REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

FOR THE YEAR ENDED 30 JUNE, 2024

COUNTY GOVERNMENT OF NYAMIRA

COUNTY REVENUE FUND

COUNTY GOVERNMENT OF NYAMIRA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2024

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

Table of contents.. Page No.

1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings
CECM	County Executive Committee Member
CCO	County Chief Officer
Dr.	Doctor
CPA	Certified Public Accountant

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.

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	Dr. Geoffrey M Nyakoe
2.	C.O Finance	CPA Dr. Azenath K. Maobe
3.	Director Accounting Services/Finance	CPA Jemimah Bochaberi Abuga

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Dr. Geoffrey M Nyakoe
2.	Accounting Officer in charge of Finance	CPA Dr. Azenath K. Maobe
3.	Director Accounting Services/Finance	CPA Jemimah Bochaberi Abuga

d) Fiduciary Oversight Arrangements

Public Accounts Committee

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

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

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

Budget and Appropriations Committee

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

Member	Designation
Hon. George Abuga	Chairperson
Hon. Zipporah Matundura	Vice Chairperson
Hon. Nyambega Gisesa	Member
Hon. Lameck Sikweya	Member
Hon. Dennis Kebaso	Member
Hon. James Matinga	Member
Hon. Jeliah Nyakangi	Member
Hon. Janerose Nyakundi	Member
Hon. Julius Nyangana	Member
Hon. Doris Nyamanga	Member

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

Audit Committee

The audit committee was constituted in 2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held two meetings in FY 2023/2024

The committee members during FY 2023/2024 were:

Member	Designation
CPA David Onyambu	Interim Chairman
CPA Ann Nyanchama	Secretary
CPA Moses Amboso	Member
CPA Jacob Omasaki	Member

Development partner oversight activities

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

Controller of Budget

The Controller of Budget approves for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Office of the Auditor General

The auditor general audit the financial statements of Nyamira County for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, or give a true and fair view in accordance with International

Financial Reporting Standards [Cash Basis of Accounting Methods under the International Public Sector Accounting Standards]

e) **County Headquarters**

Nyamira County Building,

P.O. Box 434-40500

Nyamira, Kenya

f) **County Government Of Nyamira Contacts**

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

g) **Independent Auditors**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

h) **Principal Legal Adviser**

The County Attorney

Hon. Erastus Menge Orina

P.O. Box 434-40500

Nyamira, Kenya

(h) Bankers (County Executive Bankers)

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Kenya Commercial Bank

   Nyamira branch

   Po Box 403-40500

   Nyamira, Kenya

3. Co-operative bank of Kenya

   P.O. 48231- 0100

   Nairobi, Kenya

4. National bank of Kenya

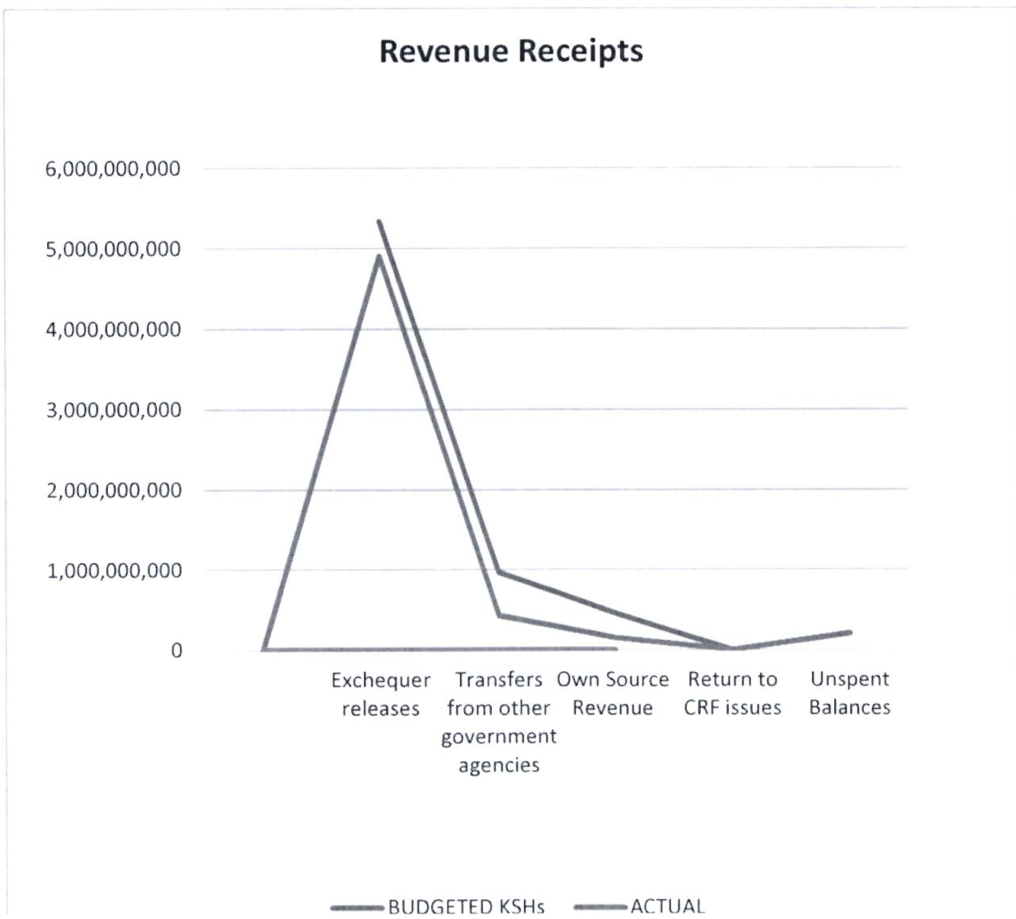
   P.o. Box 454-40500

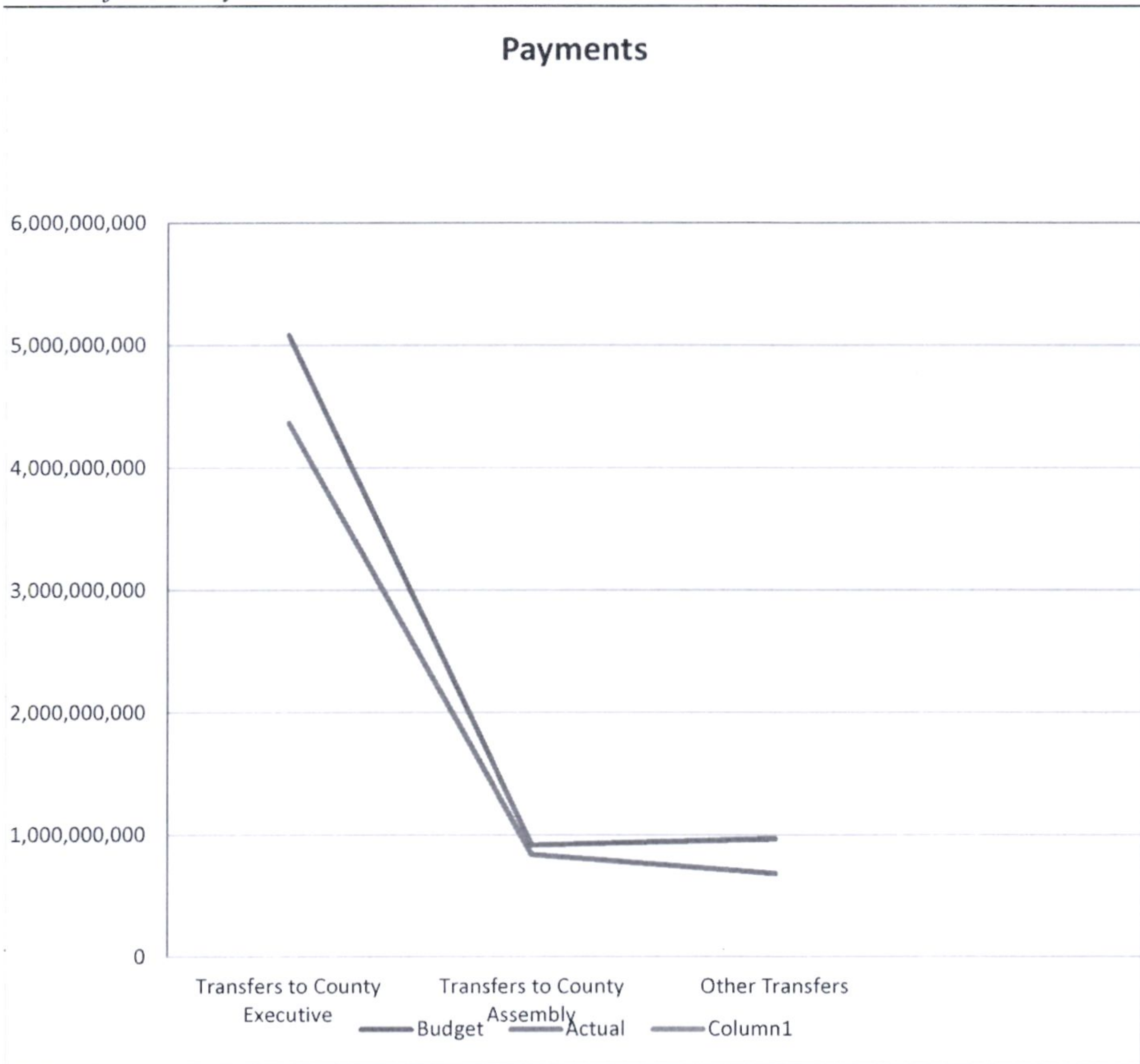
   Nyamira.

3. Statement by the CECM Finance

The County Government of Nyamira for the year ended 30 June 2024 reported its revenue and Expenditure as at 30th June, 2024:

SOURCE	BUDGETED KSHs	ACTUAL KSHs	VARIANCE KSHs	FY 2022/2023
Exchequer releases	5,655,257,714	4,848,349,687	806,908,027	5,546,167,239
Transfers from other government agencies	965,812,428	681,681,008	284,131,420	279,739,197
Own Source Revenue	457,000,000	150,813,325	306,186,675	89,321,500
Return to CRF issues	209,533	209,533	0	107,148
Unspent Balances	203,896,228	203,896,228	0	0
FIF Revenue	230,000,000	222,020,114	7,979,886	0
	7,512,175,903	**6,106,969,895**	**1,405,206,008**	**5,915,335,084**
Payments				
Transfers to County Executive	5,190,073,838	4,364,410,605	825,663,233	4,557,372,931
Transfers to County Assembly	914,979,149	838,858,168	76,120,981	701,140,292
Other Transfers	1,177,122,916	681,681,008	495,441,908	355,109,636
Total Payments	**7,282,175,903**	**5,884,949,781**	**1,397,226,122**	**5,613,622,859**




Payments
6,000,000,000
5,000,000,000
4,000,000,000
3,000,000,000
2,000,000,000
1,000,000,000
0
Transfers to County Executive
Transfers to County Assembly
Other Transfers
Budget
Actual
Column1

Devolution has presented the best opportunity in realising shared development and prosperity. The County has put in place measures to ensure devolution works for the benefit of the people. Various policy documents, regulations and bills have been formulated with the sole aim of strengthening implementation structures, institutions and stamping out wastage of resources. These include county integrated development plan, departmental strategic plans and annual work plans.

The County Executive takes note that since inception of FIF, the health facilities collect and spend funds individually without transferring to CRF.

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

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Dr. Geffrey Morara Nyakoe

CEC Member – Finance and Economic Planning
County Government of Nyamira

4. Management Discussion and Analysis

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

	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024
		Kshs	Kshs	Kshs	Kshs	**Kshs**
9910201	Unspent Balances-CRF	1,154,682,640	855,779,664	838,910,105	951,287,080	204,105,761
9910201	Equitable share	4,810,800,000	4,810,800,000	5,135,340,036	5,135,340,036	5,334,198,486
Various	Own Source Revenue	250,000,000	250,000,000	295,000,000	382,000,000	457,000,000
	Facility Improvement Fund	00	00	00	350,000,000	230,000,000
	Municipality own source revenue	0	0	0	50,000,000	80,000,000
	Unspent Balances for Grants	0	0	0	0	91,059,228
	Sub Totals	**6,215,482,640**	**5,916,579,664**	**6,269,250,141**	**6,868,627,116**	**6,396,363,475**
ADDITIONAL TRANSFERS FROM NATIONAL GOVERNMENT						
1330301	Development of youth polytechnics Grant	67,068,298	60,409,894	0	0	0
1330404	Compensation user fee forgone	13,175,221	13,175,221	0	0	0
3111504	Roads maintenance levy fund	136,557,750	146,215,617	0	0	0
	Sub Total	**216,801,269**	**219,800,732**	**0**	**0**	**0**
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS						
1320101	World Bank Loan for National and Rural inclusive growth project	350,000,000	198,509,110	275,417,324	118,161,414	100,000,000
1320101	Kenya Urban Support	114,705,300	114,705,300	0	1,145,355	0

	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024
		Kshs	Kshs	Kshs	Kshs	**Kshs**
	Programme (KUSP UDG)					
1320101	Kenya Urban Support Programme (KUSP UIG)	8,800,000	0	0	1,194,560	0
1320101	World Bank grant (THSUC)	35,000,000	278,847,760	90,226,074	0	0
1540701	Kenya Devolution Support Program Level II	0	0	112,815,048	0	0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	50,000,000	0	112,082,214
1320101	World Bank grant (KDSP)	30,000,000	45,000,000	0	0	0
1540701	DANIDA	14,250,000	13,680,000	10,659,000	15,475,500	8,778,000
1320101	Agricultural Sector Development Support Programme II	16,937,554	13,125,036	24,250,072	4,781,637	531,293
	Climate change 9world Bank grant)	0	0	0	22,000,000	11,000,000
	Aggregated Industrial Park Programme	0	0	0	0	250,000,000
	County Climate Resilience Support (CCRS)- World Bank	0	0	0	0	162,210,133
	Livestock Value Chain Support Project-GoK	0	0	0	0	28,647,360
	National Agricultural Value Chain	0	0	0	0	200,000,000

	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024
		Kshs	Kshs	Kshs	Kshs	Kshs
	Development Project (NAVCDP)					
	Conditional Grant for Provision of Fertilizer Subsidy Programme-GoK	0	0	0	0	92,563,428
	Sub Total	**569,692,854**	**663,867,206**	**563,367,518**	**225,758,466**	**965,812,428**
	GRAND TOTAL	**7,001,976,763**	**6,800,247,602**	**6,832,617,659**	**7,094,885,582**	**7,282,175,903**

The county government of Nyamira managed to receive:

REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2019 / 2020	**FY 2020 / 2021**	**FY 2021 / 2022**	**FY 2022 / 2023**	**FY 2023 / 2024**
		Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
9910201	Transfers to CRF	1,154,682,640	855,779,664	37,509	107,148	209,533
9910201	Equitable share	4,397,071,200	4,810,800,000	4,724,512,833	5,546,167,239	4,907,462,608
Various	Own Source Revenue	187,324,098	168,276,586	169,976,000	89,321,500	150,813,325
Various	FIF			99.280,488	0	0
Grants and other transfers				0	0	0
1330301	Development of youth polytechnics Grant	67,068,298	60,409,894	0	0	0
1330404	Compensation user fee forgone	13,175,750	13,175,221	0	0	0
3111504	Roads maintenance levy fund	136,557,750	146,215,617	0	0	0

REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2019 / 2020	**FY 2020 / 2021**	**FY 2021 / 2022**	**FY 2022 / 2023**	**FY 2023 / 2024**
		Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
1320101	World Bank Loan for National and Rural inclusive growth project	161,791,811	175,682,713	140,544,721	235,142,146	89,966,414
1320101	Kenya Urban Support Programme (KUSP UDG)	82,041,681	30,479,584	0	1,145,355	0
1320101	Kenya Urban Support Programme (KUSP UIG)	8,800,000	0	0	1,194,560	0
1320101	World Bank grant (THSUC)	14,054,627	278,585,188	76,304,392	0	0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	112,082,214
1320101	World Bank grant (KDSP)	30,000,000	45,000,000	0	0	0
1540701	DANIDA	19,570,000	13,680,000	5,329,500	15,475,500	8,778,000
1320101	Agricultural Sector Development Support Programme II(ASDP)	16,463,524	12,625,861	17,436,316	4,781,637	1,031,293
	Aggregated Industrial Park Programme	0	0	0	0	62,500,000
	County Climate Resilience Support (CCRS)-World Bank	0	0	0	0	162,210,134

REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2019 / 2020	**FY 2020 / 2021**	**FY 2021 / 2022**	**FY 2022 / 2023**	**FY 2023 / 2024**
		Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
	National Agricultural Value Chain Development Project (NAVCDP)	0	0	**0**	0	195,112,952
TOTAL	**GRAND TOTAL**	**6,288,600,832**	**6,610,710,328**	**5,134,141,858.28**	**5,915,335,084**	**5,690,166,473**

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. Rreceipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2024.

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Dr. Geffrey Morara Nyakoe

CEC Member – Finance and Economic Planning
County Government of Nyamira

6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2024 This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the County Revenue Fund; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2024 and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 20th September, 2024.

Signature__________________________

Name
CPA Dr. Azenath K. Maobe
Chief Officer Finance and Accounting Services
County Government of Nyamira

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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, 2024 - COUNTY GOVERNMENT OF NYAMIRA

PREAMBLE

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

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

B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Nyamira set out on pages 1 to 17, which comprise of the statement of receipts and payments as at 30 June, 2024 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 County Revenue Fund - County Government of Nyamira as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis] and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Balances in Single Business Permit

The statement of receipts and payments reflects own source revenue of Kshs.150,813,325 which as disclosed in Note 3 to the financial statements includes revenue from single business permits of Kshs.40,591,829. However, the single business permits balance differs with the supporting ledger balance of Kshs.40,806,307 resulting to a variance of Kshs.214,478.

In the circumstances, the completeness and accuracy of the financial statements could not be confirmed.

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

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 of Kshs.7,282,175,903 and Kshs.5,690,166,473 respectively resulting to an under-funding of Kshs.1,592,009,430 or 22% of the budget. The under-collection may have affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for 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 Matter

Unresolved Prior Year Matters

In the audit report of the previous year, four (4) issues were raised under the Report on Financial Statements, however, Management had not resolved the issues as at 30 June, 2024.

Other Information

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

In connection with my audit on the 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 and 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 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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/. This description forms part of my auditor's report.

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2024

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

		FY 2023/2024	FY 2022/2023
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	4,907,462,608	5,546,167,239
Transfers from other government agencies	2	631,681,007	279,739,197
Own Source Revenue	3	150,813,325	89,321,500
Return to CRF issues	4	209,533	107,148
Total Receipts		**5,690,166,473**	**5,915,335,084**
Payments			
Transfers to County Executive	5	4,364,410,605	4,566,049,030
Transfers to County Assembly	6	838,858,168	872,447,972
Other Transfers	7	681,681,008	279,739,198
Total Payments		**5,884,949,781**	**5,718,236,200**
Net increase/ (decrease) in cash for the year		**(194,783,308)**	197,098,884
Add Opening fund balance b/f	8	197,133,728	34,843
Closing Fund balance for the year		**2,350,420**	**197,133,728**

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Name Dr. Asenath Maobe
Chief Officer – Finance
ICPAK Member No. 22934
Date: 20th September, 2024

Name : CPA Jemimah B. Abuga
Director Accounting Services
ICPAK Member No. 12842
Date: 20th September, 2024

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

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	
Exchequer releases	5,764,198,486	(225,894,239)	**5,538,304,247**	4,907,462,608	630,841,639	**89**
Transfers from other government agencies	997,657,349	59,004,774	**1,056,662,123**	631,681,007	424,981,116	**60**
Own Source Revenue	345,000,000	112,000,000	**457,000,000**	150,813,325	306,186,675	**33**
FIF	230,000,000	0	**230,000,000**	0	230,000,000	**0**
Return to CRF issues	209,533	0	**209,533**	209,533	0	**100**
Total Receipts	**7,337,065,368**	**(54,889,465)**	7,282,175,903	**5,690,166,473**	**1,592,009,430**	**78**
Payments						
Transfers to County Executive	4,714,428,870	162,000,000	**4,876,428,870**	4,364,410,605	512,018,265	**90**
Transfers to County Assembly	964,979,149	(50,000,000)	**914,979,149**	838,858,168	76,120,981	**92**
Others	796,960,389	168,852,039	**965,812,428**	681,681,008	284,131,420	**71**
Total Payments	**6,476,368,408**	**280,852,039**	6,757,220,447	**5,884,949,781**	**872,270,666**	**87**
Balance				**(194,783,308)**		

(a) The changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23

(b) Transfers from other government agencies and Own Source Revenue were under received and under collected by 40% and 67% respectively due to non-disbursements from National Government and grants, un tapped revenue sources and political influence

© The others expenditures are transfers of SPA which was under spent by 29% due to non-disbursements from National Government and grants

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.

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:

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Equitable Share (a)	4,907,462,608	5,546,167,239
Total (d=a+b+c)	**4,907,462,608**	**5,546,167,239**

2. Transfers from other government agencies

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Word Bank-NARIGP-State Department of Crop Development	89,966,414	235,142,146
Word Bank-urban Development Grant (UDG) – Department of Housing & Urban Development	0	1,194,560
Word Bank-Urban Institutional Grant(UIG) – Department of Housing & Urban Development	0	1,145,355
DANIDA Grant –Primary Health care in devolved context –Ministry of Health	8,778,000	15,475,500
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	1,031,293	4,781,637
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	112,082,214	0
Aggregated Industrial Park Programme	62,500,000	0
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) –State Department of Crop Development	195,112,952	0
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State	162,210,134	22,000,000
Total	**631,681,007**	**279,739,198**

Notes to the Financial Statements

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

Climate Change

Received from World Bank and is used for office equipping, capacity building and water protection

Agricultural Sector Dev Support Prog Phase 11

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

National and Rural Inclusive Growth-Agriculture:

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

Kenya Urban Development Grants

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

IDA World Bank National Agricultural Value Chain Development Project (NAVCDP)
Received from World Bank, and use for selected value chain development

(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) 1

Received from World Bank, and used in construction KMW, water project and environmental improvement

Aggregated Industrial Park Programme

Received from the National Government and counter funding from the county for construction of industrial park

Word Bank-urban Development Grant (UDG)
Received from the National Government for capacity building

Word Bank-Urban Institutional Grant (UIG

Received from the National Government for road works

Notes to the Financial Statements (Continued)

3. Own Source Revenue

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Cess	10,594,075	7,120,651
Land rate	12,167,015	17,792,873
Single/Business permits	40,591,829	26,836,864
Property rent	3,343,392	1,614,141
Parking fees	14,446,108	7,506,266
Market fees	11,056,900	8,598,364
Advertising	20,450,803	7,979,549
Physical planning and development	8,919,367	3,866,854
Hire of County Assets	1,571,871	159,265
Administration control fees and charges	24,254,614	7,429,254
Other fines, penalties, and forfeiture fees	274,299	242,579
Miscellaneous	3,143,052	174,840
Total transfer to CRF	**150,813,325**	**89,321,500**
FIF		
Hospital fees	218,198,528	**0**
Public Health Service fees	3,821,586	**0**
Total	**222,020,114**	**0**
GRAND TOTAL	**372,833,439**	**89,321,500**

The own revenue source from health facilities is collected and spend at specific health facility and is not transferred to CRF

Notes to the Financial Statements (Continued)

4. Return to CRF Issues

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account (*County Executive*)	1,043.20	8,062.90
Development Account (*County Executive*)	208,431.35	5,149.60
Recurrent Account (*County Assembly*)	57.45	160.10
Development Account (*County Assembly*)	0.75	93,775.40
Total	**209,532.75**	**107,148**

The return to CRF was due to end year procedures

5. Transfers to County Executive

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account	3,679,903,913	3,974,921,654
Development Account	684,506,692	591,127,376
Total	**4,364,410,605**	**4,566,049,030**

6. Transfers to County Assembly

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account	732,254,442	735,070,587
Development Account	106,603,726	137,377,385
Total	**838,858,168**	**872,447,972**

Notes to the Financial Statements (Continued)

7. Special Purpose Accounts

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Word Bank-NARIGP-State Department of Crop Development	89,966,415	235,142,146
Word Bank-urban Development Grant (UDG) - Department of Housing & Urban Development	0	1,145,355
Word Bank-Urban Institutional Grant(UIG) - Department of Housing & Urban Development	0	1,194,560
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	8,778,000	15,475,500
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	1,031,293	4,781,637
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	112,082,214	0
Aggregated Industrial Park Programme	112,500,000	0
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	195,112,952	0
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department	162,210,134	22,000,000
Total	**681,681,008**	**279,739,198**

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

Agricultural Sector Dev Support Prog Phase 11
Received from Sweden (SIDA) and meant for capacity building of the community and staff involved in agricultural activities

National and Rural Inclusive Growth-Agriculture:
Received from World Bank and used in support of agriculture and value chain development.

Notes to the Financial Statements (Continued)

Kenya Urban Development Grants

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

IDA World Bank National Agricultural Value Chain Development Project (NAVCDP)

Received from World Bank, and use for selected value chain development

(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1

Received from World Bank, and use for construction KMW ,water project and environmental improvement

Aggregated Industrial Park Programme

Received from the National Government and counter funding from the county to construct industrial park

Word Bank-urban Development Grant (UDG)
Received from the National Government for capacity building

Word Bank-Urban Institutional Grant (UIG

Received from the National Government for road works

8. Fund balance

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Nyamira County Exchequer Account - (CBK Account number 1000170891)	2,350,420	197,133,728
Total	**2,350,420**	**197,133,728**

Notes to the Financial Statements (Continued)

9. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	FY 2023/2024	FY 2022/2023
			Kshs	Kshs
KCB- Revenue Account-1141208989	Kshs		39,338.45	1,492
NBK Nyamira county Revenue A/c no. 01071253735500	Kshs		153,743.00	2,702,510
Cooperative Bank –Revenue Account 01141348689700	Kshs		25. 35	5,147,036
Total			**193,141.45**	**7,851,038**

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

10. 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)*
1	**Inaccuracies in transfers from other government agencies.** As disclosed in Note 2 to the financial statements, the statement of receipts and payments reflects an amount of K sh.279, 739,197 in respect of transfers from other government agencies. However, review of the bank statements revealed total transfers from other government agencies amounting to Ksh.259, 305,679 resulting to unexplained and unreconciled variance of Ksh.20, 433,500. In the circumstances, the accuracy and completeness of an amount of Ksh.279, 739,197 in respect of transfers from the government agencies could not be confirmed.	The management concurs with the auditors observations however the transfers were Danida and flloc (climate change) which have conditional grants and must be transferred from CRF within fourteen days Ksh 9,433,500 and Ksh 11,000,000 respectively.	Not resolved	June 2025

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	**Inaccuracies in total payments.** The statement of receipts and payments reflects total payments amounting to Ksh.5,718,236,200 which includes Ksh.4,566,049,030, Ksh.872447,972 and Ksh.279,739,198 in respect of transfers to the County Executive, County Assembly and other transfers to the respectively and as disclosed in Notes 5,6 and 7 to the financial statements . However, review of bank statements revealed total transfers amounted to Ksh.6, 089,804,538 resulting in an unexplained and unreconciled variance of Ksh.371, 568,338. In the circumstances, the accuracy and completeness of the total payments amount of Ksh.5, 718,236,200 could not be confirmed.	The management concurs with the auditors observations however the un reconciled variance was the cash in transit of the previous financial year and the year under review	Not resolved	June 2025

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.	**Inaccuracies in the Fund Balance** As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects an amount of Ksh.197, 133,728 in respect of closing fund balance. However, review of CRF certificate of bank balance reflects aa closing balance of Ksh.309, 868,154 resulting in an unexplained and unreconciled variance of Ksh.112, 734,426. In the circumstances, the accuracy and completeness of closing fund balance of Ksh.197, 133,728 could not be confirmed.	The management concurs with the audit about the bank certificate, however the reported balance was the as per the bank reconciliation	Not resolved	June 2025
4.	**Inaccuracies in Own Source Revenue** The statement of receipts and payments reflect Own Source Revenue amount of Ksh.89,321,500 as disclosed in Note 3 to the financial statements. However, the amount is at variance	The management wish to clarify that the variance of Ksh.7, 941,072 is the closing bank balance which is already collected under ROR but not yet transferred to CRF	Not resolved	June 2025

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)*
	with the transfers of Ksh.97, 262,572 reflected in financial statements of Receiver of Revenue resulting to an unexplained and unreconciled variance of Ksh.7, 941,072. In the circumstances, the accuracy and completeness of own source revenue amount of Ksh.89, 321,500 could not be confirmed.			
	Emphasis matter **Budgetary control and performance** The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Ksh. 7,094,885,582 and of Ksh.5,915,335,084 respectively resulting to an under-funding of revenue of amount of	The management concurs with the audit observation of under-funding and under-absorption adversely affected the planned activities and delivery of services to the public however, this has been caused by late disbursement ,late performance of contractors and under collection of own revenue source	Not resolved	June 2025

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)*
	Ksh.1,179,550,498 or 17% of the budget. Similarly, the statement reflects final budgeted payments and actual comparable basis amounts of Ksh.7, 094,885,582 and Ksh.5, 718,236,200 respectively, resulting to an under-absorption of an amount of Ksh.1, 376,649,382 or 19% of the budget. The under-funding and under-absorption adversely affected the planned activities and delivery of services to the public.			
	Other matters **Prior Year Unresolved Issues** In the audit report of the previous year, several	The management concurs with the audit observation that issues raised are yet to be resolved however the management anticipates to solve by the end of this financial year	Not resolved	June 2025

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)*
	issues were raised under the report on Lawfulness and Effectiveness in Use of Public Resources. However, the management has not resolved the issues or given any explanation for failure to adhere to provisions of the Public Sector Accounting Standards Board template.			

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Name : Dr. Azenath Maobe
Chief Officer Finance
Date...

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

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,333,549,621	880,142,750	880,142,751	1,813,627,486	**4,907,462,608**
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-	0	0	30,000,000	82,082,214	**112,082,214**
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	89,966,414	0	**89,966,414**
Agriculture Sector Development Support Project (ASDSP)	0	500,000	531,293	0	**1,031,293**
Aggregated Industrial Park Programme	0	0	0	62,500,000	**62,500,000**
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	0	0	195,112,952	0	**195,112,952**
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of	0	0	0	162,210,134	**162,210,134**
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	8,778,000	**8,778,000**
Total	**1,333,549,621**	**880,642,750**	**1,195,753,410**	**2,129,197,834**	**5,539,143,615**

(Amend appropriately as per the current year CARA)

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

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	2,593,351	2,723,945	2,893,301	2,383,478	10,594,075
Land rate	334,320	119,020	7,999,213	3,714,463	12,167,016
Single/Business permits	5,097,404	1,701,965	22,055,447	11,737,013	40,591,829
Property rent	634,729	754,025	1,121,608	833,030	3,343,392
Parking fees	2,956,970	3,199,500	3,704,370	4,585,268	14,446,108
Market fees	2,471,288	3,604,217	2,558,288	2,423,107	11,056,900
Advertising	163,815	462,120	4,835,308	14,989,560	20,450,803
Physical planning and development	1,960,581	2,466,173	2,704,767	1,787,846	8,919,367
Hospital fees	41,973,801	37,728,467	77,486,080	63,626,388	218,198,528
Public Health Service fees	507,240	409,470	1,701,926	1,207,280	3,821,586
Hire of County Assets	102,451	124,920	860,150	484,350	1,571,871
Administration control fees and charges	6,498,743	3,537,031	8,837,369	5,381,471	24,254,614
Other fines, penalties, and forfeiture fees	44,420	47,720	21,420	160,739	274,299
Miscellaneous	106,300	221,000	1,039,761	1,775,990	3,143,051
Total	**65,445,413**	**57,099,573**	**137,819,008**	**115,089,983**	**372,833,439**

Annex 4: Analysis of Transfers from the County Revenue Fund

Period -2023 / 2024	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	538,185,423	905,377,764	1,042,005,451	1,194,335,275	**3,679,903,913**
County Executive -Dev	120,424,413	79,283,459	135,370,557	349,428,263	**684,506,692**
County Assembly -Rec	123,948,939	188,274,451	177,101,309	242,929,743	**732,254,442**
County Assembly -Dev	41,773,934	0	18,156,264	46,673,528	**106,603,726**
Special Purpose A/c					
Agriculture Sector Development Support Project (ASDSP)	0	0	1,031,293	0	**1,031,293**
National Agricultural Value Chain Development Project (NAVCDP	0	0	195,112,952	0	**195,112,952**
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	89,966,415	0	**89,966,415**
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-	0	0	0	112,082,214	**112,082,214**
Aggregated Industrial Park Programme	0	0	0	112,500,000	**112,500,000**
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	8,778,000	**8,778,000**
Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of	0	0	0	162,210,134	**162,210,134**
Total	**824,332,709**	**1,172,935,674**	**1,658,744,241**	**395,570,348**	**5,884,949,781**