

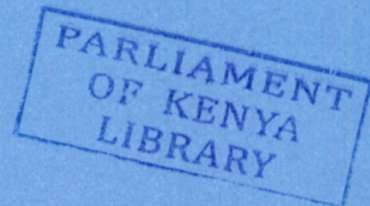
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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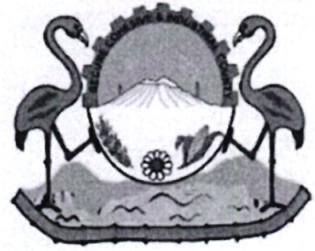
THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

**FOR THE YEAR ENDED
30 JUNE, 2023**

COUNTY GOVERNMENT OF NAKURU



COUNTY REVENUE FUND
COUNTY GOVERNMENT OF NAKURU

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023.

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

County Government of Nakuru
County Revenue Fund
Annual Report and Financial Statements for the Financial Year ended 30th June,2023.

County Government of Nakuru
County Revenue Fund
Annual Report and Financial Statements for the Financial Year ended 30th June,2023.

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings

b) glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information and Management

a) Background information

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

b) Key Management

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

No.	Designation	Name
1.	CECM Finance and Economic planning	- Stephen Iribe Njogu
2.	Chief Officer Finance	-Joseph Malinda
3.	Director Finance	-Wilson Mungai

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	- Stephen Iribe Njogu
2.	Accounting Officer in charge of Finance	-Joseph Malinda
3.	Director Finance	-Wilson Mungai

d) Fiduciary Oversight Arrangements

- Senate Committee Activities

The committee provides a forum for engagement between the County and the National executive. It serves as a channel of communication.

- County Assembly

Public Accounts and Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held mandatory meetings during the year. Additionally, it also held extra sittings to deal with rising matters.

- **Development partner oversight activities**

The partners have responsibility for the planning, implementation and quality assurance of the developments.

- **Controller of Budget**

The office is established under Article 228 of the constitution to oversee and report on implementation of the budgets of both National and County Governments.

- **Office of the Auditor General**

The office of the Auditor General has continually conducted independent audits in accordance with acceptable, professional and ethical standards and issued reports on the use of public resources.

e) County Headquarters

P.O. Box 2870-20100
New Town Hall Building
Moi Road
Nakuru, Kenya

f) County Contacts

Telephone: (051) 221-6472
E-mail: info@nakuru.go.ke
Website: www.nakurucounty.go.ke

g) County Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The County Attorney
New Town Hall Building
Moi Road
P.O. Box 2870-20100
Nakuru, Kenya

3. Statement by the CECM Finance

I am pleased to present the financial statements of the County Revenue Fund for the County Government of Nakuru, covering the financial year ending on June 30, 2023. These financial statements give an overview of the County Government's financial performance during the period spanning from 1st July, 2022, to 30th June, 2023. In accordance with Article 202 of the Kenyan Constitution, revenue generated at the national level is required to be distributed equitably between the National Government and the County Governments. Additionally, County Governments can get allocations from the national government's portion of revenue. As such, County Governments may access additional financial resources based on the National Government's discretion, and this mechanism fosters a balanced and responsive fiscal framework. The equitable allocation of resources to the Counties is determined by the County Allocation of Revenue Act. The Commission of Revenue Allocation is responsible for ensuring equal distribution of financial resources to the Counties, a process that is subsequently ratified by Parliament, as stipulated in Article 217 of the Constitution.

The analysis below reveals the revenue collection for the financial year ending on June 30th, June 2023.

Exchequer	Kshs. 13,026,116,323.00
Own Sources	Kshs. 1,618,950,540.45
Domestic and foreign grants	Kshs. 495,837,975.00

Out of the targeted revenue, the County Revenue Fund received Kshs. 15,140,904,838.45 indicating an 85.6% performance in revenue fund.

Revenue Classification	Budget Kshs	Actual Kshs
Exchequer Releases	13,862,914,490.00	13,026,116,323.00
Own source	2,280,000,000.00	1,618,950,540.45
Domestic and Foreign Grants	537,398,243.00	495,837,975.00
Total	16,680,312,733	15,140,904,838.45

The budgeted amounts for domestic and foreign grants were Kshs. 537,398,243.00 and the actual amounts received in the CRF were Kshs. 495,837,975.00 with a short fall of Kshs. 41,560,268.00 that comprise of Primary Health which received more by Kshs. 72,409.00 whereas budgeted and actual amounts were Kshs. 33,699,938.00 and 33,772,347 respectively. National Agricultural & Rural Inclusive Growth Project (NARIGP) budgeted amount was Kshs. 187,911,173.00 and actual of Kshs. 151,586,967.00 resulting to a short fall of Kshs. 36,324,206.00. Funds received for Nutritional International were less by Kshs. 2,501,200 since the budgeted amounts and actual amounts were Kshs. 15,000,000.00 and Kshs. 12,498,800.00 respectively.


County Government of Nakuru
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 Annual Report and Financial Statements for the financial year ended 30th June 2023

Equitable share funds for the year were received as follows;

DATE	AMOUNT	REFERENCE NO.
27/09/2022 July	1,107,219,887.00	FT22270LFP9M
16/11/2022 Aug	1,042,089,306.00	FT22320BKP1L
29/11/2022 Sept	1,107,219,888.00	FT22333N45RH
25/01/2023 Oct	1,042,089,306.00	FT23025123B1
24/02/2023 Nov	1,107,219,887.00	FT23055SCQYX
24/03/2023 Dec	1,042,089,306.00	FT23083LTKJ0
20/04/2023 Jan	1,107,219,887.00	FT23110Z8YR8
26/04/2023 Feb	1,107,219,887.00	FT23116JBFXJ
25/05/2023 Mar	1,042,089,306.00	FT23145WRNP8
09/06/2023 Apr	1,172,350,469.00	FT23160QMZTH
20/06/2023 May	1,107,219,888.00	FT231716BG9P
26/06/2023 June	1,042,089,306.00	FT23177L9TTQ
	13,026,116,323.00	

Disbursements made from the CRF

During the period under review, the County executive received Kshs. 12,751,235,858.00 from the fund, while the County assembly requested Kshs. 1,770,069,191.00 for Development and Recurrent operations.

Ref	Name	Position
	 Mr S. Iribe Njogu	Mr S. Iribe Njogu holds an Associate of Science from Kwame Nkruma University of Science & Technology in Business Administration He also holds a Diploma in Applied Biology from Mombasa Polytechnic University College. He is a former Managing Director at XPD Limited Accra. Former CEO Soft Ventures East African Limited; Nakuru, Nairobi, Kampala. He has over 10 years' experience in private sector. He is currently the CECM Finance and Economic Planning.

Sign

Mr. Stephen Iribe Njogu
CECM Finance and Economic Planning
County Government of Nakuru

4. Management Discussion and Analysis

The Nakuru County Revenue Fund, initiated in 2013 under the provisions of the Kenyan Constitution of 2010, is subject to the stipulations outlined in Article 207 of the Constitution, along with Sections 109 and 167 of the Public Finance Management Act, 2012, which require the preparation of financial statements for the Fund for each fiscal year, as prescribed by the Public Sector Accounting Standards Board. These statements must then be submitted to the Auditor General, with a copy sent to the Commission on Revenue Allocation and the Controller of Budget. The fund has witnessed an increase in its financial inflow over the years, particularly in the last three years, where the funds received as equitable share were as follows:

Financial Year 2022-2023

DATE	AMOUNT	REFERENCE NO.
27/09/2022	1,107,219,887.00	FT22270LFP9M
16/11/2022	1,042,089,306.00	FT22320BKP1L
29/11/2022	1,107,219,888.00	FT22333N45RH
25/01/2023	1,042,089,306.00	FT23025123B1
24/02/2023	1,107,219,887.00	FT23055SCQYX
24/03/2023	1,042,089,306.00	FT23083LTKJO
20/04/2023	1,107,219,887.00	FT23110Z8YR8
26/04/2023	1,107,219,887.00	FT23116JBFXJ
25/05/2023	1,042,089,306.00	FT23145WRNP8
09/06/2023	1,172,350,469.00	FT23160QMZTH
20/06/2023	1,107,219,888.00	FT231716BG9P
26/06/2023	1,042,089,306.00	FT23177L9TTQ
	13,026,116,323.00	

Financial Year 2021-2022

Date	Amount	Reference number
25-08-2021	1,042,089,306.00	FT21237BD34K
23-09-2021	1,107,219,887.00	FT212660XS2C
19-10-2021	1,107,219,887.00	FT21292XDKYZ
10-12-2021	1,042,089,306.00	FT21344WKYMD
14-01-2022	1,107,219,887.00	FT220141L2X9
22-02-2022	1,042,089,306.00	FT2205358BYJ
07-04-2022	1,107,219,887.00	FT22097RWYZD
22-04-2022	1,107,219,888.00	FT221124YY59
13-05-2022	1,042,089,306.00	FT221133GS589
17-06-2022	1,172,350,469.00	FT2216846ZYW
27-06-2022	1,107,219,887.00	FT22178N6P4J
Total	11,984,027,016.00	
29-08-2022	1,042,089,307.00	FT22241704LG

County Government of Nakuru

County Revenue Fund

Annual Report and Financial Statements for the financial year ended 30th June 2023

Financial Year 2020-2021

Date	Amount	Reference number
13-10-2020	890,472,750	FT20287BTJWG
13-10-2020	838,092,000	FT20287BTJWG
19-01-2021	890,472,750	FT21019VVTW4
19-01-2021	838,092,000	FT21019VVTW4
19/03/2021	890,472,750	FT21078RYTGP
13/04/2021	838,092,000	FT21103MV2WQ
16/04/2021	890,472,750	FT2110608MCW
17/05/2021	890,472,750	FT21137C7XH4
23/06/2021	838,092,000	FT21174F3L87
23/06/2021	942,853,500	FT21174C84NS
30/06/2021	838,092,000	FT21181Q9D0G
02/07/2021	890,472,750	FT21183Q7SPX
Total	10,476,150,000	

5. Overview of the County Revenue Fund Operations

Background

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

Receipts into the County Revenue Fund

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

Transfers from the County Revenue Fund

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

Financial Reporting requirements

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

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2023.



Sign

Mr. Stephen Iribe Njogu
CECM Finance and Economic Planning
County Government of Nakuru

6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation 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, 2023. 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
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the 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, 2023, 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. 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

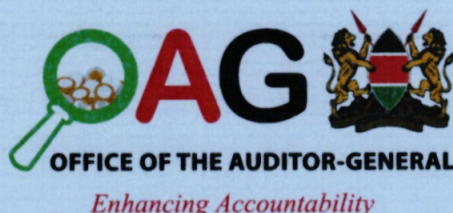
The County Revenue Fund's financial statements were approved and signed on 6th December 2023.

Signature  _____

Mr. Joseph Malinda
Chief Officer - Finance
County Government of Nakuru

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF NAKURU

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

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 overall governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Nakuru set out on pages 1 to 16, which comprise of the statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, financial performance of County Revenue Fund - County Government of Nakuru and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of financial statements prepared and submitted for audit revealed the following anomalies;

1.1. Transfers to County Executive

The statement of receipts and payments reflects transfers to the County Executive amounting to Kshs.12,751,235,858 as disclosed in Note 8 to the financial statements. However, the amount differs with the transfers from County Revenue Fund amounting to Kshs.14,521,305,049 reflected in the statement of County Executive receipts and payments resulting in a variance of Kshs.1,770,069,191 which was neither explained nor reconciled.

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

1.2. Opening Fund Balance

The statement of receipts and payments reflects opening Fund balance amounting to Kshs.902,313,262 which differs with the prior year closing balance of negative Kshs.1,665,460,599 resulting to unexplained variance of Kshs.2,567,773,861.

1.3. Cash in Transit

The statement of comparison of budget and actual amounts reflects actual exchequer releases on comparable basis amounting to Kshs.13,521,954,298 which differ with the exchequer releases amounting to Kshs.14,564,043,605 reflected in the statement of receipts and payments. The resulting variance of Kshs.1,042,089,307 described as cash in transit was neither supported nor explained.

1.4. Comparative Amounts

Comparative amounts in the statement of receipts and payments differ with the amounts reflected in the audited financial statements for the year ended 30 June, 2022 as shown below:

Item	Comparative Amounts (Kshs.)	Audited Financial Statements (Kshs.)	Variance (Kshs.)
Transfer to County Executive	17,671,790,195	17,690,796,338	(19,006,143)
Total Payments	19,201,973,320	19,220,979,463	(19,006,143)
Net Increase (Decrease) in Cash for the Year	(2,548,767,718)	(2,567,773,861)	(19,006,143)

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

2. Unsupported Cash in Transit

The statement of receipts and payments reflects exchequer releases amounting to Kshs.14,564,043,605. The amount includes equitable share cash in transit of Kshs.1,042,089,307 as disclosed in Note 1 to the financial statements which was neither explained nor supported with transit documents.

In the circumstance, the accuracy and completeness of exchequer releases totaling to Kshs.1,042,089,307 could not be confirmed.

3. Inaccuracy of Own Source Revenue

The statement of receipts and payments reflects own source revenue balance of Kshs.1,618,950,540. However, this amount differs with the disbursement totaling to Kshs.1,812,844,751 received in the County Revenue Fund bank account in the Central Bank of Kenya resulting to unexplained variance of Kshs.193,894,211.

In the circumstances, the accuracy and completeness of the own source revenue amount of Kshs.1,618,950,540 for the year under review could not be confirmed.

4. Exchequer Releases

As previously reported, the statement of receipts and payments reflects exchequer releases amount of Kshs.13,331,345,133. However, the amount varies from the Nakuru County Executive statement of receipts and payments for the year ended 30 June, 2022 which reflects an amount of Kshs.13,026,116,323 resulting in a variance of Kshs.305,228,810 between the two statements which was neither explained nor reconciled.

In the circumstances, the accuracy and completeness of exchequer releases amounting to Kshs.13,331,345,133 for the year ended 30 June, 2022 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

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, except for the matter described in the Basis for conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Failure to Return Unspent Balances to the County Revenue Fund

The statement of receipts and payments reflects Return to County Revenue Fund issues amounting to Kshs.1,478,558. The amount includes Development Account (County Executive) returns of Kshs.1,021,242 which is less than the confirmed amount of Kshs.1,865,226 resulting to unreturned balance of Kshs.457,316. This is contrary to Regulation 84 of Public Finance Management (County Government) Regulation, 2015 which state that not later than the 31 January of each year, each Accounting Officer shall surrender to the County exchequer account unexpended voted money or excess Appropriations-in-Aid, as confirmed by Auditor-General in the audit report.

In the circumstance, Management was in breach of the Public Finance Management Act, 2012.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the

audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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 controls 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 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 controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain 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.




FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2024

8. Statement of Receipts and Payments Statement for the year ended 30th June,2023.

		2022/23	2021/22
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	14,564,043,605.00	13,331,345,133.30
Transfers from other government agencies	2	-	42,984,310.00
Other grants	3	-	-
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	1,618,950,540.45	3,257,108,245.35
Return to CRF issues	7	1,478,557.50	21,767,912.50
Total Receipts		16,184,472,702.95	16,653,205,601.15
Payments			
Transfers to County Executive	8	12,751,235,858.00	17,671,790,194.56
Transfers to County Assembly	9	1,770,069,191.00	1,530,183,125.00
Other Transfers	10	-	-
Total Payments		14,521,305,049.00	19,201,973,319.56
Net increase (decrease) in cash for the year		1,663,167,653.95	(2,548,767,718.41)
Add Opening fund balance b/f	11	902,313,262.10	902,313,262.10
Closing Fund balance for the period	11	2,566,480,916.05	(1,665,460,599.31)

.....

Mr. Joseph Malinda
 Chief Officer - Finance
 Date: 6th December, 2023.

.....

Mr. Wilson Mungai
 Director Finance
 ICPAK Member No. 7241
 Date: 6th December 2023.

9. Statement of Comparison of Budget Actual Amounts for the year ended 30th June, 2023

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Exchequer releases	13,862,914,490.00	(148,228,489.00)	13,714,686,001.00	14,564,043,605.00	849,357,604.00	106%
Transfers from other government agencies	-	-	-	-	-	
Other conditional grants	-	-	-	-	-	
Proceeds from Domestic Borrowing	-	-	-	-	-	
Proceeds from Foreign Borrowing	-	-	-	-	-	
Own Source Revenue	3,280,000,000.00	300,000,000.00	3,580,000,000.00	1,618,950,540.45	(661,049,459.55)	71%
Return to CRF issues	-	3,915,012,915.00	3,915,012,915.00	1,478,557.50	3,913,534,357.50	0%
Total Receipts	17,142,914,490.00	4,066,784,426.00	21,209,698,916.00	16,184,472,702.95	4,101,842,501.95	
Payments						

Transfers to County Executive	15,582,702,286.00	3,783,633,601.00	19,366,335,887.00	12,751,235,858.00	6,615,100,029.00	66%
Transfers to County Assembly	1,560,212,204.00	283,150,825.00	1,843,363,029.00	1,770,069,191.00	73,293,838.00	96%
Others	-	-	-	-	-	
Total Payments	17,142,914,490.00	4,066,784,426.00	21,209,698,916.00	14,521,305,049.00	6,688,393,867.00	
Balance	15,582,702,286.00	3,783,633,601.00	19,366,335,887.00	12,751,235,858.00	6,615,100,029.00	66%

- (a) The final budget on exchequer releases had an amount of Kshs. 13,714,686,001.00 and the actual amount received was Kshs. 13,521,954,298.00 with a shortfall of Kshs. 192,731,703.00.
- (b) Own source revenue had a reallocation of Kshs. 300,000,000.00 that lead to the difference in amounts Kshs. 1,980,000,000.00 and 2,280,000,000.00. The reported amount of Kshs. 1,618,950,540.45 did not include Facility Improvement Fund (FIF).
- (c) Amounts of Kshs. 6,615,100,029.00 transferred to county executive was not utilized since the funds were receive almost towards the end of financial year and past the closure of financial year.
- (d) Kshs.14,564,043,605 include Kshs.1,042,089,307 which was exchequer for June 2022 received on 29th August 2022.

10. Significant Accounting Policies

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

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

c) Receipts

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

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

Transfers from the exchequer 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.

11. Notes to the Financial Statements

1. Exchequer releases

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

1. Exchequer Releases	2022/23	2021/22
	Kshs.	Kshs.
Equitable Share (a)	14,068,205,630.00	11,984,027,016.00
Equitable Share (a) June 2022 received in July		1,042,089,307.00
Level 5 hospitals (b)	-	-
World Bank - Transforming Health Systems for Universal Care Project (THUSP) - Ministry of Health	-	79,405,205.25
World Bank - NARIGP- State Department of Crop Development	151,586,967.00	187,784,783.05
Primary Health Care	33,772,347.00	11,533,279.00
Agricultural Sector Development Support Programme (ASDSP) - State Department of crop Development	5,252,658.00	19,006,143.00
DANIDA Grant- Primary Health Care in devolved context- Ministry of Health	-	-
Development of Youths Politechnics - State Department of TVETS	-	-
User Fee Foregone- Ministry of Health	-	-
Kenya Urban Support Programme	-	-
Kenya Devolution Support Programme	-	-
Agricultural Sector Development Support Programme (ASDSP) - State Department of crop Development	-	2,500,000.00
Kenya Urban Development Grant	3,534,474.00	-
County Climate Institutional Support Grant(CCSI)	22,000,000.00	-
National Agricultural Value Chain Development Project (NAVCDP)	67,192,729.00	-
Kenya Informal Settlement Improvement Project (KISIP II)	200,000,000.00	-
Nutrition International	12,498,800.00	4,999,400.00
Total (d=a+b+c)	14,564,043,605.00	13,331,345,133.30

Kshs.1,042,089,307 was not accounted for in the previous financial statements due to the time the funds were received.

2. Transfers from other government agencies**

	2022/23	2021/22
	Kshs.	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	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	-
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation and Irrigation	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	-	-
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	-	-
UNFPA-9th County Programme Implementation - Ministry of Health	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-	-
Unicef Global Alliance	-	22,864,900.00
Clinton Health Access Initiative(CHAI)	-	1,942,000.00

County Government of Nakuru
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H.Young	-	-
World Relief International	-	16,754,210.00
Nutrition International	-	-
AMREF	-	-
Marie Stopes Kenya	-	68,000.00
ORPower 4	-	136,600.00
Florenceis Charitable Trust	-	-
Africa Research Collaboration	-	1,018,600.00
Mediheal	-	-
Kengen	-	200,000.00
Marubeni	-	-
Total	-	42,984,310

3. Other grants**

	2022/23	2021/22
	Kshs.	Kshs.
Donor 1 (<i>specify</i>)	-	-
Donor 2 (<i>specify</i>)	-	-
Donor 3 (<i>specify</i>)	-	-
Donor 4 (<i>specify</i>)	-	-
Total	-	-

** There were no funds received from development partners directly through CRF

4. Proceeds from Domestic borrowing

	2022/23	2021/22
	Kshs.	Kshs.
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 (Specify)	-	-
Total	-	-

There were no domestic borrowings for the year under review.

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

	2022/23	2021/22
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

6. Own Source Revenue

Description	2022/23	2021/22
	Kshs.	Kshs.
Cess	17,667,491.00	19,906,004.00
Land/Property Tax/Poll rate	299,846,895.08	358,025,333.00
Single/Business permits	368,530,455.00	340,914,255.00
Parking fees	244,301,239.82	242,540,937.00
Market fees	36,953,826.70	42,902,255.00
Advertising	141,485,894.78	135,641,699.00
Hospital fees	-	1,551,625,289.37
Public health service fees	62,852,524.00	59,230,055.00
Physical planning and development	59,338,983.56	56,851,380.00
Hire of County Assets	8,400,082.00	12,825,091.00
Conservancy administration	181,247,525.00	226,165,890.00
Administration control fees and charges(Liquor)	55,491,224.00	78,088,705.00

County Government of Nakuru
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Annual Report and Financial Statements for the financial year ended 30th June 2023

Park fees	-	56,000.00
Other fines, penalties, and forfeiture fees	-	-
Slaughter Houses Administration	9,651,794.00	10,032,250.00
All Bed Occupancy Fees	6,048,960.00	5,281,210.00
Animal Sanctuary Licences	-	50,000.00
Cooperative Audit Fees	515,137.00	369,248.00
Calibration of Machines(All Weights and Measures Fees)	1,948,803.00	1,805,654.00
Boat Licensing (For Tourism)	46,400.00	152,000.00
Social Welfare/ Cultural/Group Registration	43,400.00	42,400.00
Hire of Social Halls /Equipment's Fees (All)	65,000.00	106,450.00
Application/Approval for Registration of Educational Institutions e.g. ECD ,Vocational Colleges, Private Schools, Universities etc.	82,600.00	44,500.00
Hire Stadium/Sport grounds	-	-
Inspection of Education Facilities	9,500.00	77,500.00
Film Shooting/Making	-	-
Inspection & Licensing of Betting Services	33,500.00	5,000.00
Hoarding Fees	538,960.00	205,250.00
Extension of Lease	622,000.00	1,004,502.00
Certificate of Lease/Conveyance Fees	-	5,000.00
Beacon Search/Beacon Certificates	3,222,000.00	3,600,000.00
Eviction Fees (House Rent Defaulters)	-	-
Unlocking Fees	-	-
Damage Occasion on County Properties	-	-

County Government of Nakuru
County Revenue Fund
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Consent fees	115,000.00	30,000.00
A.I licenses/Renewal Fees	-	-
Hire of heavy earth moving machinery	94,000.00	-
Hire of A.T.C	1,638,300.00	2,824,515.00
Vaccination of Pets e.g. Dogs, Cats etc.	257,490.00	479,603.00
Holding Grounds(all animals)	8,000.00	72,000.00
Fish Trader licenses	1,066,000.00	1,003,001.00
Fishing Boat Registration Fees	888,940.00	1,593,400.00
Approval of Way-leaves	19,991,500.00	14,618,960.00
Fire Inspection Certificates	80,357,277.00	69,338,046.00
Mineral Water- Commercial	5,001,500.00	6,500,000.00
Water charges (lease of assets-NAWASCO)	210,000.00	110,200.00
Garbage/waste disposal fees	4,711,720.00	4,092,822.00
Sale county of plants/seedlings	52,500.00	38,295.00
sale of county trees	21,365.00	-
Tree cutting/pruning fees	157,150.00	222,100.00
Noise Control Fees	1,385,300.00	1,174,500.00
Car Wash Certificates	310,600.00	68,600.00
Environmental Certificates (Quarries etc.)	767,364.00	1,701,412.00
Environmental Impact assessment (NEMA)	1,666,630.00	71,104.00
Court Awards	-	-
All Impounding fees	420,745.00	367,530.00
All Search Fees	6,000.00	-

County Government of Nakuru
 County Revenue Fund
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Refund of Salaries/Imprest Surrender	878,964.51	837,148.00
Insurance Refunds/Compensations	-	327,900.00
Sale of county laws/acts/minutes/budgets/gazettes	-	-
Total	1,618,950,540.45	3,257,108,248.35

7. Return to CRF Issues

	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	136,977.70	76,239.60
Development Account (<i>County Executive</i>)	1,021,242.30	1,487,096.25
Recurrent Account (<i>County Assembly</i>)	8,198.25	15,007.25
Development Account (<i>County Assembly</i>)	312,139.25	20,189,569.40
Others (<i>Specify</i>)	-	-
Total	1,478,557.50	21,767,912.50

Some of these amounts were returned RTGS payments which could not be re-invoiced immediately.

8. Transfers to County Executive

	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account	9,770,398,352.00	11,004,829,653.00
Development Account	2,108,811,955.00	3,680,520,510.00
Special purpose Accounts	872,025,551.00	1,486,683,117.00
Others (<i>Specify</i>)	-	-
Total	12,751,235,858.00	16,172,033,280.00

The funds received as per the County Appropriation Act was Kshs. 13,026,116,323.00 and the County was able to utilise Kshs. 12,751,235,858.00.

9. Transfers to County Assembly

	2022/23	2021/22
	Kshs.	Kshs.
Recurrent Account	1,601,065,545.00	1,100,420,000.00
Development Account	169,003,646.00	329,763,125.00
Special purpose accounts	-	100,000,000.00
Others (<i>Specify</i>)	-	-
Total	1,770,069,191.00	1,530,183,125.00

The budget for the county assembly was Kshs. 1,843,363,029.00 but the institution was able to spend Kshs. 1,770,069,191.00.

10. Other Transfers

Description	2022/23	2021/22
	Kshs.	Kshs.
Agency Notices	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

There were no other transfers for the year under review.

11. Fund balance

	2022/23	2021/22
	Kshs.	Kshs.
County Exchequer Account - (<i>CBK Account number 1000171607</i>)	2,566,480,916.05	902,313,262.10
Total	2,566,480,916.05	902,313,262.10

Notes to the Financial Statements (Continued)

12. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account	Amount in bank account Currency	Ex. rate(if in foreign currency)	FY 2022/2023	FY 2021/2022
KCB BANK A/C NO.1140746057	KSHS	LOCAL BANKS REVENUE A/C	13,215,498	6,581,457
FAMILY BANK A/C NO.018000053211	KSHS	LOCAL BANKS REVENUE A/C	38,302,375	28,089,897
EQUITY BANK A/C NO.0130261954816	KSHS	LOCAL BANKS REVENUE A/C	792	7,654,279
CO-OPERATIVE BANK A/C NO.01141521630800	KSHS	LOCAL BANKS REVENUE A/C	27,562,860	159,745,491
NATIONAL BANK A/C NO.01001065283400	KSHS	LOCAL BANKS REVENUE A/C	13,085,003	20,204
ACCESS BANK A/C NO. 008010000007	KSHS	LOCAL BANKS REVENUE A/C	2,346,291	509,563
TOTAL			94,512,819	202,600,890

12. 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:	Timeframe:
			<i>(Resolved / Not Resolved)</i>	<i>(Put a date when you expect the issue to be resolved)</i>
1	Exchequer Releases	National Treasury released the funds in July	Not Resolved	Beyond County control
2	Inaccurate Own Source Revenue	The management has noted the findings for action	Resolved	Resolved
3	Transfer to County Executive	National Treasury released the funds in July	Not Resolved	Beyond County control
4	Inaccurate Fund Balance	The management has noted the findings for action	Resolved	Resolved



.....
Mr. Joseph Malinda
Chief Officer Finance
Date: 6th December, 2023

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

Period (2022/23)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	
	2,149,309,194.00	2,149,309,194.00	3,191,398,499.00	6,578,188,743.00	14,068,205,630.00
Equitable Share	2,149,309,194.00	2,149,309,194.00	3,191,398,499.00	6,578,188,743.00	14,068,205,630.00
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	91,392,701.00	60,194,266.00	151,586,967.00
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	5,252,658.00	-	5,252,658.00
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Primary Health Care			-		

	-	-		33,772,347.00	33,772,347.00
Nutrition International	-	7,499,400.00	4,999,400.00	-	12,498,800.00
Kenya Urban Development Grant	-	-	-	3,534,474.00	3,534,474.00
County Climate Institutional Support Grant(CCSI)	-	-	11,000,000.00	11,000,000.00	22,000,000.00
National Agricultural Value Chain Development Project (NAVCDP)	-	-	-	67,192,729.00	67,192,729.00
Kenya Informal Settlement Improvement Project (KISIP II)	-	-	-	200,000,000.00	200,000,000.00
Total	2,149,309,194.00	2,156,808,594.00	3,304,043,258.00	6,953,882,559.00	14,564,043,605.00

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

FY 2022/2023	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Cess	3,095,912.0	5,133,897.0	6,567,556.0	2,870,126.0	17,667,491.0
Land rate	26,176,714.6	25,371,690.1	125,964,450.9	122,334,039.5	299,846,895.1
Single/Business permits	14,540,654.0	14,746,560.0	242,690,089.0	96,553,152.0	368,530,455.0
Property rent	-	-	-	-	-
Parking fees	46,616,537.0	55,535,890.0	70,413,535.0	71,735,277.8	244,301,239.8
Market fees	6,239,330.0	10,381,789.5	9,065,605.0	11,267,102.2	36,953,826.7
Advertising	14,199,247.0	8,999,644.0	67,903,482.2	42,495,663.0	133,598,036.2
Hospital fees	272,840,864.0	337,854,407.5	453,214,553.0	455,451,217.0	1,519,361,041.5
Public health service fees	8,858,810.0	9,443,490.0	25,592,610.0	18,957,614.0	62,852,524.0
Physical planning and development	8,384,881.6	12,523,170.0	18,121,091.0	20,309,841.0	59,338,983.6
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and	6,148,502.0	8,180,505.0	9,357,210.0	31,805,007.0	55,491,224.0



charges					
Park fees	800,000.0	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous	11,886,832.0	9,594,490.5	69,136,041.0	42,565,242.0	133,182,605.5
House Rent	1,734,128.0	2,189,929.0	2,606,825.0	1,869,200.0	8,400,082.0
Slaughter Houses	2,264,209.0	2,687,819.0	2,427,599.0	2,272,167.0	9,651,794.0
Royalties	33,688,331.0	45,617,222.0	47,932,159.0	54,009,813.0	181,247,525.0
Total	457,474,952.2	548,260,503.6	1,150,992,806.0	974,495,461.6	3,130,423,723.3