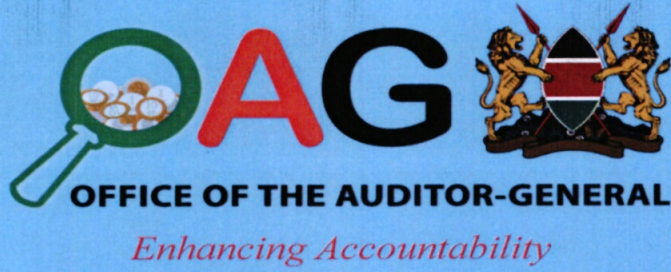


REPUBLIC OF KENYA



**REPORT**



**OF**

PAPERS	
DATE	19/9/2023.
TABLED BY	Senate majority leader
COMMITTEE	—
CLERK AT THE	Kwate m

**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND – COUNTY  
GOVERNMENT OF KIAMBU**

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

OFFICE OF THE AUDITOR GENERAL  
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**COUNTY REVENUE FUND**

**COUNTY GOVERNMENT OF KIAMBU**

**REVISED ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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

**County Revenue Fund**

**Annual Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June, 2022.**

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**ACCRONYM**

ASDSP	Agriculture Sector Development Support Programme
CA	County Assembly
CE	County Executive
CRF	County Revenue Fund
FY	Financial Year
KISIP	Kenya Informal Settlement Improvement Project
KUSP	Kenya Urban Support Programme
MSF	Medecins Sans Frontieres
Nagrip	National Agricultural and Rural Inclusive Growth Project
NI	Nutrition Initiative,
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PHC	Primary Health Care,
SPA	Special Purpose Account
THS-UCP	Transforming Health Services for Universal Health Care

## 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. Kiambu County Government has established this account at the Central Bank of Kenya, Nairobi.

### 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
- Deputy Director – Accounting Services

### 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:

1.	CECM Finance and Economic Planning	Wilson Mburu Kangethe
2.	Accounting Officer in charge of Finance	CPA William Kimani
3.	Director Accounting Services	CPA Solomon Waweru
4	Deputy Director – Accounting Services	CPA Jacob Macharia
5	Director Finance	CPA Daniel Ngumi

### d) Fiduciary Oversight Arrangements

The County Revenue Funds oversights activities were undertaken by different independent entities which included:

**I. Audit and Finance committee activities of the County Assembly of Kiambu:** The fund budget was adopted by the Finance and Budget committee of the Kiambu County Assembly and

further approved by the whole house. Annual cash flow projection for the financial year 2021/2022 was shared with the County Assembly on 29<sup>th</sup> July 2021. This gave the committee an opportunity to review periodic performance of the fund. During the period, the committee adopted the approval of the estimate of revenue and expenditure for the FY 2022/2023 on 10/06/2022 which formed the basis for preparation of the next financial year fund account.

**II. Office of the Controller of Budget:** All withdrawals from the fund were approved by the office of the Controller of Budget. During the period, 218 withdrawal transactions were approved from the fund and transferred to various County Executive and County Assembly operations and funds accounts.

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

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

e) **Kiambu County Headquarters**

P.O. Box 2344-00900

Municipal Hall

Kiambu, Kenya

f) **Kiambu County Contacts**

Telephone: (254) 067858108

E-mail: [kiambucountygovernment@kiambu.go.ke](mailto:kiambucountygovernment@kiambu.go.ke)

Web site: [www.kiambucountygovernment.go.ke](http://www.kiambucountygovernment.go.ke)

**County Revenue Fund**

**Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2022**

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**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 County Attorney

P.O. Box 2344-00900

Municipal Hall

Kiambu, Kenya

**County Government of Kiambu**  
**County Revenue Fund**  
**Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2022**

**2. Statement by the CECM Finance and Economic Planning**

The planned revenue for the funds were from 5 main categories namely; national government releases of Equitable share and grants from foreign and development partners as presented in County Allocation of Revenue Act 2022, County Own Source Revenue, other grants initiated directly by the County Government of Kiambu and Return to CRF issues.

The fund had an opening balance of Kshs. 828,113,608. Kshs. 13,833,958,809 was realized during the period. This included Kshs. 10,780,123,663, Kshs. 298,984,800, Kshs. 41,616,128, Kshs. 2,713,124,567, Kshs 109,649 for National Treasury Exchequer Releases, Transfers from other government, other grants, Own Sources Revenue and Returns to CRF issues respectively. These total receipts were banked in the County CRF fund as per section 109 (2) of the PFM Act 2012. The table below summarizes the contribution of each receipt;

**Table 1 Proportion of CRF Funding During the FY 2021/2022**

No.	Revenue Category	Proportion of Receipts	Amount
1	National Treasury Exchequer releases	73.52%	10,780,123,663
2	Transfers from other government agencies	2.04%	298,984,800
3	Other grants	0.28%	41,616,128
4	Own Source Revenue	18.50%	2,713,124,569
5	Return to CRF issues and Fund balance b/f	5.65%	828,223,257
	<b>Total</b>	<b>100.00%</b>	<b>14,662,072,416</b>

Late disbursement from exchequer releases was witnessed during the period with 18% of the funds being received in Quarter 1 and 37% in quarter 4 of the FY. 2021/2022. Despite the late receipt of funds from the exchequer, the County treasury in liaison with the OCOB fast-tracked the releases of the availed funds to enhance budget absorption. This was able to minimize the level of outstanding pending bills as at 30<sup>th</sup> June 2022.

All payments from the fund were initiated by the County Treasury and approved by the Office of the Controller of Budget, OCOB. 218 withdrawal transactions of Kshs. 14,595,973,243 were approved during the period. Kshs. 13,348,588,811 (91%) and Kshs. 1,247,384,432 (9%) were

### 3. Management Discussion and Analysis

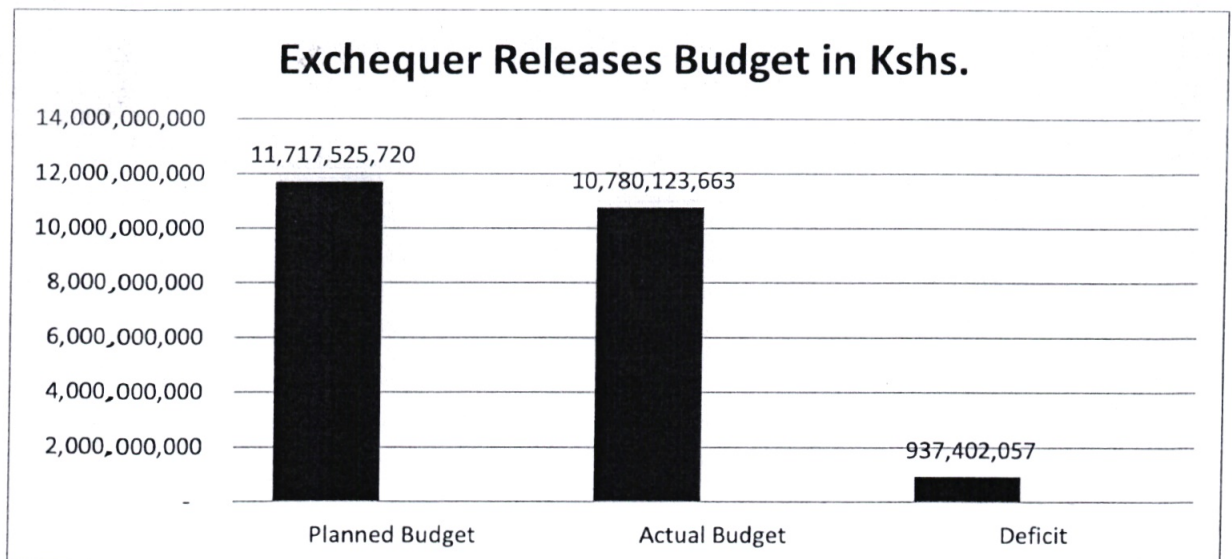
The Kiambu County Revenue Fund is established under article 207 of the constitution of Kenya 2010 and Section 109 of the Public Finance Management Act. 2012. The account is kept at the Central Bank of Kenya and administered by the County Treasury which is headed by the County Executive Committee Member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

#### a. Exchequer Releases.

The budgeted and actual amount received for the financial year 2021/2022 was Kshs 11,717,525,720 and Kshs 10,780,123,663 respectively. The variance of Kshs. 937,402,057 was the budgeted June 2022 equitable share amount which was not received during the period.

Unlike the prior financial year 2020/2021 exchequer releases which had a Level 5 hospital conditional grant allocation of Kshs. 538,716,763, the current financial year level 5 conditional grant was nil. The figure below depicts the budget position for the year under review;

**Figure 1 Exchequer Release Budget**



transferred to the County Executive, (CE) and County Assembly, (CA) of Kiambu respectively. Kshs. 129,589,533 of the County Executive disbursement was done to the Special purposes funds for specific projects. These projects included; Transforming Health Services for Universal Health Care, (THS-UCP) - Kshs. 8,735,717, National Agricultural and Rural Inclusive Growth, (NAGRIP) - Kshs. 203,149,442, Nutrition Initiative, (NI) - Kshs. 8,549,400, Agriculture Sector Development Support Programme, (ASDSP) - Kshs. 3,000,000 and Primary health Care, (PHC) - Kshs. 16,371,375. Detailed analysis of the payment is attached in annex 3.



Sign \_\_\_\_\_ Date. 09/12/2022.....

**Wilson Mburu Kangethe**

**CECM Finance, ICT and Economic Planning**

**County Government of Kiambu**

**b. Transfers from other government agencies**

There was 84% decline of actual revenue in this category from Kshs 1,874,740,541 in FY 2020/2021 to Kshs 298,984,800 in FY 2021/22. This was occasioned by two factors;

**i. Declined allocation of Transfers from other government agencies in the FY. 2021/22 and prior financial years allocation received in the FY. 2020/2021**

The planned budget for the FY 2020/2021 in this category was Kshs. 2,765,810,791 against the planned budget of Kshs. 589,239,254 in FY 2021/2022. Key revenue component such as Kenya Urban Support Programme - Ksh 1,027,156,004, Youth Polytechnic Funds - Kshs. 61,984,894, Road Maintenance Levy - Kshs 293,374,560, and Level 2 and 3 Health Facility user fees foregone fund of Kshs. 34,671,542; all revenue recognized in FY. 2020/2021 had nil allocation in the period under review.

**ii. Poor realization of allocated budget in the period**

There was poor budget realization at 51% where only Kshs. Kshs. 298,984,800 was realized from the budgeted Kshs. 589,239,254 as indicated in table 1 below;

**Table 2 Revenue Realization on Transfers from Donors and Foreign Government**

Revenue Line	Budget	Actual	Budget Realization
KISIP II	50,000,000	-	0%
ASDSP	30,340,365	3,000,000	10%
DANIDA	20,897,250	10,368,041	50%
NAGRIP	402,836,649	203,149,442	50%
THSUCP	11,433,390	8,735,717	76%
KDSP	73,731,600	73,731,600	100%
<b>Total</b>	<b>589,239,254</b>	<b>298,984,800</b>	<b>51%</b>

The County Government had fulfilled all the conditions of the funds and no communication was received from the National government why the funds were not disbursed as indicated in CARA 2022

**c. Own Source Revenue**

Own Source Revenue, OSR grew by 32% from Kshs 2,392,873,847 in FY 2020/2021 to Kshs. 3,149,853,580 in the period under review; FY 2021/2022. This was mainly attributed to

- Adoption of new revenue collecting systems and cashless methods of payment that helped in sealing revenue collection loopholes.
- Task forces that concentrated on the main revenue streams such as property income, vehicle parking, hospitals services, public health services, business permits and liquor.
- The County Treasury's administrative organs was restructured that led to creation of a new revenue directorate headed by a chief officer with a clear mandate on revenue focus.
- Sensitized to the public on the need to pay the legislated fees

During the period, operationalization of the Facility Improvement Fund Act 2019 was effected on February 2022. The County Hospitals were allowed to account for the funds collected as an Appropriation in Aid where Kshs. 436,729,011 was accounted for and not credited in the CRF fund.

**d. Other Grants**

The County partnered with The Medecins Sans Frontieres, (MSF) Belgium during the period on a program aiming at reducing mortality and morbidity associated with illegal drug use (including drug overdose) and common ailments among PWUD in Kiambu County. Kshs. 37,066,728 was received through this programme. It also partnered with Nutritional International where Kshs. 4,549,400 was received for nutrition initiatives in the County.

**e. Returns to CRF Issues**

These are previous financial year's funds balances that were brought forward in the current financial year. The total amount was Kshs. 872,018,811 as disclosed under Annex 4.

#### 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 \_\_\_\_\_ 

**CPA William Kimani**

**Chief Officer – Finance and Economic Planning**

**County Government of Kiambu**

## **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 financial year ended 30<sup>th</sup> June 2022.

Signature \_\_\_\_\_



**CPA William Kimani**

**Chief Officer – Finance and Economic Planning**

**County Government of Kiambu**

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND – COUNTY GOVERNMENT OF KIAMBU FOR THE YEAR ENDED 30 JUNE, 2022**

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### **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 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 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**

#### **Opinion**

I have audited the accompanying financial statements of County Revenue Fund - County Government of Kiambu set out on pages 1 to 11, which comprise the statement of receipts

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

and payments for the year ended 30 June, 2022 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, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund – County Government of Kiambu as at 30 June, 2022, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund – County Government of Kiambu Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.17,506,867,082 and Kshs.15,142,596,982 respectively resulting in an underfunding of Kshs.2,364,270,100 or 14% of the budgeted receipts. Similarly, the statement reflects expenditure budget and actual on comparable basis of Kshs.17,506,867,082 and Kshs.15,032,702,255 respectively resulting in budget under-utilization of Kshs.2,474,164,827 or 14% of the approved budget.

The underfunding of the budget may affect implementation of planned programs and activities to the detriment of the public.

## 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 governance were not effective.

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Revenue Fund – County Government of Kiambu policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services.
- If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

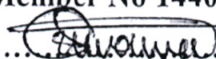
09 March, 2023

County Government of Kiambu  
 County Revenue Fund  
 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2022

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

		2021/22	2020/21
	Notes	Kshs.	Kshs.
<b>Receipts</b>			
Exchequer releases	1	10,780,123,663	10,781,542,963
Transfers from other government agencies	2	298,984,800	1,874,740,541
Other grants	3	41,616,128	32,073,740
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	2,713,124,570	2,392,873,849
Return to CRF issues	7	109,649	91,250,331
<b>Total Receipts</b>		<b>13,833,958,810</b>	<b>15,172,481,424</b>
<b>Payments</b>			
Transfers to County Executive	8	13,348,588,811	13,651,217,368
Transfers to County Assembly	9	1,247,384,432	1,077,616,676
Other Transfers	10	-	-
<b>Total Payments</b>		<b>14,595,973,243</b>	<b>14,728,834,044</b>
Net increase (decrease) in cash for the year		(762,014,433)	443,647,380
Add Opening fund balance b/f	11	828,113,007	384,465,627
<b>Closing Fund balance for the period</b>	<b>11</b>	<b>66,098,574</b>	<b>828,113,007</b>

.....  
  
 CPA William Kimani  
 Chief Officer - Finance and Economic Plan.  
 ICPAK Member No 6066  
 Date: 09/12/2022

.....  
 CPA Solomon Waweru  
 Director Accounting Services  
 ICPAK Member No 14406  
 Date:  09/12/2022

County Government of Kiambu  
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8. Statement of Comparison of Budget and Actual Amounts for the year ended 30<sup>th</sup> June, 2022.

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	<b>a</b>	<b>B</b>	<b>c=a+b</b>	<b>D</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
<b>Receipts</b>						
Exchequer releases	11,717,525,720		11,717,525,720	10,780,123,663	(937,402,057)	92%
Transfers from other government agencies	589,239,254		589,239,254	298,984,800	(290,254,454)	51%
Other conditional grants	26,400,000	15,000,000	41,400,000	41,616,128	216,128	101%
Proceeds from Domestic Borrowing			-		-	
Proceeds from Foreign Borrowing			-		-	
Own Source Revenue	3,883,303,882	404,711,400	4,288,015,282	3,149,853,580	(1,138,161,702)	73%
Return to CRF issues		870,686,826	870,686,826	872,018,811	1,331,985	100%
<b>Total Receipts</b>	<b>16,216,468,856</b>	<b>1,290,398,226</b>	<b>17,506,867,082</b>	<b>15,142,596,982</b>	<b>(2,364,270,100)</b>	<b>86%</b>
<b>Payments</b>						
Transfers to County Executive	14,870,287,949	701,828,127	15,572,116,076	13,348,588,811	(2,223,527,265)	86%
Transfers to County Assembly	1,346,180,907	151,841,087	1,498,021,994	1,247,384,432	(250,637,562)	83%
<i>Others - Appropriation in Aid</i>		436,729,012	436,729,012	436,729,012	-	100%

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Total Payments	16,216,468,856	1,290,398,226	17,506,867,082	15,032,702,255	(2,474,164,827)	86%
Balance	-	0	0	109,894,727	109,894,727	

Remarks 1 – Under Realisation: Overall receipts were 86% which was occasioned by poor performance of Transfers from other government agencies at 51% and Own Source Revenue at 73%. Transfers of Kshs 290,254,454 planned grants budget from national government were not received. There was also short falls in own source revenue especially from Health Management Services of Kshs. 496,935,151 and Physical Planning Unit of Kshs. 382,235,143 which negatively affected the overall receipts and consequently payments.

Remarks 2 – Budgetary Changes: There was one supplementary budget approved during the period due to enhanced resource envelope arising from prior year unspent balances of Kshs. 870,686,826, new revenue stream from Nutritional International of Kshs. 15M and anticipated improvement of Own Source Revenue by Kshs. 404,711,400.

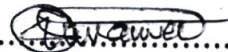
Remarks 3 - There is a variance on receipt between statement of receipts and payments and Budget statement on OSR and CRF issues due to the following:

OSR: The variance of Kshs. 436,729,012 between Kshs. 3,149,853,580 recognized in budget statement and 2,713,124,569 in the receipt and payment statement refers to Health facility fees for the period Feb –June 2022 which was accounted as AIA as per Sec. 109 (2-a) of the PFM Act 2012

CRF Return issue of Kshs. 872,018,811 in the budget Statement and Kshs 109,649 in receipt and payment statement is due to fund balances both in CRF and Special Purposes accounts as disclosed in Annex 4.



.....  
 CPA William Kimani  
 Chief Officer - Finance and Economic Planning  
 ICPAK Member No 6066  
 Date:.....



.....  
 CPA Solomon Waweru  
 Director Accounting Services  
 ICPAK Member No 14406  
 Date: 09/02/2022.....

**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.

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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.

**e) Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

**f) Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. There were no other restrictions on cash during the year.

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**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:

	<b>2021/22</b>	<b>2020/21</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Equitable Share (a)	10,780,123,663	10,242,826,200
Level 5 hospitals (b)	-	538,716,763
Others ( <i>Specify</i> ) (c)	-	
<b>Total (d=a+b+c)</b>	<b>10,780,123,663</b>	<b>10,781,542,963</b>

*There was nil allocation of level 5 hospital conditional grant during the current reporting period FY 2021/2022. An equitable share of Kshs. 937,402,057 for the current period was also not received*

**2. Transfers from other government agencies\*\***

	<b>2021/22</b>	<b>2020/21</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Road Maintenance Levy	-	293,374,560
Covid-19	-	106,635,000
Development of Youth Polytechnics-State Department of TVETS		61,984,894
User Fees Foregone -Ministry of Health	-	34,671,542
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	8,735,717	46,398,807
World Bank-NARIGP-State Department of Crop Development	203,149,442	221,762,739
DANIDA Grant -Primary Health care in devolved context - Ministry of Health	10,368,041	26,820,000
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	3,000,000	10,936,995
Kenya Urban Support Programme		1,027,156,004

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Kenya Devolution Support Programme	73,731,600	45,000,000
<b>Total</b>	<b>298,984,800</b>	<b>1,874,740,541</b>

*These revenue streams include other government grants that do not pass through the Exchequer. Revenue streams such as Road Maintenance Levy, Covid-19 funds, Development of Youth Polytechnics, Level 2 and 3 Health facilities revenue fees foregone and Kenya Urban Support Programme where revenue was recognized in FY 2020/2021 had nil allocation for the current reporting period.*

**3. Other grants**

	<b>2021/22</b>	<b>2020/21</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Development Partner 1 - Nutritional International	4,549,400	-
Development Partner 2 -Medecins Sans Frontiers, (MSF) Belgium	37,066,728	32,073,740
<b>Total</b>	<b>41,616,128</b>	<b>32,073,740</b>

*These are funds received from development partners directly through CRF*

**4. Proceeds from Domestic borrowing**

	<b>2021/22</b>	<b>2020/21</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

*There was nil domestic borrowing that passed through the CRF*

**County Government of Kiambu**  
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**Notes to the Financial Statements (Continued)**

**5. Proceeds from Foreign Borrowing**

	<b>2021/22</b>	<b>2020/21</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*There was nil foreign borrowing during the period*

**6. Own Source Revenue**

<b>Description</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Cess	172,072,983	170,603,305
Land/Poll rate	365,132,622	292,530,294
Single/Business permits	253,092,504	272,423,039
Property rent	20,707,015	27,199,382
Parking fees	328,221,548	198,318,283
Market fees	3,395,624	12,669,221
Advertising	107,434,999	94,494,834
Hospital fees	545,736,430	555,566,116
Public health service fees	100,104,982	105,827,721
Physical planning and development	457,790,580	472,972,607
Hire of County Assets	403,490	130,000
Conservancy administration	67,575,504	83,803,868
Administration control fees and charges	285,104,435	101,749,944
Park fees	3,012,552	888,075
Other fines , penalties, and forfeiture fees	3,339,301	3,697,160
<b>Total</b>	<b>2,713,124,569</b>	<b>2,392,873,849</b>

*Kshs. 436,729,011 OSR - Hospitals fees for the period Feb –June 2022 is excluded in the current financial year transfers to CRF and was accounted under AIA.*

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*Kshs. 24,692,851 revenue cash flow (previously liened at Co-operative Bank revenue collection account – and treated as receivable for CRF fund as at 30<sup>th</sup> June 2021) for the FY 2020/2021 was received in the CRF account in the current reporting period.*

*Overall OSR grew by 32% from Kshs 2,392,873,847 in FY 2020/2021 to Kshs. 3,149,853,580 in the period under review. The improved performance was mainly attributed to; adoption of new revenue collecting systems and cashless methods of payment that helped in sealing revenue collection loopholes, creation of task forces that concentrated on the main revenue streams such as property income, vehicle parking, hospitals services, public health services, business permits and liquor and sensitization to the public on the need to pay the legislated fees. The County Treasury's administrative organs was also restructured that led to creation of a new revenue directorate headed by a chief officer with a clear mandate on revenue focus.*

**7. Return to CRF Issues**

	<b>2021/22</b>	<b>2020/21</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Recurrent Account ( <i>County Executive</i> )	605	344
Development Account ( <i>County Executive</i> )	107,733	62,103
Recurrent Account ( <i>County Assembly</i> )	-	-
Development Account ( <i>County Assembly</i> )	185	30
Liquidation of Jijenge Fund	-	90,906,135
Unspent balances from Operations Accounts	1,127	281,719
<b>Total</b>	<b>109,649</b>	<b>91,250,331</b>

*These refer to funds returned to the CRF during the period. Ksh. 90,906,135 was realized after liquidation of Jijenge fund.*

County Government of Kiambu  
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Notes to the Financial Statements (Continued)

**8. Transfers to County Executive**

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	11,078,043,117	10,135,625,669
Development Account	2,140,956,161	1,893,401,726
Special purpose Accounts	129,589,533	1,622,189,973
Others ( <i>Specify</i> )	-	
<b>Total</b>	<b>13,348,588,811</b>	<b>13,651,217,368</b>

*The above amounts transferred to the CA were appropriated in the County Appropriation Act*

**9. Transfers to County Assembly**

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	1,231,708,024	1,070,837,457
Development Account	15,676,408	6,779,219
Special purpose accounts		
<b>Total</b>	<b>1,247,384,432</b>	<b>1,077,616,676</b>

*The above amounts transferred to the CA were appropriated in the County Appropriation Act*

**10. Other Transfers**

Description	2021/22	2020/21
	Kshs.	Kshs.
Agency Notices	0	0
Others ( <i>Specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There were no other transfers during the period*

**11. Fund balance**

	2021/22	2020/21
	Kshs.	Kshs.
County ExChequer Account - (CBK Account number 10000170646)	65,943,479	803,420,757
Receivables - Receiver of Revenue	155,095.0	24,692,851
<b>Total</b>	<b>66,098,574</b>	<b>828,113,608</b>

*Receivables is revenue recognized during the accounting period but was due to be transferred to the CRF as at the close of respective financial year*

**County Government of Kiambu  
County Revenue Fund  
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**11. Annexes**

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

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

[REDACTED]				
N/A				

This is the first report for the fund hence no prior Auditor's observation exists.

.....  
  
**William Kimani**  
**Chief Officer Finance and Economic Planning**  
**ICPAK Member No 6066**  
**Date**

County Government of Kiambu  
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 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2022

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

No	Period 2021/2022	Quarter 1. Kshs	Quarter 2. Kshs	Quarter 3. Kshs	Quarter 4. Kshs	Total Kshs.
1	Equitable Share of Revenue(Unconditional Grants)	1,933,391,744	2,929,381,430	1,933,391,744	3,983,958,745	10,780,123,663
2	Level 5 Hospital Conditional Grant					-
3	DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	10,368,041	10,368,041
4	Transforming Health Systems for Universal Care Projects - World Bank	-	-	-	8,735,717	8,735,717
5	National Agricultural & Rural Inclusive Growth Project - NAGRIP	-	-	-	203,149,442	203,149,442
6	Kenya Devolution Support Programme- KDSP	73,731,600	-	-	-	73,731,600
7	Youth Polytechnic support grant					-
8	Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
9	Kenya Urban Support Programme	-	-	-	-	-
10	Agriculture Sector Development Support Project – ASDSP	-	-	-	3,000,000	3,000,000
11	Kenya Informal Settlement Improvement Project (KISIP II)	-	-	-	-	-
	<b>Total</b>	<b>2,007,123,344</b>	<b>2,929,381,430</b>	<b>1,933,391,744</b>	<b>4,209,211,945</b>	<b>11,079,108,463</b>

**County Government of Kiambu**  
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**Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2022**

**Annex 3: Analysis of Transfers from the County Revenue Fund]**

County Executive –Rec	2,620,696,830	3,291,612,838	2,086,134,169	3,079,599,280	<b>11,078,043,117</b>
County Executive –Dev	73,731,600	265,908,965	672,420,012	1,128,895,584	<b>2,140,956,161</b>
County Assembly –Rec	208,516,821	369,081,472	205,552,174	448,557,557	<b>1,231,708,024</b>
County Assembly –Dev	-	-	-	15,676,408	<b>15,676,408</b>
Special Purpose A/c -ASDSP	-	-	-	3,000,000	<b>3,000,000</b>
Special Purpose A/c -PHC	-	-	-	16,371,375	<b>16,371,375</b>
Special Purpose A/c - Nutrition Initiatives	-	-	4,000,000	4,549,400	<b>8,549,400</b>
Special Purpose A/c – THSUCP	-	-	-	8,735,717	<b>8,735,717</b>
Special Purpose A/c – Nagrip	-	-	-	92,933,041	<b>92,933,041</b>
<b>Total</b>	<b>2,902,945,251</b>	<b>3,926,603,275</b>	<b>2,968,106,355</b>	<b>4,798,318,362</b>	<b>14,595,973,243</b>

**County Government of Kiambu**  
**County Revenue Fund**  
**Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2022**

**Annex 4. List of Unspent Balances Brought Forward from Previous Financial Years**

<b>NO</b>	<b>Bank Name / Category</b>		<b>Account Type</b>	<b>Amount (Kshs)</b>
1	CBK- Kiambu County Recurrent-Kes	10000170409	Recurrent	605
2	CBK-Kiambu County Development-Kes	10000170457	Development	107,733
3	CBK- Kiambu County Revenue Fund-Kes	10000170646	Revenue	803,420,757
4	CBK - Kiambu County-Road Maint. Levy Fund-Kes	10000250836	Development	879,657
5	CBK -Kiambu County Special Purp. Health-Kes	1000336358	Recurrent	41,580,074
6	CBK- Kiambu County Special Purpose Educ-Kes	1000368648	Recurrent	5,148
7	CBK- Kiambu County Ke Urban Support Prog-Kes	1000370718	Development	1
8	Cooperative Bank -Kiambu County Revenue Bank	01141371543502		24,692,851
9	Unspent Balances –CA'			185
10	SPA Health - Imprests returned	Other Received	Recurrent	1,331,800
	<b>Total</b>			<b>872,018,811</b>

**County Government of Kiambu**  
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**Annex 5. Schedules of CRF Receipts**

<b>N0</b>	<b>Date</b>	<b>Ref</b>	<b>Amount</b>	<b>Source</b>
1	25-Aug-21	FT21237CBHWZ	937,402,058	Equitable Share
2	23-Sep-21	FT21266L0G4N	995,989,687	Equitable Share
3	15-Oct-21	FT21288Y9VCN	995,989,686	Equitable Share
4	12-Nov-21	FT21316ND3FC	937,402,058	Equitable Share
5	16-Dec-21	FT21350WYM01	995,989,686	Equitable Share
6	24-Jan-22	FT22024WZ5C1	937,402,058	Equitable Share
7	2-Mar-22	FT220611JVGG	995,989,686	Equitable Share
8	5-Apr-22	FT22095HLL8N	995,989,686	Equitable Share
9	26-Apr-22	FT22116SN04S	937,402,058	Equitable Share
10	26-May-22	FT221466YPCN	1,054,577,315	Equitable Share
11	17-Jun-22	FT22168CKP03	995,989,686	Equitable Share
<b>Sub Total</b>			<b>10,780,123,663</b>	
1	14-Jun-22	FT22165R6QRS	3,000,000	Grant - ASDSP
2	9-Jul-21	FT21190JF8VX	73,731,600	Grant - KDSP
3	16-Aug-21	FT212283PMF2	12,153,224	Grant - MSF
4	1-Jul-22	FT22182TH736	14,570,000	Grant - MSF
5	5-Jul-22	FT22186K3HFV	10,343,504	Grant - MSF
6	10-Jun-22	FT22161QL7FZ	92,933,041	Grant - Nagrip
7	4-Jul-22	FT22185PTFB5	109,315,679	Grant - Nagrip
8	8-Jul-22	FT221899DQNC	900,721	Grant - Nagrip
9	27-Jun-22	FT221783HFWH	10,368,041	Grant -Danida
10	5-Apr-22	FT22095QD8X6	4,549,400	Grant- NI
11	23-Jun-22	FT221749Q759	8,735,717	Grant -THSUCP
<b>Total- All Grants</b>			<b>340,600,928</b>	
1	5-Jul-21	FT21186QLX10**	93,000	OSR- Local Revenue
2	12-Jul-21	FT21193QFN0M	780,300	OSR - Liquor
3	12-Jul-21	FT21193PYMTY	49,876,142	OSR- Local Revenue
4	19-Jul-21	FT212003C1HY	662,940	OSR - Liquor
5	19-Jul-21	FT21200F8QSG	46,234,800	OSR- Local Revenue
6	27-Jul-21	FT21208QLKYV	581,700	OSR - Liquor
7	27-Jul-21	FT21208JZ969	37,002,208	OSR- Local Revenue
8	2-Aug-21	FT21214T41XY	1,598,556	OSR - Liquor
9	2-Aug-21	FT212145WHVR	37,366,847	OSR- Local Revenue
10	9-Aug-21	FT21221JS3J2	4,305,480	OSR - Liquor
11	9-Aug-21	FT21221BJTSQ	38,197,848	OSR- Local Revenue

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12	16-Aug-21	FT21228JWKPM	6,746,175	OSR - Liquor
13	16-Aug-21	FT21228VZRT6	40,548,791	OSR- Local Revenue
14	23-Aug-21	FT21235XGRMZ	4,512,800	OSR - Liquor
15	23-Aug-21	FT212353H1BP	34,627,812	OSR- Local Revenue
16	23-Aug-21	FT21235XF812	365,778	OSR- NHIF
17	30-Aug-21	FT212422KCG3	7,912,250	OSR - Liquor
18	30-Aug-21	FT21242QFGY5	35,149,263	OSR- Local Revenue
19	6-Sep-21	FT2124906SWZ	9,101,450	OSR - Liquor
20	6-Sep-21	FT21249TH7RK	36,246,735	OSR- Local Revenue
21	13-Sep-21	FT21256L8LV8	5,491,450	OSR - Liquor
22	13-Sep-21	FT21256MXZN4	40,363,575	OSR- Local Revenue
23	20-Sep-21	FT212635X00Q	6,707,940	OSR - Liquor
24	20-Sep-21	FT21263RGL49	46,023,660	OSR- Local Revenue
25	21-Sep-21	FT21264JDRG8	83,950	OSR- NHIF
26	27-Sep-21	FT21270VFSS7	13,565,310	OSR - Liquor
27	27-Sep-21	FT21270Q2X9D	36,519,173	OSR- Local Revenue
28	4-Oct-21	FT21277QR4CV	13,397,510	OSR - Liquor
29	4-Oct-21	FT21277CR28K	30,445,768	OSR- Local Revenue
30	12-Oct-21	FT212859NZXS	5,966,440	OSR - Liquor
31	12-Oct-21	FT212852CFR0	45,212,036	OSR- Local Revenue
32	13-Oct-21	FT21286QGRLR	871,387	OSR- NHIF
33	13-Oct-21	FT21286XMK65	1,697,000	OSR- NHIF
34	13-Oct-21	FT21286ZQJLP	2,400,000	OSR- NHIF
35	14-Oct-21	FT21287WBN1G	343,120	OSR- NHIF
36	14-Oct-21	FT2128787LQK	4,790,950	OSR- NHIF
37	14-Oct-21	FT21287XY26J	7,278,000	OSR- NHIF
38	14-Oct-21	FT21287NB7NB	14,224,185	OSR- NHIF
39	14-Oct-21	FT21287CJLY6	23,090,000	OSR- NHIF
40	14-Oct-21	FT21287F7HBN	44,545,000	OSR- NHIF
41	15-Oct-21	FT212888CB6V	2,635,000	OSR- NHIF
42	15-Oct-21	FT21288HQ7LV	4,550,000	OSR- NHIF
43	18-Oct-21	FT212919TWN9	58,300	OSR- NHIF
44	19-Oct-21	FT21292KGBD0	1,644,700	OSR - Liquor
45	19-Oct-21	FT212921JSV7	42,099,846	OSR- Local Revenue
46	25-Oct-21	FT21298N2FMG	1,835,310	OSR - Liquor
47	25-Oct-21	FT21298G2GZS	51,263,397	OSR- Local Revenue
48	25-Oct-21	FT21298LM3Y3	18,750	OSR- NHIF
49	27-Oct-21	FT21300SXHS9	2,439,000	OSR- Local Revenue

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50	1-Nov-21	FT21305YMP0L	1,605,970	OSR - Liquor
51	1-Nov-21	FT21305RB16X	6,939,459	OSR- Local Revenue
52	3-Nov-21	FT21307ZM367	2,500,000	OSR- NHIF
53	8-Nov-21	FT21312WKZ3Q	2,475,800	OSR - Liquor
54	8-Nov-21	FT213125XL9P**	40,311,813	OSR- Local Revenue
55	15-Nov-21	FT2131933V9B	1,143,300	OSR - Liquor
56	15-Nov-21	FT21319DJP3K	51,366,687	OSR- Local Revenue
57	17-Nov-21	FT213216Y0G6	334,832	OSR- NHIF
58	22-Nov-21	FT21326ZQ1JB	1,012,100	OSR - Liquor
59	22-Nov-21	FT21326HVL5F	31,789,449	OSR- Local Revenue
60	30-Nov-21	FT21334NQ6LT	4,753,860	OSR - Liquor
61	30-Nov-21	FT21334YF8W4	35,077,795	OSR- Local Revenue
62	6-Dec-21	FT21340KRK7C	1,923,900	OSR - Liquor
63	6-Dec-21	FT21340H0WCR	40,040,472	OSR- Local Revenue
64	14-Dec-21	FT2134895TLK	1,334,020	OSR - Liquor
65	14-Dec-21	FT21348QZ4ZY	41,505,826	OSR- Local Revenue
66	20-Dec-21	FT21354N4WH2	633,700	OSR - Liquor
67	20-Dec-21	FT21354FTT1Y	52,101,392	OSR- Local Revenue
68	23-Dec-21	FT21357ZDSP2	222,000	OSR- NHIF
69	23-Dec-21	FT213577CSFZ	442,000	OSR- NHIF
70	23-Dec-21	FT21357KQJBK	470,000	OSR- NHIF
71	23-Dec-21	FT21357X4KKS	762,000	OSR- NHIF
72	23-Dec-21	FT21357QTZPH	869,460	OSR- NHIF
73	23-Dec-21	FT21357648VQ	6,147,000	OSR- NHIF
74	23-Dec-21	FT2135722NV5	10,476,000	OSR- NHIF
75	23-Dec-21	FT21357QJNWB	26,630,000	OSR- NHIF
76	24-Dec-21	FT21358BK7QR	14,505	OSR- NHIF
77	24-Dec-21	FT21358PMC3R	324,190	OSR- NHIF
78	29-Dec-21	FT21363BYKRZ	414,100	OSR - Liquor
79	29-Dec-21	FT21363J6G2W	81,568,622	OSR- Local Revenue
80	3-Jan-22	FT22003MM2DS	936,100	OSR - Liquor
81	3-Jan-22	FT22003G088R	20,787,507	OSR- Local Revenue
82	10-Jan-22	FT220109M34P	877,800	OSR - Liquor
83	10-Jan-22	FT22010N0K77	46,577,783	OSR- Local Revenue
84	10-Jan-22	FT22010BFSLF	4,289,000	OSR- NHIF
85	11-Jan-22	FT22011M2R6W	2,668,384	OSR- Local Revenue
86	17-Jan-22	FT22017Y4C1C	1,637,100	OSR - Liquor
87	17-Jan-22	FT22017Z5GVZ	71,205,948	OSR- Local Revenue

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88	24-Jan-22	FT22024L26TF	810,200	OSR - Liquor
89	24-Jan-22	FT22024BN8C5	68,289,426	OSR- Local Revenue
90	24-Jan-22	FT220242BXJS	42,370	OSR- NHIF
91	31-Jan-22	FT2203156T8L	2,142,680	OSR - Liquor
92	31-Jan-22	FT22031B2YG3	64,416,413	OSR- Local Revenue
93	7-Feb-22	FT22038BLR5J	3,701,802	OSR - Liquor
94	7-Feb-22	FT22038R47DG	67,409,920	OSR- Local Revenue
95	14-Feb-22	FT22045MBBYB	4,122,900	OSR - Liquor
96	14-Feb-22	FT22045H8L3F	102,987,551	OSR- Local Revenue
97	21-Feb-22	FT22052GV5Q0	4,003,700	OSR - Liquor
98	21-Feb-22	FT22052PP2GR	68,634,699	OSR- Local Revenue
99	28-Feb-22	FT220599DSQG	4,956,100	OSR - Liquor
100	28-Feb-22	FT22059NMD01	47,622,829	OSR- Local Revenue
101	7-Mar-22	FT220665VHRD	7,678,130	OSR - Liquor
102	7-Mar-22	FT22066G0ZGT	54,756,030	OSR- Local Revenue
103	8-Mar-22	FT22067M9GBK	85,866	OSR- NHIF
104	14-Mar-22	FT220738K47V	7,250,970	OSR - Liquor
105	14-Mar-22	FT22073GMGH1	82,570,227	OSR- Local Revenue
106	15-Mar-22	FT22074CSHGP	410,969	OSR- NHIF
107	21-Mar-22	FT220802XRJL	9,694,980	OSR - Liquor
108	21-Mar-22	FT220809LPF4	52,723,222	OSR- Local Revenue
109	22-Mar-22	FT22081K3404	127,330	OSR- NHIF
110	29-Mar-22	FT2208825YK8	8,543,010	OSR - Liquor
111	29-Mar-22	FT22088RD3F6	51,024,270	OSR- Local Revenue
112	1-Apr-22	FT220913H17S	44,403	OSR- NHIF
113	5-Apr-22	FT22095C47C9	23,331,702	OSR - Liquor
114	5-Apr-22	FT22095ZMM5K	95,877,853	OSR- Local Revenue
115	8-Apr-22	FT22098X1QB4	4,842,000	OSR- Local Revenue
116	8-Apr-22	FT2209884WR8	78,325	OSR- NHIF
117	11-Apr-22	FT22101KXZHP	8,076,100	OSR - Liquor
118	11-Apr-22	FT22101TQ026	40,284,204	OSR- Local Revenue
119	19-Apr-22	FT22109BMJ47	5,289,200	OSR - Liquor
120	19-Apr-22	FT22109RP2ZS	48,067,338	OSR- Local Revenue
121	22-Apr-22	FT2211290DXJ	17,907	OSR- NHIF
122	25-Apr-22	FT221156XD9V	4,276,501	OSR - Liquor
123	25-Apr-22	FT22115BWR08	17,950,585	OSR- Local Revenue
124	5-May-22	FT22125HK0Z9	3,042,340	OSR - Liquor
125	5-May-22	FT221254WN83	23,103,890	OSR- Local Revenue

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126	5-May-22	FT22125QLTVT	38,659	OSR- NHIF
127	9-May-22	FT22129M6YTQ	1,589,100	OSR - Liquor
128	9-May-22	FT22129YL096	22,423,706	OSR- Local Revenue
129	11-May-22	FT22131Z8V6C	92,211	OSR- NHIF
130	16-May-22	FT22136ZBLMN	4,432,520	OSR - Liquor
131	16-May-22	FT22136WF19Y	42,527,237	OSR- Local Revenue
132	18-May-22	FT22138W43YF	535,299	OSR- NHIF
133	23-May-22	FT221433NQVB	4,037,120	OSR - Liquor
134	23-May-22	FT22143W0N2Z	27,432,304	OSR- Local Revenue
135	25-May-22	FT221455858G	136,440	OSR- NHIF
136	30-May-22	FT22150Y4JRZ	1,410,850	OSR - Liquor
137	30-May-22	FT22150BQG1W	26,868,631	OSR- Local Revenue
138	6-Jun-22	FT22157J6VH6	1,140,300	OSR - Liquor
139	6-Jun-22	FT22157384Z9	26,791,069	OSR- Local Revenue
140	13-Jun-22	FT22164KCBPT	851,600	OSR - Liquor
141	13-Jun-22	FT22164MC63N	2,326,900	OSR- Local Revenue
142	13-Jun-22	FT22164CFRJC	30,365,268	OSR- Local Revenue
143	20-Jun-22	FT22171DKT3F	726,300	OSR - Liquor
144	20-Jun-22	FT22171SB5BR	40,155,582	OSR- Local Revenue
145	22-Jun-22	FT22173Q42KH	2,345,726	OSR- NHIF
146	27-Jun-22	FT22178Q24B6	963,900	OSR - Liquor
147	27-Jun-22	FT22178KC0N1	32,147,991	OSR- Local Revenue
148	30-Jun-22	FT221810MJFR	37,490	OSR- NHIF
149	1-Jul-22	FT221822J1XG	191,400	OSR - Liquor
150	1-Jul-22	FT22182HZDK8	18,838,887	OSR- Local Revenue
151	7-Jul-22	FT22188FJJQM	633,539	OSR- NHIF
	<b>Sub Total</b>		<b>2,712,969,474</b>	
152	4-Jul-22	FT2218584NR0**	155,096	OSR- Local Revenue - Receivable
	<b>Total-OSR Received in CRF</b>		<b>2,713,124,570</b>	
1	26-Jul-21	FT21207GH042	605	CRF Returns
2	26-Jul-21	FT21207DD2NW	107,733	CRF Returns
3	27-Jul-21	FT21208PSX1R	0	CRF Returns
4	27-Jul-21	FT21208KHBCS	185	CRF Returns
6	8-Jul-22	FT22189JRKR9	1,127	CRF Returns
	<b>Sub Total</b>		<b>109,649</b>	
	<b>Aggregate Total</b>		<b>13,833,958,809</b>	

*\*\*The referenced amount has been recognized for the period accordingly*

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**Annex 6. Schedules of CRF Payments**

No	Date	Reference	Amount (Kshs)	Operations Accounts
1	29-Jun-22	FT22180CWH5N	3,000,000	SPA -ASDSP
<b>Sub Total</b>			<b>3,000,000</b>	
2	16-Jun-22	FT22167LHJBB	5,922,750	SPA -Danida
3	1-Jul-22	FT22182SN2PL	10,368,041	SPA -Danida
4	6-Jul-22	FT221879Q4TT	80,584	SPA -Danida
<b>Sub Total</b>			<b>16,371,375</b>	
5	18-Aug-21	FT21230N8CB7	73,731,600	CE - Devt
6	18-Oct-21	FT21291ZYNLM	66,301,889	CE - Devt
7	26-Oct-21	FT21299SZBF2	30,000,000	CE - Devt
8	9-Nov-21	FT21313N5R45	6,117,568	CE - Devt
9	9-Nov-21	FT21313908LK	16,138,980	CE - Devt
10	9-Nov-21	FT213132TNYV	38,951,190	CE - Devt
11	22-Nov-21	FT21326TX8JT	8,375,518	CE - Devt
12	15-Dec-21	FT21349TQ7VF	25,540,380	CE - Devt
13	15-Dec-21	FT21349W3CTF	44,483,440	CE - Devt
14	30-Dec-21	FT21364LFFB9	30,000,000	CE - Devt
15	4-Jan-22	FT22004PV7VB	28,894,558	CE - Devt
16	4-Jan-22	FT22004CHDFS	33,160,536	CE - Devt
17	4-Feb-22	FT22035VF7KX	15,428,297	CE - Devt
18	4-Feb-22	FT22035SPX1D	16,977,704	CE - Devt
19	7-Feb-22	FT220387PKQ4	30,000,000	CE - Devt
20	24-Feb-22	FT2205584VQC	48,054,000	CE - Devt
21	28-Feb-22	FT22059SZV28	127,752,218	CE - Devt
22	8-Mar-22	FT22067PH6L6	44,496,479	CE - Devt
23	16-Mar-22	FT22075CWPL1	7,878,963	CE - Devt
24	16-Mar-22	FT2207582WMS	13,799,732	CE - Devt
25	16-Mar-22	FT22075FK9YP	164,990,896	CE - Devt
26	22-Mar-22	FT22081CSYSQ	47,130,105	CE - Devt
27	24-Mar-22	FT22083KG01D	33,845,324	CE - Devt
28	31-Mar-22	FT22090MPKJ1	30,000,000	CE - Devt
29	31-Mar-22	FT22090XQ38S	30,011,200	CE - Devt
30	12-Apr-22	FT22102XVYJH	11,000,000	CE - Devt
31	14-Apr-22	FT22104X0PMH	67,743,050	CE - Devt
32	21-Apr-22	FT22111K6RGK	58,000,000	CE - Devt
33	22-Apr-22	FT22112ZX0QG	22,140,000	CE - Devt
34	22-Apr-22	FT22112VPMJH	64,035,906	CE - Devt
35	9-May-22	FT22129131LS	7,878,963	CE - Devt
36	9-May-22	FT22129X9WH4	13,346,955	CE - Devt
37	9-May-22	FT22129QSB2P	15,000,000	CE - Devt
38	9-May-22	FT22129MFPKD	32,128,161	CE - Devt
39	9-May-22	FT22129M9XJN	58,000,000	CE - Devt

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40	13-May-22	FT22133G9ZRT	25,689,980	CE - Devt
41	25-May-22	FT22145VMS4H	28,030,500	CE - Devt
42	27-May-22	FT22147K63RJ	50,000,000	CE - Devt
43	30-May-22	FT22150QGS8C	11,913,387	CE - Devt
44	7-Jun-22	FT221589TRHM	22,000,000	CE - Devt
45	7-Jun-22	FT22158592PN	58,000,000	CE - Devt
46	10-Jun-22	FT221616XJN6	30,000,000	CE - Devt
47	10-Jun-22	FT22161HSLRJ	41,717,556	CE - Devt
48	10-Jun-22	FT2216170RP8	72,104,436	CE - Devt
49	17-Jun-22	FT22168XFSYW	12,420,883	CE - Devt
50	29-Jun-22	FT2218077M0Z	10,044,289	CE - Devt
51	29-Jun-22	FT22180LC975	17,967,242	CE - Devt
52	29-Jun-22	FT2218040YLL	48,000,000	CE - Devt
53	1-Jul-22	FT22182BDWD4	231,124,691	CE - Devt
54	6-Jul-22	FT22187WQL2R	50,599,644	CE - Devt
55	12-Jul-22	FT221932V7HQ	70,009,941	CE - Devt
<b>Sub Total</b>			<b>2,140,956,161</b>	
56	24-Feb-22	FT22055T5MTK	4,000,000	SPA- NI
57	22-Apr-22	FT221128LRKL	4,549,400	SPA-NI
<b>Sub Total</b>			<b>8,549,400</b>	
58	13-Aug-21	FT21225C3NJD	204,704,532	CE- Recurrent
59	13-Aug-21	FT21225L8NTW	354,807,254	CE- Recurrent
60	16-Aug-21	FT21228BZKB2	16,593,331	CE- Recurrent
61	16-Aug-21	FT212288K4H0	50,093,017	CE- Recurrent
62	18-Aug-21	FT21230BX54J	90,000,000	CE- Recurrent
63	18-Aug-21	FT212305TY5Y	115,434,429	CE- Recurrent
64	24-Aug-21	FT21236LPDBX	21,985,018	CE- Recurrent
65	24-Aug-21	FT21236W6RG1	127,349,300	CE- Recurrent
66	31-Aug-21	FT21243VYB61	39,444,443	CE- Recurrent
67	7-Sep-21	FT21250HZH2J	23,066,328	CE- Recurrent
68	7-Sep-21	FT21250BR9ZC	49,101,878	CE- Recurrent
69	7-Sep-21	FT21250VRG5B	197,780,000	CE- Recurrent
70	7-Sep-21	FT2125033LSY	212,999,764	CE- Recurrent
71	7-Sep-21	FT21250JYYW1	366,972,769	CE- Recurrent
72	17-Sep-21	FT21260JRV7X	34,414,000	CE- Recurrent
73	23-Sep-21	FT21266VH1DL	53,785,088	CE- Recurrent
74	28-Sep-21	FT21271RDJSX	26,786,500	CE- Recurrent
75	28-Sep-21	FT21271G88D2	51,644,809	CE- Recurrent
76	28-Sep-21	FT21271PDM6M	212,594,388	CE- Recurrent
77	28-Sep-21	FT21271MZRZS	371,139,982	CE- Recurrent
78	4-Oct-21	FT21277QC0YM	45,886,128	CE- Recurrent
79	6-Oct-21	FT2127968JTV	70,110,894	CE- Recurrent
80	7-Oct-21	FT21280PX5PL	158,301,278	CE- Recurrent

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81	22-Oct-21	FT21295GWYDL	71,184,650	CE- Recurrent
82	22-Oct-21	FT21295JM8TH	100,505,400	CE- Recurrent
83	25-Oct-21	FT21298R3CWH	43,365,122	CE- Recurrent
84	25-Oct-21	FT212987KP15	47,318,787	CE- Recurrent
85	25-Oct-21	FT21298VWDGX	48,490,011	CE- Recurrent
86	25-Oct-21	FT21298SCCDG	216,956,203	CE- Recurrent
87	25-Oct-21	FT21298T4P5B	374,687,621	CE- Recurrent
88	29-Oct-21	FT21302XZ9Y0	39,524,746	CE- Recurrent
89	29-Oct-21	FT21302RLYB4	47,355,412	CE- Recurrent
90	4-Nov-21	FT2130831XY4	97,101,200	CE- Recurrent
91	9-Nov-21	FT21313G18HS	5,468,610	CE- Recurrent
92	9-Nov-21	FT21313PT9SW	14,301,245	CE- Recurrent
93	9-Nov-21	FT21313P0PSN	21,577,176	CE- Recurrent
94	9-Nov-21	FT21313CDHB1	59,674,309	CE- Recurrent
95	12-Nov-21	FT21316RWB61	28,146,243	CE- Recurrent
96	22-Nov-21	FT213264N6SX	25,271,361	CE- Recurrent
97	24-Nov-21	FT21328MDBL0	40,531,185	CE- Recurrent
98	24-Nov-21	FT21328TQ639	103,575,149	CE- Recurrent
99	24-Nov-21	FT21328LY8SG	225,133,495	CE- Recurrent
100	24-Nov-21	FT213287N11F	374,406,253	CE- Recurrent
101	29-Nov-21	FT21333N9HLY	15,801,540	CE- Recurrent
102	7-Dec-21	FT21341569JX	23,036,274	CE- Recurrent
103	7-Dec-21	FT21341RF6VM	37,005,803	CE- Recurrent
104	10-Dec-21	FT213446KT2R	27,863,726	CE- Recurrent
105	10-Dec-21	FT21344MFN70	29,118,454	CE- Recurrent
106	16-Dec-21	FT21350312SW	54,275,808	CE- Recurrent
107	22-Dec-21	FT21356G0CRL	35,891,828	CE- Recurrent
108	22-Dec-21	FT21356KQ3YR	41,817,355	CE- Recurrent
109	22-Dec-21	FT21356142T2	155,405,150	CE- Recurrent
110	22-Dec-21	FT21356S3DWX	285,222,450	CE- Recurrent
111	22-Dec-21	FT21356PS540	327,301,972	CE- Recurrent
112	3-Jan-22	FT220033ZRW4	104,633,331	CE- Recurrent
113	4-Jan-22	FT220047CX93	1,020,057	CE- Recurrent
114	7-Jan-22	FT22007QBWX0	22,520,637	CE- Recurrent
115	12-Jan-22	FT220128W0JQ	64,320,082	CE- Recurrent
116	24-Jan-22	FT22024FY1XR	9,700,000	CE- Recurrent
117	24-Jan-22	FT22024Q67LC	70,298,826	CE- Recurrent
118	25-Jan-22	FT22025N3HXV	22,499,185	CE- Recurrent
119	28-Jan-22	FT22028C45YT	39,987,980	CE- Recurrent
120	28-Jan-22	FT22028TNCZK	40,386,873	CE- Recurrent
121	28-Jan-22	FT22028782WW	69,134,205	CE- Recurrent
122	28-Jan-22	FT22028GZW1F	218,981,095	CE- Recurrent
123	28-Jan-22	FT22028T0P3C	366,708,736	CE- Recurrent

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124	4-Feb-22	FT22035J8TT0	4,644,959	CE- Recurrent
125	4-Feb-22	FT22035J40HD	67,110,158	CE- Recurrent
126	7-Feb-22	FT22038XW7FB	62,167,010	CE- Recurrent
127	11-Feb-22	FT22042P2SJP	71,166,455	CE- Recurrent
128	8-Mar-22	FT22067TSDSQ	39,465,728	CE- Recurrent
129	8-Mar-22	FT22067VH9WM	220,125,410	CE- Recurrent
130	9-Mar-22	FT22068FQCH4	8,082,450	CE- Recurrent
131	9-Mar-22	FT22068C7205	25,120,236	CE- Recurrent
132	9-Mar-22	FT22068MN1F1	380,199,770	CE- Recurrent
133	16-Mar-22	FT220753SDLP	58,720,856	CE- Recurrent
134	22-Mar-22	FT22081ZKLSN	43,102,060	CE- Recurrent
135	24-Mar-22	FT22083GKNC5	26,926,606	CE- Recurrent
136	31-Mar-22	FT22090DZ4NG	49,111,464	CE- Recurrent
137	7-Apr-22	FT22097N68JM	34,988,452	CE- Recurrent
138	7-Apr-22	FT220975V4HR	36,684,445	CE- Recurrent
139	7-Apr-22	FT22097B9453	50,471,940	CE- Recurrent
140	7-Apr-22	FT22097MD9JL	231,074,697	CE- Recurrent
141	7-Apr-22	FT22097GJJMK	335,209,843	CE- Recurrent
142	12-Apr-22	FT22102NYTGB	38,409,282	CE- Recurrent
143	21-Apr-22	FT22111N8MLJ	53,042,643	CE- Recurrent
144	21-Apr-22	FT22111Y155H	90,000,000	CE- Recurrent
145	22-Apr-22	FT22112TPWZS	14,157,027	CE- Recurrent
146	4-May-22	FT22124FVZJG	23,627,481	CE- Recurrent
147	4-May-22	FT221244B8Y4	25,344,827	CE- Recurrent
148	4-May-22	FT22124DH27C	30,008,490	CE- Recurrent
149	4-May-22	FT22124S9LZG	258,809,830	CE- Recurrent
150	4-May-22	FT221246RW34	328,620,563	CE- Recurrent
151	10-May-22	FT22130Y23XG	51,962,566	CE- Recurrent
152	13-May-22	FT221332B7W0	26,036,455	CE- Recurrent
153	25-May-22	FT22145FDK5W	22,044,350	CE- Recurrent
154	30-May-22	FT22150SD4M8	19,414,012	CE- Recurrent
155	7-Jun-22	FT2215865BT6	18,162,495	CE- Recurrent
156	7-Jun-22	FT22158GQMK3	233,933,983	CE- Recurrent
157	7-Jun-22	FT22158S12TJ	331,969,997	CE- Recurrent
158	10-Jun-22	FT2216145LGQ	51,000,000	CE- Recurrent
159	14-Jun-22	FT22165KF42Q	21,801,300	CE- Recurrent
160	17-Jun-22	FT22168Q5HX4	21,333,697	CE- Recurrent
161	28-Jun-22	FT22179JW0F9	25,163,529	CE- Recurrent
162	28-Jun-22	FT22179894FJ	30,056,200	CE- Recurrent
163	29-Jun-22	FT221809515P	22,627,562	CE- Recurrent
164	29-Jun-22	FT22180JYFRL	23,532,981	CE- Recurrent
165	29-Jun-22	FT22180SLDTT	30,106,400	CE- Recurrent
166	29-Jun-22	FT22180ZPB3G	48,031,440	CE- Recurrent

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167	29-Jun-22	FT221807DWH2	226,421,498	CE- Recurrent
168	29-Jun-22	FT221807ZKGD	289,101,360	CE- Recurrent
169	1-Jul-22	FT22182QC2XB	15,610,000	CE- Recurrent
170	1-Jul-22	FT22182R71JC	20,839,935	CE- Recurrent
<b>Sub Total</b>			<b>11,078,043,117</b>	
171	17-Jun-22	FT22168R1ZS4	92,933,041	SPA Agric
<b>Sub Total</b>			<b>92,933,041</b>	
172	1-Jul-22	FT22182B3X3K	8,735,717	spa Health
<b>Sub Total</b>			<b>8,735,717</b>	
<b>Total Executive</b>			<b>13,348,588,811</b>	
173	2-Jun-22	FT2215396H32	11,055,396	CA- Devt
174	1-Jul-22	FT22182HKZQN	4,621,012	CA- Devt
<b>Sub Total</b>			<b>15,676,408</b>	
175	18-Aug-21	FT21230Q92G1	13,457,060	CA- Recurrent
176	18-Aug-21	FT212300NFT6	39,052,476	CA- Recurrent
177	24-Aug-21	FT21236PWQTG	41,262,221	CA- Recurrent
178	7-Sep-21	FT21250SZ366	12,673,732	CA- Recurrent
179	7-Sep-21	FT21250XQTR8	64,248,415	CA- Recurrent
180	8-Sep-21	FT21251761W6	37,822,917	CA- Recurrent
181	1-Oct-21	FT2127487M80	12,366,128	CA- Recurrent
182	1-Oct-21	FT2127446658	35,491,965	CA- Recurrent
183	1-Oct-21	FT212740MVTL	40,627,392	CA- Recurrent
184	3-Nov-21	FT21307LLYLC	15,671,333	CA- Recurrent
185	3-Nov-21	FT213078DQMQ	40,773,507	CA- Recurrent
186	4-Nov-21	FT213081Q70D	43,441,702	CA- Recurrent
187	30-Nov-21	FT213344ZDMP	11,760,423	CA- Recurrent
188	30-Nov-21	FT21334740MG	38,007,204	CA- Recurrent
189	30-Nov-21	FT2133427L6Q	51,271,927	CA- Recurrent
190	30-Dec-21	FT21364XY57P	12,439,163	CA- Recurrent
191	30-Dec-21	FT21364TZ022	28,300,011	CA- Recurrent
192	30-Dec-21	FT21364C20PQ	38,930,717	CA- Recurrent
193	6-Jan-22	FT220061SSQF	48,325,479	CA- Recurrent
194	4-Feb-22	FT22035X8TPK	11,760,423	CA- Recurrent
195	4-Feb-22	FT22035NMNHD	37,060,194	CA- Recurrent
196	4-Feb-22	FT2203502D5L	60,243,228	CA- Recurrent
197	8-Mar-22	FT22067ZRBJC	11,760,423	CA- Recurrent
198	8-Mar-22	FT22067MBZWQ	36,402,427	CA- Recurrent
199	7-Apr-22	FT22097G4SYG	11,773,623	CA- Recurrent
200	7-Apr-22	FT220973LWSD	42,772,659	CA- Recurrent
201	8-Apr-22	FT220984B7WL	19,534,390	CA- Recurrent
202	8-Apr-22	FT220987C0MJ	40,648,289	CA- Recurrent
203	14-Apr-22	FT22104P6K59	3,118,760	CA- Recurrent
204	14-Apr-22	FT221040DBRL	13,246,116	CA- Recurrent

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205	4-May-22	FT22124D5GR9	44,711,578	CA- Recurrent
206	9-May-22	FT22129V02GH	11,950,838	CA- Recurrent
207	9-May-22	FT221294CPTB	39,363,028	CA- Recurrent
208	13-May-22	FT22133L8FCZ	16,125,751	CA- Recurrent
210	13-May-22	FT221332DTNF	33,245,514	CA- Recurrent
211	7-Jun-22	FT22158YWTDK	11,760,423	CA- Recurrent
212	7-Jun-22	FT22158MF49R	38,960,288	CA- Recurrent
213	16-Jun-22	FT221672TQSP	6,827,444	CA- Recurrent
214	16-Jun-22	FT22167RHSFY	10,334,449	CA- Recurrent
215	16-Jun-22	FT22167BL8LZ	36,054,521	CA- Recurrent
216	1-Jul-22	FT22182T22W1	11,773,623	CA- Recurrent
217	1-Jul-22	FT221825XPWW	19,610,197	CA- Recurrent
218	1-Jul-22	FT22182DQ40K	36,746,066	CA- Recurrent
<b>Sub Total</b>			<b>1,231,708,024</b>	
<b>Total- CA</b>			<b>1,247,384,432</b>	
<b>Total Transfer from CRF</b>			<b>14,595,973,243</b>	