

REPUBLIC OF KENYA

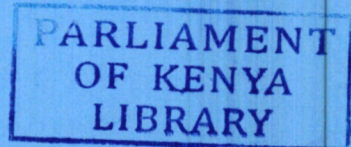


Enhancing Accountability

REPORT

	PAPERS LAID
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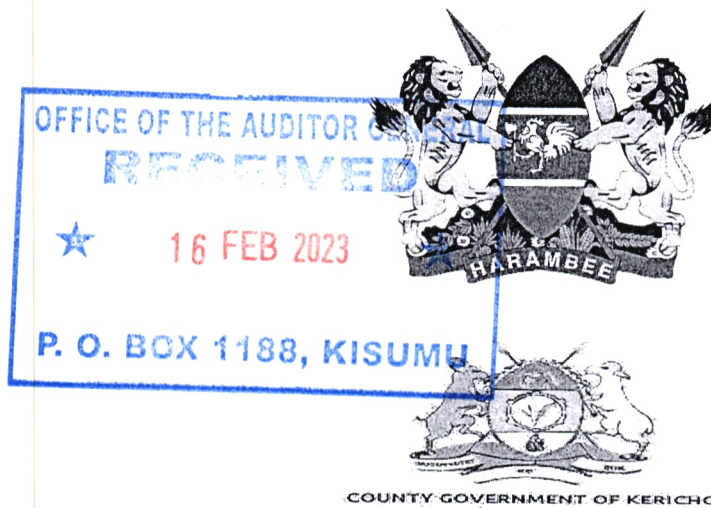
THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

**FOR THE YEAR ENDED
30 JUNE, 2022**

COUNTY GOVERNMENT OF KERICHO



COUNTY REVENUE FUND

County Government of Kericho

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022

County Government of Kericho

County Revenue Fund

Annual Report and Financial Statements for the Financial Year ended 30th June,2022.

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1. Key Entity Information and Management

a) Background information

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

b) Key Management

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

- CECM Finance and Economic planning
- C.O Finance
- Director Accounting Services/Finance

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Dr. Shadrack Mutai
2.	Accounting Officer in charge of Finance	CPA George K Kirer
3.	Director Accounting Services/Finance	CPA Fernandes K Korir

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2022 were:

- a. The public and other stakeholders through Public Participation play a significant role and greatly influence decision making and ultimately improving the governance process.
- b. The Commission on Revenue Allocation which makes recommendations on budget ceilings concerning the financing of programmes and the Controller of Budget oversees the implementation of the budgeted programmes.
- c. County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.
- d. Finance and Investments sub-committee of the County Executive deliberates and sets agenda on fiduciary matters to be presented to the County Executive Committee.

- e. The County Executive Committee is in charge of ensuring all programmes are run smoothly and there is value for money. The committee also approves the budget to be submitted to the County Assembly.
- f. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same to the full house of the County Assembly.
- g. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.
- h. DANIDA Internal Auditors under the Health Services Department review usage of health sector funding that is received as conditional grant.
- i. The County Treasury receives and consolidates all financial and non-financial information from all the departments and entities of the County Government.
- j. Independent offices set by law which are the Office of the Auditor General and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.
- k. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

e) County Headquarters

P.O. Box 112 20200
County Headquarters Building
Kericho - Nakuru Highway
Kericho, KENYA

f) County Contacts

Telephone :(254:(254) 052-21100
E-mail: info@kericho.go.ke
Website: www.kericho.go.ke

g) County Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000

City Square 00200

Nairobi, Kenya

h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Statement by the CECM Finance

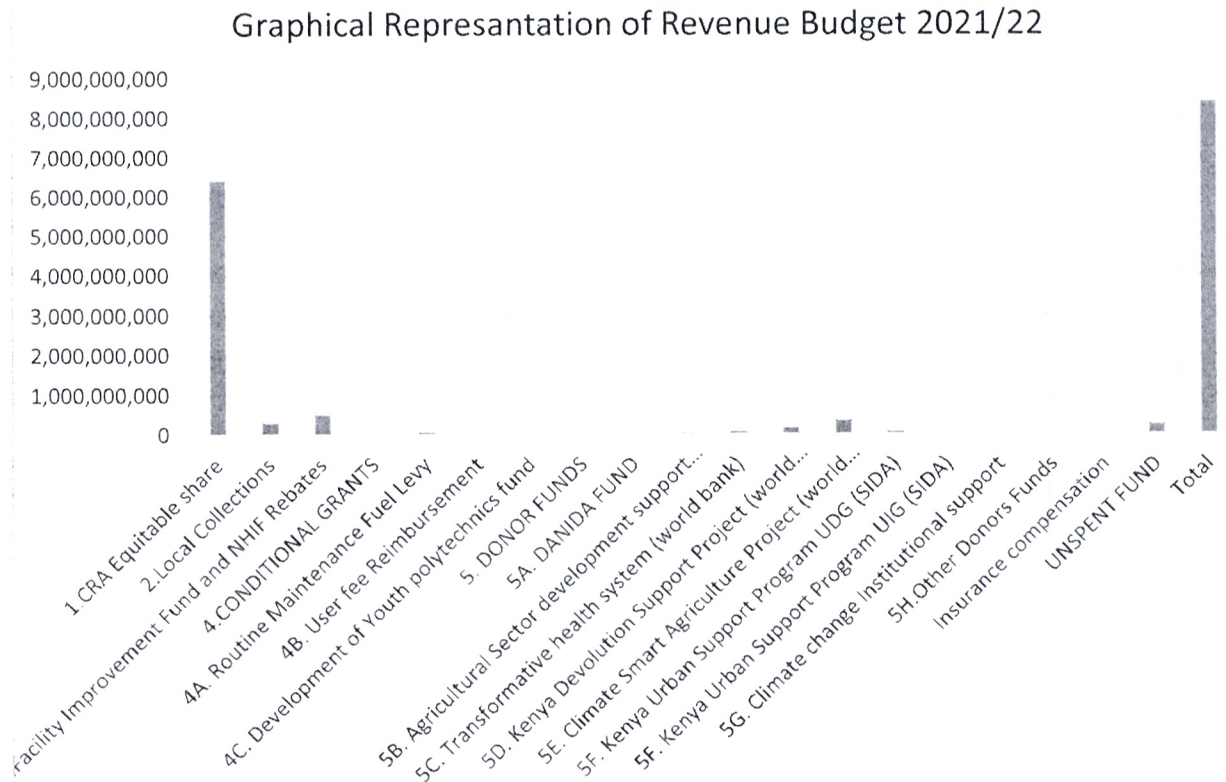
It is my pleasure to present the County Government of Kericho County Executive financial statements for the year ended 30th June 2022. The financial statements present the financial performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments under Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kericho County included business permits, land rates, business plan approval fees, advertising fees, cess and other various administrative charges. The County Government continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps among others that the County has taken towards improving its revenue collections include automation of revenue collection system.

Sign.....

CECM Finance and Economic Planning
County Government of Kericho

3. Management Discussion and Analysis



CARA revenues continue to form the largest part of our revenue budget, contributing 89.97% towards our budget. Our own generated revenues formed 10.03 % of our budget. Out of the projected revenue, the County was able to realize Kshs 6.9 Billion in actual revenues, representing 91.38% performance.

4. 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 shall 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 of the County Government 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, 2022. 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 Executive; (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, 2022, and of its financial position as at that date.

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

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on _____ 2022.

Signature _____

Name CPA George Kirer

Chief Officer - Finance

County Government of Kericho

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. Other receipt includes 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 2022.



.....
Name CPA George Kirer
Chief Officer –Finance

REPUBLIC OF KENYA



Enhancing Accountability

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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, 2022 - COUNTY GOVERNMENT OF KERICHO

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Kericho set out on pages 1 to 10, which comprise of the statement of receipts and payments for the year ended 30 June, 2022 and statement of comparison of budget versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions

Report of the Auditor-General on County Revenue Fund for the year ended 30 June, 2022 - County Government of Kericho

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 Kericho as at 30 June, 2022, 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

Own Source Revenue

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects a balance of Kshs.562,828,005 in respect of own source revenue. A review of ledgers maintained by the collectors of revenue revealed that the total own source revenue collected and remitted to the fund amounted to Kshs.726,656,656. Under the circumstances, the own generated revenue is understated by Kshs.163,828,751 in the summarized revenue streams shown below:

Revenue Stream	Amount as per the Ledgers (Kshs.)	Amount as per the Financial Statements (Kshs.)	Over/Understatement (Kshs.)
Public Health Payments	4,951,400	4,339,552	611,848
Agriculture Livestock, Veterinary Payments and Machinery Services	3,668,005	2,134,665	1,533,340
Bus Park Fees	15,185,500	19,519,650	(4,334,150)
Hospital Payments	484,046,077	318,028,364	166,017,713
Total	507,850,982	344,022,231	163,828,751

In addition, for bus park fees, the declared revenue is more than the amounts in the ledgers by Kshs.4,334,150. Management has not explained the source of variance or reconciled difference.

In the circumstances, it was not possible to ascertain the accuracy and validity of the balance of Kshs.562,828,005 in respect of own source revenue

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 Kericho 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.

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total budgeted receipts of Kshs.8,404,004,168 against actual receipts of Kshs.7,164,765,607 resulting to underfunding of Kshs.1,239,238,561(or15 %).

Similarly, the Fund made actual payments of Kshs.7,164,053,290 against budgeted figure of Kshs.8,404,004,168 resulting to a surplus of Kshs.1,239,950,678.

Underfunding/underutilization of funds may have impacted negatively on the delivery of goods and services to the citizens of Kericho County or may be an indication of over-budgeting and hence there is a need to re-evaluate the budgeting process to focus on more priority areas as guided by public participation in the budget making process.

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 such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve 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 the 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 control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund 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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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 County Revenue Fund - County Government of Kericho to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


14 April, 2023

7. Statement of Receipts and Payments Statement for the year ended 30th June,2022.

		2021/22	2020/21
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	5,916,211,733	5,843,223,000
Transfers from other government agencies	2	231,244,026	707,835,484
Other Conditional grants	3	-	162,252,168
Own Source Revenue	4	562,828,005	420,423,500
Return to CRF issues	5	830,882	73,582,513
Total Receipts		6,711,114,646	7,207,316,666
Payments			
Transfers to County Executive	6	6,433,610,059	6,276,107,045.10
Transfers to County Assembly	7	730,443,231	689,331,476
Total Payments		7,164,053,290	6,965,438,521
Net increase (decrease) in cash for the year		(452,938,644)	241,878,144
Add Opening fund balance b/f	8	453,650,961	211,772,817
Closing Fund balance for the period		712,317	453,650,961



.....
Name:CPA George Kirer
Chief Officer - Finance
ICPAK Member No. 9499
Date:



.....
Name :CPA Fernandes Korir
Head of Accounting Services
ICPAK Member No. 13966
Date:

8. Statement of Comparison of Budget Actual Amounts for the year ended 30th June, 2022.

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 %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts						
Exchequer releases	6,430,664,924	-	6,430,664,924	5,916,211,733	514,453,191	92.00%
Transfers from other government agencies	552,053,791	-242,564,479	794,618,270	231,244,026	563,374,244	29.10%
Other conditional grants	162,252,169	-80,634,373	63,569,007	-	63,569,007	0.00%
Own Source Revenue	494,054,000	348,582,240	842,636,240	562,828,005	279,808,235	66.79%
Return to CRF issues	-	-	-	830,882		
Insurance Compensation		5,800,000	5,800,000	-		
Fund Balance B/F	1,217,913,597	-951,197,870	266,715,727	453,650,961	-186,935,234	
Total Receipts	8,856,938,481	-920,014,482	8,404,004,168	7,164,765,607	1,239,238,561	85.25%
Payments		-				
Transfers to County Executive	8,127,226,749	-471,018,438	7,656,208,312	6,433,610,059	1,222,598,253	84.03%
Transfers to County Assembly	729,711,732	18,084,124	747,795,857	730,443,231	17,352,626	97.68%
Total Payments	8,856,938,481	-452,934,313	8,404,004,168	7,164,053,290	1,239,950,878	85.25%
Balance				712,317		

Notes

- (a) Donor receipts were not received in full
- (b) The conditional grants were not received in full
- (c) Being an election year/period own source revenue declined because of political uncertainty
- (d) The County didn't receive the full exchequer releases as per CARA 2021

9. Significant Accounting Policies

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

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

c) Receipts

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

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

Transfers from the exchequer 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.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

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.

10. Notes to the Financial Statements

1. Exchequer releases

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

	2021/22	2020/21
	Kshs.	Kshs.
Equitable Share	5,916,211,733	5,843,223,000
Total	5,916,211,733	5,843,223,000

2. Transfers from other government agencies

	2021/22	2020/21
	Kshs.	Kshs.
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	75,443,658	94,200,416
KUSP UDG	-	139,378,504
KDSP	-	147,491,953
Abolishment of user fees in health centres	-	18,048,789
Youth polytechnic support grant	-	22,444,894
World Bank-NARIGP-State Department of Crop Development	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	130,425,846	258,693,136
DANIDA Grant -Primary Health care in devolved context - Ministry of Health	5,960,625	15,300,000
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	19,413,897	12,277,792
Total	231,244,026	707,835,484

3. Other grants

	2021/22	2020/21
	Kshs.	Kshs.
User Fees Foregone -Ministry of Health		
Road Maintenance Levy	-	162,252,168
	-	162,252,168

4. Own Source Revenue

	2021/22	2020/21
	Kshs	Kshs
County Own Source Revenue		
Advertisement/branding fees	13,506,001	7,158,183
Agriculture livestock and veterinary payments	2,134,665	2,402,339
Alcoholic drink license fees	121,670	175,000
Application/registration fees	1,500,000	2,110,950
Audit fees	103,450	37,700
Boda boda payments	705,160	2,872,340
Building plan approvals fees	5,133,601	6,527,766
Bus Park fees	19,519,650	19,100,840
Business permits late payment penalties, current year	458,739	513,207
Car Park fees	15,185,500	11,423,500
Cemetery fees	17,300	16,300
Clumping, fines and impounding fees	248,250	278,090
Coffee fees	-	753,001
Fire license fee	3,820,900	4,290,500
Forest cess	414,600	487,250
Hire of social hall/park & stadium fees	118,000	215,500
Hospital payments	318,028,364	335,706,478
House rent fees	8,462,056	7,590,140
Inspection fees	2,018,500	2,609,000
Kabianga tea farm payments	2,000,000	-
Land and property rates fees	61,621,999	70,226,160
Land cultivation fees	684,625	382,375
Market fees	18,237,000	21,408,170
Murram, ballast and sand cess fees	684,800	1,003,300
NEMA fees	1,155,000	440,000
Plot rent	1,396,976	1,923,769
Produce cess	2,463,323	5,312,692
Public health payments	4,339,552	4,118,503
Quarry stone cess	2,417,100	2,819,000
Refuse fees	5,849,000	7,090,400
Reserved parking fee	3,351,200	1,969,400
Signages fees	5,311,434	4,950,850
Single business permit	56,119,300	63,608,000
Slaughter house operation fees	1,464,240	1,445,800

Stockyard sales fees	1,540,060	1,892,920
Survey fee	633,100	691,400
Tea transport cess	80,250	60,200
Weights and measures fee	1,982,640	2,365,630
Total County Own Source Revenue	562,828,005	595,976,653

5. Return to CRF Issues

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	523,284.20	20,229.45
Development Account (<i>County Executive</i>)	214.455	155,792.65
Recurrent Account (<i>County Assembly</i>)	299,999.95	128,439.50
Development Account (<i>County Assembly</i>)	7,363.00	302,729.55
Total	830,861.60	607,191.15

6. Transfers to County Executive

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	3,839,165,500	3,607,318,936
Development Account	1,821,123,869	1,850,163,588
Special purpose Accounts- DANIDA	9,810,625	15,300,000
Special purpose Accounts- ASDSP II SIDA Grant	26,371,643	12,277,792
Special purpose Accounts- Youth Polytechnics Grant	-	22,444,894
Special purpose Accounts-KUSP UDG	66,394,492	72,984,012
Special purpose Accounts-KDSP	102,491,953	75,000,000
Special purpose Accounts-World Bank UHC Grant	-	94,200,415
Special purpose Accounts-KACSP	76,921,840	258,693,136
Special purpose Accounts- RMLF	-	273,409,755
Special purpose Accounts- User Fee	18,048,789	-
Special purpose Accounts- Health Operations	473,281,348	-
Total	6,433,610,059	6,281,792,528

7. Transfers to County Assembly

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	730,443,231	683,645,993
Total	730,443,231	683,645,993

8. Fund balance

	2021/22	2020/21
	Kshs.	Kshs.
County Exchequer Account - <i>CBK Account number 1000171677</i>	453,650,961	211,772,817
Total	453,650,961	211,772,817

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

Period (2021/22)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,061,059,713	1,607,666,232	1,061,059,713	2,186,426,075	5,916,211,733
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	5,960,625	5,960,625
World Bank – THUSCP	0	0	0	75,443,658	75,443,658
Kenya Devolution Support Programme	102,491,953	0	0	0	102,491,953
Abolishment of user fees in health centres and dispensaries	18,048,789	0	0	0	18,048,789
Kenya Urban Support Programme	66,394,492	0	0	0	66,394,492
Agriculture Sector Development Support Project (ASDSP)	0	2,500,000	0	16,913,897	19,413,897
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	0	130,425,846	130,425,846
Total	1,247,994,947	1,610,166,232	1,061,059,713	2,415,170,101	6,334,390,993

Annex 3: Analysis of Transfers from the County Revenue Fund

Period (2021/22)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive –Rec	537,698,981	948,105,126	794,021,182	1,559,340,211	3,839,165,500.00
County Executive –Dev	0	778,925,373	25,000,000	1,017,198,496	1,821,123,869
County Assembly	119,999,500	188,000,000	190,000,000	232,443,731	730,443,231
Special Purpose A/c DANIDA	0	0	0	9,810,625	9,810,625
Special Purpose A/c User Fees Reimbursement	0	0	0	18,048,789	18,048,789
Special Purpose A/c ASDSP II SIDA Grant	0	0	0	26,371,643	26,371,643
Special Purpose A/c KUSP UDG	0	0	0	66,394,492	66,394,492
Special Purpose A/c KACSP	0	0	0	76,921,840	76,921,840
Special Purpose A/c KDSP	0	0	102,491,953	0	102,491,953
Special Purpose A/c Health Operation Account	0	184,462,000	50,000,000	238,819,348	473,281,348
Total	657,698,481	2,099,492,499	1,161,513,135	3,245,349,175	7,164,053,290