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REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

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

COUNTY GOVERNMENT OF KIAMBU

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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COUNTY REVENUE FUND

County Government of Kiambu

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 Kiambu
County Revenue Fund
Annual Report and Financial Statements For the financial year ended 30th June 2023

	Page No.
Table of contents.....	
List of Figures	ii
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	xii
6. Statement of Management Responsibility	xiv
7. Report of the Independent Auditor on the County Revenue Fund of County Government of Kiambu for the Year ended 30 th June 2023	xvi
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	11

List of Figures

Figure 1: Proportion of CRF Funding in FY. 2022/2023	viii
Figure 2. Proportion of Actual Transfers from Other Government Agencies	x
Figure 3. Planned Budget not Received from Other Government Agencies	x

1. Acronyms and glossary of terms

a) Acronyms

AIA	Appropriation in Aid
ASDSP	Agriculture Sector Development Support Project -
CA	County Assembly
CE	County Executive
COB	Controller of Budget
CRF	County Revenue Fund
FIF	Facility Improvement Fund
FY	Financial Year
ICT	Information, Communication and Technology
IPSAS	International Public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Programme
NT	National Treasury
OCOB:	Office of the Controller of Budget
OSR:	Own Source Revenue
PAC:	Public Account Committee
PFMA	Public Finance Management Act
PHC	Primary Health Care
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
SPA	Special Purpose Account
THUSCP	Transforming Health Services for Universal Health Care Project

b) Glossary of terms

Comparative FY	Comparative Prior Financial Year
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. Kiambu County Government has established this account at the Central Bank of Kenya, Nairobi.

b) Key Management Team

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

Table 1. Key Management Team

No.	Designation	Name
1.	CECM Finance and Economic Planning	Mr. Wilson Mburu Kangethe (1 st July 2022 – 20 th Jan 2023) Ms. Nancy Kirumba (21 st Jan -30 th June 2023)
2.	Accounting Officer in charge of Finance	CPA William Kimani
3.	Director Accounting Services	CPA Solomon Waweru
4	Deputy Director – Accounting Services	CPA Jacob Macharia

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 the key management team highlighted above.

d) Fiduciary Oversight Arrangements

County Revenue Fund, (CRF) fiduciary oversight arrangements is vested on the County Assembly, Controller of Budget, Senate, Senate, Development Partners, and Office of the Auditor General. Below is a brief description of fiduciaries activities undertaken during the period;

I. Budget and Appropriation Committee of the County Assembly of Kiambu: The fund budget which constituted the resource envelop for the County Government of Kiambu for the FY. 2022/2023 was adopted by the Budget and Appropriation Committee of the Kiambu County Assembly and further approved by the whole house on 28th June 2022. It was assented by the County Governor on 7th July 2022. One supplementary budget was approved during the period

II. Office of the Controller of Budget: All withdrawals from the fund were approved by the office of the Controller of Budget. During the period, 255 withdrawal transactions, of Kshs. 12,881,934,167 were approved from the fund and transferred to County Executive's (Kshs. 11,695,560,079) account and County Assembly, (Kshs. 1,186,374,088) as listed in Annex 6

III. Development Partners oversight: Direct development partners who had financial fiduciary oversights during the overall County budget process were Medecins Sans Frontiers, (MSF) Belgium and Nutritional Internationals. Funds received from these partners were credited in the CRF account and transferred to Special Purposes Accounts as per specific agreements.

IV. The County Government has also prepared this financial and non-financial report which will be audited by the Office of the Auditor General (OAG). The OAG will give an opinion on the report, compliance of the law and review of the existing internal control mechanisms. The Senate Finance Committee will have the legal mandate to review and give recommendations on the performance of the fund based on the Auditor's opinion and findings.

e) County Headquarters

P.O. Box 2344-00900

Municipal Hall

Kiambu, Kenya

f) County Contacts

Telephone: (254) 067858108

E-mail: kiambucountygovernment@kiambu.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

Office of the Attorney General
P.O. Box 40112 -00100
Nairobi, Kenya

j) County Attorney

The County Attorney
P.O. Box 2344-00900
Municipal Hall
Kiambu, Kenya

3. Statement by the CECM Finance

The planned revenue for the fund was Kshs. 16,431,808,798 from 5 categories namely; national government releases of Equitable share; Kshs. 12,654,927,777, Transfers from other government agencies; Kshs. 427,670,488), other grants; 48,089,432, OSR of Kshs. 3,235,022,527, and fund balance of Kshs. 66,098,574

Kshs. 1,192,298,980 own source revenue from Health facilities' fees was planned and accounted for under the facility improvement fund.

Kshs. 15,430,307,379 was realized during the period. This included Exchequer Releases of Kshs. 12,654,927,777, Transfers from other government agencies of 250,263,622, OSR of Kshs. 2,426,605,897, Other grants of Kshs. 31,691,000 and Kshs. 66,819, CRF's Returns and funds balances respectively. The table and figure below summarize the realization of each category during the reporting period.

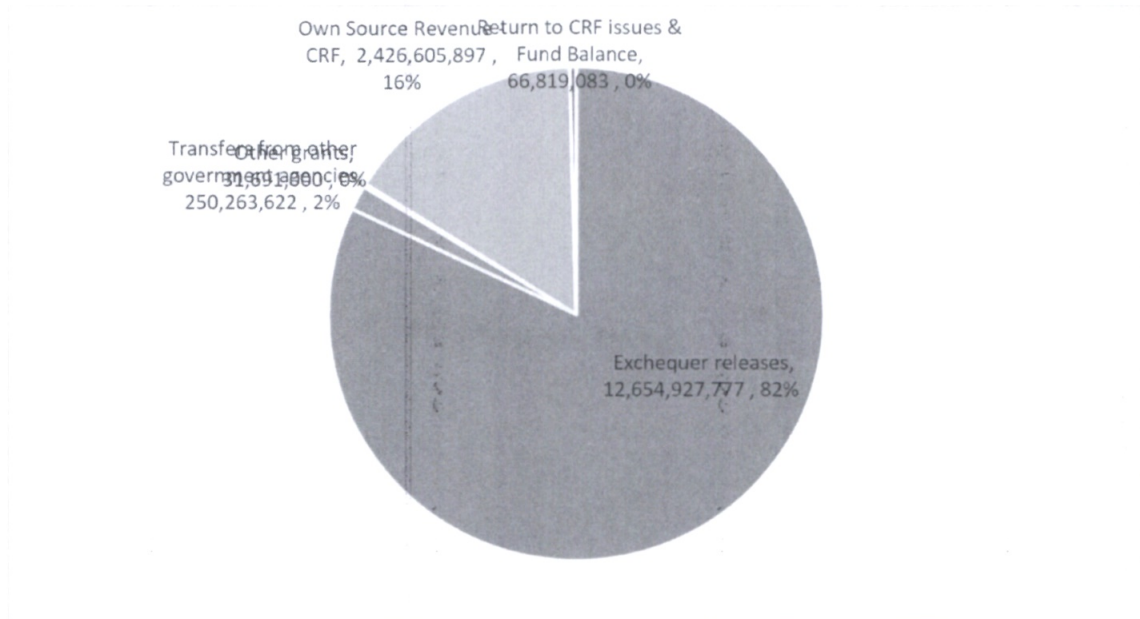
Table 2. County Revenue Fund Budget Realization

Receipt/Payments	Final Budget	Actual on Comparable Basis	Variance	Budget Realization
Exchequer releases	12,654,927,777	12,654,927,777	0	100%
Transfers from other government agencies	427,670,488	250,263,622	177,406,866	59%
Other grants	48,089,432	31,691,000	16,398,432	66%
Own Source Revenue - CRF	3,235,022,527	2,426,605,897	808,416,630	75%
Return to CRF issues & Fund Balance	66,098,574	66,819,083	-720,509	101%
Total Receipts	16,431,808,798	15,430,307,379	1,001,501,419	94%

Detailed analysis for Transfers from other government agencies and Other grants is presented in figure 2 and 3, and under annex 5 of this report

Excluded in this analysis was the Own Source Revenue from the Health facilities which was accounted under the Facility Improvement fund.

Figure 1: Proportion of CRF Funding in FY. 2022/2023



Since devolution, this was the first financial year where 100% equitable share was received during the financial year. However, late disbursement to the CRF was witnessed where 48% of the equitable share was received in the last quarter of the reporting period. Poor performance of grant was mainly caused by Kshs. 153,150,969 not received under the Narlig program.

All payments from the fund were initiated by the County Treasury and approved by the Office of the Controller of Budget, OCOB. 255 withdrawal transactions of Kshs. 12,881,934,167 was approved during the period. Kshs. 11,695,560,079 and 1,186,374,088 were transferred to County Executive and County Assembly respectively.

Sign *Nancy Kirumba* Date; 6th Dec. 2023
 Ms. Nancy Kirumba

**CECM - FINANCE, ICT AND ECONOMIC PLANNING
 COUNTY GOVERNMENT OF KIAMBU**

4. Management Discussion and Analysis

The Kiambu County Revenue Fund is established under article 207 of the constitution of Kenya 2010 and Section 109 of the Public Finance Management Act. 2012. The account is kept at the Central Bank of Kenya and administered by the County Treasury which is headed by the County Executive Committee Member (CECM) for Finance and Economic Planning. Below is an overview of the performance of the various categories of revenue and payments.

a. Exchequer Releases.

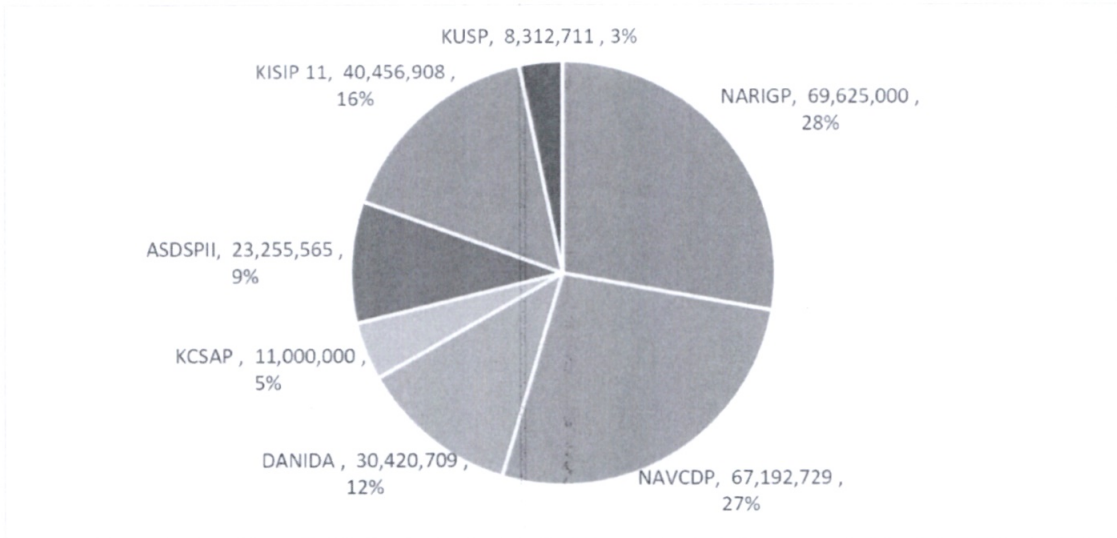
The budgeted and actual amount received for the financial year 2022/2023 was Kshs. 12,654,927,777. Kshs 937,402,057 included in the budget and receipt relates to FY. 2021/2022 equitable share that was received during the reporting period.

These receipts represented a growth of 17% from Kshs. 10,780,123,663 reported in the comparative period of financial year 2021/2022

b. Transfers from other government agencies

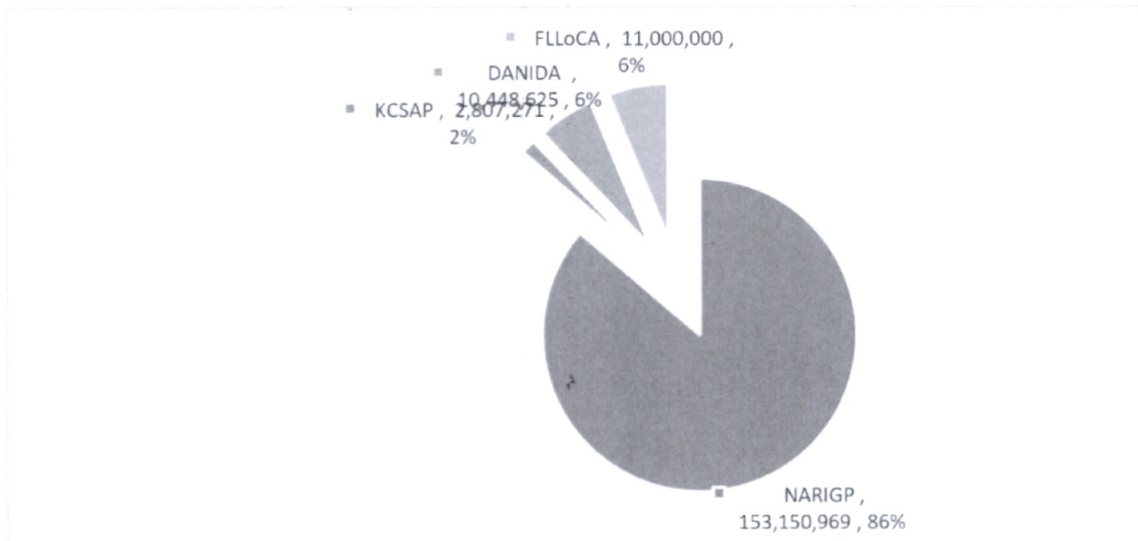
Kshs. 250,263,622 was received against a target of Kshs. 427,670,488 translating to 58% budget realization. The actual receipts were also a 16% decline from Kshs. 298,984,800 realized in the comparative period FY 2021/2022. Figure 2 shows the composition of each component of transfer from other government agencies;

Figure 2. Proportion of Actual Transfers from Other Government Agencies



The poor performance of 58% realization was caused by 4 agencies where Kshs. 177,406,866, was not realized as indicated in the figure 3 below;

Figure 3. Planned Budget not Received from Other Government Agencies



c. Other Grants 31,691,000

The County partnered with The Medecins Sans Frontieres, (MSF) Belgium and the Nutritional International during the reporting period. The MSF- Belgium program aimed at reducing mortality

and morbidity associated with illegal drug use (including drug overdose) and common ailments among PWUD in Kiambu County. Kshs. 31,691,000 was received through this programme. The County also partnered with Nutritional International, (NI) under a co-funding program on nutrition's initiatives activities. Kshs. 9,500,000 was planned during the period. However, nil receipt was received during the period.

d. Own Source Revenue

The County Government of Kiambu had planned to raise Kshs. 4,427,321,507 where Kshs. 3,235,022,527 and Kshs. 1,192,298,980 was accounted in CRF and Appropriation in Aid (Facility Improvement Fund) respectively.

Kshs. 2,426,605,897, equivalent to 75% of the planned CRF budget was realized during the reporting period. This was a decline of Kshs. 11% from Kshs. 2,713,124,569 reported in the comparative period. However, included in comparative period is Kshs. 545,736,430 hospital fees that had been accounted under the CRF when the FIF was not fully operationalized. Consequently, the net comparative of the OSR grew by 12% from Kshs. 2,167,388,139 to 2,426,605,897 in FY. 2021/2022 and 2022/2023 respectively. The growth was attributed to among other issues;

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

Kshs. 1,182,161,856 facility improvement fund was realized and accounted separately under the FIF fund

e. Returns to CRF Issues

These are previous financial year's funds balances that were brought forward in the current financial year. This amount was budgeted during the supplementary budget for the period.

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, County Own Source Revenue, 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.

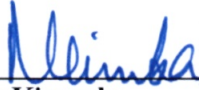
County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2023.

Sign



Date; 6th Dec. 2023

Ms. Nancy Kirumba

**CECM FINANCE, ICT AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF KIAMBU**

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

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

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 6th December 2023

Signature _____



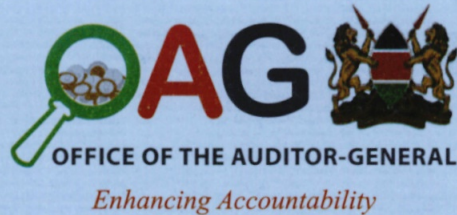
CPA William Kimani

Chief Officer Finance and Economic Planning

County Government of Kiambu

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 – COUNTY GOVERNMENT OF KIAMBU

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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Kiambu set out on pages 1 to 11, which comprise the statement of receipts and payments, and statement of comparison of budget and actual amounts for the year

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Revenue Fund – County Government of Kiambu as at 30 June, 2023, and 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

Inaccuracies of Own Source Revenue

The statement of receipts and payments reflects own source revenue amounting to Kshs.2,426,605,897 as further disclosed in Note 4 to the financial statements. However, this amount differs with the disbursements made to the Fund amounting to Kshs.2,424,936,833 as reflected in the statement of receipts and disbursements of the Receiver of Revenue resulting in unreconciled variance of Kshs.1,669,064.

In the circumstances, the accuracy and completeness of own source revenue amounting to Kshs.2,426,605,897 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 Kiambu 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 final receipts budget and actual on comparable basis amounting to Kshs.16,431,808,798 and Kshs.15,430,307,379, respectively, resulting to a shortfall of Kshs.1,001,501,418 or 6% of the total budget. Further, the revenue shortfall was majorly attributed to three (3) revenue items as shown below:

	Final Budget (Kshs.)	Actual on Comparable Basis (Kshs.)	Budget Realization Difference (Kshs.)	% Realization Difference
Transfers from Other Government Agencies	427,670,488	250,263,622	177,406,866	41%
Own – Source Revenue	3,235,022,527	2,426,605,897	808,416,630	25%
Other Grants	48,089,432	31,691,000	16,398,432	34%

The revenue shortfall implies that some programs budgeted for in the year were not realized due to lack of funds.

This negatively impacted on service delivery to the residents of Kiambu County.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Audit Matter

In the audit report of the previous year, the issue raised about balances reflected in the financial statements has remained unresolved.

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 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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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

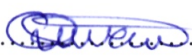
20 March, 2024

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

		Period ended 30 th June 2023	Period ended 30 th June 2022
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	12,654,927,777	10,780,123,663
Transfers from other government agencies	2	250,263,622	298,984,800
Other grants	3	31,691,000	41,616,128
Own Source Revenue	4	2,426,605,897	2,713,124,569
Return to CRF issues	5	720,509	109,649
Total Receipts		15,364,208,806	13,833,958,809
Payments			
Transfers to County Executive	6	11,695,560,079	13,348,588,811
Transfers to County Assembly	7	1,186,374,088	1,247,384,432
Total Payments		12,881,934,167	14,595,973,243
Net increase (decrease) in cash for the year		2,482,274,639	(762,014,434)
Add Opening fund balance b/f (1st July 2022 and 1st July 2021 respectively)		66,098,573	828,113,007
Closing Fund balance for the period	8	2,548,373,211	66,098,573

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 CPA William Kimani
 Chief Officer - Finance and Economic Plan.
 ICPAK Member No 6066
 Date; 6th Dec. 2023

.....

 CPA Solomon Waweru
 Director Accounting Services
 ICPAK Member No 14406
 Date; 6th Dec. 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 Realisation Difference	% of Realisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Exchequer releases	11,717,525,720	937,402,057	12,654,927,777	12,654,927,777	-	100%
Transfers from other government agencies	589,239,254	(161,568,766)	427,670,488	250,263,622	177,406,866	59%
Other grants	26,400,000	21,689,432	48,089,432	31,691,000	16,398,432	66%
Own Source Revenue - CRF	3,135,022,527	100,000,000	3,235,022,527	2,426,605,897	808,416,630	75%
Return to CRF issues & Fund Balance		66,098,574	66,098,574	66,819,083	(720,509)	101%
Total Receipts	15,468,187,501	963,621,297	16,431,808,798	15,430,307,379	1,001,501,418	94%
Payments					-	
Transfers to County Executive	13,966,488,968	827,807,000	14,794,295,968	11,695,560,079	3,098,735,889	79%
Transfers to County Assembly	1,501,698,533	126,314,297	1,628,012,830	1,186,374,088	441,638,742	73%
Total Payments	15,468,187,501	954,121,297	16,422,308,798	12,881,934,167	3,540,374,631	78%
Balance- CRF Balances	-			2,548,373,212		

Remarks 1 – Budgetary Changes: There was one supplementary budget approved during the year. This was occasioned by Kshs. 937,402,057 equitable share for financial year 2021/2022 received during the reporting period, confirmed declined of Kshs. 161,568,766 from the initial budgeted transfer from other government agencies, new revenue stream from NI, unspent balances from previous financial year and anticipated improvement of Own Source Revenue by Kshs. 100,000,000

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

Remarks 2: Overall budget absorption was at 78% due to poor delay in exchequer releases where 47% of the exchequer was received in the last quarter of the financial year.

Remarks 3 – Reconciliation between statement of receipt and payment (Kshs. 15,364,208,806) and Statement of Comparison of Budget Actual Amounts, (Kshs. 15,430,307,379) is presented in note 9

Remark 4 – Kshs. 1,182,161,856 FIF revenue was collected and accounted under the Facility Improvement Fund

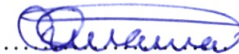


CPA William Kimani

Chief Officer - Finance and Economic Planning.

ICPAK Member No 6066

Date; 6th Dec. 2023



CPA Solomon Waweru

Director Accounting Services

ICPAK Member No 14406

Date; 6th Dec. 2023

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.

Significant Accounting Policies (Continued)

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya and receivables from the Receiver of Revenue report

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.*

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:

	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs.	Kshs.
Equitable Share (a)	12,654,927,777	10,780,123,663
Level 5 hospitals (b)	-	
Total	12,654,927,777	10,780,123,663

2. Transfers from other government agencies**

	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs.	Kshs.
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health		8,735,717
World Bank-NARIGP-State Department of Crop Development	69,625,000	203,149,442
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	11,000,000	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	30,420,709	10,368,041
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	23,255,565	3,000,000
Kenya Urban Support Programme	8,312,711	-
Kenya Devolution Support Programme	-	73,731,600
National Agriculture Value Chain Development Project	67,192,729	-
Kenya Informal Settlement Improvement Project (KISIP II)	40,456,908	-
Total	250,263,622	298,984,800

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

County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2023

3. Other grants**

	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs.	Kshs.
Donor 1 - Nutritional International	-	4,549,400
Donor 2 -Medecins Sans Frontiers, (MSF) Belgium	31,691,000	37,066,728
Total	31,691,000	41,616,128

** These are funds received from development partners directly to the CRF.

4. Own Source Revenue

Description	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs.	Kshs.
Cess	113,838,661	172,072,983
Land/Poll rate	350,185,735	365,132,622
Single/Business permits	351,943,207	253,092,504
Property rent	22,431,374	20,707,015
Parking fees	334,347,143	328,221,548
Market fees	8,789,222	3,395,624
Advertising	111,442,045	107,434,999
Hospital fees		545,736,430
Public health service fees	166,425,549	100,104,982
Physical planning and development	603,139,463	457,790,580
Hire of County Assets	836,060	403,490
Conservancy administration	88,041,830	67,575,504
Administration control fees and charges	222,619,222	285,104,435
Park fees	969,668	3,012,552
Other fines, penalties, and forfeiture fees	3,170,400	3,339,301
Miscellaneous receipts	48,426,318	
Total	2,426,605,897	2,713,124,569

Total receipt in CRF from the ROR during the reporting period was Kshs. 2,424,936,917, which included Kshs. 155,095 prior year receivables and Kshs. 2,424,781,821 OSR for the reporting period. (Annex 5- OSR). Kshs. 1,824,075 were CRF receivables and accounted in the CRF under note 8. Reconciliation statement between the County Revenue Fund and County Receiver of Revenue presented in note 4b below;

4b. Reconciliation between County Receiver of Revenue and County Revenue Fund

Description	Amount in Kshs.
Receivables from ROR as at 1st July 2022	155,095
Revenue Realized for the Period	2,426,605,897
Total Amount due for Disbursement to CRF	2,426,760,992
Amount Disbursed and Received in CRF	2,424,936,917
Receivables from ROR as at 30th June 2023	1,824,076

5. Return to CRF Issues

Return to CRF Issues	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	3,764	605
Development Account (<i>County Executive</i>)	645,847	107,733
Recurrent Account (<i>County Assembly</i>)	1	0
Development Account (<i>County Assembly</i>)	328	185
Unspent balances from Operations Accounts	70,569	1,127
Total	720,509	109,649

These relates to bank accounts balances that were swiped back to CRF account at the closure of financial year ended 30th June 2022 and 2021 respectively

6. Transfers to County Executive

	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs.	Kshs.
Recurrent Account	10,399,219,621	11,078,043,117
Development Account	721,108,966	2,140,956,161
Special purpose Accounts	575,231,492	129,589,533
Total	11,695,560,079	13,348,588,811

Notes to the Financial Statements (Continued)

7. Transfers to County Assembly

	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs.	Kshs.
Recurrent Account	1,186,374,088	1,231,708,024
Development Account	-	15,676,408
Total	1,186,374,088	1,247,384,432

8. Fund balance

	Period ended 30 th June 2023	Period ended 30 th June 2022
	Kshs.	Kshs.
County Exchequer Account - (CBK Account number 10000170646)	2,546,549,135	65,943,479
Receivables- receiver of Revenue	1,824,076	155,095
Total	2,548,373,211	66,098,574

9. Reconciliation between Receipts in statement of Receipt and Payment and Statement of Comparison of Budget and Actual Amounts

Description	Kshs
Amount recognized in statement of receipts and payments	15,364,208,806
Add Fund balance	66,098,574
Amount recognized in statement of budget performance	15,430,307,379

Notes to the Financial Statements (Continued)

10. 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	Year ended 30th June 2023	Year ended 30th June 2022
	Kshs	Kshs
<i>Co-operative Bank of Kenya, - Kiambu County Revenue Bank Account No. 01141371543502 (Kshs.)</i>	1,818,239	155,095
<i>Kenya Commercial Bank, Acc. No. 1164796372 (Kshs)</i>	5,837	
Total	1,824,076	155,095


The above balances were CRF receivables from ROR as at the closure of financial years

12. Annexes

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Budgetary Control and Performance	There was a budget underfunding of Kshs. 2,363,270,100 (14%) of the budget which led to budget underutilization of 14%	This was caused by poor performance of the OSR, one exchequer and some grants not received	The management has put measures in realizing the planned budget especially on OSR. All equitable share was received. The overall budget receipt realization has improved from 86% to 94% in the current reporting period.	N/a

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 CPA William Kimani
 Chief Officer Finance and Economic Planning
 ICPAK Member No. 6066
 Date 6th December, 2023

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

Financial Year 2022/2023	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative current year
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
A. Transfers from the National Exchequer					
Equitable Share	1,933,391,743	2,870,793,801	1,933,391,744	5,917,350,489	12,654,927,777
Total (As per Note 1)	1,933,391,743	2,870,793,801	1,933,391,744	5,917,350,489	12,654,927,777
B. Transfers from Other Government Agencies					
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	30,420,709	30,420,709
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	69,625,000	69,625,000
Kenya Urban Support Programme	-	-	-	8,312,711	8,312,711
Agriculture Sector Development Support Project (ASDSP)	-	-	-	23,255,565	23,255,565
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	11,000,000	-	11,000,000
Kenya Informal Settlement Improvement Project (KISIP II)	-	-	-	40,456,908	40,456,908
National Agriculture Value Chain Development Project	-	-	-	67,192,729	67,192,729
Total (As per note 2)	-	-	11,000,000	239,263,622	250,263,622
Grand Total (A+B)	1,933,391,743	2,870,793,801	1,944,391,744	6,156,614,111	12,905,191,399

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

Receipt	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Cess	18,851,106	25,762,004	27,478,012	41,747,540	113,838,661
Land/Poll Rate	41,773,283	44,430,964	220,323,718	43,657,769	350,185,735
Single/Business Permits	15,694,498	9,857,814	209,406,532	116,984,363	351,943,207
Property Rent	4,905,200	5,283,842	10,258,571	1,983,761	22,431,374
Parking Fees	65,238,811	80,012,700	82,703,035	106,392,597	334,347,143
Market Fees	491,754	699,440	4,886,035	2,711,993	8,789,222
Advertising	8,410,608	9,014,402	47,352,541	46,664,494	111,442,045
Hospital Fees					
Public Health Service Fees	10,401,500	12,887,300	77,933,480	65,203,269	166,425,549
Physical Planning and Development	115,699,059	110,329,011	199,498,812	177,612,581	603,139,463
Hire Of County Assets	87,000	128,340	283,560	337,160	836,060
Conservancy Administration	5,460,130	4,992,080	50,168,460	27,421,160	88,041,830
Administration Control Fees and Charges	13,720,605	14,445,261	45,636,701	148,816,655	222,619,222
Park Fees	21,020	-	-	948,648	969,668
Other Fines, Penalties, And Forfeiture Fees	507,800	896,885	1,131,815	633,900	3,170,400
Miscellaneous receipts	-	-	-	48,426,318	48,426,318
Total County Own Source Revenue	301,262,374	318,740,043	977,061,272	829,542,210	2,426,605,898

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

Annex 4: Analysis of Transfers from the County Revenue Fund

Financial Year 2022/2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs)
County Executive –Rec	1,768,596,712	2,650,762,123.00	2,412,219,244	3,567,641,542	10,399,219,621
County Executive –Dev	-	85,318,179	208,196,978	427,593,809	721,108,966
County Assembly –Rec	-	450,130,268.00	188,768,611	547,475,209	1,186,374,088
SPA A/c -ASDSP	-			42,255,565	42,255,565
SPA A/c -PHC	-			41,148,709	41,148,709
SPA A/c - Nutrition Initiatives	-		5,000,000	11,000,000	16,000,000
SPA A/c - Nagrip	110,216,401			176,246,792	286,463,193
SPA A/c - Climate Change				21000000	21,000,000
SPA A/c - Education				61,984,894.00	61,984,894
SPA A/c - Fuel Levy				30,873,690.00	30,873,690
SPA A/c Account - KUSP				8,312,712.00	8,312,712
SPA A/c -Value Chain				67,192,729.00	67,192,729
Total	1,878,813,113	3,186,210,570	2,814,184,833	5,002,725,651	12,881,934,167

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

Annex 5. Schedule of CRF Receipts

No	Date	EFT Ref	Cr	Category
1	27/07/2022	FT22208MTT4N	937,402,057	Exchequer issue
2	20/09/2022	FT22263KB1NQ	995,989,686	Exchequer issue
3	14/10/2022	FT222879V560	937,402,058	Exchequer Issue
4	24/11/2022	FT223285W8R8	995,989,686	Exchequer Issue
5	28/12/2022	FT22362QN0RB	937,402,057	Exchequer Issue
6	03/02/2023	FT230349CWQD	995,989,686	Exchequer Issue
7	24/03/2023	FT23083XNCRZ	937,402,058	Exchequer Issue
8	20/04/2023	FT23110VYTZL	995,989,686	Exchequer Issue
9	26/04/2023	FT23116D4ZZX	995,989,686	Exchequer Issue
10	25/05/2023	FT23145K7N0N	937,402,058	Exchequer Issue
11	09/06/2023	FT23160WC0M1	1,054,577,315	Exchequer Issue
12	20/06/2023	FT23171Z17N8	995,989,686	Exchequer Issue
13	26/06/2023	FT23177W2CNL	937,402,058	Exchequer Issue
Sub Total-Exchequer Issue			12,654,927,777	
14	23/06/2023	FT23174DB735	69,625,000	Treasury Grant -Narlig
Sub Total			69,625,000	
15	21/06/2023	FT231727J9FJ	23,255,565	Treasury Grant -asdsp
Sub Total			23,255,565	
16	27/06/2023	FT231785YS42	67,192,729	Treasury Grant - Valuechain
Sub Total			67,192,729	
17	26/04/2023	FT2311690W1M	11,845,500	Treasury Grant - PHC
18	03/07/2023	FT23184J1056	18,575,209	Treasury Grant - PHC
Sub Total			30,420,709	
19	27/06/2023	FT23178NZ3VK	40,456,908	Treasury Grant - KISP
Sub Total			40,456,908	
20	31/03/2023	FT23090FHWXV	11,000,000	Treasury Grant - Climate Change
Sub Total			11,000,000	
21	10/05/2023	FT231308CM3N	8,312,711	Treasury Grant - KUSP
Sub Total			8,312,711	
Sub Total -Treasury Grants			250,263,622	
22	08/02/2023	FT230395ZNP6	7,404,000	Other Grants - MSF
23	23/03/2023	FT23082XYPTW	19,296,000	Other Grants - MSF
24	27/06/2023	FT23178M3QF2	4,991,000	Other Grant -MSF
Sub Total -Other Grants			31,691,000	
25	04/07/2022	FT2218584NR0	3,737,056	OSR
26	04/07/2022	FT22185QSDB2	176,000	OSR
27	12/07/2022	FT22193F6387	27,173,673	OSR

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

28	12/07/2022	FT22193KB5JC	257,400	OSR
30	18/07/2022	FT22199QMOC3	40,262,690	OSR
31	18/07/2022	FT22199XKMLT	243,120	OSR
32	25/07/2022	FT22206HCC0R	22,594,777	OSR
33	25/07/2022	FT22206K531B	244,600	OSR
34	01/08/2022	FT22213P08G7	19,614,424	OSR
35	01/08/2022	FT222139JQ32	253,500	OSR
36	02/08/2022	FT22214RP15C	737,920	OSR
37	08/08/2022	FT22220VV1WH	23,879,908	OSR
38	08/08/2022	FT22220VFW0W	495,900	OSR
39	15/08/2022	FT22227T4QY9	22,004,918	OSR
40	15/08/2022	FT222278CNQ5	60,399	OSR
41	22/08/2022	FT2223493GQC	13,205,244	OSR
42	22/08/2022	FT22234S3MZ6	121,000	OSR
43	29/08/2022	FT22241DFZWS	20,148,844	OSR
44	29/08/2022	FT22241YXLBF	246,600	OSR
45	05/09/2022	FT22248D9FN6	13,877,458	OSR
46	05/09/2022	FT22248YTW7W	20,899	OSR
47	07/09/2022	FT22250JXKLM	707,741	OSR
48	12/09/2022	FT22255LKXD2	17,021,058	OSR
49	12/09/2022	FT22255WLCXH	230,800	OSR
50	19/09/2022	FT22262KZHLQ	25,402,388	OSR
51	19/09/2022	FT222621JW18	1,808,600	OSR
52	26/09/2022	FT22269S26K9	21,932,418	OSR
53	26/09/2022	FT22269C1HP1	1,674,401	OSR
54	03/10/2022	FT22276ZSCZQ	23,919,369	OSR
55	03/10/2022	FT22276N20W3	759,800	OSR
56	11/10/2022	FT22284N6ZYM	27,970,690	OSR
57	12/10/2022	FT22285S99WJ	916,500	OSR
58	12/10/2022	FT22285JJ737	424,914	OSR
59	13/10/2022	FT22286X6LB9	1,500,000	OSR
60	18/10/2022	FT22291TYBJQ	34,159,958	OSR
61	18/10/2022	FT22291C2Z5V	1,381,800	OSR
62	24/10/2022	FT22297FL1C8	26,771,330	OSR
63	24/10/2022	FT22297TS64Z	98,300	OSR
64	25/10/2022	FT22298R7G4K	27,337	OSR
65	31/10/2022	FT223041ZFGR	18,297,294	OSR
66	31/10/2022	FT22304LP9RY	473,200	OSR
67	07/11/2022	FT2231161QD0	26,031,838	OSR
68	07/11/2022	FT223119Q49M	245,800	OSR
69	14/11/2022	FT22318YPHKD	37,075,079	OSR
70	14/11/2022	FT22318PR7QP	443,000	OSR
71	22/11/2022	FT22326K84LS	24,453,511	OSR
72	22/11/2022	FT223268T1F6	807,802	OSR

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

73	28/11/2022	FT223326B2LV	21,874,003	OSR
74	28/11/2022	FT22332MCLW0	2,226,800	OSR
75	05/12/2022	FT2233992NP0	21,231,543	OSR
76	05/12/2022	FT223393GYMJ	852,000	OSR
77	13/12/2022	FT22347Z9HTD	28,872,291	OSR
78	13/12/2022	FT22347NQ48R	220,400	OSR
79	19/12/2022	FT223538QD9S	22,807,281	OSR
80	19/12/2022	FT22353W1R47	74,400	OSR
81	21/12/2022	FT22355L3S68	30,260	OSR
82	28/12/2022	FT223627T3G8	19,739,798	OSR
83	28/12/2022	FT223620X6ZL	72,400	OSR
84	03/01/2023	FT23003P5VM1	9,499,378	OSR
85	03/01/2023	FT23003W2V03	16,400	OSR
86	09/01/2023	FT230096B6ZP	31,431,702	OSR
87	09/01/2023	FT230093RGYZ	66,401	OSR
88	17/01/2023	FT23017TSDKR	68,995,491	OSR
89	17/01/2023	FT230176R58X	213,400	OSR
90	23/01/2023	FT230238PR98	55,005,741	OSR
91	23/01/2023	FT2302367XZ1	174,400	OSR
92	30/01/2023	FT23030RZZ3L	65,367,899	OSR
93	30/01/2023	FT23030MRT04	938,600	OSR
94	30/01/2023	FT23030YM8D4	36,907	OSR
95	06/02/2023	FT23037X9B2C	61,669,755	OSR
96	06/02/2023	FT23037VDPGP	184,800	OSR
97	13/02/2023	FT23044P4BYG	75,926,140	OSR
98	13/02/2023	FT23044N40WW	298,800	OSR
99	20/02/2023	FT23051FTTJ3	85,376,204	OSR
100	20/02/2023	FT23051VKZN2	91,800	OSR
101	27/02/2023	FT23058KRG3Z	73,615,811	OSR
102	27/02/2023	FT23058TLB6X	290,861	OSR
103	06/03/2023	FT23065L2CP2	95,918,932	OSR
104	06/03/2023	FT23065TXHCT	1,390,000	OSR
105	06/03/2023	FT23065XKM0Y	223,400	OSR
106	13/03/2023	FT23072LPTF0	113,494,666	OSR
107	13/03/2023	FT23072MTG6M	129,100	OSR
108	20/03/2023	FT23079S94CG	73,460,439	OSR
109	20/03/2023	FT2307970B2Y	260,400	OSR
110	27/03/2023	FT23086YCGX2	63,726,982	OSR
111	27/03/2023	FT23086SXYX8	292,400	OSR
112	03/04/2023	FT23093LZ9JY	96,678,975	OSR
113	04/04/2023	FT23094KSR11	218,400	OSR
114	11/04/2023	FT2310100KTS	110,393,977	OSR
115	11/04/2023	FT23101LKTTN	94,400	OSR
116	17/04/2023	FT23107S2WTL	64,610,590	OSR

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

117	17/04/2023	FT231072309Z	87,000	OSR
118	24/04/2023	FT231144G8NR	53,362,444	OSR
119	24/04/2023	FT2311435LT8	194,400	OSR
120	02/05/2023	FT23122YLLBD	36,237,614	OSR
121	02/05/2023	FT23122W1G5T	122,400	OSR
122	05/05/2023	FT23125GRB3S	1,920,000	OSR
123	08/05/2023	FT23128SPNGB	29,509,331	OSR
124	08/05/2023	FT23128BKJQV	128,400	OSR
125	15/05/2023	FT23135V747M	53,541,008	OSR
126	15/05/2023	FT23135DL9ZC	1,669,100	OSR
127	22/05/2023	FT23142DVQNS	62,202,509	OSR
128	22/05/2023	FT231423Y330	16,494,800	OSR
129	29/05/2023	FT231492C0JZ	57,782,259	OSR
130	29/05/2023	FT23149TV760	30,267,150	OSR
131	05/06/2023	FT23156HQRM4	38,713,985	OSR
132	05/06/2023	FT23156Y94B4	20,886,600	OSR
133	13/06/2023	FT23164P1V9F	52,994,928	OSR
134	13/06/2023	FT2316414SGR	15,807,400	OSR
135	19/06/2023	FT231708GK2P	59,055,161	OSR
136	20/06/2023	FT231713J0F2	5,236,400	OSR
137	26/06/2023	FT2317776P4M	1,425,100	OSR
138	27/06/2023	FT23178Y3K1J	16,295,405	OSR
139	03/07/2023	FT231843Z2Y2	72,570,385	OSR
140	03/07/2023	FT23184PWJJT	19,275,761	OSR
141	03/07/2023	FT23184T959Z	6,579,700	OSR
142	03/07/2023	FT231842XR2Z	437,000	OSR
	Sub-Total- FY. 2022/2023 OSR Transferred to CRF		2,424,781,822	
	Prior Year OSR Receivables received during the reporting Period			
143	04/07/2022	FT2218584NR0	155,095	OSR
	Total OSR Received from ROR in FY 2022/2023		2,424,936,917	
	Other Receivables			
144	Co-operative Bank, Acc no. 01141371543502		1,818,239	OSR
145	KCB Ac No. 1164796372		5836.76	OSR
	Sub Total-- Receivables- ROR as at 30th June 2023		1,824,076	
	Sub Total -OSR: FY 2022/2023		2,426,605,897	
146	15/07/2022	FT22196C41FV	645,847	CRF Issues
147	05/08/2022	FT222178J59H	70,569	CRF Issues

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

148	15/07/2022	FT22196G11XP	3,764	CRF Issues
149	18/07/2022	FT22199LM2FV	328	CRF Issues
150	18/07/2022	FT22199LFB15	1	CRF Issues
Sub Total -CRF Issues			720,509	
Total Receipts			15,364,208,806	

County Government of Kiambu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2023

Annex 6. Schedule of CRF Debits

Ref. No	Date	Ref	Amount	Account Transferred
1	05-Oct-22	FT22278PNQZ1	5,772,330	CA- Rec
2	05-Oct-22	FT222788BF77	12,355,943	CA- Rec
3	05-Oct-22	FT22278PTHCK	15,455,098	CA- Rec
4	05-Oct-22	FT22278PCGHV	16,971,368	CA- Rec
5	05-Oct-22	FT22278HMCJL	41,906,043	CA- Rec
6	07-Oct-22	FT22280RFZ5T	27,024,833	CA- Rec
7	13-Oct-22	FT22286JLTKY	3,832,737	CA- Rec
8	13-Oct-22	FT22286J0FIN	21,630,766	CA- Rec
9	03-Nov-22	FT22307LV7R0	7,570,759	CA- Rec
10	03-Nov-22	FT22307M0G2W	23,609,412	CA- Rec
11	03-Nov-22	FT22307CWPNF	41,911,965	CA- Rec
12	10-Nov-22	FT22314VP7QG	4,018,983	CA- Rec
13	01-Dec-22	FT22335S6NJ6	10,381,741	CA- Rec
14	01-Dec-22	FT223354NLS1	51,857,074	CA- Rec
15	08-Dec-22	FT22342N4SST	12,446,067	CA- Rec
16	08-Dec-22	FT22342QMDV7	34,195,055	CA- Rec
17	29-Dec-22	FT223633G5QS	25,508,678	CA- Rec
18	29-Dec-22	FT22363TL3HZ	36,570,151	CA- Rec
19	29-Dec-22	FT22363DBWT7	57,111,265	CA- Rec
20	06-Feb-23	FT23037RH82X	14,500,722	CA- Rec
21	08-Feb-23	FT23039092GX	18,566,890	CA- Rec
22	08-Feb-23	FT23039GJSPM	30,796,249	CA- Rec
23	09-Feb-23	FT23040MB291	56,721,998	CA- Rec
24	16-Mar-23	FT230757SMJ2	13,771,816	CA- Rec
25	16-Mar-23	FT23075Q0VQZ	15,066,311	CA- Rec
26	16-Mar-23	FT230753L2HS	39,344,625	CA- Rec
27	04-Apr-23	FT23094C18V2	60,530,312	CA- Rec
28	06-Apr-23	FT230963GRL0	24,000,000	CA- Rec
29	26-Apr-23	FT23116J1207	10,953,437	CA- Rec
30	26-Apr-23	FT2311638DCC	39,126,482	CA- Rec
31	26-Apr-23	FT23116XTQ3W	40,681,917	CA- Rec
32	02-May-23	FT231226QBSZ	25,000,000	CA- Rec
33	09-May-23	FT23129MK7YR	5,076,875	CA- Rec
34	09-May-23	FT2312939KF4	40,585,617	CA- Rec
35	10-May-23	FT23130YZS2T	14,690,566	CA- Rec
36	10-May-23	FT23130LSDQC	51,469,457	CA- Rec
37	06-Jun-23	FT23157XHC5W	10,078,695	CA- Rec
38	06-Jun-23	FT231576LDTZ	41,493,740	CA- Rec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

39	06-Jun-23	FT231575GS6S	67,811,445	CA- Rec
40	30-Jun-23	FT23181GKM39	68,553,441	CA- Rec
41	05-Jul-23	FT23186X61DN	7,652,533	CA- Rec
42	05-Jul-23	FT23186M98Y1	39,770,692	CA- Rec
Total-CA			1,186,374,088	
43	11-Apr-23	FT231019V8FH	10,000,000	CE -Devt
44	20-Apr-23	FT23110FHNZ1	1,660,000	CE -Devt
45	20-Apr-23	FT23110VGW6C	5,460,164	CE -Devt
46	02-May-23	FT231220F38V	18,000,000	CE -Devt
47	09-May-23	FT23129G6864	42,841,719	CE -Devt
48	10-May-23	FT23130P6GD4	26,200,000	CE -Devt
49	18-May-23	FT23138D1RD8	28,432,507	CE -Devt
50	22-May-23	FT231427Z1Y0	15,541,653	CE -Devt
51	24-May-23	FT231441WSHV	37,071,064	CE -Devt
52	25-May-23	FT2314511YRH	3,998,520	CE -Devt
53	06-Jun-23	FT23157LG1J7	18,524,154	CE -Devt
54	08-Jun-23	FT23159P77DQ	1,494,585	CE -Devt
55	26-Jun-23	FT231773S55L	1,136,800	CE -Devt
56	30-Jun-23	FT231817KMRW	4,060,000	CE -Devt
57	06-Jul-23	FT23187QL6VX	10,837,692	CE -Devt
58	06-Jul-23	FT231874FDNZ	40,456,908	CE -Devt
59	06-Jul-23	FT23187CT3YZ	114,506,156	CE -Devt
60	07-Jul-23	FT23188GF3SY	8,966,000	CE -Devt
61	07-Jul-23	FT23188RKDQ6	11,500,000	CE -Devt
62	10-Jul-23	FT231911W10Y	8,129,265	CE -Devt
63	12-Jul-23	FT23193DBD7Y	18,776,622	CE -Devt
64	02-Nov-22	FT22306K77JY	12,906,500	CE- Devt
65	28-Nov-22	FT223328RY00	24,815,000	CE- Devt
66	01-Dec-22	FT22335Z2SC3	5,100,000	CE- Devt
67	19-Dec-22	FT22353S27L2	41,699,559	CE- Devt
68	30-Dec-22	FT22364SN6GP	797,120	CE- Devt
69	23-Jan-23	FT23023GHX8D	31,700,000	CE- Devt
70	27-Jan-23	FT2302782B6K	5,000,000	CE- Devt
71	03-Feb-23	FT23034JYCGZ	48,330,400	CE- Devt
72	08-Mar-23	FT2306709NS1	19,481,028	CE- Devt
73	22-Mar-23	FT23081R3Y29	23,100,000	CE- Devt
74	22-Mar-23	FT230810V8LX	80,585,550	CE- Devt
Total -CE - Devt			721,108,966	
75	05-Aug-22	FT222177S5WZ	18,673,151	CE- Rec
76	05-Aug-22	FT22217R5QYJ	235,892,784	CE- Rec
77	05-Aug-22	FT22217JWMFB	434,983,125	CE- Rec
78	08-Aug-22	FT22220SSRZ2	30,112,098	CE- Rec

County Government of Kiambu
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

79	16-Aug-22	FT22228W85S5	44,482,041	CE- Rec
80	08-Sep-22	FT222515DJ57	8,536,950	CE- Rec
81	08-Sep-22	FT22251DF9NP	31,816,300	CE- Rec
82	08-Sep-22	FT22251523TN	213,046,734	CE- Rec
83	09-Sep-22	FT22252BN5ZV	8,000,000	CE- Rec
84	16-Sep-22	FT22259Q1SV4	11,942,922	CE- Rec
85	22-Sep-22	FT2226556L51	8,560,694	CE- Rec
86	23-Sep-22	FT22266DRPF9	214,019,301	CE- Rec
87	27-Sep-22	FT22270CL1XH	24,735,639	CE- Rec
88	27-Sep-22	FT22270QZKFB	24,800,652	CE- Rec
89	27-Sep-22	FT22270FQ539	100,000,000	CE- Rec
90	27-Sep-22	FT222704JHMJ	132,443,692	CE- Rec
91	27-Sep-22	FT22270FWZZ0	226,550,629	CE- Rec
92	05-Oct-22	FT222785D213	41,260,214	CE- Rec
93	05-Oct-22	FT22278X4D4N	216,866,338	CE- Rec
94	07-Oct-22	FT22280Q6X7D	26,582,540	CE- Rec
95	13-Oct-22	FT222865BW2Y	8,000,000	CE- Rec
96	13-Oct-22	FT22286JDJW9	8,583,400	CE- Rec
97	19-Oct-22	FT22292DBGZC	16,103,847	CE- Rec
98	27-Oct-22	FT2230092QCW	17,702,834	CE- Rec
99	27-Oct-22	FT22300ZDQ70	24,509,384	CE- Rec
100	27-Oct-22	FT22300K8D79	35,806,765	CE- Rec
101	27-Oct-22	FT22300W3NW7	218,042,640	CE- Rec
102	27-Oct-22	FT22300JMVD1	228,863,552	CE- Rec
103	28-Oct-22	FT22301VNWW3	109,068,434	CE- Rec
104	02-Nov-22	FT2230610S8F	15,111,832	CE- Rec
105	02-Nov-22	FT22306XHDDP	16,515,457	CE- Rec
106	07-Nov-22	FT223113J2MT	19,858,012	CE- Rec
107	09-Nov-22	FT22313MYZHR	31,936,191	CE- Rec
108	10-Nov-22	FT22314YNRW8	8,432,150	CE- Rec
109	10-Nov-22	FT22314BH9LC	16,577,204	CE- Rec
110	16-Nov-22	FT22320TSXM7	9,883,245	CE- Rec
111	17-Nov-22	FT223212LPPM	16,284,878	CE- Rec
112	17-Nov-22	FT2232125X7F	104,925,892	CE- Rec
113	23-Nov-22	FT22327H2CHT	6,138,500	CE- Rec
114	23-Nov-22	FT2232799T2P	23,248,653	CE- Rec
115	25-Nov-22	FT22329FQSZ2	13,066,807	CE- Rec
116	25-Nov-22	FT22329T11M0	215,735,363	CE- Rec
117	25-Nov-22	FT22329B6NXX	240,099,874	CE- Rec
118	01-Dec-22	FT22335117H2	17,030,000	CE- Rec
119	01-Dec-22	FT22335Z35LK	42,829,540	CE- Rec
120	02-Dec-22	FT2233699V1R	56,000,000	CE- Rec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

121	08-Dec-22	FT22342K1ZVC	8,429,500	CE- Rec
122	14-Dec-22	FT22348QRNBY	12,862,145	CE- Rec
123	14-Dec-22	FT22348QNR62	35,351,563	CE- Rec
124	14-Dec-22	FT22348P026R	100,000,000	CE- Rec
125	14-Dec-22	FT22348CH1DZ	104,574,643	CE- Rec
126	19-Dec-22	FT22353PBV7Z	10,155,210	CE- Rec
127	19-Dec-22	FT223532J299	11,716,290	CE- Rec
128	19-Dec-22	FT223534C7G7	25,851,653	CE- Rec
129	19-Dec-22	FT22353P62VF	51,216,212	CE- Rec
130	20-Dec-22	FT22354W5MCN	15,000,000	CE- Rec
131	28-Dec-22	FT2236274QTT	11,194,996	CE- Rec
132	28-Dec-22	FT2236266XRX	217,398,594	CE- Rec
133	28-Dec-22	FT22362KSNL2	230,429,587	CE- Rec
134	30-Dec-22	FT223640TX3H	4,718,210	CE- Rec
135	30-Dec-22	FT22364L40B7	6,799,974	CE- Rec
136	06-Jan-23	FT23006HZXRC	8,930,750	CE- Rec
137	06-Jan-23	FT23006SS574	49,984,213	CE- Rec
138	12-Jan-23	FT230122T7JF	12,790,876	CE- Rec
139	12-Jan-23	FT23012Q071C	124,809,238	CE- Rec
140	13-Jan-23	FT23013WF52W	10,510,425	CE- Rec
141	17-Jan-23	FT23017B42TV	15,654,200	CE- Rec
142	20-Jan-23	FT23020L4K5X	229,173,047	CE- Rec
143	23-Jan-23	FT2302326M22	5,251,446	CE- Rec
144	27-Jan-23	FT23027RNYZD	18,489,259	CE- Rec
145	27-Jan-23	FT23027S6YL7	28,861,131	CE- Rec
146	27-Jan-23	FT23027ND03S	43,785,426	CE- Rec
147	03-Feb-23	FT2303488W7V	23,000,000	CE- Rec
148	06-Feb-23	FT23037R3PLC	107,679,668	CE- Rec
149	08-Feb-23	FT230391XQ1F	113,172,245	CE- Rec
150	09-Feb-23	FT230408H10M	7,468,614	CE- Rec
151	09-Feb-23	FT23040KR76T	48,977,157	CE- Rec
152	09-Feb-23	FT230407YP3F	114,517,396	CE- Rec
153	10-Feb-23	FT23041YLVTV	18,407,889	CE- Rec
154	10-Feb-23	FT2304190MMD	19,735,591	CE- Rec
155	14-Feb-23	FT23045768T2	125,707,534	CE- Rec
156	17-Feb-23	FT23048BSCK1	18,435,958	CE- Rec
157	23-Feb-23	FT23054V5BRV	14,620,086	CE- Rec
158	23-Feb-23	FT23054QVJG2	107,788,154	CE- Rec
159	23-Feb-23	FT23054DCCRXX	275,750,849	CE- Rec
160	24-Feb-23	FT23055NTXL5	14,828,128	CE- Rec
161	01-Mar-23	FT230608C3XC	15,000,000	CE- Rec
162	01-Mar-23	FT2306046H2K	113,044,994	CE- Rec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

163	07-Mar-23	FT23066Z61QS	18,450,708	CE- Rec
164	08-Mar-23	FT230678CYJ4	27,751,771	CE- Rec
165	10-Mar-23	FT23069YMQ9G	5,735,984	CE- Rec
166	10-Mar-23	FT23069VNHNK	8,425,300	CE- Rec
167	10-Mar-23	FT23069GDFM4	13,856,251	CE- Rec
168	16-Mar-23	FT23075JZ7FV	44,259,503	CE- Rec
169	22-Mar-23	FT23081Y8FWM	7,081,382	CE- Rec
170	23-Mar-23	FT230824XQX5	6,021,076	CE- Rec
171	27-Mar-23	FT230864W914	106,955,625	CE- Rec
172	29-Mar-23	FT23088F9BYQ	12,632,898	CE- Rec
173	29-Mar-23	FT2308800780	13,290,199	CE- Rec
174	29-Mar-23	FT230885PP7H	229,458,511	CE- Rec
175	29-Mar-23	FT23088PQPKB	231,925,762	CE- Rec
176	06-Apr-23	FT230962LVGW	8,389,700	CE- Rec
177	06-Apr-23	FT23096Y5DSM	20,088,368	CE- Rec
178	06-Apr-23	FT23096PL9DZ	38,099,788	CE- Rec
179	18-Apr-23	FT23108FRG2J	15,478,654	CE- Rec
180	18-Apr-23	FT2310880HJH	21,102,784	CE- Rec
181	20-Apr-23	FT23110DCPJL	24,406,021	CE- Rec
182	25-Apr-23	FT231155SSN3	105,547,976	CE- Rec
183	26-Apr-23	FT231165GK53	9,891,778	CE- Rec
184	26-Apr-23	FT23116S7XN4	17,723,047	CE- Rec
185	26-Apr-23	FT231167SLZX	230,052,084	CE- Rec
186	26-Apr-23	FT2311693LTY	233,586,983	CE- Rec
187	02-May-23	FT23122TXF65	5,160,000	CE- Rec
188	02-May-23	FT23122ZDSCV	12,388,178	CE- Rec
189	02-May-23	FT23122JD147	32,074,802	CE- Rec
190	04-May-23	FT231242YF8P	20,440,722	CE- Rec
191	09-May-23	FT231298YTGX	20,493,163	CE- Rec
192	09-May-23	FT23129S5XYY	111,699,733	CE- Rec
193	10-May-23	FT23130MKX2B	22,803,719	CE- Rec
194	10-May-23	FT23130NM6KP	229,587,551	CE- Rec
195	10-May-23	FT231302FDQ3	230,536,238	CE- Rec
196	11-May-23	FT23131T7503	6,535,000	CE- Rec
197	11-May-23	FT231319MBBW	8,934,101	CE- Rec
198	16-May-23	FT23136NF324	20,452,063	CE- Rec
199	18-May-23	FT23138CYK5H	8,410,460	CE- Rec
200	18-May-23	FT23138MN7XW	9,485,296	CE- Rec
201	18-May-23	FT23138V48JJ	20,389,618	CE- Rec
202	22-May-23	FT23142JR72Q	5,871,176	CE- Rec
203	22-May-23	FT23142X7ZGR	10,596,003	CE- Rec
204	22-May-23	FT23142CL793	17,996,730	CE- Rec

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

205	22-May-23	FT23142690MG	199,383,750	CE- Rec
206	25-May-23	FT23145H1BY3	25,161,500	CE- Rec
207	25-May-23	FT231454G27J	100,000,000	CE- Rec
208	30-May-23	FT23150L9TBX	20,478,639	CE- Rec
209	31-May-23	FT23151MLTMR	26,317,392	CE- Rec
210	02-Jun-23	FT23153V5KQ8	10,248,204	CE- Rec
211	02-Jun-23	FT231535HXPR	225,540,192	CE- Rec
212	02-Jun-23	FT23153D5N5H	359,838,298	CE- Rec
213	06-Jun-23	FT23157XRW6Y	19,839,746	CE- Rec
214	06-Jun-23	FT23157V6CXS	39,714,747	CE- Rec
215	08-Jun-23	FT231593BQ77	18,322,268	CE- Rec
216	14-Jun-23	FT231651GGR0	5,000,000	CE- Rec
217	14-Jun-23	FT231650T098	20,504,945	CE- Rec
218	16-Jun-23	FT23167L6QHD	5,500,000	CE- Rec
219	16-Jun-23	FT231676FSMW	25,941,717	CE- Rec
220	16-Jun-23	FT231672QV49	33,042,438	CE- Rec
221	21-Jun-23	FT23172RNV95	14,508,345	CE- Rec
222	21-Jun-23	FT231726FK3T	33,408,831	CE- Rec
223	26-Jun-23	FT231776CF5C	20,459,056	CE- Rec
224	26-Jun-23	FT2317704WLR	24,222,360	CE- Rec
225	26-Jun-23	FT23177R3SSZ	334,845,333	CE- Rec
226	30-Jun-23	FT23181CDYWH	53,788,517	CE- Rec
227	30-Jun-23	FT23181Z7Q3Q	137,810,897	CE- Rec
228	05-Jul-23	FT231869NDSY	9,533,560	CE- Rec
229	05-Jul-23	FT2318604YB9	19,625,200	CE- Rec
230	05-Jul-23	FT23186WFQFB	66,912,723	CE- Rec
231	05-Jul-23	FT23186WBLJR	93,046,311	CE- Rec
232	06-Jul-23	FT231871T916	5,082,059	CE- Rec
233	06-Jul-23	FT2318755W0F	17,939,894	CE- Rec
234	06-Jul-23	FT23187DW2RK	45,299,524	CE- Rec
235	07-Jul-23	FT23188YPJPH	5,000,000	CE- Rec
236	07-Jul-23	FT23188CD4L6	25,998,276	CE- Rec
237	10-Jul-23	FT23191MRPM3	7,105,084	CE- Rec
	Sub Total- CE-Rec		10,399,219,621	
238	04-May-23	FT23124VNQWN	19,000,000	CE-SPA - ASDSP2
239	05-Jul-23	FT231868W59G	23,255,565	CE-SPA - ASDSP2
	Sub Total -ASDSP		42,255,565	
240	22-May-23	FT23142TRSTF	1,000,000	CE-SPA - Climate
241	31-May-23	FT23151N9L4F	20,000,000	CE-SPA - Climate
	Sub-total -Climate		21,000,000	
242	14-Jun-23	FT23165ZZ6C6	61,984,894	CE-SPA - Education

County Government of Kiambu

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30th June 2023

	Sub-Total - Education		61,984,894	
243	06-Jun-23	FT23157TCL0R	4,733,960	CE-SPA - Fuel
244	06-Jul-23	FT231873S78S	26,139,730	CE-SPA - Fuel
	Sub Total -Fuel		30,873,690	
245	08-Jun-23	FT23159LW7ZF	1,145,356	CE-SPA - KUSP
246	08-Jun-23	FT2315978RTW	7,167,356	CE-SPA - KUSP
	Sub Total- KUSP		8,312,712	
247	16-Aug-22	FT22228KD77T	110,216,401	CE-SPA - Narlig
248	05-Jul-23	FT231863QG7P	69,625,000	CE-SPA - Narlig
249	11-Jul-23	FT23192XVCBX	106,621,792	CE-SPA - Narlig
	Sub Total -Narlig		286,463,193	
250	10-Mar-23	FT23069FQ4DW	5,000,000	CE-SPA - NI
251	10-Jul-23	FT231918X37Z	11,000,000	CE-SPA - NI
	Sub Total-NI		16,000,000	
252	04-May-23	FT23124VRWFS	10,728,000	CE-SPA - PHC
253	10-May-23	FT231308JP42	11,845,500	CE-SPA - PHC
254	11-Jul-23	FT231923WWD8	18,575,209	CE-SPA - PHC
	Sub Total -PHC		41,148,709	
255	05-Jul-23	FT23186QXYZ3	67,192,729	CE-SPA - Value
	Sub Total -Value		67,192,729	
	Sub-total -CE- SPA		575,231,492	
	Total Transfers		12,881,934,167	