

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

PAPERS LAID	
DATE	5/2/24
TABLED BY	may L
COMMITTEE	
CLERK AT THE TABLE	Twate

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

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

**COUNTY GOVERNMENT OF
KAKAMEGA**

30 JUN 2023

9



COUNTY REVENUE FUND

County Government of Kakamega

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 Kakamega
County Revenue Fund
For the financial year ended 30th June 2023

	Page No.
Table of contents.....	
1. Acronyms and glossary of terms	iii
2. Key Entity Information and Management.....	iv
3. Statement by the CECM Finance	vii
4. Management Discussion and Analysis	ix
5. Overview of the County Revenue Fund Operations	xi
6. Statement of Management Responsibility	xii
7. Report of the Auditor General on the Financial Statement of County Revenue Fund of County Government of Kakamega for the Year ended 30 th June 2023	xiii
8. Statement of Receipts and Payments for the Year Ended 30 th June 2023.	1
9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30 th June, 2023.	2
10. Significant Accounting Policies	4
11. Notes to the Financial Statements	6
12. Annexes	16

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

1. Acronyms and glossary of terms

a) Acronyms

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

b) glossary of terms

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

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

2. Key Entity Information and Management

a) Background information

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

b) Key Management Team

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

No.	Designation	Name
1.	CECM Finance and Economic planning	CPA Livingstone Imbayi
2.	C.O Finance	Dr. Joephita June Mwajuma
3.	Director Accounting Services/Finance	CPA Mohamed Maalim Isaackow

c) Fiduciary Management

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

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

d) Fiduciary Oversight Arrangements

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

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

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

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

e) County Headquarters

P.O. Box 36
County Headquarters Building
Kenyatta Avenue
Kakamega, KENYA

f) County Contacts

P.O. Box 36-50100
Telephone: 05631850/31852/31853
E-mail: info@kakamega.go.ke
Website: www.kakamega.go.ke

g) County Bankers

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

h) Independent Auditor

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

i) Principal Legal Adviser-County Attorney

Kenyatta Avenue
P.O. Box 36
Kakamega, KENYA

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

3. Statement by the CECM Finance

It is my pleasure to present the County Government of Kakamega (Executive) County Revenue Fund (CRF) Financial Report and Statements for the year ended 30th June, 2023. The statements present the exchequer releases, own source of revenue and transfers made to and by County Government for financial year 2022-2023.

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

The Financial Statements present the recent actual fiscal performance for the year 2022-2023 and make comparisons to the budget appropriations for the same period. They further provide a comprehensive financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper 2022/2023.

This statement gives highlights on own source of revenue as well as the transfers made to County executive recurrent budget and development budget as well as the County assembly.

This is as mentioned below;

No	Description	Amount
1	Transfer to County Executive Recurrent	9,682,820,989
2	Transfer to County Executive Developemnt	3,291,566,168
3	Transfer to Special purpose accounts	286,573,338
4	Transfer to County Assembly	1,179,197,154

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

The County anticipated to collect Ksh 1,942,426,514 in form of own source of Revenue but only attained Ksh 1,309,633,895 giving a short fall of Ksh 632,792,919 translating into 33% below expectation. In addition the the National treasury disbursed all shareable revenue though late and this affected execution of most of the activities including payments to merchants. Overallly the County county achieved 93% revenue target.

The table below shows how the County achived in terms of revenue source.

Revenue Source	Budgeted (KSHS)	Amount Received (KSHS)
Exchequer Releases	12,389,412,168	13,380,565,143
Own Source Revenue	1,942,426,514	1,309,633,895
Transfers from other Government Entities	289,429,131	286,573,338
Returns to CRF	1,576,774,734	57,247,727
TOTAL	16,198,042,547	15,034,020,103

.....
**CECM Finance and Economic Planning
County Government of Kakamega**

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

4. Management Discussion and Analysis

The County Government of Kakamega received from the exchequer Kshs as shown in the table below;

Exchequer Releases	2022-2023	2021-2022
	Kshs	Kshs
Total exchequer releases for quarter 1	2,044,253,009	2,044,253,007
Total exchequer releases for quarter 2	3,035,405,981	2,044,253,007
Total exchequer releases for quarter 3	2,044,253,008	3,097,353,042
Total exchequer releases for quarter 4	6,256,653,145	4,483,352,910
Total	13,380,565,143	11,669,211,966

The National Treasury delayed in disbursing exchequer releases hence not receiving all revenues as envisaged in the budget. The County Government also received a total of Kshs 286,573,338 transfers from other government entities.

In conclusion, the County's revenues were as follows in the Financial Year 2022/2023;

Revenue Source	Amount (KSHS)
Exchequer Releases	13,380,565,143
Own Source Revenue	1,366,881,622
Transfers from other Government Entities	286,573,338
TOTAL	15,034,020,103

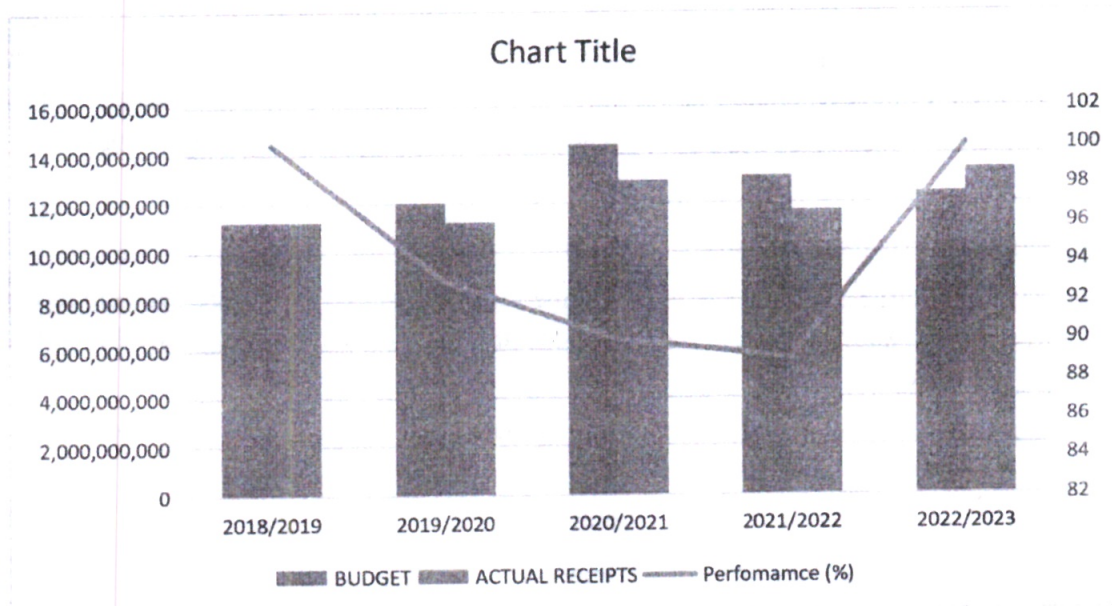
I want to thank all our stakeholders for their concerted efforts in honouring their obligations. However, I would like to urge the National Treasury to timely remit all the equitable share of revenue as envisaged in the constitution in order for the County to enhance efficiency in service delivery.

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

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

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

Chart showing Exchequer Releases in comparison with Actual Receipts



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

However, the shortfalls have been occasioned by late disbursements. We ask the National Treasury to fully release all the shareable revenues in time.

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.

.....


CEC Member – Finance and Economic Planning
County Government of Kakamega

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

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 (*where applicable*). 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

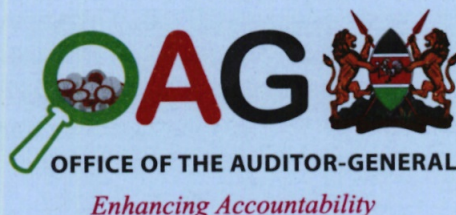
The County Revenue Fund's financial statements were approved and signed on 29/9/2023 2023.

Signature _____

Dr. Joephita June Mwajuma

**Chief Officer Finance /Accounting Officer
County Government of Kakamega**

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 KAKAMEGA

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on 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 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, the risk management environment and the 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 control, 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

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Kakamega set out on pages 1 to 17, which comprise of the statement of

receipts and payments and the statement of comparison of budget and actual amounts for the year ended 30 June, 2023, 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 Kakamega 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 Qualified Opinion

Unsupported Returns to County Revenue Fund (CRF) Issues

The statement of receipts and payments and Note 7 to the financial statements reflects an amount of Kshs.57,247,727 in respect of returns to CRF issues. However, out of this amount, an amount of Kshs.41,566,259 could not be confirmed because bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of the returns to CRF amount of Kshs.57,247,727 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of Kakamega Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects approved receipts budget and actual on comparable basis amounts of Kshs.16,198,042,547 and Kshs.15,034,020,103 respectively, resulting to under-collection of revenue of Kshs.1,164,022,444, or 7% of the budget. Similarly, the Fund spent an amount of Kshs.14,385,097,134 out of the approved expenditure budget of Kshs.16,198,042,547 resulting in an under expenditure of Kshs.1,812,945,413 or 11 % of the budget.

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

My opinion is however, 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with 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 are in compliance, 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with 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 control, 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 control 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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund 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 control would not necessarily disclose all matters in the internal control 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 control 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 control.
- 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 Management's use of the going concern 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 continue 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 continue 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to 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

08 January, 2024

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

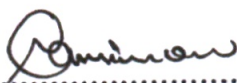
8. Statement of Receipts and Payments for the Year Ended 30th June 2023.

	Notes	2022/2023 Kshs.	2021/2022 Kshs.
Receipts			
Exchequer releases	1	13,380,565,143	11,669,211,966
Transfers from other government agencies	2	286,573,338	32,017,452.00
Other grants	3	00	00
Proceeds from Domestic Borrowing	4	00	00
Proceeds from sale of assets	5	00	30,589,738
Own Source Revenue	6	1,309,633,895	1,191,077,712
Return to CRF issues	7	57,247,727	00
Total Receipts		15,034,020,103	12,922,896,868
Payments			
Transfers to County Executive	8	13,205,899,980	13,035,316,772
Transfers to County Assembly	9	1,179,197,154	1,278,878,607
Other Transfers	10	00	00
Total Payments		14,385,097,134	14,314,195,379
Net increase/ (decrease) in cash for the year		648,922,969	(1,391,298,511)
Add Opening fund balance b/f	11	96,153,712	2,101,632,023
Closing Fund balance for the year	11	745,076,681	710,333,512



Name Dr. Jeophita June Mwajuma
 Chief Officer - Finance

Date: 29/9/23



Name CPA Mohamed Maalim Issackow
 Director Accounting Services
 ICPAK Member No 24356

Date: 29/9/23

County Government of Kakamega
 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 %
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	
Exchequer releases	12,404,792,918	(15,380,750)	12,389,412,168	13,380,565,143	(991,152,975)	108
Transfers from other government agencies	0	0	289,429,131	286,573,338	2,855,793	99
Own Source Revenue	2,000,000,000	(57,573,486)	1,942,426,514	1,309,633,895	632,792,619	67
Return to CRF issues	1,000,400,461	576,374,273	1,576,774,734	57,247,727	1,519,527,007	4
Total Receipts	15,405,193,379	503,420,037	16,198,042,547	15,034,020,103	1,164,022,444	93
Payments						
Transfers to County Executive	14,125,540,262	792,849,168	14,918,389,430	13,205,899,980	1,712,754,050	89
Transfers to County Assembly	1,279,653,117	0	1,279,653,117	1,179,197,154	100,191,363	92
Total Payments	15,405,193,379	792,849,168	16,198,042,547	14,385,097,134	1,812,945,413	89
Balance				648,922,969		

Budget Notes:

i) Own Source of Revenue. Reasons for not attaining the target

- Currently we are using a valuation roll that has lasted for decades, The Management is updating a new valuation roll
- A bigger amount of money on cess on sugar cane was not collected as most factories had been shut-down.
- Though the Management has sealed most loopholes cases of pilferages are still evident.
- At times political interference negatively affects attainment of own source of revenue.

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

ii) Return to CRF

The returns to CRF are balances remaining on County bank accounts at the closure of the financial year. The amounts are swiped back to County Revenue Fund and as such the only amounts that remained on the bank accounts translated to 4%. This was attributable to high absorption rate.

iii) Transfers to County Executive.

These are amounts that the County Revenue Fund transferred to County Executive Recurrent Account, Development Account and Special purpose Accounts. At the end of financial year the CRF transferred an amount translating to 89%, this was attributable by late exchequer disbursement.

iv) The difference arising between the Original approved budget and the Final approved budget is due to supplementary budget process, where the exchequer releases were reduced by 15.3m, Own source of revenue reduced by 57.5m whereas the CRF issues were reduced by 576.3m. The transfers to County Executive was increased by 792.8m. All these adjustments were occasioned by supplementary process.

10. Significant Accounting Policies

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

b) Reporting entity

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

c) Receipts

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

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

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

d) Payments

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

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

Significant Accounting Policies (Continued)

e) Fund Balances

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

f) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation or There were no restrictions on cash during the year. (Entity to indicate the amount of funds restricted for use or relating to conditional allocations.)

County Government of Kakamega
 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	2022/23	2021/22
	Kshs.	Kshs.
Equitable Share (a)	13,380,565,143	11,669,211,966
Level 5 hospitals (b)	00	00
Others (Specify) (c)	00	00
Total (d=a+b+c)	13,380,565,143	11,669,211,966

2. Transfers from other government agencies

Description	2022/23	2021/22
	Kshs.	Kshs.
Ifad	-	11,544,152.00
Kepi	-	20,473,300.00
National agricultural value chain development project (navcdp)	67,192,729	-
World bank kenya climate smart agriculture kcsap	99,110,439	-
Kenya devolution support programme (kdsp)	3,534,474	-
world bank credit-financing locally led climate programm (ffloca)	22,000,000	-
Universal healthcare in devolved units programme-(danida)	33,447,791	-
agricultural sector development support programme ii (asdsp ii)	11,287,905	-
Kenya informal settlement improvement project (kisip 11)	50,000,000	-
Total	286,573,338	32,017,452.00

3. Other grants

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Donor 1 (Specify)	00	00
Donor 2 (Specify)	00	00
Donor 3 (Specify)	00	00
Others (Specify)	00	00
	00	00

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

4. Proceeds from Domestic borrowing.

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Borrowing within General Government	00	00
Borrowing from Monetary Authorities (Central Bank)	00	00
Other Domestic Depository Corporations (Commercial Banks)	00	00
Borrowing from Other Domestic Financial Institutions	00	00
Borrowing from Other Domestic Creditors	00	00
Domestic Currency and Domestic Deposits	00	00
Others (<i>Specify</i>)	00	00
Total	00	00

5. Proceeds from Foreign Borrowing

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	00	00
Foreign Borrowing - Direct Payments	00	00
Foreign Currency and Foreign Deposits	00	00
Others (<i>Specify</i>)	00	00
Total	00	00

6. Own Source Revenue

	2022/23	2021/22
	KShs	KShs
Market fees	13,176,103	15,671,606
Single Business Permit	170,248,245	130,976,710
Rates	24,490,768	29,217,202
Cess	23,934,563	58,265,921
Cess on Factory	58,974,236	-
Cess on murrum	2,487,124	2,270,080
Slaughter house	6,601,907	3,376,950
Bus park	40,918,352	30,504,150
Street parking	12,916,252	14,572,310

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

Motor bike	3,212,000	1,100,500
Kiosk fee	1,633,900	4,676,533
Registration of groups	108,285	268,650
Ground rent	608,976	764,762
Stall rent	4,824,259	3,011,925
Impounding fee	1,449,455	1,657,468
Plan approval	23,045,518	26,147,961
Survey	471,288	284,650
Public toilet	1,139,730	2,740,600
Land Transfer	185,670	-
Nursury Fees	2,800	-
Burial Fees	30,250	-
Leased/Rentals of Assets		
Fire compliance	2,147,175	2,147,880
Noise control	569,580	836,485
Stock sales	5,536,585	7,428,095
Bukhungu stadium	1,338,000	2,843,770
Hire fee	549,200	413,250
Advertisement	48,408,453	50,251,669
House rent	2,749,999	2,468,298
Public Health	21,784,450	20,524,270
Bukura Agricultural Training Centre	3,548,368	3,639,176
Veterinary services	2,720,495	9,365,125
Sale of assets	-	30,589,738
Farm Mechanization	18,000	-
Fish and Poultry	2,371,970	
Farm input	342,285,124	325,176,669
Health services	214,157,903	201,203,002
Red cross	377,600	402,500
NHIF	222,499,475	205,755,000
Weights & measures	590,050	427,380
Liquor	18,667,300	18,967,411
Commission	5,495,909	12,956,749
Recoveries	2,145,530	
Others	21,213,048	763,005
Total	1,309,633,895	1,221,667,450

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

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

Description	2022/2023	2021/2022
	Kshs.	Comparative FY Kshs.
	28	00
Mumias east Agriculture	130	00
	169	00
Butere Treasury	213	00
Likuyani PSA	233	00
	238	00
Kakamega Municipality	340	00
Likuyani PHO	409	00
Lugari Agriculture	423	00
	451	00
Khwisero PSA	466	00
	537	00
Navakholo PHO	574	00
	887	00
	981	00
Butere PHO	1,045	00
Butere PSA	1,197	00
	1,241	00
Mumias East PSA	1,410	00
Khwisero Agriculture	1,547	00
CBK Recc	1,787	00
Navakholo PSA	1,889	00
Mumias west PSA	2,118	00
	3,100	00
	3,171	00
	3,231	00
	3,433	00
	3,573	00
Mumias west PHO	3,821	00
Khwisero MOH	4,568	00
MOH Equity	5,049	00
	6,036	00
	6,344	00
Matungu PHO	6,459	00

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

Malava Treasury	6,853	00
	7,459	00
Ikolomani PSA	7,521	00
Khwisero Treasury	7,585	00
Ikolomani Treasury	7,585	00
Navakholo Treasury	7,711	00
Mumias east Treasury	7,711	00
	7,711	00
Likuyani Treasury	7,963	00
Butere Agriculture	8,591	00
Matungu Treasury	8,768	00
	9,000	00
	11,096	00
	13,658	00
	14,597	00
Matungu Education	15,450	00
Likuyani MOH	15,689	00
Mumias Municipality	17,570	00
Navakholo Agriculture	19,279	00
	20,149	00
Malava MOH	26,528	00
	37,000	00
	37,961	00
	38,681	00
	39,000	00
	43,000	00
Lugari Education	43,198	00
	46,251	00
	49,000	00
Blood account	50,173	00
	50,570	00
	53,000	00
	67,000	00
	69,000	00
	71,000	00
	71,000	00
Matungu Agriculture	72,223	00
	73,000	00
Likuyani Agriculture	76,384	00
	77,715	00
	83,000	00

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

	83,000	00
CBK Dev	84,058	00
	85,000	00
	85,000	00
Mumias East Education	85,970	00
	93,000	00
	103,000	00
	104,000	00
	104,000	00
	106,000	00
Likuyani Education	108,331	00
Ikolomani MOH	122,591	00
Butere Education	125,734	00
	130,000	00
	133,000	00
	140,842	00
Navakholo Education	153,184	00
	167,000	00
Malava Education	174,197	00
	188,565	00
	190,000	00
	192,000	00
Khwisero Education	209,000	00
	217,000	00
	222,000	00
	222,000	00
	262,000	00
	280,918	00
	324,000	00
	334,000	00
Malava Agriculture	350,245	00
	354,000	00
Lugari PHO	362,321	00
	385,000	00
	443,000	00
	447,000	00
	458,000	00
Lugari MOH	468,358	00
	483,000	00
	572,000	00
	612,000	00

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

	641,000	00
	666,000	00
	680,000	00
	715,000	00
	749,000	00
	773,000	00
	918,000	00
	1,083,137	00
	1,478,000	00
	3,400,000	00
	5,500,000	00
	6,317,531	00
	7,900,000	00
KCB Farm inputs collection	15,200,000	00
TOTAL	57,248,708	00

8. Transfers to County Executive

Description	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account	9,682,820,989	8,462,345,928
Development Account	3,291,566,168	4,572,970,844
Special Purpose Accounts	231,512,823	00
Total	13,205,899,980	13,035,316,772

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

Description	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account	1,179,197,154	1,278,878,607
Development Account	00	00
Special purpose accounts	00	00
Others (<i>Specify</i>)	00	00
Total	1,179,197,154	1,278,878,607

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

10. Other Transfers

Description	2022/23	2021/22
	Kshs.	Kshs.
Agency Notices	00	00
Others (<i>Specify</i>)	00	00
Total	00	00

11. Fund balance

Description	2022/23	2021/22
	Kshs.	Kshs.
County Exchequer Account - (1000171383)	745,076,681	96,153,712
Total	745,076,681	96,153,712

12. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency	Ex. rate (if in foreign currency)	2022/2023	2021/2022
			Kshs	Kshs
Kakamega County Revenue collection Account	KCB,1141473194,Ksh		8,896,152	2,539,726
Kakamega General Hospital	KCB,1152009575,Ksh	-	2,479,545	-
Matunda Sub County Hospital	KCB,1152201298,Ksh	-	37,826	-
Matungu Sub County Hospital	KCB,1151917613,Ksh	-	217,780	-
Iguhu Sub County Hospital	KCB,1151916242,Ksh	-	146,024	-
Malava Sub County Hospital	KCB,1152067672,Ksh	-	409,280	-
Kakamega county cashless account	KCB,1256775940,Ksh	-	1,804,990	21,220
Likuyani Sub County Hospital	KCB,1152196057,Ksh	-	174,405	-
Lumakanda Sub County Hospital	KCB,1151959294,Ksh	-	138,421	-
Matete Sub County Hospital	KCB,1297961277,Ksh	-	103,350	-
Navakholo Sub County Hospital	KCB,1151915580,Ksh	-	139,161	-
Kwisero Sub County	KCB,1297961617,Ksh	-	85,330	-

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

Hospital				
Kwisero Sub County Hospital NHIF	KCB,1297961080, Ksh	-	795,868	-
Mautuma Sub County Hospital	KCB,1151960772,Ksh	-	10,021	-
Makunga hospital revenue	KCB,1297961536,Ksh	-	38,343	-
Mumias level 4 Sub County Hospital	KCB,1297961366,Ksh	-	50,835	-
Butere Sub County Hospital hospital	KCB,1152025627,Ksh	-	437,072	-
Manyala Sub County Hospital	KCB,1151913197,Ksh	-	75,395	-
Public health shinyalu	KCB,1154393879,Ksh	-	31,404	-
Public health malava	KCB,1154393399,Ksh	-	21,400	-
Likuyani public health	KCB,1154215652,Ksh	-	53,201	-
Public health mumias- east	KCB,1153146207,Ksh	-	46,874	-
Khwisero public health	KCB,1155031067,Ksh	-	20,801	-
Public health-butere	KCB,1157945880,Ksh	-	17,900	-
Matungu public health	KCB,1154130371,Ksh	-	41,401	-
Mumias west public health	KCB,1154896889,Ksh	-	87,501	-
Navakholo public health	KCB,1154123057,Ksh	-	8,400	-
Ikolomani public health	KCB,1155208617,Ksh	-	15,001	-
Public health Lugari	KCB,1154305910,Ksh	-	4,601	-
Manyala Sub County Hospital NHIF	KCB,1151913421,Ksh	-	-	-
Likuyani Sub County Hospital NHIF	KCB,1152196227,Ksh	-	11	-
Butere Sub County Hospital NHIF	KCB,1152025295,Ksh	-	35	-
Kakamega County General Hospital NHIF	KCB,1152009362,Ksh	-	14	-
Navakholo Sub County Hospital NHIF	KCB,1151915378,Ksh	-	66	-
Shibwe Sub County Hospital NHIF	KCB,1151916242,Ksh	-	500	-
Shibwe Sub County Hospital Revenue	KCB,1151915882,Ksh	-	93,581	-
Lumakanda Sub County Hospital NHIF	KCB,1151958913,Ksh	-	32	-
Matungu Sub County Hospital NHIF	KCB,1151917370,Ksh	-	501	-
Mautuma Sub County Hospital NHIF	KCB,1151960357,Ksh	-	158	-
Iguhu Sub County Hospital NHIF	KCB,1151916641,Ksh	-	401	-
Nabongo Dispensary	KCB,1152985973,Ksh	-	-127	-

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

Farm Inputs Collection Account KCB	KCB,1180391721,Ksh	-	797	15,803,039
Kakamega County Poultry and Fisheries Subsidy Account	KCB,1273609670,Ksh	-	2	-
Farm Input Fund Account	KCB,1240480695,Ksh	-	-	189,956
Makunga Hospital NHIF	COOP,01141498801900,Ksh	-	1,209,688	-
Malava Hospital Coop Account	COOP,1141631296000,Ksh	-	16,807,704	-
Farm Inputs Collection Account Cooperative	COOP,1141631600700,Ksh	-	815,324	31,999,029
Alcoholic Drinks Control Fund National Bank of Kenya NBK	NBK,1020110619200,Ksh	-	17,864,225	-
Total			53,181,194	50,552,970

(These balances should be reconciled by those reported by CRORs as balances due for disbursement to the CRF at the end of the reporting period.)

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

12. Annexes

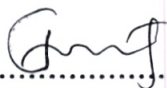
Annex 1: Progress on follow up of Auditor's Recommendations

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

Reference No. in 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)
	Basis for Qualified Opinion			
1.	<p>Unsupported Receipts The statement of receipts and payments reflects other receipts amount of kshs.32,017,452 as disclosed in note 4 to the financial statements. The amount comprises of receipts of kshs.11,544,152 and kshs.20,473,300 from IFad and kepi respectively. it was noted that there were no support documents for the amounts.</p> <p>In the circumstances, the accuracy and completeness of other receipts amount of kshs.32,017,452 could not be confirmed.</p>	<p>The management has since provided supporting documents for the transfers from Kenya Expanded Programme on Immunization (KEPI) and is hereby availed for your audit review.</p>	Not Resolved	Until after invitation by PAC senate
2.	<p>Excluded Receipts The statement of receipts and payments reflects exchequer releases amount of Kshs.11,669,211,966 as disclosed in note 1 to the financial statements. it was noted that It excluded receipts totalling kshs.1,064,250,841 received between 1 july, 2021 and 6 July, 2021 respectively. in addition, The exchequer releases Of kshs.11,669,211,966 Included conditional grant of kshs.270,952,773. However, The amount of Kshs.270,952,773 excluded conditional grants amounting to kshs.78,009,910 received On 9 july, 2021.</p> <p>In the circumstances, the exchequer releases amount of kshs.11,669,211,966 is Understated by kshs.1,413,213,524. Therefore, the accuracy and completeness of the of Kshs.11,669,211,966 could not be confirmed.</p>	<p>Kshs.1,064,250,841 relates to exchequer releases which were recognised in the FY 2020/2021 following the directive of the National Treasury for extension to allow the County to utilize it for payments pending at IB</p> <p>The amounts of Kshs.78,009,910 were reported as appropriate in the FY 2020/2021 hence reporting the aforementioned amount would result to double reporting.</p>	Not Resolved	Until after invitation by PAC senate

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

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)
3	<p>Overstatement of Transfers to County Assembly The statement of receipts and payments reflects transfers to County Assembly of Kshs.1,278,878,607 as disclosed in Note 6 to the financial statement.The amount included Kshs.101,371,872 transferred to the Assembly on 4 July, 2022.</p> <p>In the circumstances, amount of Kshs .1,278,878,607 is overstated by Kshs.101,321,812. Therefore, the accuracy and completeness of transfers to County Assembly amount of Kshs.1,278,878,607 could not be confirmed.</p>	<p>Ksh.101, 371,872 relates to exchequer releases to county assembly after the closure of Financial year, the National Treasury opened a window for extension to allow the County to utilize it for payments pending at IB 2. And the same has been captured as reconciling items in Bank Reconciliation Statement.</p>	Not Resolved	Until after invitation by PAC senate
	Other Matter			
4	<p>Budgetary control and Performance The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.14,680,503,0885 and Kshs.12,922,896,868 respectively resulting to under-funding of Kshs.1,757 ,606,220 or 12 % of the budget. On the other hand,comparison of actual receipts of Kshs.12,922,896,868 against actual Kshs.14,314,195,379 revealed an unexplained over-expenditure of 1,391,298,511</p> <p>In the circumstances, under funding affected the planned activities and may have impacted negatively on service delivery to the public. Further, the over expenditure may have resulted in lack of value for money.</p>	<p>The underfunding resulted because of delayed exchequer releases from the National Treasury.</p> <p>The Excess expenditure of Kshs.1,391,298,511 was financed by Balance brought forward.The county Revenue fund was prepared under Ipsas Cash basis of Accounting hence realization of the balance brought forwards.</p>	Not Resolved	Until after invitation by PAC senate



Name DR. JONE JEOPHITA MWASUMA .
Chief Officer Finance AND BUDGET
ICPAK Member No -
Date 29/09/2023

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

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

Period 2023	Quarter 1 (KShs)	Quarter 2 (KShs)	Quarter 3 (KShs)	Quarter 4 (KShs)	Total (KShs)
Equitable Share	2,044,253,009	3,035,405,981	2,044,253,008	6,256,653,145	13,380,565,143
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	33,447,791.00	33,447,791
World Bank – THUSCP	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	3,534,474	3,534,474
Kenya Informal settlement improvement project (KISIP 11)	-	-	-	50,000,000	50,000,000
Agriculture Sector Development Support Project (ASDSP)	-	-	11,287,905	-	11,287,905
Kenya Climate Smart Agriculture Project (KCSAP)	99,110,439	-	-	-	99,110,439
(ida) world bank credit-financing locally led climate programm (ffloca) ccis grant	-	-	11,000,000	11,000,000	22,000,000
National agricultural value chain development project (navcdp)	-	-	-	67,192,729	67,192,729
Total	2,143,363,448	3,035,405,981	2,066,540,913	6,421,828,139	13,667,138,481

(Amend appropriately as per the current year CARA)

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

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

REVENUE REPORT FOR THE FY 2022- 2023						
S/No	Month	Total Quarter 1	Total Quarter 2	Total Quarter 3	Total Quarter 4	FY-2022-2023
	STREAM	KSH		KSH	KSH	ANNUAL TOTALS
1	MARKET FEES	2,442,059	2,374,420	4,000,183	4,359,441	13,176,103
2	SBP	15,361,116	7,333,677	98,136,223	49,417,229	170,248,245
3	RATES	2,145,524	4,415,482	12,211,547	5,718,215	24,490,768
4	CESS	8,806,053	4,815,363	5,487,036	4,826,111	23,934,563
5	CESS ON FACTORY	10,214,377	18,074,517	21,875,042	8,810,300	58,974,236
6	CESS ON MURRAM	743,299	1,702,575	250	41,000	2,487,124
7	BUS PARK	10,063,150	11,657,594	8,652,950	10,544,658	40,918,352
8	STREET PARKING	1,470,940	1,309,010	8,340,820	1,795,482	12,916,252
9	MOTOR BIKE	444,500	339,200	1,912,100	516,200	3,212,000
10	REG OF GROUPS	26,660	38,800	27,125	15,700	108,285
11	KIOSK FEE	462,450	455,200	371,900	344,350	1,633,900
12	GROUND RENT	96,473	155,740	143,060	213,703	608,976
13	HOUSE RENT	662,973	1,085,161	354,004	647,861	2,749,999
14	STALL RENT	920,597	1,340,945	1,413,632	1,149,085	4,824,259
15	LAND TRANSFER	58,420	109,250	-	18,000	185,670
16	PUBLIC TOILET	343,890	307,810	332,980	155,050	1,139,730
17	IMPOUNDING FEE	451,420	374,350	219,500	404,185	1,449,455
18	PLAN APPROVAL	4,790,509	6,018,644	5,864,985	6,371,380	23,045,518
19	SURVEY FEES	84,350	316,338	9,100	61,500	471,288
20	NURSERY FEE	-	2,800	-	-	2,800

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

21	BURIAL FEE	18,150	10,600	-	1,500	30,250
22	NOISE CONTROL	157,530	208,000	94,950	109,100	569,580
23	FIRE COMPLIANCE	57,250	57,470	1,550,900	481,555	2,147,175
24	WEIGHTS & MEASURES	160,750	248,800	300	180,200	590,050
25	LIQUOR	1,911,800	1,969,700	8,405,600	6,380,200	18,667,300
26	STOCK SALES	1,730,835	1,837,305	1,326,315	642,130	5,536,585
27	SLAUGHTER HOUSE	1,781,235	2,198,982	995,330	1,626,360	6,601,907
28	VETERINARY SERV'	757,480	395,900	1,084,445	482,670	2,720,495
29	BUKHUNGU STAD'	436,000	69,500	761,500	71,000	1,338,000
30	FARM MECHANIZATION	18,000	-	-	-	18,000
31	HIRE FEE	24,500	87,900	186,800	250,000	549,200
32	BUKURA ATC	527,689	1,879,432	369,042	772,205	3,548,368
33	ADVERTISEMENT	6,397,076	4,932,714	14,556,188	22,522,475	48,408,453
34	PUBLIC HEALTH	4,569,694	3,140,390	8,330,997	5,743,369	21,784,450
35	FARM INPUT	7,029,290	1,050,485	200,795,724	133,409,625	342,285,124
36	FISH AND POULTRY	6,300	198,000	1,707,220	460,450	2,371,970
37	HEALTH SERVICES	56,646,510	53,048,632	57,322,638	47,140,123	214,157,903
38	RED CROSS	56,600	29,000	148,500	143,500	377,600
39	NHIF	40,773,916	39,774,151	68,305,265	73,646,143	222,499,475
41	COMMISSIONS	3,200	3,169,816	-	2,322,893	5,495,909
42	RECOVERIES	-	1,191,770	154,975	798,785	2,145,530
43	OTHERS(DIRECT CREDITS)	1,435,543	3,325,171	6,220,837	10,231,497	21,213,048
	TOTAL	184,088,108	181,050,594	541,669,963	402,825,230	1,309,633,895

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

Annex 4: Analysis of Transfers from the County Revenue Fund

Period -2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	2,016,066,009	1,537,844,998	1,995,859,460	4,132,785,922	9,682,556,389
County Executive -Dev	-	703,632,116	447,905,219	2,140,028,833	3,291,566,168
County Assembly -Rec	108,693,115.00	409,432,041	220,474,630	440,861,968	1,179,461,754
County Assembly -Dev	-	-	-	-	-
Kenya climate smart project	-	-	99,110,439	3,000,000	102,110,439
DANIDA	-	-	-	24,921,750	24,921,750
Floca	-	-	-	26,000,000	26,000,000
NAVCDP	-	-	-	67,192,729	67,192,729
ASDSP	-	-	-	11,287,905	11,287,905
Total	2,124,759,124	2,650,909,155	2,763,349,748	6,846,079,107	14,385,097,134

