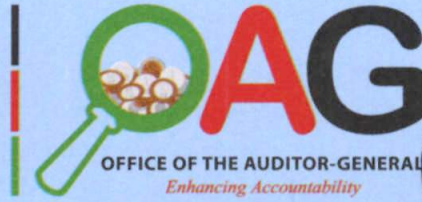


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



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REPORT

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THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

**FOR THE YEAR ENDED
30 JUNE, 2025**

COUNTY GOVERNMENT OF KITUI





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

28 NOV 2025

RECEIVED



COUNTY REVENUE FUND

County Government of Kitui

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

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1. Acronyms and Definition of Key Terms

a. Acronyms

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

b. Definition of Key Terms

Fiduciary Management- The key management personnel who had financial responsibility

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	Peter Mwikya Kilonzo
2.	C.O Finance	CPA John Makau Kimwele
3.	Director Accounting Services/Finance	CPA Joel Muyanga

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20xx and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Peter Mwikya Kilonzo
2.	Accounting Officer in charge of Finance	CPA John Makau Kimwele
3.	Director Accounting Services/Finance	CPA Joel Muyanga

d) Fiduciary Oversight Arrangements

- Audit and Finance committee activities

promote the integrity and quality of internal and external reports by providing a high level of assurance and check. The audit committee also foster and promotes a more effective and efficient audit process by providing an independent review of the internal audit annual work plan and reports.

- **Senate Committee Activities**

Investigate on the reports and accounts of the public investments. They also examine the reports, if any, of the Auditor General on the public investments; and check the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial practices.

- **County Assembly**

The Constitution confers the county's legislative authority to the County Assembly. The County Assembly make laws that are necessary to ensure county governments perform their functions under the Fourth Schedule of the constitution. A County Assembly exercises oversight on the county executive committee. County Assembly receives and approves plans and policies that affect the management and exploitation of the county's resources. County Assembly approves development and management of county infrastructure, resources and institutions.

- **Development partner oversight activities**

Promote the integrity and quality of internal and external reports by providing a high level of assurance and check. They ensure the County spending agrees with donor conditions and guidelines.

- **Controller of Budget**

Oversees the implementation of the budgets of both national and county governments. The Controller of budget monitors the use of public funds in-year and reports to Parliament on how the funds have been utilised. The office authorises withdrawals from county revenue fund as per the County Appropriation Act.

- **Office of the Auditor General**

Audits County expenditures and publishes audit reports to highlight any misappropriations or misuse of public funds.

e) County Headquarters

P.O. Box 33 90200
Kitui County Headquarters Building
KITUI, KENYA

f) County Executive Contacts

Telephone: 044-4422041, 044-4422304
E-mail: info@kituicounty.go.ke
Website: www.kitui.go.ke

g) County Bankers

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

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

(Kitui County Government does not have a County Attorney but a solicitor).

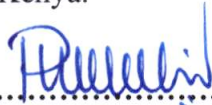
3. Statement by the CECM Finance

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, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Accrual Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

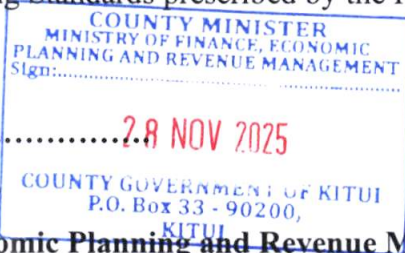
The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that 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.



Peter Mwikya Kilonzo

CECM Finance, Economic Planning and Revenue Management

County Government of Kitui



4. Management Discussion and Analysis

During the financial year under review 2024/2025, the County Government of Kitui had a total budget of **Kshs 14.305 billion**, comprising of **Kshs 10.885 billion** being equitable share; **Kshs 779.26 million** from conditional grants, **Kshs 1.145 billion** local revenues and a revote of **Kshs 1.495 billion**.

The County received Equitable share amounting to **11.752 billion**, grants and donor funds **Kshs 315.2 million** while local revenues amounted to **Kshs 689 million** and **Kshs 1.495 billion** being amount brought forward as revote.

Table 1: Budget Analysis by Revenue Streams (Kshs. Billions)

	BUDGETED	ACTUAL
Equitable Share	10.886	11.752
Own source Revenue	1.145	0.689
Conditional Grants	0.779	0.315
Revote	1.495	-
Returned CRF issues	-	0.0324

(Source: Kitui County Treasury)

An analysis of the composition of County revenue reveals that the equitable share accounts for about **76.1%** of total revenue while grants accounted for **5.4%**, own source revenue accounts for **8.0%**, and revote amounts to **10.45%** of the of the Budget. During the first, second, and third quarter, the Government of Kitui County did not receive any grants. However, during the third quarter, the Kitui County government received grants amounting to **Kshs 315,183,509**. It implies that an amount of **Kshs 464,085,275** was not received during the year.

5. Overview of the County Revenue Fund Operations

a) 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.

b) Receipts into the County Revenue Fund

County Government revenue is received through the 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. Revenue includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, own source revenue, and other miscellaneous deposits in the County Revenue Fund Account.

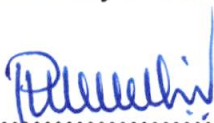
c) Transfers from the County Revenue Fund

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 pursuant to Section 109 (6) of the PFM Act 2012. These entities are responsible for the administration of their respective approved budgets.

d) 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 2025.



Peter Mwikya Kilonzo
CEC Member – Finance, Economic Planning and Revenue Management
County Government of Kitui



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, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Accrual Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2025, 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, the Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on _____ 2025.

Signature _____



John Makau Kimwele

**Chief Officer- Finance, Revenue Management and Accounting
County Government of Kitui.**

REPUBLIC OF KENYA

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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, 2025 - COUNTY GOVERNMENT OF KITUI

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 transitional International Public Sector Accounting Standards financial statements of County Revenue Fund - County Government of Kitui set out on pages 1 to 20, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards financial statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of Kitui as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Transfers from Other Government Agencies Received after Cut-Off Date

The statement of financial performance and as disclosed in Note 7 to the financial statements reflect transfers from other Government agencies amounting to Kshs.315,183,509. However, review of the schedules provided revealed that receipts totalling Kshs.162,762,239 were received in the month of July, 2025, after the cut-off date for the financial year as detailed below:

Receipts 2024-2025 Donor Funded			
Date	Reference	Amount (Kshs.)	Project Name
17 July, 2025	FT25198B1FZR	20,187,326	CLIMATE CHANGE
04 July, 2025	FT25185QPYPJ7	32,309,300	KUSP
10 July, 2025	FT25191216YR	13,601,250	DANIDA
04 July, 2025	FT25185HQ61D	96,664,363	NAVCD
		162,762,239	

In the circumstances, the accuracy and completeness of transfers from Other Government Agencies totalling Kshs.315,183,509 could not be confirmed.

2. Non-Disclosure of Receivables

The Receiver of Revenue financial statements under statement of revenue and disbursements reflects amount due to County Revenue Fund of Kshs.219,205.616. However, the County Revenue Fund reflects a Nil amount for receivables from the Receiver of Revenue resulting in unexplained variance of Kshs.219,205,616.

In the circumstances, the accuracy of the Nil receivables balance 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 Kitui Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on pages iii to ix which comprise of Key Entity Information and Management, Statement by the County Executive Committee Member Finance, Management Discussion and Analysis, Overview of the County Revenue Fund and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Revenue Fund's, 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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else 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

Delay in Disbursement of Funds

The statement of financial performance and as disclosed in Note 6 to the financial statements reflect exchequer releases totalling Kshs.11,752,326,679. However, review

of the schedule provided revealed that receipts totalling Kshs.1,796,184,675 were received in two tranches of Kshs.925,307,257 and Kshs.870,877,418 on 20 June, 2025 and 26 June, 2025 respectively four (4) days before closure of the financial year.

In the circumstances, the programmes and activities that the funds were expected to finance might not have been implemented as scheduled.

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 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.

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 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 the 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 (Accrual 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 of 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

08 December, 2025

8. Statement of Financial Performance for the year ended 30 June 2025



Description	Notes	2025
		Kshs.
Revenue from non-exchange transactions		
Exchequer releases	6	11,752,326,679
Transfers from other government agencies	7	315,183,509
Other grants	8	-
Return to CRF from County Entities	9	3,244,693
Non-Exchange Own Source Revenue	10	166,452,686
Revenue from exchange transactions		
Exchange Own Source Revenue	11	523,434,622
Total Revenue		12,760,642,189
Expenses		
Transfers to County Executive	12	11,586,930,555
Transfers to County Assembly	13	1,008,108,759
Other Transfers	14	-
Total Expenses		12,595,039,314
Surplus for the year		165,602,875

.....
John Makau Kimwele
 Chief Officer - Finance
 Date..... 28/11/25

.....
Joel Mwinzi Muyanga
 Director Accounting Services
 ICPAK Member No 17969
 Date..... 28/11/2025

9. Statement of Financial Position as at 30th June 2025

Description	Note	2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	215,662,784	50,059,908
Receivables from Non-Exchange Transactions	16	-	-
Receivables from Exchange Transactions	17	-	-
Total Current Assets		215,662,784	50,059,908
Total Assets (A)		215,662,784	50,059,908
Liabilities			
Current Liabilities			
Accounts Payable	18	-	-
Total Current Liabilities		-	-
Total Liabilities (B)		-	-
Net Assets(A-B)		215,662,784	50,059,908
Represented by:			
Accumulated Surplus		215,662,784	50,059,908
Net Assets		215,662,784	50,059,908

.....

John Makau Kimwele
 Chief Officer - Finance
 Date.....

.....

Joel Mwinzi Muyanga
 Director Accounting Services
 ICPAK Member No 17969
 Date.....

10. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated Surplus
As at July 1, 2024	50,059,908
Surplus/ deficit for the Period	165,602,875
Additions during the Period	-
As at June 30, 2025	215,662,783

11. Statement of Cash Flows for the year ended 30 June 2025

		30 June 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Exchequer releases		11,752,326,679
Transfers from other government agencies		315,183,509
Other grants		-
Return to CRF from County Entities		3,244,693
Own Source Revenue		689,887,308
Total receipts		12,760,642,189
Payments		
Transfers to County Executive (operating activities)		(11,586,930,555)
Transfers to County Assembly (operating activities)		(1,008,108,759)
Other transfers		
Total Payments		(12,595,039,314)
Net cash flows from/(used in) operating activities		165,602,875
Cash flows from investing activities		-
Net cash flows from/(used in) investing activities		-
Cash flows from financing activities		
Net cash flows from from/(used in) financing Activities		-
Net increase/(decrease) in cash & Cash equivalents		165,602,875
Cash and cash equivalents at 1 July 2024	15	50,059,908
Cash and cash equivalents at 30 June 2025	15	215,662,783.45

12. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2025.

Description	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year*		628,734,789	628,734,789	628,734,789	-	100
Receipts						
Exchequer releases	11,244,322,462	508,004,217	11,752,326,679	11,752,326,679	-	100
Transfers from other government agencies	1,111,954,976	-332,686,192	779,268,784	315,183,509	464,085,275	40
Other grants	-	-	-	-	-	-
Return to CRF from County Entities	-	-	-	3,244,693	-3,244,693	
Own Source Revenue	600,000,000	545,025,058	1,145,025,058	689,887,308	455,137,750	60%
Total Revenue	12,956,277,438	1,349,077,872	14,305,355,310	13,389,376,978	915,978,332	94
Payments						
Transfers to County Executive	11,855,647,438	1,178,676,759	13,034,324,197	11,586,930,555	1,447,393,642	89
Transfers to County Assembly	1,100,630,000	170,401,113	1,271,031,113	1,008,108,759	262,922,354	79
Other transfers	-	-	-	-	-	-
Total Payments	12,956,277,438	1,349,077,872	14,305,355,310	12,595,039,314	1,710,315,996	88
Surplus				794,337,664	-794,337,664	

13. Notes to the Financial Statements

1. General Information

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by the Kitui County Government and is domiciled in Kenya. The Fund's principal activity is funding Kitui County activities.

2. Statement of compliance and basis of preparation

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

These Financial Statements were authorized for issue by the accounting officer on 30th June 2025.

Basis of preparation

Reporting entity

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

Revenues

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

Expenses

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

3. Adoption of New and Revised Standards

i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50:	<i>Applicable 1st January 2027</i>

Standard	Effective date and impact:
Exploration For & Evaluation of Mineral Resources	The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"><li data-bbox="472 327 1441 394">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.<li data-bbox="472 394 1441 506">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.<li data-bbox="472 506 1441 685">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii. Revenue from exchange transactions

Own Source Revenue

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on June 27 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 1.35 billion on the 2024/25 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

c) Financial instruments

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

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

Financial liabilities

Classification

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

d) Cash and cash equivalents

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

e) Events after the reporting period

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

f) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

State all judgements, estimates and assumptions made if any.

6. Exchequer releases

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

Description	2024-2025
	Kshs.
Equitable Share	11,752,326,679
Others	-
Total	11,752,326,679

7. Transfers from other government agencies

Description	2024-2026
	Kshs.
Road Maintenance Levy	152,421,270
Development of Youth Polytechnics-State Department of TVETS	-
User Fees Foregone -Ministry of Health	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	96,664,363
Climate Change	20,187,326
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	13,601,250
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	-
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-
Word Bank-Kenya Informal settlement improvement project (KUSP 11)-State Department of Housing & Urban Development	32,309,300
UNFPA-9th County Programme Implementation -Ministry of Health	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of	-
Total	315,183,509

8. Other grants**

Description	Period ended June 2025 Kshs.
Donor 1	-
Donor 2	-
Donor 3	-
Others	-
Total	-

9. Return to CRF from County Entities

Description	Period ended June 2025 Kshs.
Recurrent Account (County Executive)	828,486
Development Account (County Executive)	1,361,516
Recurrent Account (County Assembly)	1,054,691
Development Account (County Assembly)	-
Others	-
Total	3,244,693

10. Non-Exchange Own Source Revenue

Description	Period ended June 2025 Kshs.
Cess	12,064,670
Land Rates	18,493,362
Single/Business Permits	113,640,281
Conservancy Administration	435,850
Administration Control Fees and Charges	5,301,359
Other Fines, Penalties, And Forfeiture Fees	319,644
Public Health Service Fees	22,300
Physical Planning and Development	15,823,570
Others	351,650
Total	166,452,686

11. Exchange Own Source Revenue

Description	Period ended June 2025 Kshs.
Property Rent	11,736,503
Parking Fees	16,768,016
Market Fees	16,312,310
Advertising	17,347,190
Hospital Fees	449,780,817
Hire of County Assets	337,265
Sale of assets	-
Other fines, penalties, and forfeiture fees	1,702,982
Administration control fees and charges	7,377,429
Park Fees	
Others (Slaughter house)	2,072,110
Total	523,434,622

12. Transfers to County Executive

Description	Period ended June 2025 Kshs.
Recurrent Account	8,178,925,418
Development Account	2,998,807,592
Special Purpose Accounts	409,197,545
Others	-
Total	11,586,930,555

13. Transfers to County Assembly

Description	Period ended June 2025 Kshs.
Recurrent Account	1,008,108,759
Development Account	-
Special purpose accounts	-
Others	-
Total	1,008,108,759

14. Other Transfers

Description	Period ended June 2025 Kshs.
Others	-
Total	-

15. Cash and Cash equivalents

Description	Period ended June 2025 Kshs.	Opening Statement 1st July 2024 Kshs.
County Exchequer Account-(CBK Account number 238199971)	215,662,784	50,059,908
Others	-	-
Total	215,662,784	50,059,908

16. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables	-	-
Other non-exchange debtors	-	-
Less: impairment allowance	-	-
Net receivables	-	-

17. Receivables from Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables from exchange transactions	-	-
Other debtors (exchange transactions)	-	-
Less: impairment allowance	-	-
Total	-	-

18. Accounts Payable

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Payables to County Executive	-	-
Payables to County Assembly	-	-
Other transfers	-	-
Total Accounts Payable	-	-

Notes to the financial statements

19. 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)	30 th June	Opening Statement
			2025	1st July 2024
	Kshs	Kshs	Kshs	Kshs
PAYBILL 815815-relates Co-operative Account (0114181063200)	-	-	-	1,496,117
KCB Kitui County Revenue Collection (1140752855)	-	-	5,208,159.9	899,081
CO-OP Kitui County Health Insurance Cover (01141810632200)	-	-	-	47,120
Total			5,208,159.9	2,442,318

14. Appendices

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)
2.1	Transfers from Other Government Agencies Received after Cut-Off Date	It is true that there was a receipt of Kshs 11,000,000 for climate change funds which was received after the closure of the year, however this receipt relates to the financial 2023-2024 and it was included in the receipts under transfers from other government agencies.	Resolved	
2.2	Inaccuracies in Transfers to County Executive	We agree with Auditors’ observation that there were transfers to County Executive after the closure of the financial year. The County had made requisition for these funds to the Controller of Budget and the authorization for withdrawal funds was done but transmission of funds to County accounts was done in the month of July 2024.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.1	<p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.14,257,138,713 and Kshs.11,066,098,976 respectively resulting to under-funding of Kshs.3,191,039,737 or 22% of the budget.</p>	<p>Budget was underfunded majorly by three items totaling Kshs 1,198,285,068</p> <ul style="list-style-type: none"> • Kshs 866,358,950 being an equitable share for the month of June which was not received during the year • Donor funds amounting to Kshs 257,551,358 were not received • Own source revenue underperformed by Kshs 72,733,412. <p>The County budget was supposed to be further funded by opening balances in County revenue fund Kshs 1,630,559,871 and special purpose accounts (non-</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		refundable accounts) Kshs 339,234,561 which are excluded from the actual receipts in the Statement of Comparison of Budget.		



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John Makau Kimwele
Chief Officer Finance
ICPAK Member No 6571
Date

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

Period 2024-2025	quarter 1 (Kshs.)	quarter 2 (Kshs.)	quarter 3 (Kshs.)	quarter 4 (Kshs.)	total (Kshs.)
Equitable Share	1,786,865,341	3,597,170,217	1,796,184,675	4,572,106,446	11,752,326,679
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	13,601,250	13,601,250
World Bank – THUSCP	-	-	-	20,187,326	20,187,326
NAVCID	-	-	-	96,664,363	96,664,363
Kenya Devolution Support Programme	-	-	-	-	-
World Bank-Kenya Informal settlement improvement project (KUSP 11)-State Department of Housing & Urban Development				32,309,300	32,309,300
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Road Maintenance Levy	-	-	-	152,421,270	152,421,270
Total	1,786,865,341	3,597,170,217	1,796,184,675	4,887,289,955	12,067,510,188

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

(a) Non-Exchange own source revenue

Period 2024-2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	2,000,540	3,278,750	3,803,760	2,981,620	12,064,670
Land rate	2,251,011	2,528,508	5,593,676	8,120,167	18,493,362
Single/Business permits	8,913,294	7,354,417	56,453,410	40,919,160	113,640,281
Public health service fees	5,500	1,500	5,000	10,300.00	22,300
Physical planning and development	6,164,491	5,806,724	2,191,935	1,660,420	15,823,570
Conservancy administration	46,200	163,200	33,500	192,950	435,850
Administration control fees and charges	4,069,500	1,231,859	-	-	5,301,359
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	126,127	68,600	124,917	319,644
Miscellaneous	-	-	-	-	-
Others	50,310	301,340	-	-	351,650
Total	23,500,846	20,792,425	68,149,881	54,009,534	166,452,686

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(b) Exchange own source revenue

Period 2024-2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Property rent	1,834,037	454,000	4,057,259	5,391,207	11,736,503
Parking fees	2,294,955	2,936,081	8,088,405	3,448,575	16,768,016
Market fees	2,404,352	5,503,737	4,191,381	4,212,840	16,312,310
Advertising	1,045,600	744,250	7,643,840	7,913,500	17,347,190
Hospital fees	60,499,721	55,441,745	95,217,640	238,621,711	449,780,817
Hire of County Assets	79,620	43,285	97,220	117,140	337,265
Administration control fees and charges	648,875	-	3,355,800	3,372,754	7,377,429
Park fees	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Other fines, penalties, and forfeiture fees	115,611	25,650	967,245	594,476	1,702,982
Miscellaneous	-	-	-	-	-
Others	-	802,710	601,100	668,300	2,072,110
	68,922,771	65,951,458	124,219,890	264,340,503	523,434,622

Appendix 4: Analysis of Transfers from the County Revenue Fund

Period -2024-2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	818,849,598	2,710,300,663	1,912,565,098	2,737,210,059	8,178,925,418
County Executive -Dev	12,971,856	186,612,966	308,851,547	2,490,371,223	2,998,807,592
County Assembly -Rec	238,199,971	161,249,545	236,825,699	371,833,544	1,008,108,759
County Assembly -Dev	-	-	-	-	-
Special Purpose A/c	11,000,000	92,295,125	80,000,000	225,902,420	409,197,545
Total	1,081,021,425.00	3,150,458,299.00	2,538,242,344.00	5,825,317,246.00	12,595,039,314