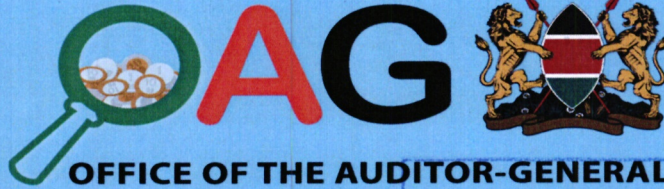


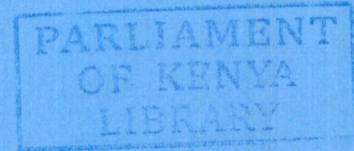
REPUBLIC OF KENYA



Enhancing Accountability

PAPERS LAID	
DATE	25/5/2023
TABLED BY	Maj. Leader
COMMITTEE	-
CLERK AT THE TABLE	Chaniq

REPORT



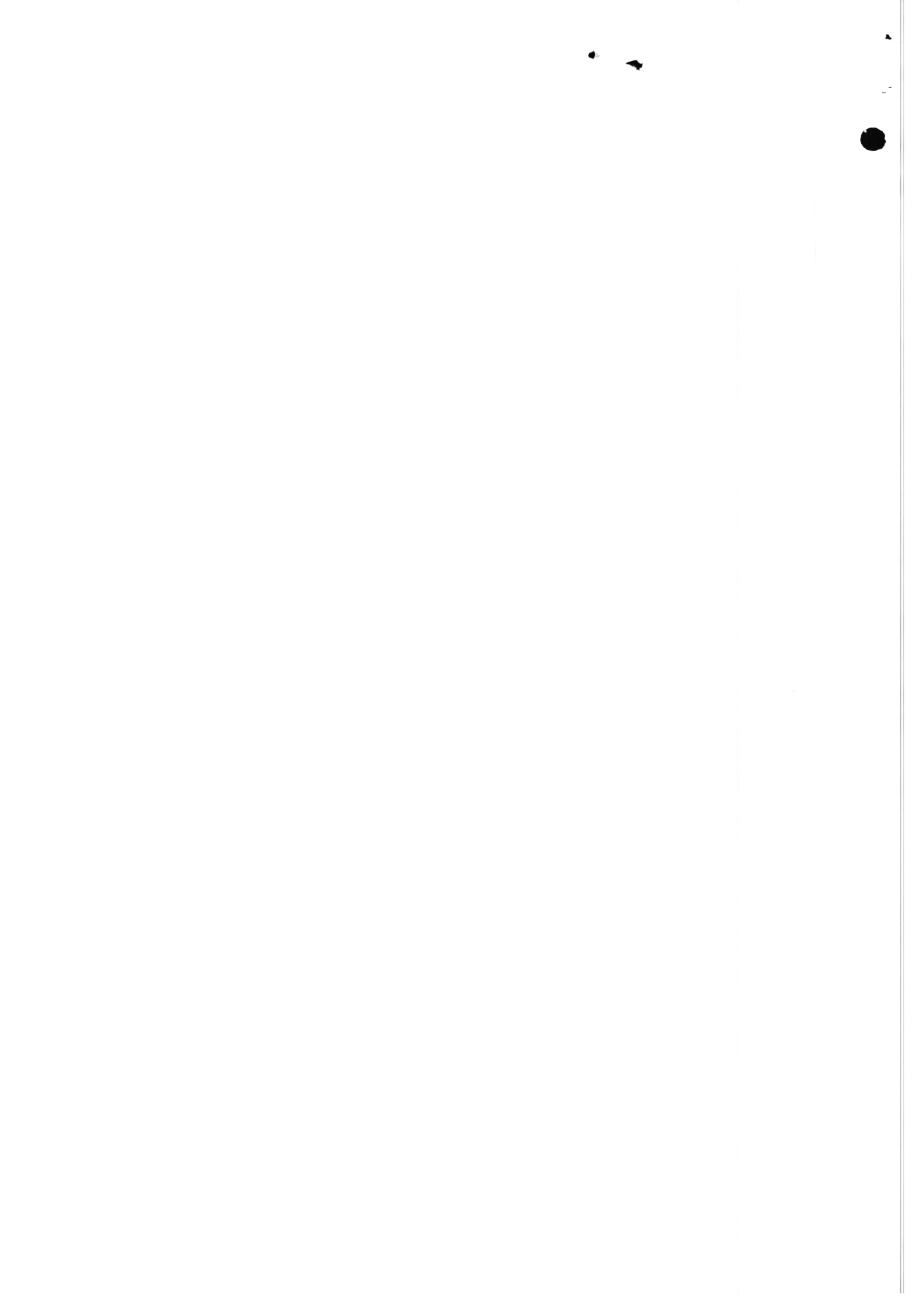
OF

THE AUDITOR-GENERAL

ON

**COUNTY REVENUE FUND - COUNTY
GOVERNMENT OF NYANDARUA**

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





COUNTY GOVERNMENT OF NYANDARUA

COUNTY REVENUE FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2022.

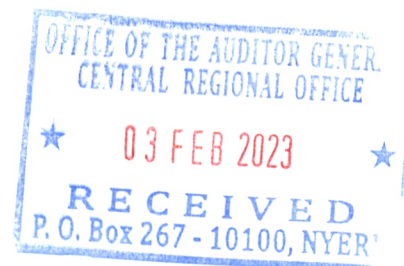


Table of contents	Page No.
1. Key Entity Information and Management	iii
2. Statement by the CECM Finance.....	xiv
3. Management Discussion and Analysis.....	xv
4. Statement of Management Responsibility	xvii
5. Overview of the County Revenue Fund Operations.....	xviii
6. Report of the Independent Auditor on the CRF of County Government of Nyandarua	xix
7. Statement of Receipts and Payments Statement for the year ended 30th June,2022.....	1
8. Statement of Comparison of Budget Actual Amounts for the year ended 30th June, 2022.....	2
9. Significant Accounting Policies.....	3
10. Notes to the Financial Statements	5

1. Key Entity Information and Management

a) Background information

Nyandarua County Government is constituted as per the Constitution of Kenya, 2010. Its mandate is stipulated by the Fourth Schedule of the Constitution of Kenya and is discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process that is cyclical in nature. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct Local Authority and the ones that have been transferred from the National Government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Development is in charge of the County Treasury. One of the functions of the CECM – Finance is financial reporting at the County level.

VISION

A Productive, Prosperous, Secure and a Newly Industrialized County that adds value to its citizens and competes effectively in the 21st Century.

MISSION

To transform the lives of the people to sustainable levels of development through the provision of an enabling Social, Economic and Political Environment.

b) Key Management

No.	Name	Designation
1.	H.E. Francis Kimemia	Governor
2.	H.E. Cecilia Mbutia	Deputy Governor
3.	Hon. Stephen Mwaura Njoroge	CECM – Finance and Economic Development

No.	Name	Designation
4.	Hon. Mary Wangui Mugwanja	CECM – Transport, Energy and Public Works
5.	Hon. Dr. John Mungai	CECM - Health Services
6.	Hon. Dr. James Karitu	CECM - Agriculture, Livestock and Fisheries
7.	Hon. Daniel Wangenye	CECM - Education, Culture and The Arts
8.	Hon. Raphael Njui	CECM - Industrialisation, Trade, Cooperatives and Urban Development and Ag. Lands, Housing and Physical Planning
9.	Hon. Milka Wanjiru	CECM - Water Environment, Tourism and Natural Resources
10.	Hon. Ann Mary Gathigia	CECM - Youth, Sports, Gender and Social services
11.	Hon. Dominic Murani	CECM - Public Administration and ICT
12.	Ms. Anne Githinji	County Attorney
13.	Mr. Kevin Ikua	Ag. County Secretary and Head of Public Service

e) Fiduciary Management

1.	Hon. Stephen Mwaura	CECM – Finance and Economic Development
2.	Mr. Juvenalis Thiong'o	Chief Officer – Finance
3.	Ms. Mary Ndorongo	Chief Officer – Public Administration and ICT
4.	Arch. Lawrence Gitau	Chief Officer -Transport, Energy and Public Works
5.	Dr. Rose Oyolo	Chief Officer - Agriculture, Livestock and Fisheries
6.	Mr. Martin Mwangi	Chief Officer - Water, Environment, Tourism and Natural Resources
7.	Mr. Samson Mweru	Chief Officer - Industrialisation, Trade, Cooperatives and Urban Development
8.	Isaac Waithaka	Chief Officer - Youth, Sports, Gender and Social Services
9.	Mrs. Sarah Ndegwa	Chief Officer - Health Services
10.	Ms. Florence Anan	Chief Officer - Lands, Housing and Physical Planning

H.E Hon Francis T. Kimemia, E.G.H, C.B.S - Governor - Nyandarua County

Governor Francis Thuita Kimemia was born in Sabugo, Ol'Kalou Constituency, Nyandarua County. He vied for Nyandarua County's gubernatorial seat and won in 2017. He has previously served as Head of Public Service and Secretary to the Cabinet.

He also served as Permanent Secretary, Ministry of State for Provincial Administration and Internal Security, Deputy Secretary in the Ministry of State for Provincial Administration, Under Secretary in the Ministry of State for Education, Assistant Secretary in the Ministry of Education, Assistant Secretary for Ministry of State for Provincial Administration and Internal Security, Director of Personnel Management in the Office of the President for Ministry of State for Provincial Administration and Internal Security and District Commissioner in both Mandera and Kakamega. The Governor holds a Bachelor's degree in Political Science and Public Administration as well as a Master's degree in Business Administration.



H.E. Hon. Cecilia Wanjiru Mbuthia - Deputy Governor - Nyandarua County



Her Excellency Hon. Cecilia Wanjiru Mbuthia is the Deputy Governor of Nyandarua County. She holds a Master's of Business and Administration degree (MBA) and a Bachelor's degree in Education (B.Ed.)

In addition, she has attained training from many global centers of excellence, including the Les Aspin Centre of Governance in the United States, the United Nations staff college in Italy, German Summer School for Trade and Agriculture, the World Bank, University of London, among others. She has extensive experience in development programming, management and partnership building. Her academic and research interests are in the area of public policy management for social development.

She has many years of working experience in development within the United Nations and Civil Society. She has also served as a commissioner for Kenya's National Gender and Equality Commission.

The County Executive Committee during the financial year consisted of:

Hon. Mary Mugwanja – CECM Transport, Energy and Public Works



Hon. Mugwanja holds a Double Major in Public Administration and NPO degree in Leadership and Management from Strathmore University and a Certificate in Leadership and Management from the same institution. She also holds a Diploma in Secretarial duties.

A stickler for professional standards, she has had a lengthy, impeccable background in Kenya's vibrant Banking Sector, including while serving as Secretary / Bank Clerk, Personal Banker, Prestige Manager, Branch Manager with Barclays Bank of Kenya Limited. At Equity Bank Limited, she served as a Business Growth and Development Manager Westlands - Retail Branch and Senior Business Growth and Development Manager - Corporate Branch with an annual portfolio of more than Ksh 30 Billion.

Hon. Daniel Ndungu Wangenye – CECM Education, Culture and the Arts



Born on February 14th, 1978 in Milangine Sub-County, Hon. Wangenye was until this appointment domiciled in Laikipia County where, since April 2011, he worked as the Executive Secretary of the Kenya Union for Post-Primary Teachers (KUPPET). He brings to Nyandarua over two decades of experience in both the public and private sector, which has included transformative leadership roles at the Dedan Kimathi Foundation, the County Education Board of Laikipia, Kenya Teachers in Hardship and Arid Areas Welfare Association (KATHA), Kenya National Integrated Civic Education Programme (Laikipia), 2010 Constitutional referendum, 2007 General Election, 2005 Constitutional referendum, teaching (2003-2005/2005-2011), 2002 and 1997 General Elections.

Hon. Wangenye holds a Masters' degree in Project Planning and Management from the University of Nairobi, which was conferred in 2013. He graduated with a Bachelor of Education in Science degree in 2004 from Egerton University, having previously attained a B+ (Plus) in his Kenya Certificate for Secondary Education (KCSE) examination from Nyandarua High School in 1996. He sat for his Kenya Certificate for Primary Education (KCPE) in 1992 at Gituamba Primary School. He holds professional certificates in disaster management skills from the Kenya Red Cross Society and political leadership development from Friedrich Ebert Stiftung. He is currently pursuing a Bachelor of Laws degree from the University of Nairobi.

Hon. Dominic Murani - CECM, Public Administration and ICT



Hon. Murani holds a Bachelor's degree in Economics from Kenyatta University. He believes that youth leadership is a major incentive for development. He has served in various positions, including as a District Manager, Branch Manager, Service Delivery Manager, Operations Manager and Acting Head of Secure Solutions.

Hon. Stephen Mwaura Njoroge – CECM Finance and Economic Development



Hon. Njoroge was born in 1958 around Njabini area. He went to St. Christopher Primary School and later in 1974 joined Nyahururu High School for his 'O' Level studies. He joined Njiri's High School in Murang'a County in 1978 for his 'A' Level studies and later Kenyatta University College, then a constituent college of the University of Nairobi, from where he graduated in 1984 with a Bachelor of Education (Science) second upper class Honors degree. Hon. Njoroge joined the University of Nairobi for a Master of Education degree, specializing in Education, Administration and Planning, graduating in 2004. He again registered for an Executive Master of Business Administration (EMBA) at Jomo Kenyatta University of Agriculture and Technology (JKUAT), graduating in 2010.

In his endeavors to give back to the society, he currently serves as Chairman Nyakio Secondary School Board of Management (BOM), member Nyahururu High School Board of Management, member Karima Girls' Board of Management, and member Bongo Girls' Board of Management, all in Nyandarua County. This is addition to being a member of Kijabe Boys' Secondary School's Board of Management, in Kiambu County.

Hon. Milkah Wanjiru Ndirangu - CECM, Water, Environment, Tourism and Natural Resources.



Until her appointment, Hon. Wanjiru was serving as a specially elected Member of the County Assembly from Kiriita Ward in Ndaragwa Sub-County. In the County Assembly of Nyandarua, she served as Vice-Chairperson of the Trade and Co-operatives Development committee; a member of the Budget and Appropriation Committee; a member of the Education, Gender Culture and Social Services Committee; a member of the Health Committee and Chairperson of the Women's Caucus in Nyandarua. She has also served as the national Chairperson of the County Assemblies Women's Caucus.

Outside the legislative process, Hon. Wanjiru has worked as a Human Resources Manager, Marketing Manager, Liaison Manager, and Property Manager in various organizations. This included serving for five years as a Director for the Kenya Film Classification Board. As a gender ambassador for more than eight years, she also served as a trainee and trainer in various organizations on affirmative action, County Government budgeting, devolved legislation, gender and development, among other issues.

Hon. Wanjiru holds a Bachelor of Arts degree in Peace and Conflict Studies (Mount Kenya University) and is currently pursuing a Master's in Governance, Peace and Security degree at African Nazarene University. She also holds a Diploma in Co-operative Management (Kabete Technical Training College), coupled with specialized trainings in Governance and Leadership from the Chinese Academy of Governance; effective leadership from the Jomo Kenyatta University of Agriculture and Technology; conflict mediation and peace building from the African Center for the Constructive Resolution of Disputes (ACCORD) and the United Nations Development Programme (UNDP). She is an alumni of Nyandarua High School.

Hon. Ann Mary Gathigia – CECM Youth, Sports, Gender and Social Services



Ms. Gathigia has an MA in Psychology from Kwazulu-Natal University in South Africa, Bachelor of Arts in Psychology from Rhodes University, and another BA from the University of South Africa. She is a resident of Gatimu Ward and is the founder and CEO of Mkono Wa Upendo Centre. Ms. Gathigia previously worked with Christian Social Awareness Organization as a Gender and HIV manager in South Africa.

Hon. Lawrence Mukundi – CECM Lands, Housing and Physical Planning



Hon. Mukundi holds a Master's of Business Administration (strategy) degree from the University of Nairobi, a Master's degree in Philosophy from Moi University, and a Bachelor's degree in Production Engineering, also from Moi University. He also holds a certificate in Finance Management from Cornell University, in addition to professional training in France, South Africa, the United States, Sweden and Singapore. Hon. Mukundi has previously served with Nachu Ballast Masters Limited (Managing Partner), Unga Holding Limited (Business Improvement Manager), Total Kenya Limited (Consumer Sales Manager and Lubricants Manager), Tetra Park Kenya Limited (Engineer Manager) and Industrial Plant East Africa Limited.

Hon. (Dr.) James Karitu - CECM, Agriculture, Livestock and Fisheries



A former Principal of the Meat Training Institute, Hon. (Dr.) Karitu holds a Master's degree in Meat Science from Bristol University and a Bachelor's degree in Veterinary Medicine from the University of Nairobi. He is a registered member of the Kenya Veterinary Board and a corporate member of the Kenya Veterinary Association. A career civil servant under the National Government's Ministry of Agriculture and Livestock Development, he rose from Senior Veterinary Officer upto Deputy Director of Veterinary Services. He represented the Ministry in various international fora, including CODEX Committee in Australia, United States Mexico, Belgium and Argentina as well as the World Animal Health Organisation in Paris, France.

Hon. Anne Wangechi Githinji - County Attorney



She holds a Bachelors degree in Law (LLB) and has worked for 22 years as an active advocate of the High Court of Kenya. In addition, she is also an East African Human Rights lawyer and chairs the National U.N Environmental Tourist Fund. She has previously served as the speaker of Kirinyaga County Assembly and is a renowned consultant having consulted for PNU, TNA, UDA, NCKK and the Presbyterian University of East Africa (PUEA). Her achievements and contributions to this country have not gone unnoticed as she is a recipient of the Head of state commendation award.

Hon. Raphael Njui Njoroge - CECM Trade, Industrialization and Co-operatives



Born in Miharati's Kiriko village, Kipipiri Ward in Kipipiri Sub-County, Hon. Njoroge has been a Project Manager, Business and Technology Consultant with many years of experience in project execution. Having served with several private and public sector institutions in Kenya and beyond, he has acquired excellent skills in managing large multi-disciplinary teams to deliver complex, multi-faceted international projects.

Hon. Njoroge has served as Projects Manager at Indra Systemas (South Africa), Manager of the Information system at Kenya Ports Authority, Projects Manager at Soluziona and Systems administrator at Kenya Power and Lighting. Until his appointment, he served as Director of Projects and Business Development at Infocentury Solutions limited,

Hon. Njoroge holds a Project Management Professional Certification (PMP) from Project Management Institute, a Master's in Business Administration degree from Heriot Watt University (Edinburgh Business School, Scotland), a Diploma in System Management Methodology from Puenta Nuevo (Spain) and a Bachelor's of Education Sciences degree (Mathematics and Physics) from Kenyatta University. He also studied at Mahindu Primary School, Malewa Secondary School and Njabini Boys' High School.

Hon. Njoroge is a member of the Commonwealth Institute of Directors and a Fellow at the Computer Society of Kenya.

Nyandarua Sub-Counties and County Assembly Wards



Kinangop Sub County – Engineer, Gathara, North Kinangop, Murungaru, Njabini/Kibiru, Nyakio, Magumu, Githabai

Kipipiri Sub County – Wanjohi, Kipipiri, Geta, Githioro

OI Joro Orok Sub County – Gathanji, Gatimu, Weru, Charagita

Ndaragwa Sub County – Leshau/Pondo, Kiriita, Central, Shamata

OI Kalou Sub County – Karau, Kanjuire Ridge, Milangine, Kaimbaga, Rurii

The Chief Officers during the financial year consisted of:



Mr. Juvenalis Thiong'o
Chief Officer: Finance



Mr. Muigai Wainaina
Chief Officer: Economic Planning and Development



Ms. Mary Ndorongo
Chief Officer: Public Administration and ICT



Mr. Isaack Waithaka
Chief Officer: Youth, Sports, Gender and Social Services



Mr. Nelson Kimilu
Chief Officer: Education, Culture and the Arts



Ms. Sarah Ndegwa
Chief Officer: Health Services



Ms. Mary Waithera
Chief Officer: Tourism and Natural Resources



Mr. Martin Mwangi
Chief Officer: Water and Environment



Mr. Samuel Muchunu
Chief Officer: Co-operatives Development



Mr. Samson Kabugi Mweru
Chief Officer: Trade, Industrialization and Urban Development



Arch. Lawrence Gitau
Chief Officer: Transport, Energy and Public Works



Ms Florence Annan
Chief Officer: Lands, Housing & Physical Planning



Dr. Rose Oyolo
Chief Officer: Agriculture, Livestock and Fisheries

In performing their functions, the chief officers are answerable to the county executive committee member for that particular county ministry.

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the Year ended 30th June 2021 were:

	Fiduciary Oversight Body	Fiduciary activities undertaken during the financial year
1.	County Assembly of Nyandarua	<ul style="list-style-type: none">• Budget pronouncements presentation to the whole house• Meeting with County Assembly House business committee on the adoption and approval of the supplementary budget estimates
2.	Budget and Appropriations Committee	<ul style="list-style-type: none">• Review and critique County pending bills for incorporation into the supplementary budget.

e) County Executive Headquarters

County Government of Nyandarua
Office of the Governor,
P.O. Box 701-20303

Ol'Kalou

Telephone: (+254) 020 2660859

E-mail: info@nyandarua.go.ke

Website: www.nyandarua.go.ke

f) County Executive Contacts

Telephone: (+254) 020 2660859

E-mail: info@nyandarua.go.ke

Website: www.nyandarua.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

1. Kenya Commercial Bank Ltd.

Revenue Collection Account
P.O. BOX 138-20303

Ol'Kalou

2. Equity Bank Kenya Ltd.

Revenue Collection Account
P.O. BOX 215-20303

Ol'Kalou

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

County Attorney

County Executive Headquarters

P.O Box 701-20303

Ol'Kalou

Telephone: (+254) 020 2660859

E-mail: info@nyandarua.go.ke

2. Statement by the CECM Finance

During the 2021/2022 Financial year the County received **5,216,808,686** as its equitable share from the exchequer. This was 1.4% less than what was received during the previous financial year. From the total resource envelope, **777,947,825** was transferred to the County Assembly while **1,200,471,898** and **3,727,572,830** were used for development and recurrent expenditure respectively. It is noted that the equitable share is the county's single largest source of revenue accounting for close to 75% of the total revenue.

While the county had projected to raise **985,000,000** from local revenue in the FY 2021/2022, the actual revenue collected was **473,061,809**. This represents an increase of **66,590,269** from the previous FY. This increase can be attributed to reforms in the revenue collection department and improved revenue collection strategies. The highest amount collected during the **2021/2022** financial year was **79,474,998** during the month of March while the lowest was **19,374,260** during the month of December.

It is worth noting that while the cumulative total of conditional allocation grants from CARA for the past three years totalled to **1,731,093,453.00** only **842,119,307.85** was received. Additionally, the County received a cumulative total of **284,570,180** from the Road maintenance fuel levy fund during the three financial years.

The County is optimistic that it will achieve a greater percentage of its local revenue targets by enhancing and streamlining its current local revenue collection strategies. The County government will also strive to ensure full adherence to the requirements relating to conditional grants in order for full disbursement to take place.

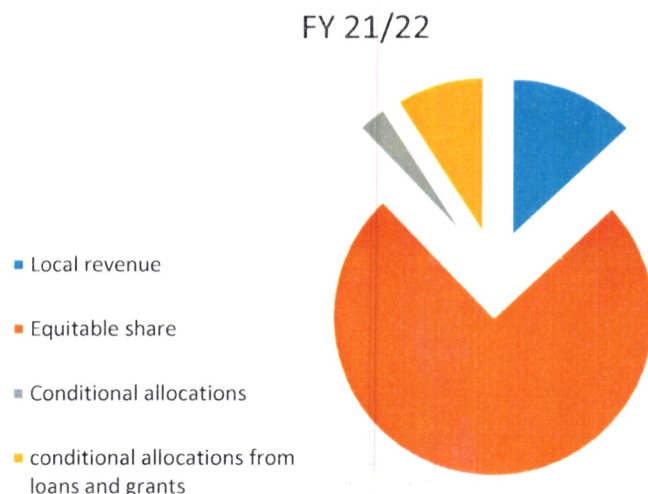

C.E.C.M FINANCE AND ECONOMIC DEVELOPMENT
27 JAN 2023
NYANDARUA COUNTY GOVERNMENT TREASURY
P.O. Box 701 - 20303 OLKALOU
.....
HON. STEPHEN MWAURA NJOROGE, HSC
CECM FINANCE AND ECONOMIC DEVELOPMENT

3. Management Discussion and Analysis.

The county still relies heavily on the allocations from the national government and grants to fund its budget. Local revenue collection has been improving over time but the county is yet to meet the targets its sets for each financial year. The total amount collected within the county increased from **379,480,630** in FY 2019/2020 to **473,061,810** in FY 2021/2022.

During the 2020/2021 financial year receipts from the exchequer totalled 5,293,272,600 as compared to 5,216,808,686 in FY 2021/2022. Furthermore, the county received additional funding of **126,214,000** to help in the fight against the covid-19 pandemic during the 2019/2020 FY.

County Revenue Sources CARA FY 2021/2022



During the three financial years; 2019/2020, 2020/2021, 2021/2022 the county had set ambitious targets for local revenue collection. These targets were however not met due to adverse effects of the Covid-19 pandemic. The top revenue earners for the county are public health services, business permits, cess and plot rents.

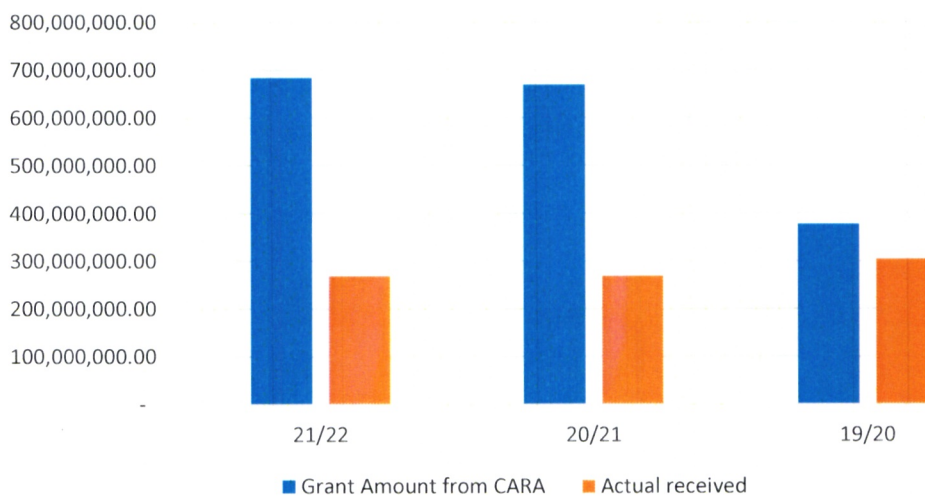
The table below summarises the county own source revenue targets and the actual amounts collected.

County Government of Nyandarua
 County Revenue Fund
 Annual Report and Financial Statements for the Financial Year ended 30th June 2022

Financial year	Local revenue target	Local revenue (Actual)	% Achieved
2019/2020	630,000,000	379,480,630	60%
2020/2021	954,000,000	408,718,259	43%
2021/2022	985,000,000	473,061,810	48%

The failure of the county to meet its revenue targets coupled with delayed disbursement from the National treasury has resulted in the county running on a deficit. This significantly affects the smooth running of the county government. Notably, conditional allocation from loans and grants received fell short of the CARA estimates for all the three financial years. Cumulatively, only 49% of the amounts have reached the county in the last three financial years.

Grant amount allocation vs actual amount received



The county is keen on ensuring that all conditions set for disbursement of conditional allocations from grants are fully adhered to so as to ensure that the amounts are received in full during the next financial year.

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 (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, 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 27/11 2022.


CPA Juvenalis Thiong'o **27 JAN 2023**
Chief Officer – Finance

CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT
NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303, OLKALGA

5. Overview of the County Revenue Fund Operations

Background

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

Receipts into the County Revenue Fund

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

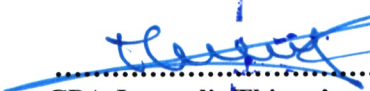
Transfers from the County Revenue Fund

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

Financial Reporting requirements

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

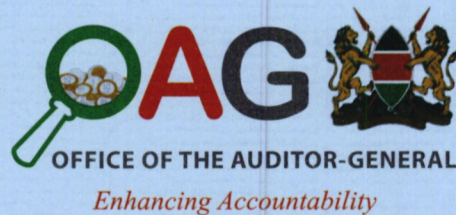
This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2022.


CPA Juvenalis Thiong'o
Chief Officer – Finance

**CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT**
27 JAN 2023
NYANDARUA COUNTY GOVERNMENT TREASURY
F. O. Box 701 - 20303, OLKALOU.

REPUBLIC OF KENYA

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 - COUNTY GOVERNMENT OF NYANDARUA FOR THE YEAR ENDED 30 JUNE, 2022

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 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 - County Government of Nyandarua set out on pages 1 to 11, which comprise of the statement of

receipts 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of Nyandarua as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Variances Between the Statement of Receipts and Payments Component Balances and Statement of Comparison of Budget and Actual Amounts

Review of the statement of receipts and payments and the statement of comparison of budget and actual amounts revealed a variance of Kshs.13,518,516 in respect to Return to CRF Issues which has not been reconciled or explained.

1.2 Variances in Own Generated Revenue Between Receiver of Revenue Statements and The County Revenue Fund

The statement of receipts and payments for the year ended 30 June, 2022 reflects Kshs.477,499,000 in respect of own source revenue. This balance is at variance with that reported in the statement of receipts and disbursements under the Receiver of Revenue of Kshs.473,061,809 for the year ended 30 June, 2022 resulting to an unreconciled or unexplained variance of Kshs.4,437,191.

In the circumstances, the validity and accuracy of the respective financial statement balances for the year ended 30 June, 2022 could not be confirmed.

2.0 Prior Year Comparative Figures

Review of the statement of receipts and payments for the year ended 30 June, 2022, respective components and notes to the financial statements reflects various prior year's comparative balances. However, this is the first year of audit for the Fund.

In the circumstances, the accuracy, validity, and completeness of the respective comparative balances in the financial statements and notes to the financial statements for the year under review 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 Nyandarua Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis totalling to Kshs.8,032,514,327 and Kshs.5,963,134,467 respectively resulting to under-collection of revenue of Kshs.2,069,379,860 or 26% of the budget. Further, the statement reflects final total payments budget and actual on comparable basis totalling to Kshs.8,032,514,327 and Kshs.5,950,833,139 respectively, resulting to shortfall in payments of Kshs.2,081,681,188 or 26% of the budget.

In the circumstances, the under-collection and underperformance of the budget affected the planned activities of the Fund and impacted negatively on service delivery to the citizens of Nyandarua County.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for 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 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 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 controls 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 controls 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 Fund's 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 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 continue 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 controls 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

21 March, 2023

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

		2021/22	2020/21
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	5,216,808,686	5,293,272,600
Transfers from other government agencies	2	268,826,781	926,027,791
Other grants	3		-
Proceeds from Domestic Borrowing	4		-
Proceeds from Foreign Borrowing	5		
Own Source Revenue	6	477,499,000	406,471,540
Return to CRF issues	7	13,518,516	638,224
Total Receipts		5,976,652,983	6,626,410,155
Payments			
Transfers to County Executive	8	5,172,885,314	5,968,448,668
Transfers to County Assembly	9	777,947,825	732,813,404
Other Transfers	10	-	-
Total Payments		5,950,833,139	6,701,262,073
Net increase (decrease) in cash for the year		25,819,844	(74,851,918)
Add Opening fund balance b/f	11	64,050,715	138,902,632
Closing Fund balance for the period	11	89,870,560	64,050,714


 CHIEF OFFICER FINANCE
 AND ECONOMIC DEVELOPMENT
 CPA Juvenalis Thiong'o
 Chief Officer Finance 27 JAN 2023
 ICPAK Member No. 6358
 COUNTY GOVERNMENT TREASURY
 F. O. BOX 701 - 20303, OLKALOU


 CPA Phoebe Mbiyu
 Head of Accounting Services
 ICPAK Member No. 16267

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

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts						
Exchequer releases	5,670,444,228	0	5,670,444,228	5,216,808,686	453,635,542	92
Transfers from other government agencies	957,187,561	337,313,307	1,294,500,868	268,826,781	1,025,675,802	21
Other conditional grants						
Proceeds from Domestic Borrowing	-	-	-	-	-	-
Proceeds from Foreign Borrowing	-	-	-	-	-	-
Own Source Revenue	590,000,000	400,000,000	990,000,000	477,499,000	512,501,000	48
Return to CRF issues	-	77,569,231	77,569,231	-	77,567,516	0
Total Receipts	7,217,631,789	814,882,538	8,032,514,327	5,963,134,467	2,069,379,860	74
Payments						
Transfers to County Executive	6,402,988,092	819,882,538	7,222,870,630	5,172,885,314	2,049,985,316	72
Transfers to County Assembly	814,643,697	-5,000,000	809,643,697	777,947,825	31,695,872	96
Others	-	-	-	-	-	0
Total Payments	7,217,631,789	814,882,538	8,032,514,327	5,950,833,139	2,081,681,188	74

The under realisation in other grants and transfers is because of non disbursements from the National Treasury. Own source revenue forecast for the FY 21/22 was based on an analysis of the potential of existing county revenue sources, however, the prevailing electioneering period led to the underachievement of set targets.

9. Significant Accounting Policies

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

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

c) Receipts

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

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

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

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

d) Payments

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

Significant Accounting Policies (Continued)

e) Fund Balances

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

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.

10. Notes to the Financial Statements

1. Exchequer releases

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

	2021/22	2020/21
	Kshs.	Kshs.
Equitable Share (a)	5,216,808,686	5,293,272,600
Level 5 hospitals (b)	-	-
Others (<i>Specify</i>) (c)	-	-
Total (d=a+b+c)	5,216,808,686	5,293,272,600

2. Transfers from other government agencies

	2021/22	2020/21
	Kshs.	Kshs.
Road Maintenance Levy	-	146,215,617
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-
User Fees Foregone -Ministry of Health	-	12,735,922
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	93,939,435	163,095,262
Word Bank-NARIGP-State Department of Crop Development	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	150,501,526	246,663,482
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	13,860,000
Kenya Devolution Support Programme		229,795,683
Primary Health Care	5,399,625	
Youth Polytechnic support grant		30,949,894
Kenya Urban Support Programme		72,719,583
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	18,986,195	9,992,349
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-
Word 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	-	-
Total	268,826,781	926,027,791

3. Other grants

	2021/22	2020/21
	Kshs.	Kshs.
Donor 1 (<i>Specify</i>)	-	-
Donor 2 (<i>Specify</i>)	-	-
Donor 3 (<i>Specify</i>)	-	-
Others (<i>Specify</i>)	-	-
	-	-

4. Proceeds from Domestic borrowing

	2021/22	2020/21
	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 (<i>Specify</i>)	-	-
Total	-	-

5. Proceeds from Foreign Borrowing

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

Notes to the Financial Statements (Continued)

6. Own Source Revenue

	Period ended June 2022	Comparative Period
	KShs	KShs
RECEIPTS		
Interest received		
Profits and Dividends		-
Rent	2,565,522	2,420,090
Plan approvals	7,354,066	15,266,205
Property Income		-
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges		-
Receipts from Administrative Fees and Charges - Collected as AIA		-
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of Incidental Goods		-
Fines, Penalties and Forfeitures	3,348,825	2,171,406
Receipts from Voluntary transfers other than grants		-
Business permits	90,714,711	98,748,739
Liquor License	39,063,928	204,000
Cess	46,404,903	62,888,469
Poll rates		-
Plot rents	15,696,765	23,698,357
Other Local levies		
Administrative services fees	1,291,020	1,734,660
County's natural resources		-
Lease / rental of council's Infrastructure assets	2,046,466	2,330,176
Medium term loans (1-3 yr repayment)		-
Long term loans (over 3 yr repayment)		-
Transfers from reserve funds		-
Donations		-
Fund raising events		-
Market/trade Centre fee	10,955,952	10,399,731
Vehicle parking fees	15,525,202	16,311,540
Housing		-

County Government of Nyandarua
 County Revenue Fund
 Annual Report and Financial Statements for the Financial Year ended 30th June 2022

Social premises use charges		-
School fees		-
Other education-related receipts		-
Public health services	183,662,422	119,234,216
Public health facilities operations		-
Environment & conservancy Administration		-
Slaughterhouses' administration	1,124,350	774,730
Water supply administration	236,698	446,170
Sewerage administration	88,500	218,000
Other health & sanitation receipts		-
Technical services fees		-
External services fees		-
Other miscellaneous receipts	57,419,670	49,625,051
Water Supply Administration		-
Sewerage Administration		-
Health & sanitation fees		-
Technical Services Fees		-
External Services Fees		-
System Required Revenue A/cs		-
Other Receipts Not Classified Elsewhere		-
TOTAL	477,499,000	406,471,540

7. Return to CRF Issues

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	7,147,256	2,302
Development Account (<i>County Executive</i>)	2,874,911	635,922
Recurrent Account (<i>County Assembly</i>)	40,990	0
Development Account (<i>County Assembly</i>)	3,455,359	0
Others (<i>Specify</i>)	-	-
Total	13,518,516	638,224

Notes to the Financial Statements (Continued)

8. Transfers to County Executive

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	3,722,572,830	3,785,772,629
Development Account	1,200,471,898	1,374,617,981
Special purpose Accounts	249,840,586	808,058,059
Others (<i>Specify</i>)		-
Total	5,172,885,313	5,968,448,668

9. Transfers to County Assembly

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	690,402,817	674,119,090
Development Account	87,545,008	58,694,314
Special purpose accounts	-	-
Others (<i>Specify</i>)	-	-
Total	777,947,825	732,813,404

(Explain as per County Appropriation Act)

10. Other Transfers

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

11. Fund balance

	2021/22	2020/21
	Kshs.	Kshs.
County Exchequer Account - (<i>CBK Account number 100170182</i>)	64,050,714	138,902,632
KCB Revenue Collection 1140736779		
Equity Bank Revenue Collection 620261016673		
Total	64,050,714	143,109,632

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

Period (2021/22)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	
Equitable Share	935,623,297	1,417,611,056	935,623,297	1,927,951,036	5,216,808,686
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	5,399,625	5,399,625
World Bank – THUSCP	-	-	-	93,939,435	93,939,435
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
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)	-	2,500,000	-	16,486,195	18,986,195
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	150,501,526	150,501,526
Water and Sanitation Development Project	-	-	-	-	-
Total	935,623,297	1,420,111,056	935,623,297	2,194,277,817	5,485,635,467

Annex 3: Analysis of Transfers from the County Revenue Fund

Period (2021/22)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	378,371,866	1,111,347,258	1,080,120,668	1,157,733,038	3,727,572,830
County Executive -Dev		373,902,605	244,862,595	581,706,697	1,200,471,897
County Assembly -Rec	-	186,968,263	147,764,675	355,669,879	690,402,817
County Assembly -Dev	-	-	-	87,545,008	87,545,008
Special Purpose A/c (Specify)	-	-	-	249,840,586	249,840,586
Total	378,371,866	1,298,315,521	1,227,885,343	1,850,788,511	5,955,833,138