

REPUBLIC OF KENYA



*Enhancing Accountability*

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## REPORT

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OF

**THE AUDITOR-GENERAL**

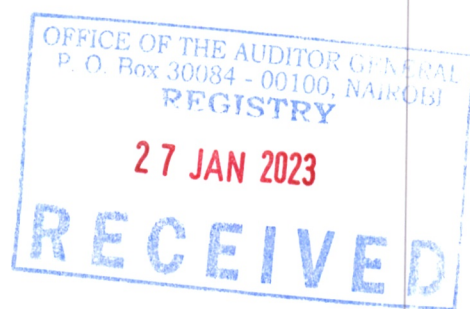
ON

**COUNTY REVENUE FUND**

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

**COUNTY GOVERNMENT OF HOMA BAY**





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**COUNTY REVENUE FUND**  
**COUNTY GOVERNMENT OF HOMABAY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022.**

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County Government of Homa Bay  
County Revenue Fund  
Annual Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June,2022.

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## 1. Entity Information and Management

### a) Background information

b) The County Government is a devolved unit created and enshrined in the Kenyan constitution promulgated in 2010 and whose structure and governance is defined in the County Governments Act (No. 17 of 2012). The County Government is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

### c) Key Management

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

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

### d) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC-M Finance	- Hon. Nicholas Koriko
2.	Chief Officer – Finance	- Mr. Noah Otieno
3.	Head of Accounting Services	- Mr. Daniel Owuor

### e) Fiduciary Oversight Arrangements

- **Audit and finance committee activities**
  - Strengthening systems and Internal Controls
- **County Assembly Committee Activities**
  - Approval of Budgets
  - Oversight of Development projects
  - Other checks and Balances

### f) Entity Headquarters

P.O. Box 469-40300  
Homa Bay, KENYA

### g) Entity Contacts

Telephone: (254) 2038617565/55  
E-mail: [governorsofficeHoma Baycounty.go.ke](mailto:governorsofficeHoma Baycounty.go.ke)

Website: [www.Homa Bay.go.ke](http://www.Homa Bay.go.ke)

**h) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Co-operative Bank  
Co-operative House  
Moi Avenue,  
P.O Box 30084-00100  
Nairobi, Kenya
3. Equity Bank Kenya Ltd  
P.O Box 75104-00200,  
Equity Centre,  
Nairobi Kenya
4. Kenya Commercial Bank Ltd  
Kencom House,  
Moi Avenue,  
P.O Box 48400-00100  
Nairobi, Kenya.

**i) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**j) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

## **2. Statement by the CEC-M Finance, Economic Planning and Service Delivery**

It is my pleasure to present the County Revenue Fund financial statements for the year ended 30<sup>th</sup> June 2022. The financial statements present the financial performance of the county Government over the past one year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

### **Financing of the County Governments**

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

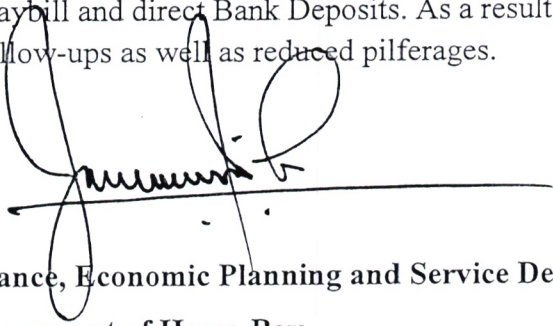
The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Homa Bay County included business permits, land rates, business plan approval, advertising fees, cesses, and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

### **REVENUE COLLECTION**

The County has embarked on a paperless Revenue Service Delivery through the automation of its Revenue and Management Systems. Unstructured revenue which includes parking, market fees and cattle auction is now fully automated with 298 Point of Service (POS) machines distributed in all the eight sub-counties. Single Business Permit (SBP) is also fully automated and currently forms 60% of the structured revenue in the County. Moreover, the County has also gone cashless in various revenue streams such as parking fees and single business permit. All payments in these streams are done via M-Pesa Paybill and direct Bank Deposits. As a result, there has been an increase in prompt Supervision and follow-ups as well as reduced pilferages.

**Sign**



**CEC-M Finance, Economic Planning and Service Delivery**  
**County Government of Homa Bay**

### 3. 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.

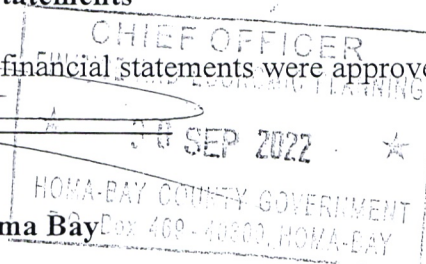
The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting 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 \_\_\_\_\_  
Noah Otieno  
Chief Officer - Finance  
County Government of Homa Bay



#### 4. Overview of the County Revenue Fund Operations

##### Background

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

##### Receipts into the County Revenue Fund

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

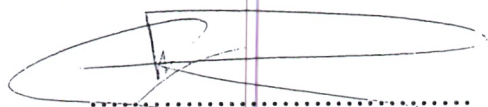
##### Transfers from the County Revenue Fund

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

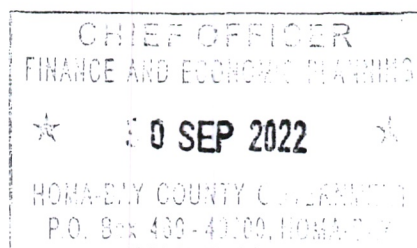
##### Financial Reporting requirements

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

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2022.



Name: Noah Otieno  
Chief Officer – Finance



# REPUBLIC OF KENYA



*Enhancing Accountability*

Telephone: +254-(20) 3214000  
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 FOR THE YEAR ENDED 30 JUNE, 2022- COUNTY GOVERNMENT OF HOMA BAY**

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

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### **Qualified Opinion**

I have audited the accompanying financial statements of County Revenue Fund set out on pages 2 to 11, which comprise the statement of receipts and payments, statement of financial assets and liabilities as at 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, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Revenue Fund as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Misstatement of Transfers to County Assembly**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to County Assembly of Kshs.1,177,145,243. However, Homabay County Assembly financial statements reflects County Revenue Fund transfers of Kshs. 1,122,267,322 resulting into unexplained and unreconciled variance of Kshs.54,877,921.

In the circumstances, the accuracy and completeness of the transfers to County Assembly of Kshs.1,177,145,243 for the year ended 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund -County Government of Homabay Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Other Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.8,668,919,247 and Kshs.7,518,707,897, respectively, resulting to an under-funding of Kshs.1,150,211,350 or 13 % of the budget. Similarly, the Fund spent Kshs.8,733,290,221 against an approved budget of Kshs.8,668,919,247 resulting to resulting to a deficit of Kshs.64,370,974

In the circumstance, the underfunding caused a deficit and may have affected the planned activities and impacted negatively on service delivery to the public.

### **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 communicate in my report.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the 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 procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

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

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

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

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

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in

compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Executives 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**31 March, 2023**

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

		2021/22
Description	Notes	Kshs.
<b>Receipts</b>		
Exchequer releases	1	7,180,925,039
Transfers from other government agencies	2	92,204,838
Other grants	3	63,075,494
Own Source Revenue	4	156,991,500
Return to CRF issues	5	25,511,026
<b>Total Receipts</b>		<b>7,518,707,897</b>
<b>Payments</b>		
Transfers to County Executive	6	7,408,733,152
Transfers to County Assembly	7	1,177,145,243
Other Transfers	8	147,411,826
<b>Total Payments</b>		<b>8,733,290,221</b>
Net increase (decrease) in cash for the year		(1,214,582,324)
Add Opening fund balance B/F	9	1,252,343,532
<b>Closing Fund balance for the period</b>		<b>37,761,208</b>

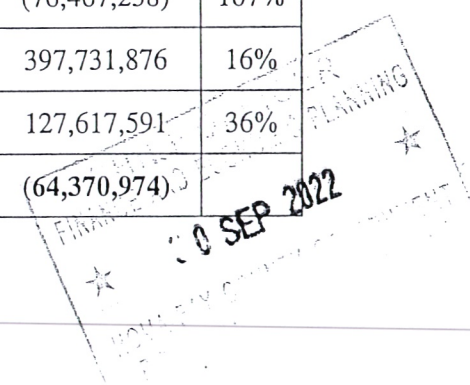
Name: Noah Otieno  
 Chief Officer – Finance  
 ICPAK Member No 16596  
 Date:.....

Name: Daniel Owuor  
 Head of Treasury Accounts  
 Date:.....



6. Statement of Comparison of Budget 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	%
	a	B	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Exchequer releases	7,805,353,300	-	7,805,353,300	7,180,925,039	624,428,261	92%
Transfers from other government agencies	199,331,170	-	199,331,170	3,000,000	196,331,170	2%
Other conditional grants	408,430,123	65,000,000	473,430,123	152,280,332	321,149,791	32%
Own Source Revenue	143,811,404	21,482,224	165,293,628	156,991,500	8,302,128	95%
Return to CRF issues	-	25,511,026	25,511,026	25,511,026	-	100%
<b>Total Receipts</b>	<b>8,556,925,997</b>	<b>111,993,250</b>	<b>8,668,919,247</b>	<b>7,518,707,897</b>	<b>1,150,211,350</b>	
Payments						
Transfers to County Executive	6,797,486,699	97,993,250	6,895,479,949	7,408,733,152	(513,253,203)	107%
Transfers to County Assembly	1,151,678,005	(51,000,000)	1,100,678,005	1,177,145,243	(76,467,238)	107%
Others	408,430,123	65,000,000	473,430,123	75,698,247	397,731,876	16%
Capital Grants and Transfers	199,331,170	-	199,331,170	71,713,579	127,617,591	36%
<b>Total Payments</b>	<b>8,556,925,997</b>	<b>111,993,250</b>	<b>8,668,919,247</b>	<b>8,733,290,221</b>	<b>(64,370,974)</b>	



## **7. Significant Accounting Policies**

### **a) Statement of compliance and basis of preparation**

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

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

### **b) Reporting entity**

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

### **c) Receipts**

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

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

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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

### **d) Payments**

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

**Significant Accounting Policies (Continued)**

**e) Fund Balances**

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

**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.

**8. Notes to the Financial Statements**

**1. Exchequer releases**

	2021/22
Description	Kshs.
Equitable Share Quarter 1	1,287,883,295
Equitable Share Quarter 2	1,951,338,326
Equitable Share Quarter 3	1,951,338,326
Equitable Share Quarter 4	1,990,365,092
<b>Total</b>	<b>7,180,925,039</b>

**2. Transfers from other government agencies**

	2021/22
Description	Kshs.
Road Maintenance Levy	-
Covid-19	-
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	-
World Bank-NARIGP-State Department of Crop Development	81,736,525
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	7,468,313
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	3,000,000
KDSP	-
<b>TOTAL</b>	<b>92,204,838</b>

**3. Other grants from Development Partners**

	2021/22
Description	Kshs.
Kenya Urban Support Programme- UDG	63,075,494
Kenya Urban Support Programme- UIG	
<b>TOTALS</b>	<b>63,075,494.60</b>

**4. Own Source Revenue**

	2021/22
	Kshs
<b>County Own Source Revenue</b>	
Cess	43,155,6155
Land/Poll Rate	1,837,658
Single/Business Permits	36,482,274
Property Rent	8,357,405
Parking Fees	21,409,984
Market Fees	26,086,667
Advertising and Billboards	2,233,450
Veterinary service fees	109,910
Physical Planning and Development	1,545,143
Hire Of County Assets	-
Conservancy Administration	147,080
Administration Control Fees and Charges	191,370
Landing Fees	43,210
Other Fines, Penalties, And Forfeiture Fees	2,190,482
Miscellaneous receipts	5,042,651
<b>Total County Own Source Revenue Collected</b>	<b>148,832,900</b>
Add Balance b/f at the beginning of the year	9,752,178.00
Less Closing balances at the end of the year	(1,593,578)
<b>Total</b>	<b>156,991,500</b>

**5. Return to CRF Issues**

	2021/22
Description	Kshs.
Recurrent Account ( <i>County Executive</i> )	418,246
Development Account ( <i>County Executive</i> )	3,516,853
Unspent Balances	21,575,928
<b>Total</b>	<b>25,511,026</b>

**6. Transfers to County Executive**

	2021/22
Description	Kshs.
Recurrent Account	5,025,771,484
Development Account	2,382,961,668
<b>Total</b>	<b>7,408,733,152</b>

**7. Transfers to County Assembly**

	2021/22
Description	Kshs.
Recurrent Account	1,109,367,122
Development Account	67,778,121
<b>Total</b>	<b>1,177,145,243</b>

**8. Other Transfers**

Description	2021/22
	Kshs.
Conditional Grant	147,411,826
<b>Total</b>	<b>147,411,826</b>

**9. Fund balance**

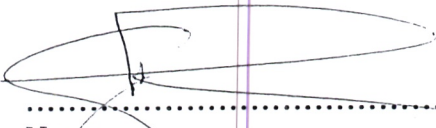
	2021/22	2020/21
Description	Kshs.	Kshs.
County Exchequer Account (1000171065)	37,761,208	1,252,343,532
<b>Total</b>	<b>37,761,208</b>	<b>1,252,343,532</b>

**9. Annexes**

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



Name  
 Chief-Officer Finance  
 ICPAK Member No: 16596  
 Date

CHIEF OFFICER  
 FINANCE AND ECONOMIC PLANNING  
 ★ 0 SEP 2022 ★  
 HOMA-BAY COUNTY GOVERNMENT  
 P.O. Box 468 - 40000, HOMA-BAY

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

Period (2021/22)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,287,883,295	1,951,338,326	1,951,338,326	1,990,365,092	7,180,925,039
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	7,468,313	7,468,313
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	81,736,525	81,736,525
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	63,075,494	-	-	-	63,075,494
Agriculture Sector Development Support Project (ASDSP)	-	-	-	3,000,000	3,000,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
<b>Total</b>	<b>1,350,958,789</b>	<b>1,951,338,326</b>	<b>1,951,338,326</b>	<b>2,082,569,930</b>	<b>7,336,205,371</b>

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

<b>Period (2021/22)</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
County Executive –Rec	1,199,134,362	1,244,154,296	1,163,186,991	1,419,295,835	5,025,771,484
County Executive –Dev	408,675,301	750,000,000	292,000,000	1,079,698,193	2,530,373,494
<b>Total</b>	<b>1,607,809,663</b>	<b>1,994,154,296</b>	<b>1,455,186,991</b>	<b>2,498,994,028</b>	<b>7,556,144,978</b>

