

REPUBLIC OF KENYA



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REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

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

COUNTY GOVERNMENT OF UASIN GISHU

6



COUNTY REVENUE FUND
COUNTY GOVERNMENT OF UASIN GISHU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

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



County Government of Uasin Gishu
County Revenue Fund
Annual Report and Financial Statements For the financial year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
CE	County Executive
CIDP	County Integrated Development Plan
COG	Council of Governors
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSR	Own Source Revenue
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
KRB	Kenya Roads Board
Kshs	Kenya Shillings
FY	Financial Year
ROR	Receiver of Revenue
Kshs	Kenya Shillings
ROR	Receiver of Revenue
CO	Chief Officer
HE	His Excellency
CAIPS	County Aggregate Industrial Park
FLOCCA	World Bank Credit-Financing locally Led climate programme
NAVCDP	National Agricultural Value Chain Development Projec
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 Tm

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

No.	Designation	Name
1.	CECM Finance and Economic planning	Mr Micah Kipkosgei Rogony
2.	C.O Finance	Mr Eliud Kipkorir Chemaget
3.	Director Accounting Services/Finance	Mr Martin Koech Mutai

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Mr Micah Kipkosgei Rogony
2.	Accounting Officer in charge of Finance	Mr Eliud Kipkorir Chemaget
3.	Director Accounting Services/Finance	Mr Martin Koech Mutai

d) Fiduciary Oversight Arrangements

- **Audit and finance committee activities**

Audit committees monitor the county's financial reporting, internal controls, and audit processes to guarantee transparency and accountability. Overseeing financial reporting, independent auditing, and internal control and risk management:

- **Parliamentary committee activities**

The committees ensure that public funds allocated to counties and other government bodies are managed in a transparent, responsible, and citizen-cantered way. The Public Accounts Committee (CPAC) and the Senate County Public Investments and Special monies Committee (CPI&SFC) examine financial statements, audit reports, and the use of devolved monies.

- **County Assembly**

The County Assembly guarantees that public funds provided to county governments are managed clearly, accountably, and in the best interests of citizens, as required by the Kenyan Constitution of 2010. County assemblies perform this supervision through its legislative, representational, and budgetary functions, notably through specialized committees such as the Public Accounts Committee and the Budget and Appropriations Committee

- **Development partner oversight activities**

Development partners make sure funds and other assets provided by international organisations, bilateral donors, and multilateral institutions are used transparently, accountably, and in accordance with Kenya's development goals. Various Kenyan institutions, including county assemblies, the National Assembly, the Senate, and specialised agencies, perform oversight with an emphasis on preventing mismanagement and ensuring compliance with fiduciary standards.

- **Office of the Auditor General**

Office of the Auditor General fiduciary-related activities in Uasin Gishu involve overseeing revenue collection, monitoring budget execution, assessing project implementation, and ensuring transparent financial reporting. These efforts ensure public funds are managed in the best interest of the county's residents, aligning with constitutional and legal standards.

e) County Headquarters

P.O. Box 40 – 30100

County Hall Building

Uganda Road

Eldoret, KENYA

f) County Contacts

Telephone: (254) -053 - 2016215

053- 20162125

053- 2016600

Website: www.uasingishu.go.ke

E-mail: info@uasingishu.go.ke

g) County Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The County Attorney

County Hall Office

P.O. Box 40,

Eldoret, KENYA

j) County Attorney

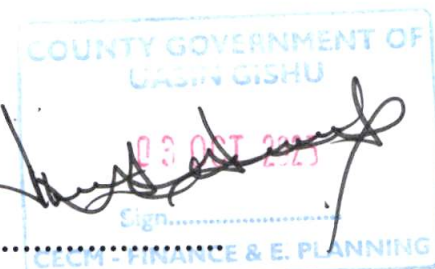
Solicitor General, County Hall

3. Statement by the CECM Finance

I am pleased to present overview of our financial and developmental landscape as of June 2025. Amidst global economic uncertainties and local challenges such as climate variability and fiscal constraints, our county continues to prioritize resilient growth, equitable service delivery, and sustainable development. The FY 2025/2026 budget of KSh 10.18 billion reflects our commitment to transforming lives through strategic investments in health, infrastructure, agriculture, and education. While we celebrate achievements like improved healthcare access and road networks, we acknowledge persistent hurdles. Moving forward, we will leverage partnerships, enhance transparency, and strengthen risk management to ensure every shilling delivers maximum value for our residents.

For the FY 2024/2025 (ending June 2025), Uasin Gishu County's approved budget was approximately KSh 15.17 billion, financed by KSh 15.85 billion in equitable share from the national government, own-source revenue, and conditional grants. Total revenue realized was KSh 11.17 of the target, with total expenditures at KSh 10.32 billion (recurrent: 84%, development: 58%).

Uasin Gishu County has achieved value-for-money through efficient resource use, evidenced by a 68/100 budget transparency score in 2024 (up from 25/100 in 2023), publishing all key documents and ranking 4th in absorption rate. In FY 2024/2025, development expenditure yielded high returns: road upgrades reduced transport costs by 20%; healthcare investments increased facility utilization by 25%, lowering per-capita health costs; and subsidies for 100,000 fertilizer bags boosted maize yields by 15%, enhancing food security for 20% of households. Water projects achieved 65% access, providing long-term savings on imports. Audits confirm 35% development absorption focused on high-impact areas, though gaps in capital project details (locations, statuses) persist. Overall, these efforts demonstrate prudent fiscal management, with 60% recurrent and 40% development split optimizing service delivery



MICAH KIPKOSGEI ROGONY

CECM Finance and Economic Planning

County Government of Uasin Gishu

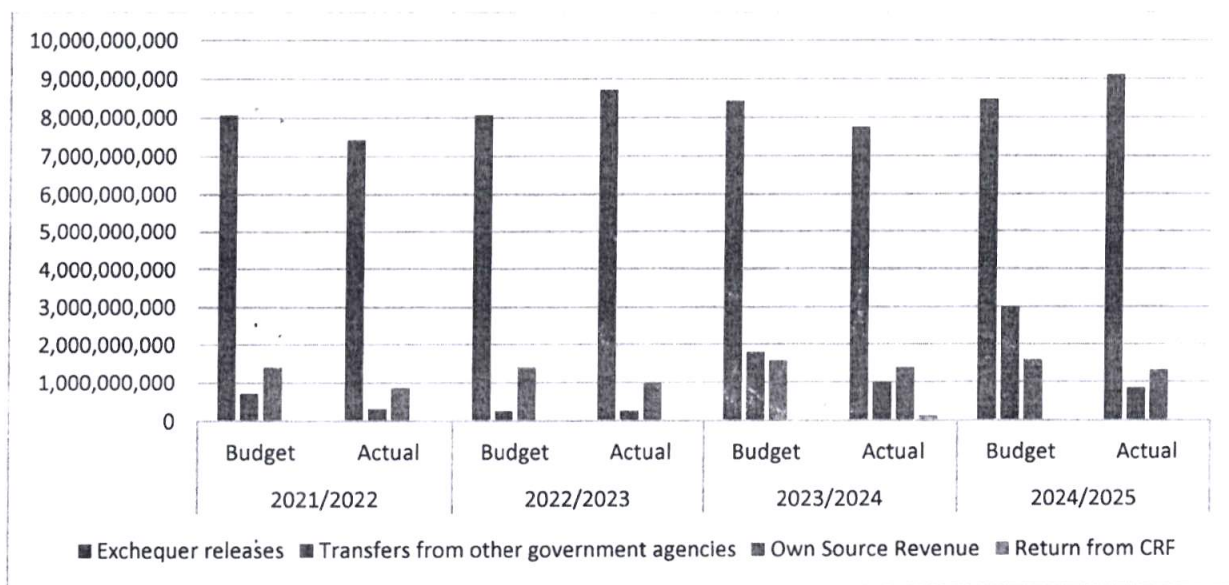
4. Management Discussion and Analysis

Public Finance Management Act, (PFM) 2012 section 109 (1), (2) and (3) requires each County Government to establish and administer the County Revenue Fund in accordance with Article 207 of the Constitution and that the County Treasury for each county government shall ensure that all money raised or received by or on behalf of the county government is paid into the County Revenue Fund.

Section 164 of the Public Finance Management (PFM) Act of 2012, requires the accounting officer to prepare the annual financial statements at the end of each financial year in respect of the entity. The county Revenue fund report has been prepared in the format prescribed by the accounting standards board.

During the year under review the county Government received total revenue of Kshs 11,177,924,643 comprising of Exchequer releases of Kshs. 9,146,485,411. Transfers from other government agencies of Kshs 858,649,549, Own Source Revenue of Kshs. 1,044,902,142 and Return to CRF issues of Kshs.89, 618 and CRF Opening balances of Kshs. 127,797,923.

Table 1.0 Revenue Performance for 5 years



5. Overview of the County Revenue Fund Operations

a) Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

b) Receipts into the County Revenue Fund

County Government revenue is received through the appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Revenue includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, own source revenue, and other miscellaneous deposits in the County Revenue Fund Account.

c) Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts pursuant to Section 109 (6) of the PFM Act 2012. These entities are responsible for the administration of their respective approved budgets.

d) Financial Reporting requirements

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

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2025


The stamp is rectangular with a blue border and contains the following text: "COUNTY GOVERNMENT OF UASIN GISHU" at the top, "23 OCT 2025" in the center, and "CECM - FINANCE & E. PLANNING" at the bottom. A handwritten signature in black ink is written across the stamp.

Micah Kipkosgei Rogony
CEC Member – Finance and Economic Planning
County Government of Uasin Gishu

6. Statement of Management Responsibility

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

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2025 This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

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

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

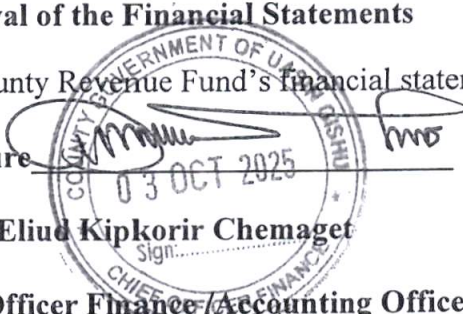
Approval of the Financial Statements

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

Signature _____

Name; **Eliud Kipkorir Chemaget**

Chief Officer Finance / Accounting Officer
County Government of Uasin Gishu



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, 2025 – COUNTY GOVERNMENT OF UASIN GISHU

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 Uasin Gishu set out on pages 1 to 18, which comprise of statement of financial position as at 30 June, 2025 and the statement of financial performance,

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

In my opinion, except for the effect of the matters described in the basis of 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 Uasin Gishu as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management(County Government) Act, 2012.

Basis for Qualified Opinion

1. Misstatement in Transfer to Other Government Agencies

The statement of financial performance reflects transfers to other government agencies of Kshs.858,649,549 as disclosed at Note.7 to the financial statements. Included in this amount is transfer to Uasin Gishu County Climate Change Fund of Kshs.12,084,500 which varies with Kshs.11,000,000 received and disclosed in statement of financial performance and Note 2 to the financial statement of Uasin Gishu County Climate Change Fund. The variance of Kshs.1,084,500 has not been explained.

In the circumstances, the accuracy and completeness of transfer to other government agencies of Kshs.858,649,549 could not be confirmed.

2. Unsupported Non-Exchange and Exchange Own Source Revenue

The statement of financial performance reflects non-exchange own source revenue of Kshs.520,305,711 and exchange own source revenue of Kshs.524,596,431 as disclosed in Notes 10 and 11 to the financial statements respectively, all totalling Kshs.1,044,902,142. However, the amounts were not supported by schedules and ledgers as detailed at Notes 10 and 11 respectively.

In the circumstances, the accuracy and completeness of total own source revenues of Kshs.1,044,902,142 could not be confirmed.

3. Variance in the Amounts Disbursed to the County Assembly

The statement of financial performance reflects transfers to County Assembly amount of Kshs.838,562,473 as disclosed in Note 13 to the financial statements. However, review of the Uasin Gishu County Assembly financial statements reflected receipts from County

Revenue Fund amount of Kshs.838,093,307 resulting to unexplained and unreconciled variance of Kshs.469,166.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Uasin Gishu 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.15,853,967,178 and Kshs.11,177,924,643 respectively resulting into under-realization of Kshs.4,676,042,535 or 29% of the budget. Similarly, the Fund incurred total actual payments of Kshs.11,160,823,924 against actual receipts on comparable basis of Kshs.11,177,924,643 resulting into under expenditure of Kshs.17,100,719 or 0.1% of the actual revenue.

The under realization and underperformance 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 effect of the matters described in the Basis for Qualified Opinion Section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, three issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. These include Inaccurate Opening and Closing Fund Balances, Inaccurate Own Source Revenue Amounts and Delayed Exchequer Releases. Review of the status during audit of the Fund in 2024/2025 revealed that the matters remained unresolved.

Other Information

Management is responsible for the Other Information set out on pages iii to ix which comprise of Key Entity Information and Management, Statement by CECM Finance, 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 Uasin Gishu County Revenue Fund 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. Based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Monthly Financial and Non-Financial Budgetary Reports

Examination of financial records revealed that the Fund had various financial transactions totaling Kshs.11,160,823,924. However, Management did not prepare and submit monthly financial and non-financial budgetary reports to the County Treasury and copies to the Controller of Budget and the Auditor-General during the year contrary to Section 54(1) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, Management was in breach of the law.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 November, 2025

County Government of Uasin Gishu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

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

Description	Notes	FY 2025 Kshs.
Revenue from non-exchange transactions		
Exchequer releases	6	9,146,485,411
Transfers from other government agencies	7	858,649,549
Other grants	8	-
Return to CRF from County Entities	9	89,618
Non-Exchange Own Source Revenue	10	520,305,711
Revenue from exchange transactions		
Exchange Own Source Revenue	11	524,596,431
Total Revenue		11,050,126,720
Expenses		
Transfers to County Executive	12	10,322,261,451
Transfers to County Assembly	13	838,562,473
Other Transfers	14	0
Total Expenses		11,160,823,924
Surplus for the year		(110,697,204)


 Name; Eliud Kipkorir Chemagor
 Chief Officer - Finance
 Date.....





 Name; Martin Koech Mutai
 Director Accounting Services
 ICPAK Member No. 6814
 Date.....


County Government of Uasin Gishu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

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

Description	Note	June 2025	Opening Statement
		Kshs	1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	18,058,576	127,797,923
Receivables from Non-Exchange Transactions	16	528,825	1,486,681
Receivables from Exchange Transactions	17	-	
Total Current Assets		18,587,400	129,284,604
Total Assets (A)		18,587,400	129,284,604
Liabilities			
Current Liabilities			
Accounts Payable	18	-	-
Total Current Liabilities		-	-
Total Liabilities (B)		-	-
Net Assets(A-B)		18,587,400	129,284,604
Represented by:			
Accumulated Surplus		18,587,400	129,284,604
Net Assets		18,587,400	129,284,604


 Name; Eliud Kipkorir Chemaget
 Chief Officer - Finance
 Date.....



 Name; Martin Koech Mutai
 Director Accounting Services
 ICPAK Member No. 6814
 Date.....


County Government of Uasin Gishu
County Revenue Fund
Annual Report and Financial Statements For the financial year ended 30th June 2025

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

Description	Accumulated Surplus
As at July 1, 2024 Cash book balance	127,797,923
Receivables As at 1 st July 2025	1,486,681
Totals	129,284,604
Surplus/ deficit for the Period	(110,697,204)
Additions during the Period	0
As at June 30, 2025	18,587,400

County Government of Uasin Gishu
County Revenue Fund
Annual Report and Financial Statements For the financial year ended 30th June 2025

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

		FY 2024-2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Exchequer releases		9,146,485,411
Transfers from other government agencies		858,649,549
Other grants		0
Return to CRF from County Entities		89,618
Own Source Revenue		1,045,859,998
Total receipts		11,051,084,576
Payments		
Transfers to County Executive (operating activities)		(10,322,261,451)
Transfers to County Assembly (operating activities)		(838,562,473)
Other transfers		0
Total Payments		(11,160,823,924)
Net cash flows from/(used in) operating activities		(109,739,347)
Cash flows from investing activities		
Net cash flows from/(used in) investing activities		0
Cash flows from financing activities		
Net cash flows from from/(used in) financing Activities		0
Net increase/(decrease) in cash & Cash equivalents		0
Cash and cash equivalents at 1 July 2024	15	127,797,923
Cash and cash equivalents at 30 June	15	18,058,575.47

County Government of Uasin Gishu
 County Revenue Fund
 Annual Report and Financial Statements For the financial year ended 30th June 2025

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

Description	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year*						
Receipts						
Exchequer releases	8,472,398,961	674,086,450	9,146,485,411	9,146,485,411	0	100%
Transfers from other government agencies	3,004,112,637	0	3,004,112,637	858,649,549	2,145,463,088	29%
opening balance re- appropriated	2,097,096,120		2,097,096,120,	127,797,923	1,969,298,197	
Other revenue	211,183,392	0	211,183,392	0	211,183,392	
Return to CRF from County Entities		89,618	89,618	89,618	0	
Own Source Revenue	1,395,000,000	0	1,395,000,000	1,044,902,142	350,097,858	75%
Total Revenue	15,179,791,110	674,176,068	15,853,967,178	11,177,924,643	4,676,042,535	71%
Payments						
Transfers to County Executive	14,341,228,637	674,176,068	15,015,404,705	10,322,261,451	4,693,143,254	69%
Transfers to County Assembly	838,562,473	0	838,562,473	838,562,473	0	100%
Other transfers		0	-		0	
Total Payments	15,179,791,110	674,176,068	15,853,967,178	11,160,823,924	4,693,143,254	70%
Surplus	-	-	-	17,100,719	(17,100,719)	

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13. Notes to the Financial Statements

1. General Information

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by the Uasin Gishu County Government and is domiciled in Kenya. The Fund's principal activity is collection of own source revenue and Exchequer releases from national government.

2. Statement of compliance and basis of preparation

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

These Financial Statements were authorized for issue by the Accounting officer on

Basis of preparation

Reporting entity

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

Revenues

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

Expenses

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

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3. Adoption of New and Revised Standards

- i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025. There were no new and amended standards issued in the financial year.
- ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>No effect</p>
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>yes</p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>No effect</p>
IPSAS 49: Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>No effect</p>
IPSAS 50: Exploration For & Evaluation of	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p>

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Standard	Effective date and impact:
Mineral Resources	<ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)

4. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

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

ii. Revenue from exchange transactions

Own Source Revenue

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 28/5/2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

c) Financial instruments

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

Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

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

Financial liabilities

Classification

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

d) Cash and cash equivalents

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

e) Events after the reporting period

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

f) Currency

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

5. Significant judgments and sources of estimation uncertainty

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

State all judgements, estimates and assumptions made if any.

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6. Exchequer releases

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

Description	FY 2024-2025
	Kshs.
Equitable Share	9,146,485,411
Others (<i>Specify</i>)	-
Total	9,146,485,411

7. Transfers from other government agencies**

Description	FY 2024-2025
	Kshs.
Road Maintenance Levy	86,288,947
Development of Youth Polytechnics-State Department of TVETS	-
User Fees Foregone -Ministry of Health	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-
Word Bank-NARIGP-State Department of Crop Development	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	9,750,000
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	-
Kenya Urban Support Programme	32,309,300
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	490,000,000
County Aggregated Industrial Park	186,000,000
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	42,216,802
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of	12,084,500
Total	858,649,549

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8. Other grants**

Description	FY 2024-2025
	Kshs.
Donor 1 <i>(Specify)</i>	-
Donor 2 <i>(Specify)</i>	-
Donor 3 <i>(Specify)</i>	-
Others <i>(Specify)</i>	-
Total	-

9. Return to CRF from County Entities

Description	FY 2024-2025
	Kshs.
Recurrent Account (County Executive)	2,706.50
Development Account (County Executive)	59,698.40
Recurrent Account (County Assembly)	25,420.20
Development Account (County Assembly)	1,793.25
Others (Specify)	
Total	89,618

10. Non-Exchange Own Source Revenue

Description	Period ended
	Jun-25
	Kshs.
Cess	123,803,913
Land Rates	80,473,715
Single/Business Permits	249,604,340
Conservancy Administration	17,040,076
Administration Control Fees and Charges	14,453,111
Other Fines, Penalties, And Forfeiture Fees	4,451,172
Public Health Service Fees	8,186,664
Physical Planning and Development	22,292,720
Donations/Grants Not Received Through CRF	-
Total	520,305,711

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11. Exchange Own Source Revenue

Description	Period ended.
	Jun-25
	Kshs.
Parking Fees	260,578,565
Market Fees	24,410,599
Property Rent	16,527,785
Advertising	89,181,190
Hospital Fees	25,193,119
Hire of County Assets	2,859,756
Sale of assets	94,072,000
Park Fees	-
Miscellaneous receipts	11,773,416
Total	524,596,431

12. Transfers to County Executive

Description	FY 2024-2025
	Kshs.
Recurrent Account	6,967,371,157
Development Account	3,343,890,293
Special Purpose Accounts	0
FLOCCA	11,000,000
Total	10,322,261,450

13. Transfers to County Assembly

Description	FY 2024-2025
	Kshs.
Recurrent Account	807,541,536
Development Account	31,020,937
Special purpose accounts	0
Others (<i>Specify</i>)	0
Total	838,562,473

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14. Other Transfers

Description	FY 2024-2025
	Kshs.
Others (<i>Specify</i>)	0
Total	0

15. Cash and Cash equivalents

Description	FY 2024-2025	Opening Statement 1st July 2024
	Kshs.	Kshs.
County Exchequer Account (CBK 1000171685)	18,058,576	127,797,923
Others (<i>Specify</i>)	0	0
Total	18,058,576	127,797,923

16. Receivables from Non-Exchange Transactions

Description	FY 2024-2025	Opening Statement 1st July 2025
	Kshs	Kshs
Receivables	528,825	1,486,681
Other non-exchange debtors (<i>Specify</i>)		
Less: impairment allowance		
Net receivables	528,825	1,486,681

17. Receivables from Exchange Transactions

Description	FY 2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables from exchange transactions	0	0
Other debtors (exchange transactions)	0	0
Less: impairment allowance	0	0
Total	0	0

18. Accounts Payable

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Description	FY 2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Payables to County Executive	0	0
Payables to County Assembly	0	0
Other transfers	0	0
Total Accounts Payable	0	0

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Notes to the financial statements

19. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2024/2025	2023/2024
			Kshs	Kshs
National bank - 1001111955700		0		(345.75)
Equity bank - 109026411251		401,655		(297.85)
KCB bank - 1141856689		127,143.50		1,487,157.00
Co-operative's bank - 1141672927900		25.87		131.87
Family bank - 8200011728		0.16		35.74
Spire bank - 405448501		0		0
MPESA -646464		0		0
Total		528,824.53		1,486,681.00

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14. Appendices

Appendix 1: Progress on follow up of Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccurate Opening and Closing Balances	The management did reconciliation	The Management appeared before senate PAC ON 27 TH March 2025	Awaiting Senate PAC resolution
2	Inaccurate Own Source Revenue Amount	The management did the reconciliation to clear the variance	The Management appeared before senate PAC ON 27 TH March 2025	Awaiting Senate PAC resolution
	Budgetary Control and Performance	Underperformance was due to delayed exchequer releases	RESOLVED	
	Delayed Exchequer Releases	This is an issue which is beyond the county government Control		


 Name 
 Chief Officer Finance
 ICPAK Member No
 Date



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Appendix 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	1,390,301,983	2,799,829,660	1,397,945,934	3,558,407,834	9,146,485,411
Level 5 Hospitals	-	-	-	-	0
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	9,750,000	9,750,000
World Bank – THUSCP	-	-	-	-	0
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	0
Kenya Devolution Support Programme	-	-	-	-	0
Youth Polytechnic support grant	-	-	-	-	0
RMLF	-	-	-	86,288,947	86,288,947
Kenya Urban Support Programme	-	-	-	32,309,300	32,309,300
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	0
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	0
CAIPS	52,631,578.9	-	-	133,368,421	186,000,000
Water and Sanitation Development Project	-	-	-	-	0
NAVCDP	-	-	-	42,216,802	42,216,802
FLOCCA	-	-	-	12,084,500	12,084,500
KISIP II	-	-	-	490,000,000	490,000,000
Total	1,442,933,562	2,799,829,660	1,397,945,934	4,364,425,804	10,005,134,960

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

(a) Non-Exchange own source revenue

Period 2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	21,544,094.00	32,510,036.40	41,506,091.95	28,243,690.70	123,803,913.05
Land rate	10,635,398.75	7,990,991.00	43,254,551.45	18,592,774.00	80,473,715.20
Single/Business permits	9,399,140.00	1,963,801.00	154,416,576.00	83,824,823.00	249,604,340.00
Public health service fees	2,763,870.00	1,395,513.00	2,358,901.00	1,668,380.00	8,186,664.00
Physical planning and development	6,795,494.00	5,749,548.00	4,956,680.00	4,790,998.00	22,292,720.00
Conservancy administration	3,896,780.00	347,441.00	7,908,920.00	4,886,935.00	17,040,076.00
Administration control fees and charges	2,615,901.00	1,116,300.00	7,769,100.00	2,951,810.00	14,453,111.00
Park fees	0	0	0	0	0
Other fines, penalties, and forfeiture fees	1,112,278.85	928,130.00	1,098,563.00	1,312,200.00	4,451,171.85
Others (<i>Specify</i>)	0	0	0	0	0
Total	58,762,956.6	52,001,760.4	263,269,383.4	146,271,610.7	520,305,711.1

County Government of Uasin Gishu
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(b) Exchange own source revenue

Period 2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Property rent	4,210,831.00	2,671,015.00	4,572,874.00	5,073,065.00	16,527,785.00
Parking fees	59,524,245.00	53,797,650.00	86,336,710.00	60,919,960.00	260,578,565.00
Market fees	6,773,788.00	6,400,122.00	5,153,459.00	6,083,230.00	24,410,599.00
Advertising	8,620,552.00	5,501,828.00	44,397,585.90	30,661,224.50	89,181,190.40
Hospital fees	6,804,479.00	9,422,578.00	8,012,412.00	953,650.00	25,193,119.00
Hire of County Assets	157,138.00	1,587,026.00	286,040.00	829,552.00	2,859,756.00
Proceeds from sale of assets	0	94,072,000.00	0	0	94,072,000.00
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous	2,399,448.20	2,609,944.85	4,008,453.30	2,755,569.95	11,773,416.3
TOTAL	88,490,481.2	176,062,163.85	152,767,534.2	107,276,251.45	524,596,430.7

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Appendix 4: Analysis of Transfers from the County Revenue Fund

Period -2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	746,540,456	1,672,411,462	1,741,008,943	2,807,410,296.35	6,967,371,157.35
County Executive -Dev	0	605,375,747	340,020,389	2,409,494,157.25	3,354,890,293.25
County Assembly -Rec	123,925,904	283,142,702	173,293,082	227,179,848	807,541,536
County Assembly -Dev	0	11,061,019	15,014,108	4,945,810	31,020,937
Special Purpose A/c (Specify)	0	0	0	0	0
Total	870,466,360	2,571,990,930	2,269,336,522	5,449,903,011.60	11,160,823,923.6