11-Dec-23	FT233457JSKJ	46,370,326	OSR - Co-op Bank
83	11-Dec-23	FT23345JK458	715,425	OSR - Liquor
84	18-Dec-23	FT233522MZSW	35,844,403	OSR - Co-op Bank
85	18-Dec-23	FT2335271WY6	957,646	OSR - Liquor
86	27-Dec-23	FT23361LR26C	27,026,299	OSR - Co-op Bank
87	27-Dec-23	FT23361XWX8N	885,426	OSR - Liquor
88	2-Jan-24	FT24002R9P6C	12,974,358	OSR - Co-op Bank
89	2-Jan-24	FT24002XVY3Z	467,425	OSR - Liquor
90	8-Jan-24	FT24008G9R97	31,140,340	OSR - Co-op Bank
91	8-Jan-24	FT240081NRT7	667,425	OSR - Liquor
92	9-Jan-24	FT24009TTLKX	21,896	OSR - KCB
93	15-Jan-24	FT24015JSSDF	77,949,968	OSR - Co-op Bank
94	15-Jan-24	FT24015RRQHN	2,548,425	OSR - Liquor
95	22-Jan-24	FT24022VC3FV	76,062,421	OSR - Co-op Bank
96	22-Jan-24	FT24022GSFS0	3,319,025	OSR - Liquor
97	29-Jan-24	FT240298L4YF	94,639,228	OSR - Co-op Bank
98	29-Jan-24	FT24029BJ5D0	8,017,425	OSR - Liquor
99	5-Feb-24	FT24036SFN5S	101,255,980	OSR - Co-op Bank
100	5-Feb-24	FT24036170Y9	12,218,625	OSR - Liquor
101	12-Feb-24	FT24043L3HCP	80,694,539	OSR - Co-op Bank
102	12-Feb-24	FT240436432S	8,958,475	OSR - Liquor
103	19-Feb-24	FT240506WGWW	91,346,902	OSR - Co-op Bank
104	19-Feb-24	FT240507XYLN	8,173,325	OSR - Liquor

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No	Value Date	Reference No.	Cr. Amount	Category
105	23-Feb-24	FT24054NPHP3	7,261,847	OSR - Co-op Bank
106	26-Feb-24	FT24057LGL1D	1,126,496	OSR - KCB
107	26-Feb-24	FT240577CLJB	104,490,626	OSR - Co-op Bank
108	26-Feb-24	FT240579TV2W	11,752,045	OSR - Liquor
109	4-Mar-24	FT24064NYD1W	117,551,344	OSR - Co-op Bank
110	4-Mar-24	FT24064KYVSL	10,392,825	OSR - Liquor
111	6-Mar-24	FT240663Q1TS	281,781	OSR - KCB
112	11-Mar-24	FT240718DYC3	103,557,542	OSR - Co-op Bank
113	11-Mar-24	FT240718791V	12,870,426	OSR - Liquor
114	18-Mar-24	FT24078RWX85	105,409,822	OSR - Co-op Bank
115	18-Mar-24	FT240781FZVM	14,472,425	OSR - Liquor
116	25-Mar-24	FT24085H7SVY	121,442,303	OSR - Co-op Bank
117	25-Mar-24	FT24085L1RSC	14,746,546	OSR - Liquor
118	3-Apr-24	FT24094B8G6H	24,740,935	OSR - Liquor
119	3-Apr-24	FT240946Y0JX	185,550,958	OSR - Co-op Bank
120	8-Apr-24	FT24099FD04P	7,839,925	OSR - Liquor
121	8-Apr-24	FT24099Q77HL	88,923,684	OSR - Co-op Bank
122	8-Apr-24	FT24099JRGYT	5,704,954	OSR - Co-op Bank
123	15-Apr-24	FT24106LZ3NY	11,458,335	OSR - Liquor
124	15-Apr-24	FT24106RX2DY	85,892,591	OSR - Co-op Bank
125	15-Apr-24	FT24106DC8G8	2,849,843	OSR - Co-op Bank
126	22-Apr-24	FT24113B5FZZ	11,674,825	OSR - Liquor
127	22-Apr-24	FT24113RFFCD	71,739,003	OSR - Co-op Bank
128	22-Apr-24	FT241139S1VN	2,847,798	OSR - Co-op Bank
129	29-Apr-24	FT24120GKSF6	6,060,225	OSR - Liquor
130	29-Apr-24	FT2412079Z2N	56,179,151	OSR - Co-op Bank
131	29-Apr-24	FT24120L0MM8	2,911,199	OSR - Co-op Bank
132	6-May-24	FT24127G2C3K	4,086,526	OSR - Liquor
133	6-May-24	FT24127GF7GL	66,079,865	OSR - Co-op Bank
134	6-May-24	FT241276TRG8	4,252,814	OSR - Co-op Bank
135	6-May-24	FT241272QWY6	154,885	OSR - NHIF
136	13-May-24	FT24134TNBSK	5,406,091	OSR - Co-op Bank
137	15-May-24	FT24136D4658	5,834,225	OSR - Liquor
138	15-May-24	FT241369TRFX	40,949,000	OSR - Co-op Bank
139	17-May-24	FT24138LNSSM	3,868	OSR - NHIF
140	17-May-24	FT241387X1ZW	567	OSR - NHIF
141	20-May-24	FT24141QQ3KG	1,791,125	OSR - Liquor
142	20-May-24	FT24141GRMGY	38,603,707	OSR - Co-op Bank
143	20-May-24	FT24141440BJ	4,455,292	OSR - Co-op Bank
144	27-May-24	FT241489FX7N	3,175,426	OSR - Liquor

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No	Value Date	Reference No.	Cr. Amount	Category
145	27-May-24	FT24148TK8RQ	6,400,438	OSR - Co-op Bank
146	27-May-24	FT24148QPR2S	3,870,415	OSR - Co-op Bank
147	3-Jun-24	FT24155XMZ25	2,135,425	OSR - Liquor
148	3-Jun-24	FT241558900X	41,605,550	OSR - Co-op Bank
149	3-Jun-24	FT24155CGG2S	12,329,572	OSR - Co-op Bank
150	6-Jun-24	FT24158P4MGQ	927,291	OSR- NHIF
151	11-Jun-24	FT241630Q4GB	4,213,485	OSR - Liquor
152	11-Jun-24	FT241639YT9N	37,379,688	OSR - Co-op Bank
153	11-Jun-24	FT24163LNB9Z	12,814,397	OSR - Co-op Bank
154	18-Jun-24	FT24170BC9FG	2,223,425	OSR - Liquor
155	18-Jun-24	FT24170ZH34D	67,510,792	OSR - Co-op Bank
156	18-Jun-24	FT24170CGCTW	768,677	OSR - Co-op Bank
157	24-Jun-24	FT24176H1J85	1,534,425	OSR - Liquor
158	24-Jun-24	FT24176D7TWM	33,704,945	OSR - Co-op Bank
159	24-Jun-24	FT24176MRHRJ	202,529	OSR - Co-op Bank
160	1-Jul-24	FT241838SX1X	1,371,427	OSR - Liquor
161	1-Jul-24	FT24183LVVK7	39,287,736	OSR - Co-op Bank
162	1-Jul-24	FT24183T69D9	30,696,963	OSR - Co-op Bank
163	2-Jul-24	FT24184P0YGR	25,025	OSR - Liquor
164	2-Jul-24	FT24184Y8D6F	7,339,585	OSR - Co-op Bank
165	2-Jul-24	FT24184XT3LS	32,840	OSR - Co-op Bank
166	8-Jul-24	FT241903529Y	1,202,873	OSR
167	8-Jul-24	FT241901K700	3,625,514	OSR
168		KCB	73,150.00	KCB OSR
	Total OSR Receipts		3,349,812,646	
	<i>Less OSR for Prior Period (10th July 2023))</i>		1,824,076	
	Total OSR Recognized for the Period		3,347,988,570	
169	18-Jul-23	FT23199FTS1P	938,553	Return to CRF
170	18-Jul-23	FT23199X248D	1,690	Return to CRF
171	13-Jul-23	FT23194LQCZB	74	Return to CRF
	Total Return to CRF		940,317	
	Aggregate receipts for the period		15,311,513,084	

Appendix 6. Transfers from CRF

NO	Date	Ref	Amount	Operations accounts
1	7-Aug-23	FT23219WJ9W6	22,000,000	CE - Recurrent
2	9-Aug-23	FT23221Z7BX4	8,359,700	CE - Recurrent
3	9-Aug-23	FT23221W2LD3	105,261,495	CE - Recurrent
4	9-Aug-23	FT23221GWB4B	229,006,214	CE - Recurrent
5	9-Aug-23	FT23221HWY5N	238,726,745	CE - Recurrent
6	9-Aug-23	FT23221ZMDMW	241,203,590	CE - Recurrent
7	14-Aug-23	FT232265DY6F	15,090,595	CE - Recurrent
8	14-Aug-23	FT232262GXG3	17,448,246	CE - Recurrent
9	14-Aug-23	FT23226PWXL	22,007,140	CE - Recurrent
10	14-Aug-23	FT23226QL468	25,363,062	CE - Recurrent
11	22-Aug-23	FT23234LLYBN	15,000,000	CE - Recurrent
12	22-Aug-23	FT23234P5TRD	44,868,004	CE - Recurrent
13	25-Aug-23	FT232373VX4R	39,957,582	CE - Recurrent
14	25-Aug-23	FT23237DKY9Q	43,170,586	CE - Recurrent
15	31-Aug-23	FT23243G1X37	14,243,609	CE - Recurrent
16	31-Aug-23	FT232438HSL1	17,513,219	CE - Recurrent
17	31-Aug-23	FT23243GMQGS	46,408,000	CE - Recurrent
18	1-Sep-23	FT23244RB7QV	8,411,777	CE - Recurrent
19	1-Sep-23	FT23244KD1JM	9,580,026	CE - Recurrent
20	1-Sep-23	FT23244WLY72	10,601,253	CE - Recurrent
21	1-Sep-23	FT23244LGRH7	20,822,301	CE - Recurrent
22	1-Sep-23	FT23244L9K0D	224,977,465	CE - Recurrent
23	1-Sep-23	FT232441ZQ2Y	373,331,319	CE - Recurrent
24	8-Sep-23	FT232512B64J	19,096,580	CE - Recurrent
25	8-Sep-23	FT23251DBDH0	25,607,640	CE - Recurrent
26	8-Sep-23	FT23251YFD95	58,976,569	CE - Recurrent
27	12-Sep-23	FT23255TGTX0	5,802,546	CE - Recurrent
28	12-Sep-23	FT232553413L	15,000,000	CE - Recurrent
29	12-Sep-23	FT23255T2C3Z	17,095,019	CE - Recurrent
30	14-Sep-23	FT23257LL3C4	15,634,796	CE - Recurrent
31	14-Sep-23	FT232575Y0VV	41,787,514	CE - Recurrent
32	20-Sep-23	FT23263HV5S1	1,932,270	CE - Recurrent
33	20-Sep-23	FT232636T1KC	5,937,143	CE - Recurrent
34	20-Sep-23	FT23263C1M72	12,150,742	CE - Recurrent

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NO	Date	Ref	Amount	Operations accounts
35	22-Sep-23	FT23265X6WNZ	9,475,449	CE - Recurrent
36	22-Sep-23	FT23265BC5WH	9,492,753	CE - Recurrent
37	22-Sep-23	FT23265PWQKF	29,378,914	CE - Recurrent
38	22-Sep-23	FT23265T5FZR	200,000,000	CE - Recurrent
39	22-Sep-23	FT23265YKDBZ	228,013,672	CE - Recurrent
40	27-Sep-23	FT23270TWNBF	1,876,300	CE - Recurrent
41	27-Sep-23	FT23270T1XQ4	4,356,540	CE - Recurrent
42	27-Sep-23	FT2327006X2R	10,112,198	CE - Recurrent
43	27-Sep-23	FT23270VQ00L	22,185,808	CE - Recurrent
44	2-Oct-23	FT23275M3TGP	2,320,000	CE - Recurrent
45	2-Oct-23	FT2327500JHM	7,030,917	CE - Recurrent
46	2-Oct-23	FT232750XSJR	16,822,817	CE - Recurrent
47	3-Oct-23	FT23276JPT80	7,473,836	CE - Recurrent
48	3-Oct-23	FT23276W150J	15,000,000	CE - Recurrent
49	3-Oct-23	FT232767DN2V	226,877,806	CE - Recurrent
50	3-Oct-23	FT232761W49C	370,241,692	CE - Recurrent
51	9-Oct-23	FT23282BN1VL	39,879,270	CE - Recurrent
52	12-Oct-23	FT23285X5PWB	21,337,941	CE - Recurrent
53	12-Oct-23	FT23285RSC7Z	30,462,636	CE - Recurrent
54	17-Oct-23	FT23290KK670	2,911,300	CE - Recurrent
55	17-Oct-23	FT23290GP5K0	10,562,824	CE - Recurrent
56	17-Oct-23	FT232904PF4V	19,580,258	CE - Recurrent
57	19-Oct-23	FT23292P8PK6	54,946,808	CE - Recurrent
58	25-Oct-23	FT2329861BP0	16,671,496	CE - Recurrent
59	25-Oct-23	FT23298Z2MHB	24,672,089	CE - Recurrent
60	30-Oct-23	FT23303PNZQR	14,943,800	CE - Recurrent
61	2-Nov-23	FT23306BLDBV	6,605,700	CE - Recurrent
62	2-Nov-23	FT23306KKPJJ	9,645,265	CE - Recurrent
63	2-Nov-23	FT23306XYHHF	24,783,025	CE - Recurrent
64	2-Nov-23	FT23306D8598	601,561,762	CE - Recurrent
65	9-Nov-23	FT233135QF7R	6,210,000	CE - Recurrent
66	9-Nov-23	FT233137NT1M	50,577,289	CE - Recurrent
67	15-Nov-23	FT2331937V1K	15,000,000	CE - Recurrent
68	15-Nov-23	FT233190Z39Y	19,042,262	CE - Recurrent
69	15-Nov-23	FT23319RWLN3	24,963,373	CE - Recurrent
70	17-Nov-23	FT23321S2HMG	250,000,000	CE - Recurrent
71	20-Nov-23	FT23324WC824	13,455,351	CE - Recurrent

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NO	Date	Ref	Amount	Operations accounts
72	20-Nov-23	FT23324J7FSR	16,000,000	CE - Recurrent
73	20-Nov-23	FT23324DYLZQ	29,118,618	CE - Recurrent
74	20-Nov-23	FT233246YMBK	46,639,986	CE - Recurrent
75	22-Nov-23	FT233266DNJY	12,056,604	CE - Recurrent
76	27-Nov-23	FT233312QR03	7,746,206	CE - Recurrent
77	29-Nov-23	FT23333N9VS6	39,034,689	CE - Recurrent
78	29-Nov-23	FT233336MNQR	396,329,117	CE - Recurrent
79	1-Dec-23	FT233357G538	13,631,667	CE - Recurrent
80	1-Dec-23	FT2333575TPK	13,885,832	CE - Recurrent
81	1-Dec-23	FT233357RT3V	14,405,000	CE - Recurrent
82	1-Dec-23	FT233352RZN8	58,710,768	CE - Recurrent
83	1-Dec-23	FT23335P9ZN9	231,509,117	CE - Recurrent
84	6-Dec-23	FT23340P6T8W	1,753,478	CE - Recurrent
85	6-Dec-23	FT233402DLRN	15,000,000	CE - Recurrent
86	6-Dec-23	FT233407KWM5	34,626,067	CE - Recurrent
87	11-Dec-23	FT23345RJ2FP	43,170,882	CE - Recurrent
88	14-Dec-23	FT23348GWD0F	70,492,375	CE - Recurrent
89	18-Dec-23	FT23352V47FP	48,975,677	CE - Recurrent
90	20-Dec-23	FT23354J912Q	9,444,490	CE - Recurrent
91	20-Dec-23	FT23354S727R	24,049,224	CE - Recurrent
92	22-Dec-23	FT2335698HQ7	15,939,662	CE - Recurrent
93	22-Dec-23	FT23356LDV0Q	41,359,121	CE - Recurrent
94	22-Dec-23	FT23356TK33Y	676,923,637	CE - Recurrent
95	4-Jan-24	FT24004J66HP	42,457,392	CE - Recurrent
96	11-Jan-24	FT24011KXRMG	647,730	CE - Recurrent
97	11-Jan-24	FT24011J8DS7	1,560,000	CE - Recurrent
98	11-Jan-24	FT2401130W9Q	37,774,555	CE - Recurrent
99	17-Jan-24	FT24017D112R	7,793,175	CE - Recurrent
100	17-Jan-24	FT24017GVRNJ	40,623,917	CE - Recurrent
101	24-Jan-24	FT24024MJDJD	6,274,560	CE - Recurrent
102	24-Jan-24	FT24024W5YB0	46,857,825	CE - Recurrent
103	30-Jan-24	FT24030WG0LM	8,086,514	CE - Recurrent
104	30-Jan-24	FT24030G7SLZ	15,748,313	CE - Recurrent
105	30-Jan-24	FT24030L1F6W	36,480,880	CE - Recurrent
106	30-Jan-24	FT24030ST7K6	581,842,312	CE - Recurrent
107	31-Jan-24	FT24031ZDMCS	66,933,406	CE - Recurrent
108	6-Feb-24	FT24037SZWB2	57,766,257	CE - Recurrent

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NO	Date	Ref	Amount	Operations accounts
109	8-Feb-24	FT24039JYHNZ	5,000,000	CE - Recurrent
110	8-Feb-24	FT24039HHN8L	90,817,645	CE - Recurrent
111	9-Feb-24	FT2404055YGQ	3,183,469	CE - Recurrent
112	14-Feb-24	FT24045VG5KC	1,500,000	CE - Recurrent
113	14-Feb-24	FT240450QF75	11,223,291	CE - Recurrent
114	16-Feb-24	FT24047D3MNH	39,461,344	CE - Recurrent
115	16-Feb-24	FT240474V96F	41,386,796	CE - Recurrent
116	16-Feb-24	FT24047D88LM	100,000,000	CE - Recurrent
117	20-Feb-24	FT24051XZCLL	46,052,646	CE - Recurrent
118	21-Feb-24	FT240526NRT7	2,141,720	CE - Recurrent
119	23-Feb-24	FT24054PYWLP	15,772,668	CE - Recurrent
120	4-Mar-24	FT24064L487B	19,035,645	CE - Recurrent
121	4-Mar-24	FT24064CL2F4	28,645,418	CE - Recurrent
122	4-Mar-24	FT24064LJF0Z	32,900,163	CE - Recurrent
123	4-Mar-24	FT2406401PBZ	603,361,430	CE - Recurrent
124	6-Mar-24	FT24066STH3D	359,534,700	CE - Recurrent
125	14-Mar-24	FT24074BM28Q	3,480,000	CE - Recurrent
126	14-Mar-24	FT24074L2ND4	14,135,000	CE - Recurrent
127	19-Mar-24	FT24079M2MHR	13,532,317	CE - Recurrent
128	19-Mar-24	FT240793XH15	51,857,857	CE - Recurrent
129	25-Mar-24	FT24085PSTL0	1,674,000	CE - Recurrent
130	25-Mar-24	FT24085D1KLL	27,168,922	CE - Recurrent
131	27-Mar-24	FT24087ZZMQF	48,539,681	CE - Recurrent
132	2-Apr-24	FT24093SZ4M8	14,000,000	CE - Recurrent
133	2-Apr-24	FT2409371LG5	14,135,000	CE - Recurrent
134	2-Apr-24	FT24093DW6C9	21,373,343	CE - Recurrent
135	2-Apr-24	FT24093WVXHJ	32,258,018	CE - Recurrent
136	2-Apr-24	FT24093JNRT5	51,879,948	CE - Recurrent
137	3-Apr-24	FT24094JDPXC	18,330,153	CE - Recurrent
138	3-Apr-24	FT24094HGQ8J	593,905,041	CE - Recurrent
139	8-Apr-24	FT24099SFYK9	14,000,000	CE - Recurrent
140	8-Apr-24	FT24099GZD53	21,610,000	CE - Recurrent
141	8-Apr-24	FT24099TMFBV	36,888,405	CE - Recurrent
142	9-Apr-24	FT24100P6BXW	16,513,470	CE - Recurrent
143	9-Apr-24	FT2410043SRG	22,446,000	CE - Recurrent
144	9-Apr-24	FT241001B1GP	24,215,120	CE - Recurrent
145	19-Apr-24	FT24110Z2JCQ	3,120,480	CE - Recurrent

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Annual Report and Financial Statements For the financial year ended 30th June 2024

NO	Date	Ref	Amount	Operations accounts
146	22-Apr-24	FT241138641V	9,411,172	CE - Recurrent
147	22-Apr-24	FT24113XYBD9	14,338,503	CE - Recurrent
148	22-Apr-24	FT24113FLQ38	15,967,529	CE - Recurrent
149	22-Apr-24	FT24113YDJTX	44,868,004	CE - Recurrent
150	22-Apr-24	FT2411325JDP	48,960,450	CE - Recurrent
151	22-Apr-24	FT24113664ZH	67,576,790	CE - Recurrent
152	22-Apr-24	FT24113MT0RH	97,997,466	CE - Recurrent
153	25-Apr-24	FT24116KBCDN	7,274,007	CE - Recurrent
154	3-May-24	FT241240K5B9	8,464,330	CE - Recurrent
155	3-May-24	FT24124N5BMD	9,147,663	CE - Recurrent
156	3-May-24	FT24124B4X0M	12,363,599	CE - Recurrent
157	3-May-24	FT24124LKC75	20,210,581	CE - Recurrent
158	8-May-24	FT24129Z1D40	5,141,729	CE - Recurrent
159	8-May-24	FT24129KW9X1	30,000,000	CE - Recurrent
160	8-May-24	FT24129DB08V	52,864,099	CE - Recurrent
161	8-May-24	FT24129M9B4R	100,000,000	CE - Recurrent
162	9-May-24	FT24130CCB2M	322,568,633	CE - Recurrent
163	13-May-24	FT24134JWJ57	15,547,192	CE - Recurrent
164	13-May-24	FT241344C4YR	17,642,976	CE - Recurrent
165	14-May-24	FT2413573ZQW	7,811,196	CE - Recurrent
166	17-May-24	FT24138K74MQ	1,383,857	CE - Recurrent
167	17-May-24	FT24138ZQ6JL	3,101,000	CE - Recurrent
168	17-May-24	FT241384Z0G4	30,160,000	CE - Recurrent
169	17-May-24	FT241381HHL2	43,159,682	CE - Recurrent
170	23-May-24	FT24144SWG9V	8,791,289	CE - Recurrent
171	23-May-24	FT241449R1Y6	26,785,794	CE - Recurrent
172	30-May-24	FT241515G2J8	33,541,204	CE - Recurrent
173	30-May-24	FT24151GKXNW	83,058,919	CE - Recurrent
174	3-Jun-24	FT24155JCTJD	3,524,700	CE - Recurrent
175	3-Jun-24	FT24155SVXRN	16,000,000	CE - Recurrent
176	3-Jun-24	FT24155HJ1D9	55,342,771	CE - Recurrent
177	3-Jun-24	FT24155M6XNJ	385,280,816	CE - Recurrent
178	7-Jun-24	FT24159HM3XW	4,065,600	CE - Recurrent
179	7-Jun-24	FT24159GFDPV	5,371,778	CE - Recurrent
180	7-Jun-24	FT241594XLP0	9,063,563	CE - Recurrent
181	7-Jun-24	FT24159LFGJF	33,481,537	CE - Recurrent
182	7-Jun-24	FT24159SVJPQ	64,033,539	CE - Recurrent

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2024

NO	Date	Ref	Amount	Operations accounts
183	11-Jun-24	FT24163WJG7Z	15,637,451	CE - Recurrent
184	11-Jun-24	FT241634YF63	22,387,500	CE - Recurrent
185	13-Jun-24	FT24165TNB74	3,530,709	CE - Recurrent
186	14-Jun-24	FT24166K4BQM	14,921,098	CE - Recurrent
187	20-Jun-24	FT2417279MFL	38,440,874	CE - Recurrent
188	21-Jun-24	FT24173H0KZX	14,426,744	CE - Recurrent
189	26-Jun-24	FT24178HZRSZ	18,484,757	CE - Recurrent
190	26-Jun-24	FT24178C05M5	75,267,541	CE - Recurrent
191	26-Jun-24	FT24178HNYMD	140,834,000	CE - Recurrent
192	26-Jun-24	FT241786KF30	200,388,841	CE - Recurrent
193	28-Jun-24	FT24180YR70V	84,190,600	CE - Recurrent
194	1-Jul-24	FT241838MDRR	1,500,000	CE - Recurrent
195	1-Jul-24	FT24183M32YJ	22,522,500	CE - Recurrent
196	1-Jul-24	FT24183FLJ5M	34,753,955	CE - Recurrent
197	1-Jul-24	FT241831QKL3	36,930,719	CE - Recurrent
198	1-Jul-24	FT24183CJSMB	363,585,741	CE - Recurrent
199	3-Jul-24	FT2418584HV3	85,063,408	CE - Recurrent
200	5-Jul-24	FT24187L1HZX	58,260,636	CE - Recurrent
201	8-Jul-24	FT24190GLFZY	5,890,563	CE - Recurrent
202	8-Jul-24	FT24190QTW2G	6,708,618	CE - Recurrent
203	8-Jul-24	FT24190VG1V9	10,351,331	CE - Recurrent
204	8-Jul-24	FT241906SJ27	18,832,456	CE - Recurrent
205	8-Jul-24	FT24190BB8NK	20,088,396	CE - Recurrent
206	8-Jul-24	FT241901KB6J	33,539,723	CE - Recurrent
207	8-Jul-24	FT24190WBK7W	74,738,411	CE - Recurrent
208	9-Jul-24	FT2419182HXF	20,000,000	CE - Recurrent
	30-Jan-24	FT24030L1F6W	(4,020,114)	Adjustments for Devt. requisition credited in Rec. bank account on 30th Jan. 2024
	30-May-24	FT24151GKXNW	(5,285,366)	Adjustments for Devt requisition credited in Rec. bank account on 30th May. 2024

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2024

NO	Date	Ref	Amount	Operations accounts
	Total CE- Recurrent		12,813,845,701	
209	31-Aug-23	FT232433S2VG	17,311,461	CE – Devt.
210	31-Aug-23	FT23243LTKVH	69,089,338	CE – Devt
211	8-Sep-23	FT232519P4ZD	3,942,985	CE – Devt
212	8-Sep-23	FT23251T8JWV	18,600,485	CE – Devt
213	12-Sep-23	FT232555C1NK	2,910,000	CE – Devt
214	14-Sep-23	FT232573XVHC	38,486,615	CE – Devt
215	20-Sep-23	FT23263BLBRV	11,641,997	CE – Devt
216	22-Sep-23	FT232655WWJH	11,838,005	CE – Devt
217	27-Sep-23	FT23270GKSPY	1,150,000	CE – Devt
218	27-Sep-23	FT232704KC3Y	4,654,523	CE – Devt
219	2-Oct-23	FT23275R4SP1	2,411,787	CE – Devt
220	2-Oct-23	FT23275FDVB7	3,525,000	CE – Devt
221	17-Oct-23	FT23290FC94G	10,063,943	CE – Devt
222	17-Oct-23	FT23290C10DD	14,008,190	CE – Devt
223	25-Oct-23	FT232980LY4B	13,254,620	CE – Devt
224	25-Oct-23	FT232987M28H	84,781,450	CE – Devt
225	30-Oct-23	FT233030GY15	19,126,902	CE – Devt
226	2-Nov-23	FT23306R3Q7M	7,549,525	CE – Devt
227	9-Nov-23	FT23313Y984Q	4,770,000	CE – Devt
228	15-Nov-23	FT23319YQWBW	5,000,000	CE – Devt
229	27-Nov-23	FT23331RW3C0	30,591,969	CE – Devt
230	29-Nov-23	FT23333Z0CCZ	60,000,000	CE – Devt
231	1-Dec-23	FT23335BZSS2	14,935,103	CE – Devt
232	6-Dec-23	FT233405D45L	28,693,702	CE – Devt
233	14-Dec-23	FT2334858BBP	1,815,957	CE – Devt
234	18-Dec-23	FT2335228N23	15,508,720	CE – Devt
235	20-Dec-23	FT23354NCQMF	4,144,500	CE – Devt
236	22-Dec-23	FT233562VB7B	19,810,048	CE – Devt
237	22-Dec-23	FT23356PZFSM	33,590,188	CE – Devt
238	2-Jan-24	FT2400287TK4	71,853,956	CE – Devt
239	11-Jan-24	FT24011NFH7L	1,073,410	CE – Devt
240	17-Jan-24	FT24017423RV	3,673,450	CE – Devt
241	17-Jan-24	FT240174LGYQ	25,405,770	CE – Devt
242	24-Jan-24	FT24024NCZNS	25,330,928	CE – Devt
243	31-Jan-24	FT2403144LT0	59,744,267	CE – Devt

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2024

NO	Date	Ref	Amount	Operations accounts
244	8-Feb-24	FT240397037K	5,000,000	CE – Devt
245	8-Feb-24	FT240393XDGS	36,431,134	CE – Devt
246	9-Feb-24	FT24040MPGCV	18,347,127	CE – Devt
247	14-Feb-24	FT24045Y0ZPP	9,791,939	CE – Devt
248	21-Feb-24	FT24052HKQBS	22,516,988	CE – Devt
249	27-Feb-24	FT24058FY65Q	50,277,504	CE – Devt
250	4-Mar-24	FT24064VKQ34	4,008,080	CE – Devt
251	4-Mar-24	FT2406415P2F	10,772,244	CE – Devt
252	19-Mar-24	FT24079VJ4NF	37,174,395	CE – Devt
253	25-Mar-24	FT240853YF08	40,443,590	CE – Devt
254	2-Apr-24	FT2409392982	9,243,900	CE – Devt
255	2-Apr-24	FT24093VRT97	82,147,011	CE – Devt
256	2-Apr-24	FT24093S41XK	88,673,000	CE – Devt
257	2-Apr-24	FT24093RPF1J	108,611,500	CE – Devt
258	9-Apr-24	FT24100P0JH5	164,495,076	CE – Devt
259	16-Apr-24	FT24107T4SP1	3,999,674	CE – Devt
260	19-Apr-24	FT241109YG0X	78,835,176	CE – Devt
261	23-Apr-24	FT2411442Z1G	34,491,828	CE – Devt
262	23-Apr-24	FT24114WPF0X	71,038,358	CE – Devt
263	2-May-24	FT241232T3KD	25,070,000	CE – Devt
264	3-May-24	FT241247CNTR	24,341,643	CE – Devt
265	3-May-24	FT24124CJJQZ	39,395,597	CE – Devt
266	8-May-24	FT24129626QB	60,230,201	CE – Devt
267	14-May-24	FT24135C2K5J	24,016,786	CE – Devt
268	23-May-24	FT24144ZPSGJ	13,869,601	CE – Devt
269	24-May-24	FT24145DHT1S	66,064,336	CE – Devt
270	3-Jun-24	FT24155CH3YH	10,069,872	CE – Devt
271	7-Jun-24	FT24159KLN04	1,326,870	CE - Devt
272	7-Jun-24	FT24159V089N	3,506,996	CE - Devt
273	7-Jun-24	FT24159DWRR3	5,132,940	CE - Devt
274	7-Jun-24	FT24159L0HZX	84,447,831	CE - Devt
275	13-Jun-24	FT24165TLR8R	35,788,815	CE - Devt
276	19-Jun-24	FT241710D9YJ	38,042,258	CE - Devt
277	20-Jun-24	FT24172V20CH	16,873,357	CE - Devt
278	26-Jun-24	FT24178CNTK0	137,801,209	CE - Devt
279	1-Jul-24	FT24183WKRQB	24,045,690	CE - Devt
280	1-Jul-24	FT24183SCN71	152,168,952	CE - Devt

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2024

NO	Date	Ref	Amount	Operations accounts
281	1-Jul-24	FT24183NQ6S9	200,000,000	CE - Devt
282	8-Jul-24	FT24190KQB5S	2,724,249	CE - Devt
283	8-Jul-24	FT24190XH9X5	24,264,834	CE - Devt
284	8-Jul-24	FT241900HGZK	175,535,072	CE - Devt
285	8-Jul-24	FT24190SCJD1	329,596,996	CE - Devt
286	10-Jul-24	FT24192W0YSH	2,000,000	CE - Devt
	30-Jan-24	FT24166K4BQM	4,020,114	Adjustments for Devt requisition credited in Rec. bank account on 30th Jan. 2024 and 30 th May 2024.
	30-May-24	FT2406415P2F	5,285,366	
	Sub Total Devt		3,122,206,903	
287	2-Apr-24	FT24093HQQMS	51,435,542	Grant - SPA Agriculture
288	2-Apr-24	FT24093QM5CZ	195,533,663	Grant - Value Chain
289	3-May-24	FT24124HYF0V	13,400,000	Grant- Danida
290	8-May-24	FT241293WPCM	6,824,400	Donor Grant - NI
291	8-May-24	FT241299GPS7	2,583,952	Grant - Asdsp
292	20-May-24	FT24141VH1P4	6,824,400	Donor Grant - NI
293	6-Jun-24	FT24158YHKKN	62,500,000	KISP
294	7-Jun-24	FT241591CBK2	2,274,400	Donor Grant - NI
295	1-Jul-24	FT24183ZNPV	5,000,000	Grant - Value Chain
296	3-Jul-24	FT241858JX0Y	30,000,000	Grant - Climate Change Fund
297	3-Jul-24	FT24185RZPV7	49,789,363	Grant - Climate Change Fund
298	3-Jul-24	FT24185FL34P	17,209,500	Grant- Danida
299	3-Jul-24	FT24185MFXBL	4,267,720	Grant - Value Chain
300	8-Jul-24	FT24190F47QC	49,789,363	Grant - Climate Change Fund
301	9-Jul-24	FT24191L7MNC	6,499,500	Grant -SPA Agriculture
	Total SPA		503,931,803	
	Total CE		16,449,289,887	
302	14-Aug-23	FT23226FK8BW	4,720,153	CA- Rec
303	14-Aug-23	FT23226FR6GJ	38,328,640	CA- Rec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2024

NO	Date	Ref	Amount	Operations accounts
304	14-Aug-23	FT23226R8Y4Y	41,978,738	CA- Rec
305	22-Aug-23	FT23234WDBP6	24,050,592	CA- Rec
306	8-Sep-23	FT23251WCFNQ	4,389,195	CA- Rec
307	8-Sep-23	FT2325195GTS	44,198,454	CA- Rec
308	20-Sep-23	FT23263KXD7J	66,518,491	CA- Rec
309	22-Sep-23	FT23265D3J77	25,000,000	CA- Rec
310	12-Oct-23	FT23285JJDTR	4,995,984	CA- Rec
311	12-Oct-23	FT23285J3KSZ	47,733,895	CA- Rec
312	6-Nov-23	FT23310YB8F1	90,338,240	CA- Rec
313	9-Nov-23	FT23313CBPZN	5,180,863	CA- Rec
314	9-Nov-23	FT23313MDFGY	11,060,000	CA- Rec
315	9-Nov-23	FT233136YYMM	44,824,420	CA- Rec
316	9-Nov-23	FT23313YCV1F	72,996,000	CA- Rec
317	22-Nov-23	FT23326WHT0W	17,696,000	CA- Rec
318	1-Dec-23	FT233358B9HD	5,144,336	CA- Rec
319	1-Dec-23	FT23335T9ZFM	44,685,653	CA- Rec
320	22-Dec-23	FT23356BSLQ0	5,288,227	CA- Rec
321	22-Dec-23	FT23356BYNH6	45,083,170	CA- Rec
322	3-Jan-24	FT2400354Q12	81,510,445	CA- Rec
323	31-Jan-24	FT240314RP6Z	5,168,643	CA- Rec
324	31-Jan-24	FT24031LDRFT	42,046,253	CA- Rec
325	8-Feb-24	FT24039YMTXS	19,989,496	CA- Rec
326	8-Feb-24	FT2403996B74	42,028,000	CA- Rec
327	8-Feb-24	FT24039TF23K	48,918,753	CA- Rec
328	4-Mar-24	FT24064DHGL8	16,704,763	CA- Rec
329	14-Mar-24	FT240746FL38	5,191,265	CA- Rec
330	14-Mar-24	FT240742356G	45,459,368	CA- Rec
331	27-Mar-24	FT24087W3MZH	64,292,041	CA- Rec
332	3-Apr-24	FT24094XW3QL	6,638,409	CA- Rec
333	3-Apr-24	FT24094KDZGR	45,946,419	CA- Rec
334	16-Apr-24	FT24107JH6DH	2,212,000	CA- Rec
335	16-Apr-24	FT24107W1YZB	4,424,000	CA- Rec
336	16-Apr-24	FT241072HVC5	6,636,000	CA- Rec
337	23-Apr-24	FT24114RQQF7	6,636,000	CA- Rec
338	23-Apr-24	FT2411463XPP	15,484,000	CA- Rec
339	2-May-24	FT24123D5W4K	69,582,453	CA- Rec
340	3-May-24	FT24124ZJGKH	2,080,064	CA- Rec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2024

NO	Date	Ref	Amount	Operations accounts
341	13-May-24	FT24134DRRW9	4,870,590	CA- Rec
342	13-May-24	FT24134RYVZH	45,924,013	CA- Rec
343	3-Jun-24	FT24155M4WX7	4,918,634	CA- Rec
344	3-Jun-24	FT241553BTD4	46,072,920	CA- Rec
345	7-Jun-24	FT241595079L	21,300,368	CA- Rec
346	7-Jun-24	FT241591722F	38,371,085	CA- Rec
347	1-Jul-24	FT24183X1NX5	46,109,527	CA- Rec
348	3-Jul-24	FT24185XCLNN	32,139,736	CA- Rec
349	12-Jul-24	FT24194P1M5X	4,921,270	CA- Rec
	County Assembly		1,419,787,566	
	Total Transfers		17,869,077,453	