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**THE REPUBLIC OF KENYA**

**CONSOLIDATED FINANCIAL STATEMENTS**

**COUNTY GOVERNMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2024**

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Prepared under the Cash Basis of International Public Sector Accounting Standards (IPSAS)



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## Glossary of abbreviations and acronyms

AIA	Appropriation in Aid
AIE	Authority to incur expenditure
ASDSP	Agricultural Sector Development Support Programme
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CBR	Central Bank Rate
CEC	County Executive Committee
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
DRPNK	Drought Resilience Programme in Northern Kenya
FY	Financial Year
FLOCA	Financing Locally Led Climate Program
GDP	Gross Domestic Product
GOK	Government of Kenya
ICT	Information, Communication and Technology
IDA	International Development Association
IDEAS	Instruments for Devolution Advice and Support
IPSAS	International Public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Programme
KISIP	Kenya Informal Settlement Improvement Project
Kshs	Kenya shillings
KUSP	Kenyan Urban Support Program
KRA	Kenya Revenue Authority
MOH	Ministry of Health
MDAS	National Government Ministries, Departments and Agencies
NARIGP	National Agricultural Rural Initiative Growth Programme
NAVCDP	National Agricultural Value Chain Development Project
NUTRIP	National Urban Transport Improvement Project
OSR	Own Source Revenue
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
RMLF	Roads Maintenance Levy Fund
SAGAS	Semi-Autonomous Government Agencies
SCS	State Corporations
WSDP	Water & Sanitation Development Project



## 1. Commentary on the Consolidated Financial Statements for County Governments

### 1.1. The Legal Framework

#### 1.1.1. Establishment of county governments

Chapter 11 of the Constitution of Kenya, 2010 (the Constitution) ushered in a new system of devolved governance with the following key objectives:

- a) to promote democratic and accountable exercise of power;
- b) to foster national unity by recognising diversity;
- c) to give the power of self-governance to the people and enhance the participation of the people in the exercise of the powers of the State and in making decisions affecting them;
- d) to recognise the right of communities to manage their affairs and to further their development;
- e) to protect and promote the interests and rights of minorities and marginalised communities;
- f) to promote social and economic development and the provision of proximate, easily accessible services throughout Kenya;
- g) to ensure equitable sharing of national and local resources throughout Kenya;
- h) to facilitate the decentralisation of State organs, their function and services, from the capital of Kenya; and
- i) to enhance checks and balances and the separation of powers.

The territory of Kenya is divided into the county governments specified in the First Schedule of the Constitution. There are a total of 47 county governments. The governments at the national and county levels are distinct and interdependent and conduct their mutual relations based on consultation and cooperation. The Division of Revenue Act, County Allocation of Revenue Act, County Governments Act, 2012, Intergovernmental Relations Act, 2012 and Public Finance Management Act, 2012 are the key legal instruments that guide the consultation process. Section 11 of The Intergovernmental Relations Act establishes the Intergovernmental Relations Technical Committee and the Council of County Governors (Section 19). The Public Finance Management Act 2012 establishes the Intergovernmental Budget and Economic Council (Section 187).

Article 176 of the Constitution provides that there shall be a County government for each County, consisting of a County Assembly and a County Executive.

### 1.1.2. Functions of County Governments

The functions of the County government are well covered in the Fourth Schedule of the Constitution. Section 5 of the County Governments Act, 2012 further clarifies that the county government shall be responsible for:

- a) county legislation in accordance with Article 185 of the Constitution;
- b) exercising executive functions in accordance with Article 183 of the Constitution;
- c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
- d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
- e) any functions agreed upon with other county governments under Article 189 (2) of the Constitution; and
- f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

### 1.1.3. Financing of County governments

Article 202 of the Constitution provides that revenue raised nationally shall be shared equitably among the national government and the county governments. Further, Article 203 of the Constitution stipulates that for every financial year, the equitable share of the revenue raised nationally that is allocated to county governments shall not be less than 15% of all revenue collected by the national government and that the amount shall be calculated based on the most recent audited accounts of revenue received, as approved by the National Assembly.

Each county government's equitable share of revenue raised nationally is determined yearly through the County Allocation of Revenue Act (CARA). The revenue-sharing formula is developed by the Commission on Revenue Allocation (CRA) and approved by Parliament in accordance with Article 217 of the Constitution.

The CARA for the FY 2023/2024, allocated county governments an equitable share of Kshs. 385,424 million, which was an increase from the CARA allocation in FY 2022/2023 of Kshs 370,000 million. Out of this allocation, a total of Kshs. 354,590 million was disbursed as at 30<sup>th</sup> June 2024 which is 92% of the budgeted equitable share allocations. The balance of Kshs 30,833 million which was the equitable share allocations for the month of June 2024 was disbursed in August 2024 to be accounted for in FY 2024/2025.

The County Governments Additional Allocations Act 2024 (CGAA) gazetted on 5<sup>th</sup> March 2024 provided for additional allocations to county governments in FY 2023/2024 amounting to Kshs 42,233 million which was an increase from the CGAA allocation in FY 2022/2023 of Kshs 22,522 million. The increase was attributed to increase in Conditional allocations to County Governments from National Government Revenue and Unconditional allocations to County Governments from Court Fines and Minerals Royalties.

The actual disbursements of CGAA stood at Kshs 27,491 million as at 30<sup>th</sup> June 2024, which is 65% of the FY 2023/2024. The reasons for the low remittance include delayed enactment of the County Government Additional Allocations bill by the Senate and failure by some county governments to adhere to specific requirements for conditional disbursements. that were supposed to be disbursed directly by the respective implementing MDAs.

The County Governments are mandated to generate their own source revenues from property rates, entertainment taxes, levies, user fees and licences and any other taxes that may be authorised to be imposed within the relevant legislation.

County governments generated a total of Kshs.58,948 million from their own source revenue (OSR), which was 72.8 per cent of the annual target of Kshs.80,935 million. The realized OSR is an improvement compared to Kshs.36,875 million generated in FY 2022/2023.

In addition to CARA and CGAA, County Governments received Kshs 562 million from other development partners as grants and transfers, Kshs.3.9 million from sale of assets, Kshs 730 million of unspent balances of FY2022/2023 returned to the CRF in FY2023/2024.

Additionally, County Governments had a fund balance brought forward of Kshs.37,204 million which was used to finance operations for the FY 2023/2024 activities.

Funds from the national government are transferred to the County Revenue Fund (CRF) Account of each of the 47 county governments in accordance with the disbursement schedule approved by the Senate and published in the Kenya Gazette by the Cabinet Secretary, National Treasury and Economic Planning, as per Section 17 of the Public Finance Management (PFM) Act, 2012. The approval of the Controller of Budget is mandatory before any funds can be withdrawn from the CRF.

#### **1.1.4. Accountability Framework**

Section 164 of the PFM Act, 2012 requires the Accounting Officer of a county government entity to prepare financial statements in respect of the entity and to submit the same to the Auditor General with a copy to the County Treasury, the Controller of Budget and the Commission on Revenue Allocation within three months after the end of the financial year.

Further, Section 163 of the PFM Act, 2012 requires the County Treasury of the county government to consolidate the annual financial statements in respect of all the county government entities and submit them to the Auditor General with a copy to the National Treasury, the Controller of Budget and the Commission on Revenue Allocation within four months after the end of the financial year.

The PFM Act, 2012 requires the County Governments to prepare financial statements in the format prescribed by the Public Sector Accounting Standards Board (PSASB). The National Treasury has been supporting County Governments to comply with the reporting standards and statutory reporting requirements.

### **1.1.5. Scope of the consolidation**

The consolidated financial statements for the county governments were prepared based on the county government consolidated financial statements submitted to the National Treasury by County Treasuries from the 47 county governments. The County Executive Committee Members (CECM) for Finance assume the overall responsibility in the preparation of financial statements for their respective county government.

The consolidated financial statements are for the year ended 30<sup>th</sup> June 2024 and consolidated financial statements from the County Assembly, County Executive, County Receiver of Revenue and the County Revenue Fund for all 47 county governments.

## 1.2. Key Highlights

The following are the key highlights for consolidated financial statements for county governments for the FY 2023/2024.

### 1.2.1 Overall performance in FY 2023/2024

The table below provides a summary of the FY 2023/2024 financial statements:

**Table 1: Summary County governments consolidated financial statements**

Description	FY 2023/2024	FY 2022/2023	Change	%
	Kshs. million	Kshs. million	Kshs. million	Change
Receipts	442,328	454,662	(12,334)	(3) %
Payments	455,192	438,904	16,288	4%
Cash and bank	27,319	40,556	(13,237)	(33) %
Accounts receivables	459	997	(538)	(54) %
Accounts payables	4,105	4,348	(243)	(6) %

The county governments received a consolidated total of Kshs 442,228 million for the financial year ended 30<sup>th</sup> June 2024. This was a decrease of 3% from the consolidated total receipts of Kshs 454,662 million for the FY 2022/2023 mainly as a result of June 2023 equitable share allocation which was subsequently disbursed in the current FY 2024/25.

Payments recorded a slight increase of 4%. The cash and bank balances indicated a decrease of 33% owing to significant funds not disbursed towards the end of the financial year.

#### 1.2.1.1 Consolidated receipts

The county government consolidated receipts during the year including receipts from exchequer issues, transfers from other national government entities, grants, proceeds from the sale of assets, county-own source revenue and other receipts.

**Table 2: Consolidated County government receipts**

Receipts	FY 2023/2024	FY 2022/2023	Change	%
	Kshs.m	Kshs.m	Kshs.m	Change
Exchequer releases	354,591	399,600	(45,009)	(11%)
Transfers from other government entities	27,491	16,173	11,319	70%
Other grants and receipts	563	437	125	29%
Proceeds from the sale of assets	4	0	4	100%
County own source revenue	58,949	36,875	22,074	60%
Returned CRF issues	730	1,577	(846)	(54%)
<b>Total Receipts</b>	<b>442,328</b>	<b>454,662</b>	<b>(12,334)</b>	<b>(3%)</b>

- Exchequer releases decreased by 11% or Kshs 45,009 million due to non-disbursements of June 24 equitable share allocation of Kshs. 30,833 million.



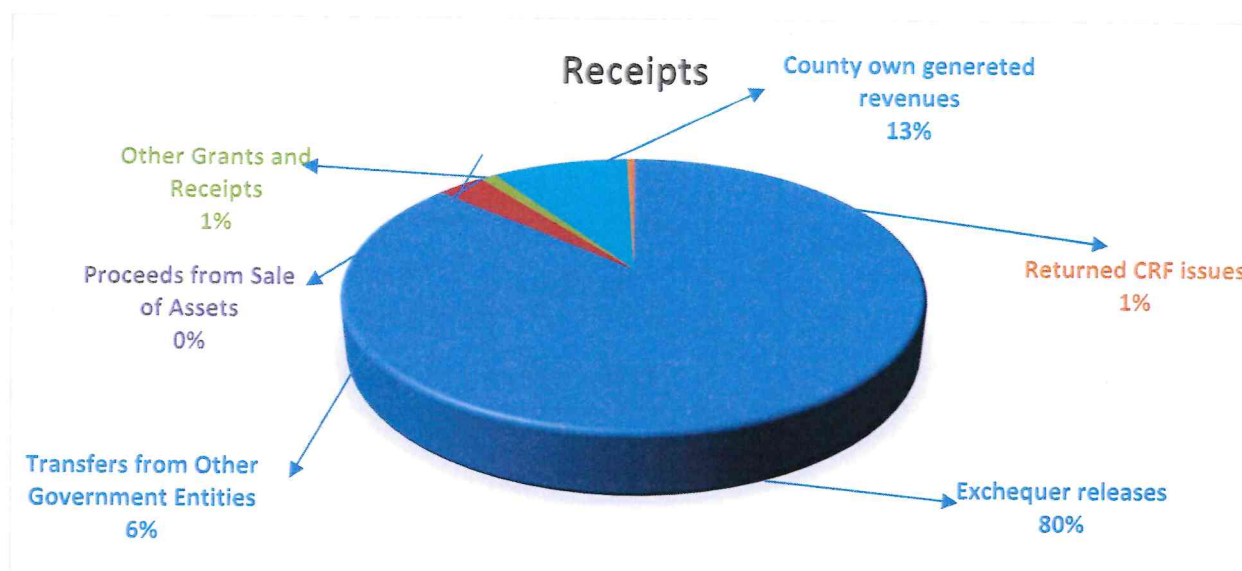
- Transfer from other government entities to the county governments for the FY 2023/2024 was Kshs 27,491 million which was above transfers received of Kshs 16,173 million in FY 2022/2023 by Kshs 11,319 million or 70%. This increase was a result of the additional programs included in the County Governments Additional Allocation Act, 2024.

County governments received additional conditional grants, namely, Kshs.6.18 billion from the World Bank Credit for Financing Locally Led climate program (FLLoCA)1 CCRG, Kshs.1.2 billion as a conditional grant from the Government of Germany KfW for Financing Locally Led-Climate Action Programme (CCRIG), Kshs.6.48 billion for the National Agricultural Value Chain Development Project (NAVCDP), Kshs.304.16 million for the National Agricultural and Rural Inclusive Growth Project (NARIGP), Kshs.451 million as County Climate Institutional Support 9CCIS) Grant under FLLoCA, Kshs.58.41 million for the Agricultural Sector Development Support Programme Phase (ASDSP) II, Kshs.2.284 billion for the Kenya Emergency Locust Response Programme, Kshs.213.334 million for the Kenya Livestock Commercialization Program, and Kshs.5.2 billion for the Second Informal Improvement Project (KISIP II).

- The increase of Kshs 125 million on other grants and receipts was attributed to an increase in the disbursement of conditional grants for County governments from other development partners.
- County-own source revenue increased from Kshs 36,875 million in FY 2022/2023 to Kshs 58,949 million in FY 2023/2024 (60%). The sharp increase was largely contributed by the inclusion of FIF funds/Hospital facilities collections of Kshs 16,635 million. Several county governments have their own County Revenue Authorities which have revamped revenue collection strategies. These county governments include Kakamega, Kiambu, Laikipia, and Meru among others.
- Compared to the previous financial year, there was a decrease of 54% in funds surrendered back to the County Revenue Fund account, noting that the June equitable share allocation was not disbursed.

The diagram below shows the percentage of receipts per category for FY 2023/2024.

**Figure 1: Consolidated receipts by category**



Exchequer releases for both equitable share (80%) and conditional grants (6%) comprise 86% of total county government receipts. Additional conditional allocations from the national government's share of revenue and external grants allocation stood at 4%, while the County Governments' own source revenue stood at 13%.

### CARA disbursement trends for the last ten years

County governments have continued to receive their allocations of equitable share as stipulated in CARA and this has grown over the last 10 years of devolution as depicted below.

**Table 3: Equitable share allocation as provided for in CARA over the last 10 years**

Description	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	Total for Ten years
	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs' M	Kshs'
Equitable share allocation	226,660	259,775	280,300	302,000	314,000	316,500	316,500	370,000	370,000	385,424	3,141,159
Actual disbursement	226,660	259,775	280,300	302,000	314,000	286,784	346,216	340,400	399,600	354,590	3,110,325
% Disbursed	100%	100%	100%	100%	100%	90.61%	109%	92%	108%	92%	100%

For eight (8) out of the (10) years of devolution governance, the county governments received 100% of their equitable share as per CARA. In FY 2019/2020, FY 2021/2022, and FY 2023/2024, the county governments did not receive their full allocations. However, the balance of equitable share was eventually funded and accounted for the following financial year.

Below is a summary of the various allocations to county governments in the FY 2023/2024 and the actual amounts disbursed.

**Table 4: Receipts sources as per CARA, 2024**

Category of Allocation	Ref	Allocation in FY2023/2024	Amount Disbursed	Balance	% Disbursed
<b>Equitable Share</b>	a	385,424,616,062	354,590,646,771	30,833,969,291	92
<b>Sub-Total</b>		<b>385,424,616,062</b>	<b>354,590,646,771</b>	<b>30,833,969,291</b>	<b>92</b>
<b>Conditional allocations to County Governments from National Government Revenue</b>					
Supplement for Construction of County Headquarters-State Department for Public Works	b	454,000,000		454,000,000	0
Conditional Grant for Aggregated Industrial Parks Programme-State Department for Industrialization	c	4,500,000,000	1,152,000,000	3,348,000,000	26
Conditional Grant for Provision of Fertilizer Subsidy Programme-State Department Agriculture	d	5,000,000,000		5,000,000,000	0
Conditional Grant for transfer Library services	e	162,848,696	-	162,848,696	0
<b>Sub Total</b>		<b>10,116,848,696</b>	<b>1,152,000,000</b>	<b>8,964,848,696</b>	<b>11</b>
<b>Unconditional allocations to County Governments from Court Fines and Minerals Royalties</b>					
Allocations for Court Fines	f	108,660,979		108,660,979	0
Allocation for Mineral Royalties	g	2,934,923,148		2,934,923,148	0
<b>Sub Total</b>		<b>3,043,584,127</b>	<b>-</b>	<b>3,043,584,127</b>	
<b>Sub Total on the share of National Government Revenues</b>		<b>398,585,048,885</b>	<b>355,742,646,771</b>	<b>42,842,402,114</b>	<b>89</b>
<b>Conditional Loans and Grants Transferred from State Depts /Ministries</b>					
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	h	6,600,000,000	6,487,016,276	112,983,724	98
IDA World Bank-National Agriculture and Rural Inclusive Project (NARIGP)-State Department of Crop Development	i	410,000,000	304,157,806	105,842,195	74
(IDA) World Bank Credit-Financing locally Led climate program (FFLoCA)1 CCRG Grant. Treasury	j	6,187,500,000	6,187,500,000	-	
Govt of Germany KfW-Financing locally Led climate program (FFLoCA)1 CCRG Grant. Treasury	k	1,200,000,000	1,200,000,000	-	100
(IDA) World Bank Credit-Financing locally Led climate program (FFLoCA)1 CCIS Grant. Treasury	l	517,000,000	451,000,000	66,000,000	87
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	m	577,500,000	471,579,000	105,921,000	82



Government of Kenya  
County Governments Consolidated Financial Statements  
for the year ended 30th June 2024

Category of Allocation	Ref	Allocation in FY2023/2024	Amount Disbursed	Balance	% Disbursed
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation and Irrigation	n	5,350,000,000	3,481,598,638	1,868,401,362	65
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	o	72,797,252	58,409,774	14,387,478	80
World Bank-Emergency Locust Response Project ( ILRP) State Department of Crop Development	p	2,302,630,291	2,284,859,287	17,771,004	99
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	q	4,500,000,000	5,200,000,000	(700,000,000)	116
Kenya Livestock Commercialization Project ( KELCLOP)	r	344,300,000	213,334,138	130,965,862	62
Agriculture Business Development Project (ABDP)	s	245,879,120	-	245,879,120	0
KfW German Development Bank-Drought Resilience Programme in Northern Kenya (DRPNK)-State Department Irrigation	t	765,000,000	-	765,000,000	0
<b>Sub Total Other Conditional Grants Paid by State Depts /Ministries</b>		<b>29,072,606,663</b>	<b>26,339,454,919</b>	<b>2,733,151,744</b>	<b>91</b>
<b>Grand Total CARA Disbursements</b>		<b>427,657,655,548</b>	<b>382,082,101,690</b>	<b>45,575,553,858</b>	<b>89</b>

The amount disbursed by the National Treasury to the county governments for the FY 2023/2024 as Equitable share amounted to Kshs.354,590 million while Kshs.27,491 million was disbursed through other State Departments as conditional grants.

The various sources of revenue for county governments are further described below:

- a) **Equitable share** – the amount allocated to County Governments as a share of receipts raised nationally in accordance with the equitable sharing formula provided by the Commission on Revenue Allocation (CRA). During FY 2023/2024, the total allocation was Kshs.385,424 million. Actual disbursements stood at Kshs. 354,590 million the balance of Kshs.30,833 was disbursed in FY 2024/25. Details of these transfers are shown in **Appendix 1** of this report.
- b) **Supplementary for construction of County headquarters-** State Department of Public Works – This conditional allocation is intended to supplement financing for the construction of headquarters by five County governments that did not inherit adequate offices. The five county governments are Isiolo; Lamu; Nyandarua; Tana River and Tharaka Nithi. The allocation was part of a three-year plan, beginning FY 2017/2018, to supplement the five county government funds in constructing their county headquarters. The State Department for Public Works pays the contractors directly. During the year there were no payments made to the contractors.

- c) **Aggregated industrial parks programme** These are conditional grants for the aggregated Industrial Parks Programme. The conditional allocations to County Governments from National Government Revenue are to be disbursed by the State Department of Industrialization. During FY 2023/2024, the total allocation was Kshs 4,500 million. Actual disbursements stood at Kshs 1,152 million. Details of these transfers are shown in Appendix 1 of this report.
- d) **Provision of fertilizer subsidy programme** These Are Conditional allocations to each county government from the National Government's share of revenue for the financial year for the Provision of Fertilizer Subsidy Programme. During FY 2023/2024, the total allocation was Kshs 5,000 million. During the year under review, there were no transfers made to the counties.
- e) **Provision of library services** These Are Conditional allocations to each county government from National Government share of revenue for the financial year for the Provision of library services to the twenty-one counties. During FY 2023/2024, the total allocation was Kshs 162,848 million. During the year under review, there were no transfers made to the counties.
- f) **Allocations for court fines-** These Are Unconditional allocations to the beneficiary County Governments from the National Government's share of revenue emanating from contravention of County Government legislation. During the year under review, there were no transfers made to the counties. The National Treasury shall gazette a framework for the collection and transfer of court fines imposed under County legislation from the National Government to the County Governments.
- g) **Allocation for mineral royalties-** These are Unconditional allocations to the beneficiary County Governments from the National Government's share of revenue emanating from the 20% share of Mineral Royalties for the Financial Year 2023/2024. During the year under review, there were no transfers made to the counties.
- h) **IDA World Bank National Agricultural Value Chain Development Project (NAVCDP)** — relate to conditional additional allocation financed by IDA (World Bank) Credit to finance National Agricultural Value Chain Development Project (NAVCDP) to all county governments. These conditional allocations through the State Department of Crop Development are meant for continued improvement in the value chain. Out of the total allocation of Kshs 6,600 million, Kshs 6,487 million was disbursed in the year to qualifying county governments leaving a balance of Kshs 113 million. The funds were disbursed by the State Department of Crop Development to all the county governments. Details of these transfers are shown in **Appendix 2** of this report.
- i) **World Bank Funds – NARIGP** – relate to conditional additional allocations to selected county governments from the World Bank loan through the State Department for Crop Development to implement rural agricultural growth initiatives. The aim is to complement

efforts by county governments to increase agricultural productivity and profitability of targeted rural communities in selected county governments and to provide immediate and effective responses in case of crisis or emergency. Out of the total allocation of Kshs 410 million, Kshs 304 million was disbursed in the year to qualifying county governments leaving a balance of Kshs 106 million. The funds were disbursed by the State Department for Crop Development to all the county governments. Details of these transfers are shown in **Appendix 2** of this report.

- j) **World Bank Loan for (FLLoCA)1 CCRS County Climate Resilience Grant** relates to a conditional allocation from World Bank credit to finance a locally-led climate action program for county climate institutions support (CCIS). The total allocation of Kshs 6,187 million, was disbursed in the year to county governments. Details of these transfers are shown in Appendix 2 of this report.
- k) **Government of Germany KfW-Financing locally-led climate program (FFLoCA)1 CCRIG Grant.** conditional allocations financed by a grant from the German Development Bank (KfW) to finance the Locally- Led Climate Action Program (FLLoCA)– (County Climate Resilience Grant). The total allocation of Kshs 1,200 million, was disbursed in the year to county governments. Details of these transfers are shown in Appendix 2 of this report.
- l) **(IDA) World Bank Credit-Financing locally-led climate program (FFLoCA)1 CCIS Grant.** conditional allocations financed by a credit from the World Bank to Finance Locally-Led Climate Action Program (FLLoCA) – (County Climate County Institutional Support grant). Out of the total allocation of Kshs 517 million, Kshs 451 million was disbursed in the year to qualifying county governments leaving a balance of Kshs 66 million.
- m) **DANIDA funds** – These are conditional additional allocations to county governments as a grant from the Government of Denmark to supplement the financing of county health facilities to finance the Primary Healthcare in Devolved Context Program. The total allocation was Kshs 577 million. During the year, Kshs 471 million was disbursed. Details of these transfers are shown in **Appendix 2** of this report.
- n) **IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Ministry of Water & Sanitation-** The Project Development Objective (PDO) of this program, financed by this additional conditional allocation, is to improve water supply and sanitation services in six select county governments located in the coastal and North-eastern regions of Kenya. This will be achieved by investing in water supply and sanitation infrastructure in urban centres in these county governments. Kshs 3,481 million was disbursed out of the allocation of Kshs 5,350 million in FY 2023/2024 with Kshs 1,868 million un-disbursed. Details of these transfers are shown in **Appendix 2** of this report.

- o) **SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development-** which is in its sixth year of implementation, is part of the implementation strategy of the Agricultural Policy (AP) for the national and county governments. In line with the AP, the overall goal of ASDSP II is to contribute to the “transformation of crop, livestock and fishery production into commercially oriented enterprises that ensure sustainable food and nutrition security”. The program’s purpose is “to Develop Sustainable Priority Value Chains (PVCs) for improved income, food and nutrition security”, which will contribute to the achievement of the development agenda of the government. During the year 80% of the allocation (Kshs 58.4 million of the Kshs 72.8 million) was disbursed within the year. Details of these transfers are shown in **Appendix 2** of this report.
- p) **Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development** - The Project Development Objective (PDO) of this program, financed by additional conditional allocation, financed by a credit from World Bank to finance Emergency Locust Response Project (ELRP) is to prevent and respond to the threat to livelihoods posed by the desert locust outbreak and to strengthen Kenya's system for preparedness. Citizen engagement will be monitored by tracking awareness-raising communication campaigns conducted and grievances registered and resolved by the program. These funds were channeled through the State Department of Crop Development. The total allocation was Kshs 2,302 million. During the year, Kshs 2,284 million was disbursed leaving Kshs 17.7 million un-disbursed.
- q) **Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development** -The Objective(s) of this project is to improve access to basic services and tenure security of residents in participating urban informal settlements and strengthen institutional capacity for slum upgrading in Kenya. The primary beneficiaries of KISIP will be the residents of the participating informal settlements. They will have better access to basic infrastructure and services across a range of sub-sectors, including local roads, water and sanitation, storm water drainage (and reduction of flooding), waste management (increased collection), and street lighting. They will also have improved tenure security provided through titling. In addition, residents will indirectly benefit from the institutional development activities aimed at strengthening the capacity of the county to implement slum upgrading interventions. This additional conditional allocation, which is in its third year of implementation, was allocated Kshs 4,500 million in FY 2023/2024 During the year, Kshs 5,200 million was disbursed which included Kshs 700 million un-disbursed in FY 2022/2023.
- r) **Kenya Livestock Commercialization Project (KELCOP)** conditional allocations from proceeds of loans from the International Fund for Agricultural Development (IFAD) to finance Kenya Livestock Commercialization Project (KELCOP). The National Government's Expenditures on Devolved Functions converted to Additional Conditional Grants to the County Governments for the financial year 2023/2024. During the year, Kshs 213 million was disbursed out of a total allocation of 244 million leaving Kshs 130 million un-disbursed.



- s) **Aquaculture Business Development Project (ABDP)** conditional allocations from proceeds of loan funds for Aquaculture Business Development Project (ABDP). During the year under review, there were no transfers made to the counties.
- t) **KFW German Development Bank Drought Resilience Programme in Northern Kenya (DRPNK)** - This is a project financed by proceeds of a loan and grant from the German Development Bank in Turkana and Marsabit county governments. The programme objective is "to ensure that Drought resilience and climate change adaptive capacities of the pastoral and agro-pastoral production systems and livelihoods in selected areas of Turkana and Marsabit County are strengthened on a sustainable basis by expanding and rehabilitating relevant infrastructure." The expected project outputs are to ensure: - that access to water is improved for humans and livestock; fodder basis is improved; and market access. This programme is in its fifth year of implementation and the additional conditional allocation towards its financing has increased significantly from an allocation of Kshs 100 million in FY 2020/2021, Kshs 370 million in FY 2021/2022, Kshs 410 million in FY 2022/2023 and Kshs 765 million in FY 2023/2024 The increase can be attributed to the successful procurement of the project consultant have supported the identification and implementation of projects in the two beneficiary county governments. There were no funds that were disbursed during the year under review.

### 1.2.1.2 Consolidated County own source revenues

The consolidated own source revenue (OSR) for county governments amounted to Kshs 58,948 million for FY 2023/2024 compared to Kshs 36,875 million generated the previous year resulting in a 60% increase. The own source revenue includes Kshs. 16,656 million for the Facility Improvement funds and AinA and Kshs. 42,292 million generated from local levies. The Kshs. 58,948 million from their OSR was 72.8 per cent of the annual budgeted target of Kshs. 80,935 million.

**Table 5: County Own source revenue budget targets Vs Actual collections**

County	OSR Target (Kshs.) A	FIF/AIA Target (Kshs.) B	Total Revenue Target (Kshs.) C=A+B	OSR Actual (Kshs.) D	FIF/AIA Actual (Kshs.) E	Actual Revenue (Kshs.) F=D+E	Performance (%) G=F/C*100
Baringo	300,719,215	149,378,181	450,097,396	196,579,016	181,622,619	378,201,635	84
Bomet	187,592,587	144,449,243	332,041,830	158,317,549	80,612,871	238,930,420	72
Bungoma	868,201,470	1,142,218,266	2,010,419,736	439,484,834	681,424,515	1,120,909,349	55.8
Busia	396,793,350	252,222,283	649,015,633	233,065,731	136,138,244	369,203,975	56.9
Elgeyo-Marakwet	73,806,633	197,500,000	271,306,633	80,841,506	177,663,632	258,505,138	95.3
Embu	382,801,875	367,198,125	750,000,000	416,744,407	329,749,667	746,494,074	99.5
Garissa	139,000,000	91,000,000	230,000,000	97,056,232	151,912,817	248,969,049	108.2
Homa Bay	341,139,710	1,051,066,642	1,392,206,352	359,263,180	841,232,651	1,200,495,831	86.2
Isiolo	267,634,395	88,573,785	356,208,180	190,715,416	94,481,928	285,197,344	80.1
Kajiado	1,621,247,688	247,219,297	1,868,466,985	678,403,673	369,952,762	1,048,356,435	56.1
Kakamega	1,359,000,000	841,000,000	2,200,000,000	801,322,586	546,510,693	1,347,833,279	61.3
Kericho	530,071,600	536,355,000	1,066,426,600	359,664,618	482,263,360	841,927,978	78.9
Kiambu	5,459,066,235	1,536,300,000	6,995,366,235	3,378,069,561	1,197,762,046	4,575,831,607	65.4



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<b>County</b>	<b>OSR Target (Kshs.) A</b>	<b>FIF/AIA Target (Kshs.) B</b>	<b>Total Revenue Target (Kshs.) C=A+B</b>	<b>OSR Actual (Kshs.) D</b>	<b>FIF/AIA Actual (Kshs.) E</b>	<b>Actual Revenue (Kshs.) F=D+E</b>	<b>Performance (%) G=F/C*100</b>
Kilifi	1,588,634,222	200,000,000	1,788,634,222	736,398,329	472,221,668	1,208,619,997	67.6
Kirinyaga	349,000,000	201,000,000	550,000,000	417,543,467	233,562,098	651,105,565	118.4
Kisii	650,000,000	1,193,892,198	1,843,892,198	496,943,902	683,218,135	1,180,162,037	64
Kisumu	1,682,844,694	600,000,000	2,282,844,694	840,231,049	603,376,939	1,443,607,988	63.2
Kitui	585,000,000	-	585,000,000	517,049,816	-	517,049,816	88.4
Kwale	334,245,200	265,754,800	600,000,000	257,844,508	169,533,420	427,377,928	71.2
Laikipia	842,500,000	602,500,000	1,445,000,000	499,999,607	561,020,491	1,061,020,098	73.4
Lamu	120,000,000	60,000,000	180,000,000	123,262,548	85,840,210	209,102,758	116.2
Machakos	2,324,286,060	1,008,000,000	3,332,286,060	1,344,939,101	204,409,376	1,549,348,477	46.5
Makueni	870,000,000	370,000,000	1,240,000,000	490,586,795	554,088,153	1,044,674,948	84.2
Mandera	278,748,838	51,785,008	330,533,846	142,498,606	25,548,681	168,047,287	50.8
Marsabit	120,000,000	70,000,000	190,000,000	54,869,460	90,223,090	145,092,550	76.4
Meru	550,000,000	500,000,000	1,050,000,000	381,805,168	580,129,111	961,934,279	91.6
Migori	480,000,000	145,474,299	625,474,299	337,154,048	175,412,262	512,566,310	81.9
Mombasa	5,856,356,997	1,521,576,230	7,377,933,227	4,457,758,296	1,127,265,714	5,585,024,010	75.7
Murang'a	876,181,883	238,818,117	1,115,000,000	734,257,887	382,537,843	1,116,795,730	100.2
Nairobi	19,419,630,278	270,000,000	19,689,630,278	11,469,860,349	1,072,234,069	12,542,094,418	63.7
Nakuru	2,400,000,000	1,700,000,000	4,100,000,000	1,852,802,262	1,468,498,216	3,321,300,479	81
Nandi	360,098,158	198,231,711	558,329,869	392,103,573	238,623,583	630,727,156	113
Narok	4,858,121,756	120,951,908	4,979,073,664	4,694,190,690	59,479,796	4,753,670,486	95.5
Nyamira	457,000,000	230,000,000	687,000,000	148,981,607	220,814,736	369,796,343	53.8
Nyandarua	793,435,975	431,564,025	1,225,000,000	309,994,465	205,746,307	515,740,772	42.1
Nyeri	800,000,000	526,000,000	1,326,000,000	667,120,607	740,425,500	1,407,546,107	106.1
Samburu	239,027,400	17,000,000	256,027,400	255,453,581	11,130,343	266,583,924	104.1
Siaya	434,494,994	325,505,006	760,000,000	222,110,969	388,626,776	610,737,745	80.4
Taita-Taveta	426,985,000	201,682,445	628,667,445	251,061,302	210,125,350	461,186,652	73.4
Tana River	92,673,773	3,956,827	96,630,600	88,783,403	3,785,117	92,568,520	95.8
Tharaka-Nithi	300,870,000	149,800,000	450,670,000	256,362,512	160,983,523	417,346,035	92.6
Trans Nzoia	342,000,000	301,700,000	643,700,000	266,785,779	209,852,393	476,638,172	74
Turkana	220,000,000	-	220,000,000	435,271,212	95,373,844	530,645,056	241.2
Uasin Gishu	1,578,147,614	-	1,578,147,614	1,361,941,353	59,386,598	1,421,327,951	90.1
Vihiga	248,083,481	-	248,083,481	166,311,404	171,745,774	338,057,178	136.3
Wajir	150,000,000	-	150,000,000	164,953,671	-	164,953,671	110
West Pokot	97,200,000	132,800,000	230,000,000	65,447,701	119,847,000	185,294,701	80.6
<b>Total</b>	<b>62,652,641,081</b>	<b>18,282,473,396</b>	<b>80,935,114,477</b>	<b>42,292,207,336</b>	<b>16,656,393,921</b>	<b>58,948,601,258</b>	<b>72.8</b>

An analysis of OSR as a proportion of the annual revenue target indicated that ten counties outperformed their targets. These are Turkana County which generated OSR of 241.2 per cent, Vihiga County at 136.3 per cent, Kirinyaga County at 118.4 per cent, Lamu County at 116.2 per

cent, Nandi County at 113 per cent, Wajir County at 110 per cent, Garissa County at 108.2 per cent, Nyeri County at 106.1 per cent, Samburu County at 104.1 per cent, and Murang'a County at 100.2 per cent.

County governments which recorded lowest performance on OSR were Nyandarua County at 42.1 per cent, Machakos County at 46.5 per cent, Mandera County at 50.8 per cent, Nyamira County at 53.8 per cent, Bungoma County at 55.8 per cent, Kajiado County at 56.1 per cent, and Busia at 56.9 of annual targets.

The table below shows consolidated own source revenue for county government over a ten-year period.

**Table 6: Consolidated own-generated revenue over the last 10 years**

	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/2023	FY 2023/2024
	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million	Kshs' Million
Own Source Revenue	34,447	35,645	33,368	31,915	41,320	36,925	35,556	32,790	36,875	58,948
% Increase	14%	3%	(6%)	(4%)	29%	(11%)	0.21%	1%	12%	60%

The trend indicates a steady increase in the county government's ability to generate funds from its own sources since its establishment in FY 2013/2014. The trend shows a decrease in OSR collection in FY 2016/2017, FY 2017/2018 and FY 2019/2020.

For FY 2023/2024, The 60% increase was due to the inclusion of FIF/AinA funds of Kshs 16,656 million from hospital facilities operations that were collected and spent from the Level 4 and 5 county hospitals.

The major sources of OSR relate to fees from public health facilities operations business permits, environment and conservancy administration and vehicle parking fees as shown in the figure below:

**Table 7: The table below shows the breakdown of FY 2023/2024 OSR per stream**

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Public health facilities operations	16,656,393,920	4,424,270,331
Business permits	6,973,396,730	5,905,149,749
Environment and conservancy administration	5,960,875,167	3,284,141,281
Vehicle parking fees	4,890,855,287	4,268,504,700
Poll rates	4,257,132,577	3,381,693,427
Land/Plot rents	3,538,688,668	2,336,680,740
Cess	2,957,393,676	2,141,069,816
Sign boards and advertising fees	2,230,588,733	1,367,487,453
Other miscellaneous revenues	2,072,001,000	787,521,731

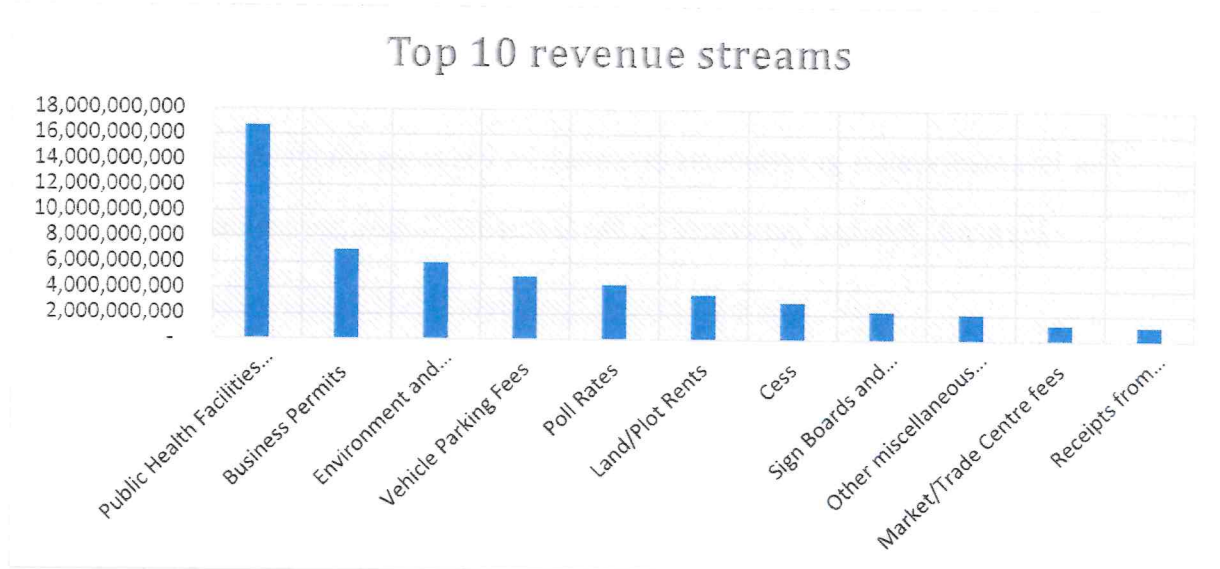


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Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Market/Trade centre fees	1,250,040,788	969,487,366
Receipts from administrative fees	1,119,601,733	757,668,916
Technical service fees	961,307,471	1,192,038,900
Public health services	651,793,002	813,044,764
Liquor licences	635,109,131	446,498,932
Other Receipts not classified elsewhere	590,599,566	477,342,452
Other local levies	571,553,673	591,503,429
Rental Income	540,191,432	827,290,846
Fines, penalties and forfeitures	504,312,750	773,627,419
Receipts from the sale of agricultural goods	479,732,255	493,777,544
Sewerage administration	362,141,688	41,582,647
Other property income	339,437,035	303,239,415
Other health and sanitation revenues	294,139,827	139,254,135
Natural resources exploitation	282,378,720	214,471,887
Receipts from royalties	212,010,117	37,432,401
External service fees	107,991,000	215,471,539
School fees	104,372,759	135,037,168
Slaughterhouses administration	90,837,538	89,306,424
Social premise use charges	90,106,068	56,237,662
Lease/Rental of infrastructure assets	81,025,297	47,470,066
Receipts from sales by non-market establishments	42,263,716	43,499,361
Insurance claims recovery	34,371,566	141,689,749
Other revenues from financial assets loans	20,437,901	14,893,289
Sales of market establishments	18,668,308	20,615,941
Water supply administration	10,595,851	8,006,298
Receipts from voluntary transfers other than grants	6,461,800	7,061,042
Other education-related fees	6,227,430	116,418,160
Fundraising events	3,567,076	4,518,530
<b>Totals</b>	<b>58,948,601,257</b>	<b>36,875,005,512</b>



**Figure 2 top 10 receipts per revenue stream**

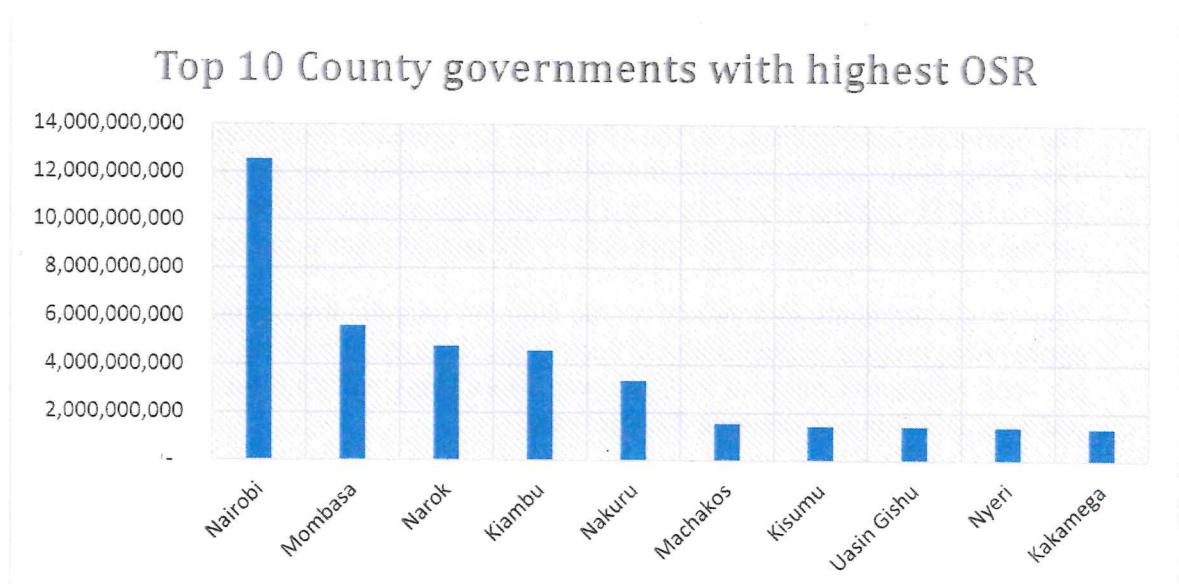


Public health facility operations, business permits, conservancy fees, rates and parking fees are the economic items generating substantial revenue for the county governments. These ten streams account for 87% of total own-source revenue generated by county governments in FY 2023/2024.

**Top 10 County governments in the collection of county OSR in FY 2023/2024**

County governments have different abilities to generate local receipts. The figures below show the top ten and lowest ten county governments in terms of the generation of local receipts.

**Figure 3: Receipts generated by the top 10 county governments.**



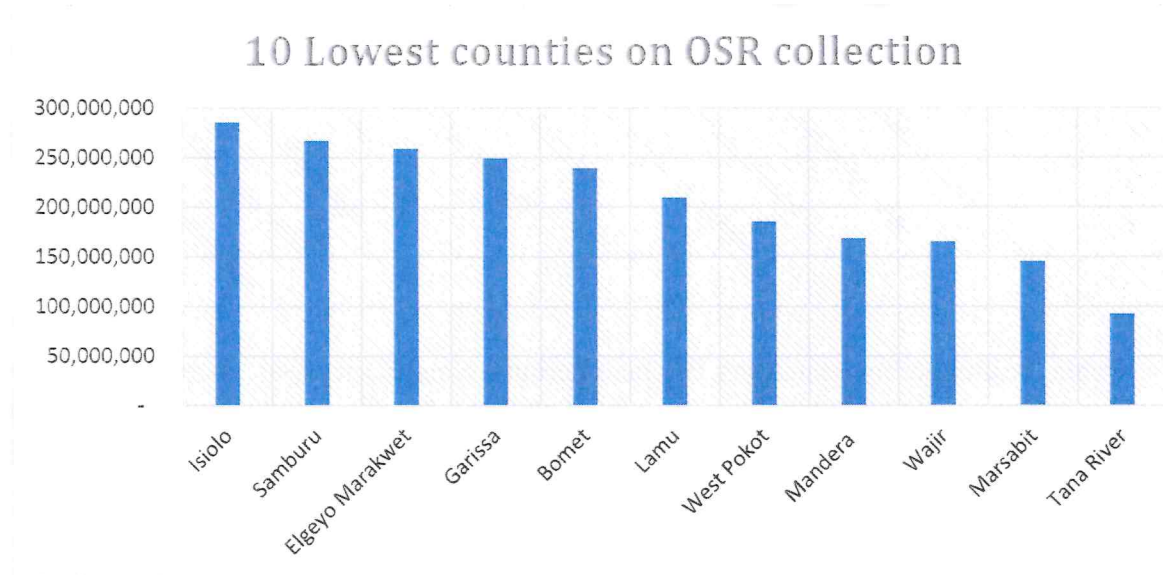
Nairobi County generated Kshs. 12,542 million in revenue in the FY 2023/2024 which is 21% of the total revenue collected. Others include Mombasa County, Nakuru County, Narok County,

Kiambu County, Nakuru County, Machakos County, Kisumu County, Kakamega County, Uasin Gishu County and Nyeri County. A total of 18 counties collected OSR above Ksh.1 billion.

**Lowest 10 county governments in revenue collection in FY 2023/2024**

The 10 lowest county governments in terms of revenue generation are shown below:

*Figure 4: Receipts generated by the lowest 10 County governments.*



Counties that recorded the lowest performance of their own-source revenue included Isiolo County, Samburu County, Elgeyo Marakwet County, Garissa County, Bomet County, Lamu County, West Pokot County, Mandera County, Wajir County, Marsabit County, and Tana River County.

**1.2.1.3 Total payments made by county governments**

The cumulative expenditure for the 47 county governments amounted to Kshs. 455,192 million. This expenditure comprised of Kshs. 380,341 million (80.3 per cent) for recurrent activities and Kshs. 74,851 million (19.7 per cent) for development activities. The aggregate expenditure represented an absorption of 81 per cent of the annual county government budget.

County governments that achieved the highest overall absorption rates of their respective approved aggregate annual budgets were Wajir County at 90.8 per cent, Narok County at 90.3 per cent, Mandera County at 90.0 per cent, Meru County at 89.6 per cent, Nyeri County at 88.4 per cent, and Bomet County at 87.4 per cent.

On the other hand, Bungoma County (72.5%), Kwale County (71.1%), Nakuru County (70.5%), Kisii County (69.6%), Garissa County (67.2%), and Kisumu (64.7%) recorded the lowest aggregate absorption rates.

The table below presents a comparison between payments in the FY 2023/2024 and the prior year:



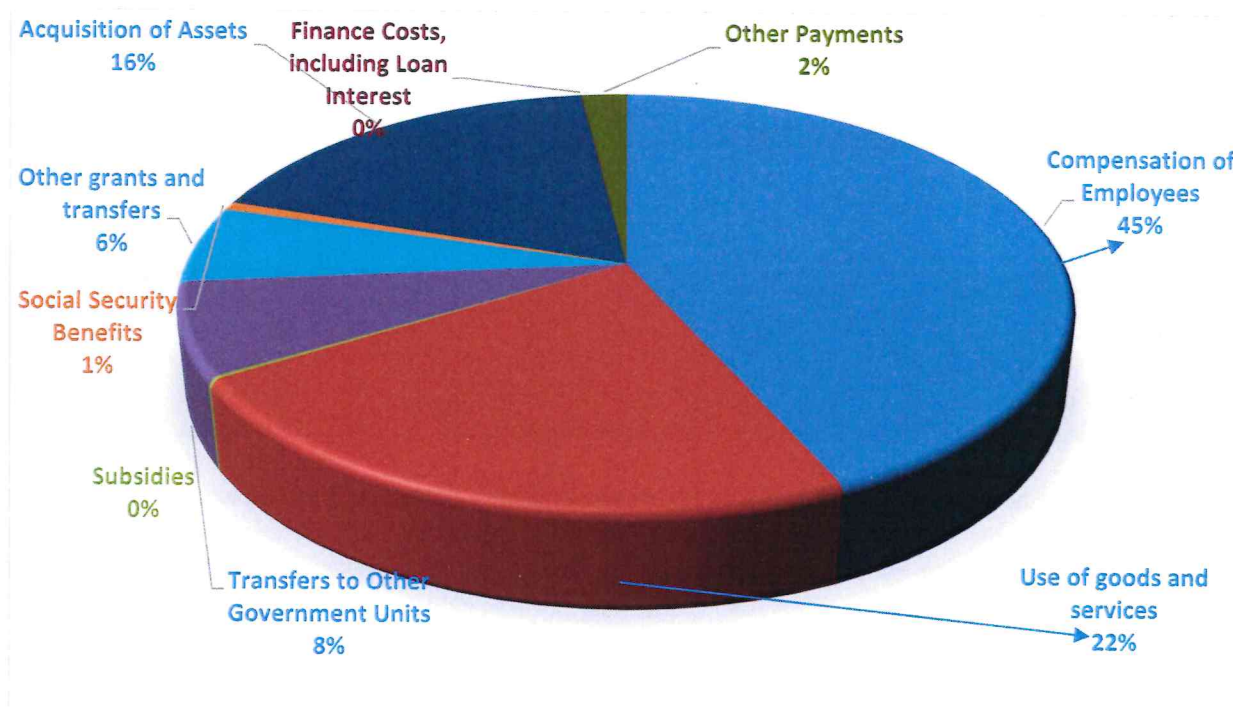
**Table 8: Consolidated county government payments**

Payments	FY 2023/2024	FY 2022/2023
	Kshs Million	Kshs Million
Compensation of employees	206,756	196,321
Use of goods and services	97,552	93,457
Subsidies	77	77
Transfers to other government units	39,280	34,958
Other grants and transfers	27,152	30,690
Social security benefits	3,787	3,490
Acquisition of assets	74,851	72,880
Finance costs, including loan interest	59	38
Other payments	5,678	6,992
<b>Total payments</b>	<b>455,192</b>	<b>438,904</b>

The overall increase from the prior year of Kshs 16,288 million was mainly attributed to an increase in the compensation of employees by 5% on compensation of employees was due to increased staff at the county governments. The increase is also attributable to annual increments to existing staff members to cater for inflation.

The diagram below depicts the percentage distribution of expenditure for FY 2023/2024 by category.

**Figure 5: Consolidated payments by category**



The proportion of compensation of employees to the total payments was 45% which was higher than the maximum limit of 35% as prescribed in the principles of fiscal responsibility stipulated in section 107 (2) of the PFM Act, 2012 and the PFM (County Government) Regulations, 2015. This was attributed to increased staff at the county governments which led to increased basic salaries for the staff, allowances paid as part of salary and other social security contributions.

#### 1.2.1.4 Financial assets held by county governments

The net financial assets as at 30<sup>th</sup> June 2024 were Kshs 23,672 million while for the previous financial year was Kshs 37,205 million representing a decrease of 36% as shown in the table below

*Table 9: Consolidated county governments financial assets and liabilities*

Financial assets	FY	FY	Change	%
	2023/2024	2022/2023		
	Kshs Million	Kshs Million	Kshs Million	Change
Bank balances	27,311	40,550	(13,239)	(33%)
Cash balances	7	6	1	24%
Accounts receivables - Outstanding imprests	459	997	(538)	(54%)
Accounts payables – Deposits and retentions	4,105	4,348	(243)	(6%)
<b>Net financial assets</b>	<b>23,672</b>	<b>37,205</b>	<b>(13,532)</b>	<b>(36%)</b>

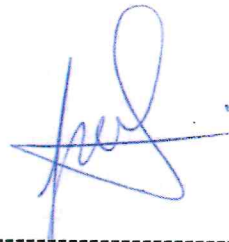
The decrease in net financial assets is largely explained by a decrease in bank balances by 33% and accounts payable by 54% at the end of the year since counties did not receive their June 2024 equitable share allocation which was subsequently disbursed in August 2024 to be accounted for in FY2024/2025.

### 1.3. Conclusion

The allocation of funds to county governments continues to increase over the years. The Government continues to support devolution and will endeavour to transfer all funds allocated to County Governments as has been done in the past. To improve transparency and accountability, the National Treasury and PSASB are working towards transitioning MDAs and County Governments to accrual accounting.



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**FCPA Bernard Ndungu, MBS**  
**Director General, Accounting Services**  
**The National Treasury**  
**30<sup>th</sup> October, 2024**



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**CPA Jona Wala**  
**Director Accounting Services**  
**The National Treasury**  
**30<sup>th</sup> October, 2024**



#### 1.4. Statement of responsibility

Section 164 of the Public Finance Management (PFM) Act, 2012 requires County Governments to prepare annual financial statements within three months following the end of the financial year. Section 163 of the PFM Act, 2012 further requires the County Governments to consolidate the financial statements in respect of County Government entities within four months following the end of the financial year. These financial statements are prepared in accordance with the accounting policies and formats prescribed by the Public Sector Accounting Standards Board.

The National Treasury has consolidated the financial statements of 47 County Governments. These consolidated financial statements relate to the County Governments Executives, County Assemblies, County Receivers of Revenue and County Revenue Funds for the financial year 2023/2024. Other County Government entities have been consolidated under a different accounting standards framework. The consolidated financial statements for the County governments were prepared based on the financial statements submitted to the National Treasury. The County Executive Committee (CEC) Members for Finance assume the overall responsibility in the preparation of financial statements for their respective County governments.

The consolidated financial statements have been prepared on a going concern basis and are based on accounting policies which have been applied consistently and supported by reasonable and prudent judgements and estimates.

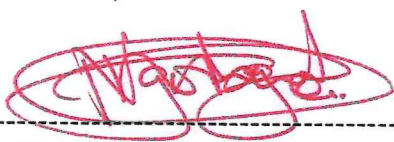
To the best of our knowledge, the consolidated financial statements as set out on pages 1 to 35 are complete in all material aspects and are prepared based on the financial statements submitted by the 47 County Governments for the financial year ended 30<sup>th</sup> June 2024.



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**FCPA Bernard Ndungu, MBS**  
**Director General Accounting Services**  
**The National Treasury**  
**30<sup>th</sup> October, 2024**



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**Dr. Chris Kiptoo, CBS,**  
**Principal Secretary**  
**The National Treasury**  
**30<sup>th</sup> October, 2024**



-----  
**Hon CPA John Mbadi Ng'ongo, EGH**  
**Cabinet Secretary**  
**The National Treasury & Economic Planning**  
**30<sup>th</sup> October, 2024**

## 2. Consolidated financial statements

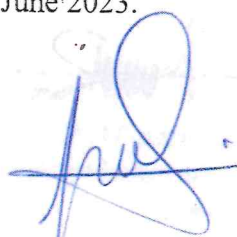
### 2.1. Consolidated statement of receipts and payments for the year ended 30th June 2024

	Note	FY 2023/2024	FY 2022/2023
Receipts		Kshs	Kshs
Exchequer releases	4.1	354,590,646,776	399,600,000,000
Transfers from other government entities	4.2	27,491,454,919	16,172,686,385
Other grants and receipts	4.3	562,787,681	437,315,830
Proceeds from the sale of assets	4.4	3,902,925	162,314
County-generated receipts	4.5	58,948,601,257	36,875,005,512
Unspent balances surrendered to CRF	4.6	730,331,444	1,576,764,926
<b>Total receipts</b>		<b>442,327,725,002</b>	<b>454,661,934,968</b>
<b>Payments</b>			
Compensation of employees	4.7	206,755,653,403	196,321,236,924
Use of goods and services	4.8	97,551,979,447	93,457,330,455
Subsidies	4.9	77,348,090	77,135,560
Transfers to other government units	4.10	39,280,264,022	34,958,062,717
Other grants and transfers	4.11	27,151,914,826	30,689,815,713
Social security benefits	4.12	3,786,686,664	3,490,291,655
Acquisition of assets	4.13	74,851,107,006	72,880,190,138
Finance costs, including loan interest	4.14	59,119,891	37,896,689
Other payments	4.15	5,677,768,259	6,991,593,147
<b>Total payments</b>		<b>455,191,841,607</b>	<b>438,903,552,998</b>
<b>(Deficit)/ Surplus for the year</b>		<b>(12,864,116,606)</b>	<b>15,758,381,969</b>

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ending 30<sup>th</sup> June 2024 and the accompanying comparatives cover the year ending 30<sup>th</sup> June 2023.



FCPA Bernard Ndungu, MBS  
Director General, Accounting Services  
The National Treasury  
30<sup>th</sup> October 2024



CPA Jona Wala  
Director, Accounting Services  
The National Treasury  
30<sup>th</sup> October 2024



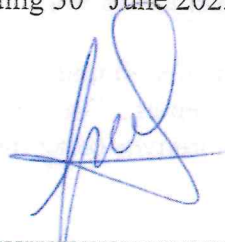
2.2. Consolidated statement of financial assets and liabilities as at 30th June 2024

	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>Financial assets</b>			
Cash and cash equivalents			
Bank balances	4.16A	27,311,337,445	40,550,272,762
Cash balances	4.16B	7,333,441	5,892,555
<b>Total cash and cash equivalents</b>		<b>27,318,670,886</b>	<b>40,556,165,317</b>
Accounts receivable	4.17	458,525,438	996,574,696
<b>Total financial assets</b>		<b>27,777,196,324</b>	<b>41,552,740,013</b>
<b>Financial liabilities</b>			
Accounts payable	4.18	4,104,949,292	4,348,016,589
<b>Net financial assets</b>		<b>23,672,247,032</b>	<b>37,204,723,424</b>
<b>Represented by</b>			
Fund balance b/fwd.	4.19	37,204,723,423	21,500,913,949
Prior year adjustments	4.20	(668,359,785)	(54,572,494)
Surplus/(Deficit) for the year		(12,864,116,606)	15,758,381,969
<b>Net financial position</b>		<b>23,672,247,032</b>	<b>37,204,723,424</b>

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ending 30<sup>th</sup> June 2024 and the accompanying comparative amounts cover the year ending 30<sup>th</sup> June 2023.



FCPA Bernard Ndungu, MBS  
Director General, Accounting Services  
The National Treasury  
30<sup>th</sup> October 2024



CPA Jona Wala  
Director, Accounting Services  
The National Treasury  
30<sup>th</sup> October 2024



### 2.3. Consolidated statement of cash flows for the year ended 30<sup>th</sup> June 2024

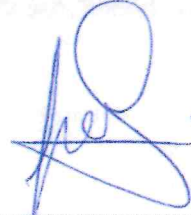
	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Exchequer releases	4.1	354,590,646,776	399,600,000,000
Transfers from national government entities	4.2	27,491,454,919	16,172,686,385
Other grants and receipts	4.3	562,787,681	437,315,830
County-generated receipts	4.5	58,948,601,257	36,875,005,512
Unspent balances surrendered to CRF	4.6	730,331,444	1,576,764,926
<b>Total receipts from operating activities</b>		<b>442,323,822,077</b>	<b>454,661,772,653</b>
<b>Payments for operating activities</b>			
Compensation of employees	4.7	206,755,653,403	196,321,236,924
Use of goods and services	4.8	97,551,979,447	93,457,330,455
Subsidies	4.9	77,348,090	77,135,560
Transfers to other government units	4.10	39,280,264,022	34,958,062,717
Other grants and transfers	4.11	27,151,914,826	30,689,815,713
Social security benefits	4.12	3,786,686,664	3,490,291,655
Finance costs, including loan interest	4.14	59,119,891	37,896,689
Other payments	4.15	5,677,768,259	6,991,593,147
<b>Total payments for operating activities</b>		<b>380,340,734,602</b>	<b>366,023,362,860</b>
<b>Adjusted for:</b>			
Prior period adjustments	4.20	(668,359,785)	(54,572,494)
Increase in accounts receivable	4.21	538,049,258	(276,594,401)
Decrease in accounts payable	4.22	(243,067,298)	670,457,263
<b>Total adjustments</b>		<b>(373,377,825)</b>	<b>339,290,368</b>
<b>Net cash flows from operating activities</b>		<b>61,609,709,650</b>	<b>88,977,700,161</b>
<b>Cash flows in investing activities</b>			
Proceeds from the sale of assets	4.4	3,902,925	162,314
Acquisition of assets	4.13	(74,851,107,006)	(72,880,190,138))
<b>Net cash flows in investing activities</b>		<b>(74,847,204,081)</b>	<b>(72,880,027,824)</b>
<b>Net increase/ (decrease) in cash &amp; cash equivalents</b>		<b>(13,237,494,430)</b>	<b>16,097,672,337</b>
Cash and cash equivalents at the start of year		40,556,165,317	24,458,492,979
Net increase in cash and cash equivalents		(13,237,494,430)	16,097,672,337
<b>Cash and cash equivalents at end of year</b>		<b>27,318,670,887</b>	<b>40,556,165,317</b>

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ended 30<sup>th</sup> June 2024 and the accompanying comparatives cover the year ended 30<sup>th</sup> June 2023.



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**FCPA Bernard Ndungu, MBS**  
**Director General, Accounting Services**  
**The National Treasury**  
**30<sup>th</sup> October 2024**



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**CPA Jona Wala**  
**Director, Accounting Services**  
**The National Treasury**  
**30<sup>th</sup> October 2024**

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2.4. Statement of comparison of budget and actual amounts for the year ended 30th June 2024

Receipt/expenditure item	Original budget FY 2023/2024	Adjustments* FY 2023/2024	Final budget FY 2023/2024	Actual on a comparable basis	Budget utilization difference	% of utilization	Notes
	a1	b1	c1=a1+b1	d1	e1=c1-d1	f1=d1/c1 %	
<b>RECEIPTS</b>							
Exchequer releases	385,424,616,062	-	385,424,616,062	354,590,646,776	30,833,969,287	92%	1
Transfers from other government entities	42,233,039,486	-	42,233,039,486	27,491,454,919	14,741,584,567	65%	2
Other grants and receipts				562,787,681	(562,787,681)		3
Proceeds from the sale of assets	-	950,062,289	950,062,289	3,902,925	946,159,364	0%	4
County generated receipts	62,652,641,087	18,282,473,396	80,935,114,483	58,948,601,257	21,986,513,226	73%	5
Returned CRF issues	42,966,937,696	7,553,899,397	50,520,837,093	730,331,444	49,790,505,649	1%	6
<b>TOTAL RECEIPTS</b>	<b>533,277,234,331</b>	<b>26,786,435,082</b>	<b>560,063,669,413</b>	<b>442,327,725,002</b>	<b>117,735,944,411</b>	<b>79%</b>	
<b>PAYMENTS</b>							
Compensation of Employees	201,292,206,603	12,103,489,705	213,395,696,308	206,755,653,403	6,640,042,905	97%	7
Use of goods and services	106,664,060,136	9,203,391,329	115,867,451,465	97,551,979,447	18,315,472,018	84%	8
Subsidies	670,900,000	2,446,986,325	3,117,886,325	77,348,090	3,040,538,235	2%	9
Transfers to other government entities	44,334,699,931	7,480,222,560	51,814,922,491	39,280,264,022	12,534,658,470	76%	10
Other grants and transfers	36,502,810,971	1,805,368,098	38,308,179,069	27,151,914,826	11,156,264,243	71%	11
Social security benefits	4,102,090,081	1,740,390,828	5,842,480,909	3,786,686,664	2,055,794,245	65%	12
Acquisition of assets	133,333,267,411	(10,287,205,029)	123,046,062,382	74,851,107,006	48,194,955,377	61%	13
Finance costs, including loan interest	285,385,488	28,586,500	313,971,988	59,119,891	254,852,097	19%	14
Repayment of principal on domestic and foreign borrowing	50,000,000	203,587,284	253,587,284	-	253,587,284	0%	
Other Payments	6,041,813,710	2,061,617,481	8,103,431,191	5,677,768,259	2,425,662,932	70%	15
<b>TOTAL PAYMENTS</b>	<b>533,277,234,331</b>	<b>26,786,435,082</b>	<b>560,063,669,413</b>	<b>455,191,841,607</b>	<b>104,871,827,805</b>	<b>81%</b>	



Notes to the budget

1. **Exchequer releases** realised Kshs 354,590 million as compared to the budgeted figure of Kshs 385,424 million as per CARA 2024. Funds for June 2024 equitable share were disbursed in August 2024 and will be accounted for in FY 2024/2025.
2. **Transfers from national government entities** realised Kshs 27,491 million against a budget of Kshs 42,233 million. These related to amounts for additional allocation of disbursed directly from the national government State Departments. The Additional Allocation bill was approved later in the year making it difficult for State Departments to disburse all budgeted amounts.
3. **Other grants and transfers** realised a total of Kshs 562 million. These were mainly proceeds from development partners directly to the county operational accounts. These funds included funds for nutrition improvements.
4. **Proceeds from the sale of assets** reflect revenue for the disposal of motor vehicles during the year.
5. **The county's OSR** was 73% of the budgeted amounts during FY 2023/2024. The OSR collected includes Kshs. 16,656 million for the Facility Improvement Fund and AinA.
6. **Unspent balances surrendered to CRF** were due to counties not getting their June 2024 disbursement of equitable share after spending the money they had in their operational accounts
7. **Compensation of employees.** Was at 97%
8. **Use of goods** was at 84% since counties did not receive their June 2024 allocations.
9. **Subsidies**
10. **Transfers to other government entities**
11. **Other grants and transfers**
12. **Social security benefits**
13. **Acquisition of assets**
14. **Finance costs**
15. **Other payments,**

Was low due to problems of cash flows to counties due to payments of National Debt Obligations. This translated to a slowing down of activities as most of the National Revenues generated where used to finance The National debt.

\* **Adjustments on original budget** – There were adjustments to the original budgets as presented in financial statements by various county governments. The changes were as a result of reallocation and supplementary budgets that were done during the reporting period.

The financial statements should be read in conjunction with the accompanying notes and appendices to this report. The report covers the year ended 30<sup>th</sup> June 2024 and the accompanying comparatives cover the year ended 30<sup>th</sup> June 2023.

Government of Kenya  
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2.5. Summary of funds movement per county during the FY 2023/2024

This table summarises the movement of funds at the county governments during the FY 2023/2024, including total receipts, total payments and net financial assets.

County	Total receipts	Total payments	Surplus/Deficit	Balance brought forward	Prior period adjustments	Net financial assets
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Baringo	6,889,150,371	6,562,863,384	326,286,987	265,780,068	(265,780,068)	326,286,987
Bomet	7,157,656,491	7,172,503,484	(14,846,993)	141,390,703	(593)	126,543,117
Bungoma	12,016,784,321	11,855,682,016	161,102,305	412,636,092	4,360,500	578,098,897
Busia	7,916,084,877	8,808,357,003	(892,272,126)	1,404,227,502	-	511,955,376
Elgeyo Marakwet	5,316,966,182	5,341,000,165	(24,033,983)	259,791,793	(474,921)	235,282,889
Embu	6,546,670,926	6,953,722,262	(407,051,336)	404,090,550	-	(2,960,786)
Garissa	8,598,693,713	8,541,900,918	56,792,795	1,134,448,796	(1,574,957)	1,189,666,634
Homabay	9,573,289,556	9,334,828,136	238,461,420	408,526,751	-	646,988,171
Isiolo	5,163,043,123	5,129,130,736	33,912,387	194,905,223	(30,530)	228,787,080
Kajiado	9,119,796,125	9,896,808,793	(777,012,668)	1,047,453,036	(5,321)	270,435,047
Kakamega	13,876,904,588	14,379,925,137	(503,020,549)	1,033,045,032	-	530,024,483
Kericho	7,651,451,282	7,410,822,279	240,629,003	224,464,623	(15,378,992)	449,714,634
Kiambu	16,549,201,980	18,977,057,171	(2,427,855,191)	2,591,417,856	(11,570,677)	151,991,988
Kilifi	13,917,830,933	14,112,509,053	(194,678,120)	817,234,452	-	622,556,332
Kirinyaga	6,294,755,014	6,202,059,378	92,695,636	48,068,363	-	140,763,998
Kisii	10,122,315,883	10,368,854,502	(246,538,619)	2,602,547,457	-	2,356,008,838
Kisumu	9,836,456,204	10,220,302,196	(383,845,992)	583,983,071	(5,781,630)	194,355,449
Kitui	11,066,098,975	12,715,348,153	(1,649,249,178)	2,333,059,040	(241,962)	683,567,900
Kwale	9,592,518,368	9,880,458,400	(287,940,032)	710,473,161	(28,015,696)	394,517,433

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County	Total receipts Kshs	Total payments Kshs	Surplus/Deficit Kshs	Balance brought forward Kshs	Prior period adjustments Kshs	Net financial assets Kshs
Laikipia	6,321,558,751	6,307,185,331	14,373,420	131,481,122	(13,919)	145,840,623
Lamu	3,451,354,050	3,501,616,506	(50,262,456)	321,505,329	(1,103,566)	270,139,307
Machakos	11,045,927,695	12,554,587,619	(1,508,659,924)	1,722,894,037	(84,525)	214,149,588
Makueni	9,438,318,749	8,917,778,569	520,540,180	415,296,475	(2,153,702)	933,682,953
Mandera	11,260,640,070	11,469,687,800	(209,047,730)	555,669,738	(2,375)	346,619,633
Marsabit	7,654,715,859	7,680,599,100	(25,883,241)	671,500,367	(2,253,851)	643,363,275
Meru	10,834,547,389	10,674,967,412	159,579,977	388,946,924	-	548,526,901
Migori	8,810,190,448	10,204,253,189	(1,394,062,741)	1,959,410,555	(1,810)	565,346,004
Mombasa	12,731,991,142	12,876,446,600	(144,455,457)	694,620,373	(17,305,795)	532,859,120
Murang'a	8,451,557,416	8,139,121,243	312,436,173	54,184,134	(180)	366,620,127
Nairobi	31,612,787,405	32,145,040,250	(532,252,845)	1,723,078,853	(301,459,389)	889,366,620
Nakuru	16,476,589,569	16,913,239,240	(436,649,671)	4,331,656,430	(550,338)	3,894,456,422
Nandi	7,878,191,779	7,880,824,856	(2,633,077)	216,785,559	-	214,152,482
Narok	13,603,285,649	13,385,634,347	217,651,302	33,328,016	-	250,979,318
Nyamira	5,910,981,208	5,835,081,160	75,900,048	377,382,603	-	453,282,651
Nyandarua	6,607,309,859	6,778,396,627	(171,086,768)	462,466,767	(1,391,976)	289,988,023
Nyeri	7,734,982,328	8,631,825,079	(896,842,751)	1,093,315,226	(3,295,047)	193,177,428
Samburu	5,757,870,476	6,304,697,926	(546,827,450)	652,452,018	-	105,624,568
Siaya	7,656,772,958	8,354,020,654	(697,247,697)	856,924,811	-	159,677,114
Taita Taveta	5,879,521,247	5,813,968,281	65,552,966	136,411,795	(5,743,462)	196,221,299
Tana River	6,689,253,389	7,376,168,798	(686,915,409)	1,076,866,321	(6,144,606)	383,806,306
Tharaka Nithi	5,144,538,211	5,276,034,361	(131,496,150)	237,381,793	-	105,885,643
Trans Nzoia	8,205,831,955	8,326,138,468	(120,306,513)	199,826,593	-	79,520,080
Turkana	13,175,905,105	12,661,224,573	514,680,532	457,140,604	-	971,821,137
Uasin Gishu	10,319,692,602	9,887,433,659	432,258,943	337,831,478	-	770,090,421



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<b>County</b>	<b>Total receipts</b> Kshs	<b>Total payments</b> Kshs	<b>Surplus/Deficit</b> Kshs	<b>Balance brought forward</b> Kshs	<b>Prior period adjustments</b> Kshs	<b>Net financial assets</b> Kshs
Vihiga	5,567,604,002	5,685,904,090	(118,300,088)	397,843,376	(900)	279,542,388
Wajir	10,185,335,379	11,036,629,969	(851,294,590)	1,002,873,452	(2,359,497)	149,219,365
West Pokot	6,714,801,399	6,709,202,736	5,598,663	78,105,106	-	83,703,769
<b>Grand Total</b>	<b>442,327,725,002</b>	<b>455,191,841,610</b>	<b>(12,864,116,608)</b>	<b>37,204,723,424</b>	<b>(668,359,785)</b>	<b>23,672,247,032</b>

### **3. Significant accounting policies**

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

The financial statements have been prepared in accordance with Cash Basis IPSAS as prescribed by the PSASB and set out in the accounting policies below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board.

The accounting policies adopted have been consistently applied to all the years presented.

#### **b) Reporting entity**

The financial statements are for the county governments. The financial statements are for the reporting entities as specified in Chapter 11 of the Constitution of Kenya, 2010.

#### **c) Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency for the government of Kenya.

#### **d) Basis of consolidation**

This consolidation is based on copies of unaudited financial statements submitted by the individual county governments to the Office of the Auditor General by 30<sup>th</sup> September 2024 with a copy to the National Treasury, the Controller of Budget and the Commission on Revenue Allocation. A revised consolidation based on the audited financial statements will be prepared and submitted for audit purposes.

The financial statements are aggregated on a line-by-line basis with the inter-entity transactions of receipts and payments being eliminated at the county consolidation level to avoid overestimation of receipts or payments.

The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to these consolidated financial statements. This is especially the case for the entities whose financial statements have been prepared on accrual-basis IPSAS.

#### **e) Elimination**

Material balances and transactions between county entities included in this consolidation have been eliminated. This has been informed by the inter-entity elimination template that is completed by the entities and submitted to the National Treasury.



## Significant accounting policies (continued)

### f) Recognition of receipts

The county governments recognise all receipts from the various sources when the event occurs and the related cash has been received by the county government.

- i. **Transfers from the exchequer** – Transfers from the National Treasury will be 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 through a gazette notice.
- ii. **Donations and grants** – Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants will be recorded upon receipt of the grant item and upon determination of the value. The date of the transaction shall be the value date indicated on the payment advice.
- iii. **Proceeds from borrowing** – Borrowing related to external loans acquired by the county government or any other debt the State may take on will be treated on a cash basis and recognized as receipt during the year of receipt.

During the year ended 30<sup>th</sup> June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- iv. **Returns to CRF issues** – These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the county governments to spend funds. These funds are recognised once appropriated through a supplementary budget process.
- v. **County own generated receipts** – These are receipts that county governments have been allowed to collect under the respective County Finance Acts and include receipts such as trade licenses, cess, fees property income among others generated by the county governments including FIF and AIA.
- vi. **Other receipts** – These include Appropriation-in-Aid and relate to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements at the time associated cash is received.

## Significant accounting policies (continued)

### g) Recognition of payments

The county governments recognise all payments when the event occurs and the related cash has been paid out by the county governments.

- i. **Compensation of employees** – Salaries and wages, allowances, and statutory contributions for employees are recognized in the period when the compensation is paid.
- ii. **Use of goods and services** – Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, are be disclosed as pending bills.
- iii. **Interest on borrowing** – Borrowing costs that include interest on loans are recognized as payment in the period in which they are paid for.
- iv. **Repayment of borrowing (principal amount)** – The repayment of the principal amount of borrowing is recognized as payment in the period in which the repayment is made.
- v. **Acquisition of fixed assets** – The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as a receipt and as a payment.

### h) In-kind contributions

In-kind contributions are donations that are made to the entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity includes such value in the statement of receipts and payments both as receipts and as payment in equal and opposite amounts; otherwise, the contribution is not recorded.

### i) Cash and cash equivalents

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

**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. Cash held up in deposit accounts is restricted for the purpose of supplier retention funds. This cash is not available for use for any other purpose.

### **Significant accounting policies (continued)**

#### **j) Accounts receivable**

For the purposes of these financial statements, imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

#### **k) Accounts payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

#### **l) Related party disclosures**

Related party disclosure is encouraged under the non-mandatory section of the cash basis IPSAS.

The following comprised of related parties:

- Key management personnel that include Governors, Deputy Governors, CEC Members and Members of the county assemblies;
- County governments Funds and corporations; and
- National government entities including MDAs, SCs and SAGAs.

#### **m) Comparative figures**

The financial statements period covers the period from 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024. The comparative numbers are for audited financial statements for the corresponding period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023. Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.



#### 4. Notes to the financial statements

##### 4.1 Equitable share transfers by the National Treasury to the County government

These comprise of transfers from the exchequer, of equitable share allocation. This represents a significant decrease in disbursement. This is largely due to the non-disbursements amounting to Kshs 30,834 million that are related to the June 2024 allocation of equitable shares. This amount was disbursed to the county governments together with disbursements for the year 2024-2025. The exchequer releases do not include the conditional grants which were disbursed to the county governments by the parent ministries.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Equitable share	354,590,646,776	399,600,000,000
<b>Total</b>	<b>354,590,646,776</b>	<b>399,600,000,000</b>

##### 4.2 Transfers from national government State Departments

These consist of funds received from the national government MDAs and other government entities. This was necessitated by the change from external grants and GOK grants conditional allocations to pass through the parent ministry.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	6,487,016,276	1,747,010,883
Word Bank-NARIGP-State Department of Crop Development	304,157,806	3,533,288,414
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development		2,112,826,374
(IDA) World Bank -Kenyan Urban Support Programme (KUSP) - State Department of Housing & Urban Development		122,020,002
(IDA) World Bank Credit-Financing Locally Led climate program (FLLoCA)1 CCIS Grant - The National Treasury	7,838,500,000	979,000,000
DANIDA Grant -Primary Health care in devolved context - Ministry of Health	471,579,000	898,020,158
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water and Sanitation	3,481,598,638	3,470,855,427
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	58,409,774	574,730,160
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	2,284,859,287	1,170,941,622
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	5,200,000,000	1,292,063,703
KFW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation		271,929,642
Kenya Livestock Commercialization Project (KELCLOP)	213,334,138	
Aggregated Industrial Parks Programme	1,152,000,000	
<b>TOTAL</b>	<b>27,491,454,919</b>	<b>16,172,686,385</b>

#### 4.3 Other grants and transfers

These include Appropriation-in-Aid (AIA) and relate to receipts such as proceeds from development partners directly to the CRF account. These are recognized in the financial statements at the time cash is received.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<b>These are funds received from development partners directly through CRF</b>		
Kenya Devolution Support Programme		157,500,526
Nutrition International	183,274,436	168,987,758
MoH -Infrastructure support	80,095,837	-
MoH -Free maternity healthcare	43,063,822	-
Special purpose grants	256,353,586	97,948,746
<b>Total</b>	<b>562,787,681</b>	<b>437,315,830</b>

#### 4.4 Proceeds from the sale of assets

These comprise funds received from the disposal of old assets. For the period ending 30<sup>th</sup> June 2024, there were receipts received by the County Assembly of Nakuru and Meru from the sale of non-produced assets.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Receipts from the sale of vehicles and transport equipment	1,971,425	-
Disposal and sales of non-produced assets	1,931,500	162,314
<b>Total</b>	<b>3,902,925</b>	<b>162,314</b>

#### 4.5 County generated receipts

These comprise other receipts including voluntary transfers other than grants, miscellaneous income and other receipts. This is mainly collected at the county level in the form of fees, permits, licences and cess amongst others. The amounts of public health facilities operations are the FIF/AIA amounts collected and spent at hospital facilities

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Public health facilities operations	16,656,393,920	4,424,270,331
Business permits	6,973,396,730	5,905,149,749
Environment and conservancy administration	5,960,875,167	3,284,141,281
Vehicle parking fees	4,890,855,287	4,268,504,700
Poll rates	4,257,132,577	3,381,693,427
Land/Plot rents	3,538,688,668	2,336,680,740



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Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cess	2,957,393,676	2,141,069,816
Sign boards and advertising fees	2,230,588,733	1,367,487,453
Other miscellaneous revenues	2,072,001,000	787,521,731
Market/Trade centre fees	1,250,040,788	969,487,366
Receipts from administrative fees	1,119,601,733	757,668,916
Technical service fees	961,307,471	1,192,038,900
Public health services	651,793,002	813,044,764
Liquor licenses	635,109,131	446,498,932
Other receipts not classified elsewhere	590,599,566	477,342,452
Other local levies	571,553,673	591,503,429
Rental income	540,191,432	827,290,846
Fines, penalties and forfeitures	504,312,750	773,627,419
Receipts from the sale of agricultural goods	479,732,255	493,777,544
Sewerage administration	362,141,688	41,582,647
Other property income	339,437,035	303,239,415
Other health and sanitation revenues	294,139,827	139,254,135
Natural resources exploitation	282,378,720	214,471,887
Receipts from royalties	212,010,117	37,432,401
External service fees	107,991,000	215,471,539
School fees	104,372,759	135,037,168
Slaughterhouses administration	90,837,538	89,306,424
Social premise use charges	90,106,068	56,237,662
Lease/rental of infrastructure assets	81,025,297	47,470,066
Receipts from sales by non-market establishments	42,263,716	43,499,361
Insurance claims recovery	34,371,566	141,689,749
Other revenues from financial assets loans	20,437,901	14,893,289
Sales of market establishments	18,668,308	20,615,941
Water supply administration	10,595,851	8,006,298
Receipts from voluntary transfers other than grants	6,461,800	7,061,042
Other education-related Fees	6,227,430	116,418,160
Fundraising events	3,567,076	4,518,530
<b>Totals</b>	<b>58,948,601,257</b>	<b>36,875,005,512</b>

**Appendix 3** provides details of own source revenue per County.



#### 4.6 Unspent balances surrendered to CRF

This comprises refunds of monies unspent relating to FY 2022/2023 returned by the county governments to the County Revenue Fund (CRF) account in the financial year. These funds were then appropriated in FY 2023/2024 under the supplementary budgets to allow utilisation.

No	County	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
1	Mombasa	17,308,258	39,420,923
2	Kwale	9,067,505	5,746,776
3	Kilifi	24,222	60,877
4	Tana River	916,713	852,597
5	Lamu	38,128,058	17,439,806
6	Taita Taveta	37,185	-
7	Garissa	-	-
8	Wajir	2,388,380	97,362
9	Mandera	1,616,501	9,968
10	Marsabit	2,331,586	96,929
11	Isiolo	1,960,920	-
12	Meru	-	492,155
13	Tharaka Nithi	-	57,890
14	Embu	1,385,998	6,963,774
15	Kitui	19,450,225	317,281,440
16	Machakos	3,767,783	5,635,081
17	Makueni	174,818,027	40,642
18	Nyandarua	9,714,019	5,481,438
19	Nyeri	3,295,048	289,354
20	Kirinyaga	75,000	23,739
21	Murang'a	8,430,651	498,396
22	Kiambu	940,317	720,509
23	Turkana	42,407,556	87,052
24	West Pokot	48,418,684	52,546,776
25	Samburu	6,368	1,851,031
26	Trans Nzoia	-	97,155
27	Uasin Gishu	112,135,493	2,836,514
28	Elgeyo Marakwet	14,501,920	5,976,399
29	Nandi	800,368	-
30	Baringo	50,051,166	78,167,436
31	Laikipia	23,412,771	44,931
32	Nakuru	3,226,097	2,478,558
33	Narok	36,975	568,277
34	Kajiado	109,808	107,250
35	Kericho	8,804,914	164,228
36	Bomet	1,245,301	960,871,080
37	Kakamega	7,205,694	57,247,727

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No	County	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
38	Vihiga	168,892	1,521,115
39	Bungoma	606,980	1,111,963
40	Busia	1,585,748	1,580,506
41	Siaya	16,643	663,736
42	Kisumu	7,392,674	7,392,674
43	Homa Bay	5,714,650	-
44	Migori	40,088,281	5,210
45	Kisii	21,801,198	17,139
46	Nyamira	209,532	209,475
47	Nairobi	44,727,335	9,038
	<b>Totals</b>	<b>730,331,444</b>	<b>1,576,764,926</b>

#### 4.7 Compensation of employees

These comprise the remuneration paid to employees. In addition to wages and salaries, compensation of employees includes social contributions made by county governments on behalf of their employees. The sharp increase was due to an increase in county staff occasioned by the recruitment of employees by the county governments.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	145,764,535,631	140,549,030,761
Basic wages of temporary employees	8,029,504,798	7,213,492,125
Personal allowances paid as part of the salary	40,498,649,237	38,292,220,077
Personal allowances paid as reimbursements	720,149,980	486,387,491
Personal allowances provided in kind	98,465,477	152,285,525
Pension and other social security contributions	4,041,484,550	3,412,791,390
Compulsory national social security schemes	5,657,629,226	3,445,536,063
Compulsory national health insurance schemes	1,239,461,383	1,540,580,973
Social benefit schemes outside the government	125,261,334	268,399,023
Other personnel payments	580,511,786	960,513,496
<b>Total</b>	<b>206,755,653,403</b>	<b>196,321,236,924</b>



#### 4.8 Use of goods and services

These comprise the total value of goods and services consumed by the county governments in the course of carrying out their functions.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Utilities, supplies and services	3,413,301,893	3,308,441,032
Communication, supplies and services	761,579,280	965,207,405
Domestic travel and subsistence	19,119,102,965	17,143,002,378
Foreign travel and subsistence	2,523,859,280	2,245,107,478
Printing, advertising & information supplies & services	2,505,451,658	2,414,776,582
Rentals of produced assets	1,335,345,602	1,483,568,576
Training expenses	2,858,450,074	3,324,968,032
Hospitality supplies and services	8,029,401,019	6,955,216,820
Insurance costs	10,975,352,334	10,984,711,710
Specialized materials and services	17,945,965,127	16,464,324,469
Office and general supplies and services	3,375,154,569	3,589,573,404
Fuel Oil and Lubricants	4,628,114,439	4,155,065,289
Other operating expenses	16,329,577,114	16,079,340,704
Routine maintenance – vehicles and other transport equipment	2,089,020,862	2,306,363,098
Routine maintenance – other assets	1,662,303,230	2,037,663,480
<b>Total</b>	<b>97,551,979,447</b>	<b>93,457,330,455</b>

#### 4.9 Subsidies

These comprise financial support given by the county government to public corporations and private enterprises within their jurisdiction.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Subsidies to public corporation – Kitui	56,999,999	66,999,999
Subsidies to public corporation – Murang'a	4,000,000	3,600,000
Subsidies to public corporation – Elgeyo Marakwet		272,543
Subsidies to public corporation – Nandi	11,486,891	6,263,018
Subsidies to public corporation – Kakamega		717,634,015
Subsidies to public corporation – Trans Nzoia	1,868,200	
Subsidies to public corporation – Mombasa	2,993,000	
<b>Total</b>	<b>77,348,090</b>	<b>794,769,575</b>



#### 4.10 Transfers to other government entities

This comprises transfers to other county government entities represented as detailed below:

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
***Transfers to County health facilities	14,748,759,988	6,160,802,476
***DANIDA & Facility Improvement Fund transfers	1,611,700,238	1,562,853,454
Transfers to imprest account	287,983	940,846
Transfer to water companies	565,027,997	739,196,252
*Other capital transfers	11,565,769,188	11,939,742,920
County Car and Mortgage	1,239,966,401	5,199,085,322
**Transfer to other county government entities (Funds)	9,548,752,227	274,799,526
<b>Total</b>	<b>39,280,264,022</b>	<b>34,958,062,717</b>

\*Other transfers – Relate to non-reporting entities that include projects and schemes such as county projects, boards and county TVETs.

\*\*Transfer to other county government entities (Funds) – These relate transfers to other self-reporting funds operated by the county governments.

\*\*\* FIF/County health facilities are funds collected and spent at level 4 and 5 hospital facilities that are self-reporting. They are recorded as an In and Out in the CRF statement

#### 4.11 Other grants and transfers

These consist of bursaries for needy students, support to vulnerable and marginalised people and other support to self-help groups.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Scholarships and other educational benefits	6,955,916,581	6,164,551,904
Emergency relief and refugee assistance	1,602,077,086	3,286,353,878
Subsidies to small businesses and cooperatives	615,999,025	547,385,595
Other current transfers, grants	17977922135	20691524336
<b>Total</b>	<b>27,151,914,826</b>	<b>30,689,815,713</b>

#### 4.12 Social security benefits

This consists of pensions and other payments in kind to county employees.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government pension and retirement benefits	2,967,474,513	2,648,436,433
Social security benefits in cash and in-kind	672,609,374	747,026,047
Employer social benefits in cash and in-kind	146,602,777	94,829,175
<b>Total</b>	<b>3,786,686,664</b>	<b>3,266,441,447</b>

#### 4.13 Acquisition of assets

These represent payments made to acquire property plant and equipment purchased during the financial year which have been expensed during the financial year of purchase as per IPSAS cash basis. The value of property plant and equipment purchased and expensed.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<b>Non-financial assets</b>		
Purchase of buildings	175,608,105	103,374,843
Construction of buildings	12,890,234,364	11,068,842,189
Refurbishment of buildings	2,586,477,736	3,767,333,704
Construction of roads	12,775,646,545	15,156,609,308
Construction and civil works	19,223,050,430	18,335,368,161
Overhaul and refurbishment of construction and civil works	4,228,058,835	3,850,417,623
Purchase of vehicles and other transport equipment	2,100,375,144	2,818,710,756
Overhaul of vehicles and other transport equipment	77,469,283	54,856,054
Purchase of household furniture and institutional equipment	592,160,390	726,110,620
Purchase of office furniture and general equipment	1,653,796,798	1,700,333,035
Purchase of ICT equipment, software and other ICT assets	1,226,361,409	978,233,869
Purchase of specialised plant, equipment and machinery	4,275,665,755	3,868,098,752
Rehabilitation and renovation of plant, machinery and equipment.	351,482,505	422,843,222
Purchase of certified seeds, breeding stock and live animals	2,075,749,984	1,729,398,600
Research, studies, project preparation, design & supervision	2,313,960,608	1,564,770,278
Rehabilitation of civil works	4,275,517,682	2,591,990,023
Acquisition of strategic stocks and commodities	535,801,106	627,132,738



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Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Acquisition of land	449,665,609	259,456,759
Acquisition of intangible assets	220,225,419	190,500,200
<b>Financial assets</b>		
Domestic lending and on-lending	433,135,771	233,487,110
Payables - From previous years	2,390,663,525	2,832,322,294
<b>Total</b>	<b>74,851,107,006</b>	<b>72,880,190,138</b>

#### 4.14 Finance costs including loan interest on loans

This is the cost of credit incurred by county governments and bank charges in commercial bank accounts held by county governments. The details are indicated below:

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank charges	9,440,382	5,132,029
Other finance costs	49,679,509	32,764,660
<b>Total</b>	<b>59,119,891</b>	<b>37,896,689</b>

#### 4.15 Other payments

These include all other expenditure transactions not elsewhere classified and mainly payments of pending bills.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Budget reserves	17,755,462	10,711,600
Civil contingency reserves	150,000,000	252,298,000
*Other expenses	5,510,012,797	6,728,583,547
<b>Total</b>	<b>5,677,768,259</b>	<b>8,045,927,802</b>

\*- This relates to expenses incurred by the other county entities and payments incurred by the executive and assembly in the individual county financial statements mainly comprised of paying pending bills from other previous financial years.

#### 4.16 Cash and cash equivalents

##### A) Bank balances

These consist of cash book bank balances and short-term deposits as at 30<sup>th</sup> June 2024 and comparatives for the financial year to 30<sup>th</sup> June 2023.



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Bank accounts	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
County Revenue Fund accounts	9,920,706,740	25,499,415,574
Other Central Bank of Kenya accounts	11,710,129,288	8,412,716,833
Other commercial bank accounts	5,680,501,417	6,638,140,355
<b>Total</b>	<b>27,311,337,445</b>	<b>40,550,272,762</b>

#### B) Cash balances

These comprise cashbook cash balances as at 30<sup>th</sup> June 2024 and comparatives for the financial year to 30<sup>th</sup> June 2023 represented by cash balances held by the institutions.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	7,333,441	5,892,555
<b>Total</b>	<b>7,333,441</b>	<b>5,892,555</b>

#### 4.17 Accounts receivable

These comprise of imprest issued to staff for official missions and not yet retired as of 30<sup>th</sup> June 2024 and staff advances not recovered as of the same date and comparatives for the financial year to 30<sup>th</sup> June 2023.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government imprests	414,698,810	839,683,797
Clearance accounts	5,020,843	19,710,773
Staff advances	9,278,383	22,915,861
Other advances	29,527,402	114,264,265
<b>Total</b>	<b>458,525,438</b>	<b>996,574,696</b>

#### 4.18 Accounts payable

These comprise funds held by the county governments on behalf of third parties as retention monies payable upon satisfactory completion of projects as of 30<sup>th</sup> June 2024 and comparatives for the financial year to 30<sup>th</sup> June 2023.

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Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Deposits and retentions	4,104,949,292	4,348,016,589
<b>Total</b>	<b>4,104,949,292</b>	<b>4,348,016,589</b>

#### 4.19 Fund Balance Brought forward

These relate to closing fund balances funds held by the county governments as at the end of the previous financial periods. For FY 2023/2024 its 30<sup>th</sup> June 2023 and for FY 2022/2023 is as of 30th June 2022.

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank balances	40,550,272,762	24,454,614,982
Cash in hand	5,892,555	3,877,997
Account receivables	996,574,696	719,980,295
Account payables	(4,348,016,589)	(3,677,559,326)
<b>Total</b>	<b>37,204,723,424</b>	<b>21,500,913,948</b>

#### 4.20 Prior period adjustments

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Adjustments on bank account balances	(471,325,069)	(57,574,232)
Adjustments on cash in hand	(8,507,014)	2,205,682
Adjustments on receivables	1,165,855	254,666,251
Adjustments on payables	(189,693,557)	(251,189,946)
<b>Total</b>	<b>(668,359,785)</b>	<b>(54,572,494)</b>

#### Prior year adjustments

These comprise adjustments identified during the audit of financial statements of FY 2022/2023 and made by the entities in FY 2023/2024 to correct bank balances and imprest. Imprest adjustments related to adjustment for unaccounted-for imprests that had not been reported or underreported in the previous year. The adjustments on bank and cash balances were a result of the returning of unspent balances in the CRF in the current period which were closing balances in the previous period which were not available for use due to the lapse of the appropriation as per the law.

Details per county are presented in the table below:

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County	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Baringo	(265,780,068)	(413,462)
Bomet	(593)	(242,779)
Bungoma	4,360,500	-
Busia	-	(11,237,375)
Elgeyo Marakwet	(474,921)	(100)
Embu	-	(4,879,779)
Garissa	(1,574,957)	(705,165)
Homa Bay	-	-
Isiolo	(30,530)	(148,059)
Kajiado	(5,321)	-
Kakamega	-	-
Kericho	(15,378,992)	(23,634,525)
Kiambu	(11,570,677)	(1,672,923)
Kilifi	-	-
Kirinyaga	-	-
Kisii	-	(17,138)
Kisumu	(5,781,630)	(736,138)
Kitui	(241,962)	-
Kwale	(28,015,696)	(10,362,092)
Laikipia	(13,919)	(44,931)
Lamu	(1,103,566)	(1,307,673)
Machakos	(84,525)	(5,499,185)
Makueni	(2,153,702)	-
Mandera	(2,375)	(1,324)
Marsabit	(2,253,851)	(20,199,113)
Meru	-	(4,065)
Migori	(1,810)	(4,395)
Mombasa	(17,305,795)	-
Muranga	(180)	(231,537)
Nairobi	(301,459,389)	-
Nakuru	(550,338)	(20,533,758)
Nandi	-	-
Narok	-	-
Nyamira	-	-
Nyandarua	(1,391,976)	(2,615,521)
Nyeri	(3,295,047)	(1,050)
Samburu	-	(1,846,530)



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County	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Siaya	-	-
Taita Taveta	(5,743,462)	-
Tana River	(6,144,606)	53,852,998
Tharaka Nithi	-	(1,382,727)
Trans Nzoia	-	-
Turkana	-	-
Uasin Gishu	-	-
Vihiga	(900)	-
Wajir	(2,359,497)	(9,752)
West Pokot	-	(694,396)
<b>Totals</b>	<b>(668,359,785)</b>	<b>(54,572,494)</b>

#### 4.21 Increase in accounts receivable

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Receivables as at 1st July (A)	996,574,696	719,980,295
Receivables as at 30th June (B)	458,525,438	996,574,696
<b>(Increase)/Decrease in receivables (c=(b-a))</b>	<b>538,049,258</b>	<b>(276,594,401)</b>

#### 4.22 Decrease in accounts payable

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Payables as at 1st July (A)	4,348,016,589	3,677,559,326
Payables as at 30th June (B)	4,104,949,292	4,348,016,589
<b>Increase/(Decrease) in payables (c=(b-a))</b>	<b>(243,067,298)</b>	<b>670,457,263</b>

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5. Appendices

Appendix 1 – Summary of transfers from National Treasury in FY 2023/2024-Equitable Share allocations

County	Equitable share Kshs.	Q1	Q2	Q3	Q4	Equitable share released Kshs.	Balance Kshs.	Released %
Baringo	6,647,771,186	1,661,942,797	1,628,703,941	1,661,942,796	1,163,359,958	6,115,949,490	531,821,696	92
Bomet	6,977,924,070	1,744,481,018	1,709,591,397	1,744,481,018	1,221,136,712	6,419,690,144	558,233,926	92
Bungoma	11,111,983,608	2,777,995,902	2,722,435,984	2,777,995,901	1,944,597,131	10,223,024,919	888,958,689	92
Busia	7,475,585,295	1,868,896,324	1,831,518,397	1,868,896,325	1,308,227,427	6,877,538,472	598,046,823	92
Elgeyo/Marakwet	4,801,453,188	1,200,363,297	1,176,356,031	1,200,363,296	840,254,308	4,417,336,932	384,116,256	92
Embu	5,341,810,744	1,335,452,686	1,308,743,632	1,335,452,686	934,816,880	4,914,465,884	427,344,860	92
Garissa	8,248,748,101	2,062,187,025	2,020,943,285	2,062,187,025	1,443,530,918	7,588,848,252	659,899,849	92
Homa Bay	8,128,387,250	2,032,096,813	1,991,454,876	2,032,096,813	1,422,467,769	7,478,116,271	650,270,979	92
Isiolo	4,899,041,209	1,224,760,302	1,200,265,096	1,224,760,302	857,332,212	4,507,117,912	391,923,297	92
Kajiado	8,300,213,576	2,075,053,394	2,033,552,326	2,075,053,393	1,452,537,376	7,636,196,489	664,017,087	92
Kakamega	12,912,646,262	3,228,161,566	3,163,598,334	3,228,161,566	2,259,713,096	11,879,634,562	1,033,011,700	92
Kericho	6,703,129,925	1,675,782,481	1,642,266,832	1,675,782,481	1,173,047,737	6,166,879,530	536,250,395	92
Kiambu	12,227,552,449	3,056,888,112	2,995,750,350	3,056,888,113	2,139,821,679	11,249,348,254	978,204,195	92
Kilifi	12,109,200,498	3,027,300,125	2,966,754,122	3,027,300,125	2,119,110,087	11,140,464,458	968,736,040	92
Kirinyaga	5,420,217,528	1,355,054,382	1,327,953,294	1,355,054,382	948,538,067	4,986,600,126	433,617,402	92
Kisii	9,258,588,608	2,314,647,152	2,268,354,209	2,314,647,152	1,620,253,006	8,517,901,519	740,687,089	92
Kisumu	8,361,797,770	2,090,449,443	2,048,640,454	2,090,449,443	1,463,314,610	7,692,853,948	668,943,822	92
Kitui	10,829,486,936	2,707,371,734	2,653,224,299	2,707,371,734	1,895,160,214	9,963,127,981	866,358,955	92
Kwale	8,584,103,693	2,146,025,923	2,103,105,405	2,146,025,922	1,502,218,146	7,897,375,397	686,728,296	92
Laikipia	5,358,246,532	1,339,561,633	1,312,770,400	1,339,561,633	937,693,143	4,929,586,809	428,659,723	92
Lamu	3,237,350,707	809,337,677	793,150,923	809,337,678	566,536,374	2,978,362,651	258,988,056	92
Machakos	9,547,295,309	2,386,823,827	2,339,087,351	2,386,823,828	1,670,776,679	8,783,511,685	763,783,624	92



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County	Equitable share	Q1	Q2	Q3	Q4	Equitable share released	Balance	Released
Makueni	8,455,460,962	2,113,865,241	2,071,587,936	2,113,865,240	1,479,705,668	7,779,024,084	676,436,878	92
Mandera	11,633,191,646	2,908,297,912	2,850,131,953	2,908,297,912	2,035,808,538	10,702,536,314	930,655,332	92
Marsabit	7,560,398,412	1,890,099,603	1,852,297,611	1,890,099,603	1,323,069,722	6,955,566,539	604,831,873	92
Meru	9,892,625,172	2,473,156,293	2,423,693,167	2,473,156,292	1,731,209,405	9,101,215,158	791,410,014	92
Migori	8,341,446,108	2,085,361,527	2,043,654,296	2,085,361,528	1,459,753,069	7,674,130,420	667,315,688	92
Mombasa	7,861,523,820	1,965,380,955	1,926,073,336	1,965,380,955	1,375,766,669	7,232,601,914	628,921,906	92
Murang'a	7,473,786,703	1,868,446,676	1,831,077,742	1,868,446,676	1,307,912,673	6,875,883,767	597,902,936	92
Nairobi City	20,072,059,115	5,018,014,779	4,917,654,483	5,018,014,779	3,512,610,345	18,466,294,386	1,605,764,729	92
Nakuru	13,593,424,693	3,398,356,173	3,330,389,050	3,398,356,172	2,378,849,321	12,505,950,717	1,087,473,976	92
Nandi	7,305,294,033	1,826,323,508	1,789,797,038	1,826,323,508	1,278,426,456	6,720,870,510	584,423,523	92
Narok	9,196,276,899	2,299,069,225	2,253,087,840	2,299,069,225	1,609,348,457	8,460,574,747	735,702,152	92
Nyamira	5,334,198,486	1,333,549,622	1,306,878,629	1,333,549,622	933,484,735	4,907,462,608	426,735,878	92
Nyandarua	5,905,976,056	1,476,494,014	1,446,964,134	1,476,494,013	1,033,545,810	5,433,497,971	472,478,085	92
Nyeri	6,485,331,051	1,621,332,763	1,588,906,107	1,621,332,763	1,134,932,934	5,966,504,568	518,826,483	92
Samburu	5,594,312,489	1,398,578,122	1,370,606,560	1,398,578,122	979,004,686	5,146,767,490	447,544,999	92
Siaya	7,263,019,462	1,815,754,866	1,779,439,768	1,815,754,866	1,271,028,406	6,681,977,905	581,041,557	92
Taita/Taveta	5,040,427,430	1,260,106,858	1,234,904,720	1,260,106,858	882,074,800	4,637,193,236	403,234,194	92
Tana River	6,790,702,542	1,697,675,636	1,663,722,123	1,697,675,636	1,188,372,945	6,247,446,339	543,256,203	92
Tharaka - Nithi	4,378,234,821	1,094,558,705	1,072,667,531	1,094,558,705	766,191,094	4,027,976,035	350,258,786	92
Trans Nzoia	7,499,822,440	1,874,955,610	1,837,456,498	1,874,955,611	1,312,468,927	6,899,836,645	599,985,795	92
Turkana	13,143,946,933	3,285,986,733	3,220,266,999	3,285,986,733	2,300,190,713	12,092,431,178	1,051,515,755	92
Uasin Gishu	8,426,072,635	2,106,518,159	2,064,387,796	2,106,518,159	1,474,562,711	7,751,986,824	674,085,811	92
Vihiga	5,267,026,885	1,316,756,721	1,290,421,587	1,316,756,721	921,729,705	4,845,664,734	421,362,151	92
Wajir	9,853,656,422	2,463,414,106	2,414,145,823	2,463,414,106	1,724,389,874	9,065,363,908	788,292,514	92
West Pokot	6,573,866,403	1,643,466,601	1,610,597,269	1,643,466,601	1,150,426,615	6,047,957,086	525,909,317	92
<b>Total</b>	<b>385,424,616,062</b>	<b>96,356,154,016</b>	<b>96,356,154,016</b>	<b>96,356,154,015</b>	<b>67,449,307,806</b>	<b>354,590,646,771</b>	<b>30,833,969,291</b>	<b>92</b>



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**Appendix 2 – Summary of Additional County Allocation Grants transferred from parent Ministry**

COUNTY	State Department for Industrialization	State Department for Crop Development					The National Treasury			State Department for Housing and Urban Development	Ministry of Health	State Department for Livestock	Ministry of Water, Sanitation & Irrigation	Total
		NAVCDP	NARIGP	ASDSP II	ILRP	FfLoCA-CCRG	FfLoCA-CCRIG	FfLoCA-CCIS	KISIP II					
Baringo	Kshs.	-	-	1,733,647	125,431,310	130,804,382	-	11,000,000	-	7,592,422	8,624,823	-	285,186,584	
Bomet		199,379,687	-	1,716,655	-	130,126,688	63,456,524	11,000,000	-	8,205,475	-	-	413,885,028	
Bungoma	64,000,000	195,112,952	4,729,897	593,849	-	208,769,923	112,012,020	11,000,000	204,761,341	13,251,370	13,907,901	-	828,139,252	
Busia	64,000,000	199,375,123	-	2,450,905	-	140,634,978	76,466,005	11,000,000	-	8,960,001	15,255,866	-	518,142,878	
Elgeyo/Marakwet		-	-	-	136,959,310	93,887,530	57,123,563	11,000,000	255,951,676	5,753,264	27,503,435	-	588,178,778	
Embu	64,000,000	198,906,697	4,261,826	961,306	105,215,628	90,946,645	-	11,000,000	-	6,413,474	-	-	481,705,576	
Garissa	64,000,000	-	-	-	168,180,619	173,580,354	-	11,000,000	-	10,469,054	-	352,692,711	779,922,738	
Homa Bay	64,000,000	199,803,473	4,261,826	2,659,580	-	161,329,663	90,654,480	11,000,000	-	10,044,633	-	-	543,753,655	
Isiolo		-	-	-	187,783,819	101,141,788	-	11,000,000	-	6,319,159	-	-	306,244,766	
Kajiado		195,112,952	-	1,085,811	-	137,511,456	-	11,000,000	153,571,005	9,573,054	-	-	507,854,278	
Kakamega		199,611,997	-	1,254,212	-	191,131,378	101,001,459	11,000,000	358,332,346	15,514,949	16,477,137	-	894,323,478	
Kericho		199,344,800	-	1,027,779	-	129,483,527	73,909,370	11,000,000	-	8,016,843	-	-	422,782,319	
Kiambu	64,000,000	199,801,383	51,435,542	2,583,952	-	99,578,725	-	11,000,000	-	14,053,054	-	-	442,452,656	
Kilifi		199,794,540	4,261,826	1,248,343	-	147,392,926	-	-	639,879,189	15,562,107	-	1,007,626,519	2,015,765,450	
Kirinyaga	64,000,000	199,785,019	4,261,826	900,970	-	83,432,039	84,121,480	11,000,000	-	6,319,159	-	-	369,699,013	
Kisii		132,807,344	4,261,826	1,168,601	-	160,992,006	-	11,000,000	-	11,600,843	-	-	405,952,100	
Kisumu		195,112,952	-	536,771	-	110,854,000	62,481,666	11,000,000	767,855,027	10,186,106	-	-	1,158,026,522	
Kitui		199,781,563	4,261,826	1,292,965	132,498,510	205,807,064	-	11,000,000	-	13,157,054	-	-	567,798,982	
Kwale		199,781,175	4,261,826	611,669	-	117,811,727	-	11,000,000	153,571,005	11,600,843	-	629,262,672	1,127,900,918	

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	State Department for Industrialization	State Department for Crop Development			The National Treasury		State Department for Housing and Urban Development	Ministry of Health	State Department for Livestock	Ministry of Water, Sanitation & Irrigation	Total
Laikipia	-	-	1,933,282	-	93,249,745	11,000,000	-	6,224,843	-	-	112,407,870
Lamu	-	-	1,622,700	-	59,196,114	11,000,000	-	3,866,948	-	-	75,685,762
Machakos	64,000,000	199,404,350	-	103,910,828	153,047,115	11,000,000	-	11,553,686	-	-	542,915,978
Makueni	199,802,201	51,141,910	601,751	-	142,746,435	11,000,000	-	11,034,949	-	-	416,327,246
Mandera	-	-	-	179,097,419	182,351,172	-	-	15,232,002	-	-	376,680,593
Marsabit	-	-	1,431,190	194,495,019	194,579,160	11,000,000	-	10,091,791	12,728,998	-	424,326,158
Meru	64,000,000	198,912,147	4,261,826	119,986,828	188,269,899	11,000,000	-	11,978,107	-	-	599,513,907
Migori	64,000,000	199,461,915	4,261,826	-	150,390,164	11,000,000	83,169,917	10,091,791	-	-	523,496,065
Mombasa	64,000,000	-	512,539	-	-	-	-	10,516,212	-	720,689,672	795,718,423
Murang'a	64,000,000	199,798,047	4,261,826	-	110,729,613	11,000,000	-	9,384,422	-	-	401,073,035
Nairobi City	-	-	3,507,770	-	-	-	-	23,720,424	-	-	364,146,355
Nakuru	64,000,000	198,946,385	4,261,826	-	188,211,085	11,000,000	336,918,162	15,609,265	11,166,149	-	1,133,657,528
Nandi	64,000,000	199,797,468	38,226,757	-	136,912,110	11,000,000	153,571,005	7,969,685	-	-	691,659,067
Narok	199,802,248	4,261,826	1,119,636	-	198,053,489	11,000,000	-	11,978,107	-	-	426,215,305
Nyamira	64,000,000	195,112,952	89,966,414	-	105,693,659	11,000,000	56,516,474	7,168,001	-	-	683,559,798
Nyandania	199,232,441	-	499,617	-	104,537,952	11,000,000	255,951,676	7,262,317	-	-	578,484,002
Nyeri	199,668,236	-	1,741,641	-	98,455,027	11,000,000	-	8,064,001	-	-	318,928,905
Samburu	-	-	4,261,826	199,785,419	105,632,523	11,000,000	-	6,885,053	18,263,654	-	345,828,476
Siaya	64,000,000	195,112,952	-	1,037,537	111,147,010	-	57,408,650	8,629,896	14,444,132	-	451,780,177
Taita/Taveta	199,797,856	-	1,991,302	-	84,053,502	11,000,000	153,571,005	6,319,159	-	363,103,336	819,836,160
Tana River	199,504,080	-	-	-	122,498,870	11,000,000	-	8,724,212	-	-	341,727,161
Tharaka - Nithi	195,112,952	-	1,785,670	104,620,428	93,989,776	11,000,000	204,761,341	5,847,580	-	-	617,117,746
Trans Nzoia	64,000,000	200,000,000	7,099,764	-	149,730,885	11,000,000	84,651,450	8,582,738	13,793,540	-	1,307,764,740

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	State Department for Industrialization	State Department for Crop Development				The National Treasury			State Department for Housing and Urban Development	Ministry of Health	State Department for Livestock	Ministry of Water, Sanitation & Irrigation	Total
Turkana	-	4,261,826	3,845,117	219,802,219	262,443,937	11,000,000	-	15,703,581	-	-	-	517,056,700	
Uasin Gishu	64,000,000	198,925,441	1,022,165	-	112,056,506	61,307,186	11,000,000	9,431,580	-	-	-	457,742,878	
Vihiga	195,112,952	1,891,959	490,847	-	106,710,399	56,054,660	11,000,000	6,932,211	-	-	-	378,193,028	
Wajir	-	-	3,901,152	177,269,419	184,416,290	-	-	12,732,633	-	-	408,223,728	786,543,222	
West Pokot	-	-	2,730,960	129,822,510	133,180,744	11,000,000	-	7,450,948	-	61,168,503	-	345,353,665	
<b>Total</b>	<b>1,152,000,000</b>	<b>6,487,016,276</b>	<b>304,157,806</b>	<b>2,284,859,287</b>	<b>6,187,500,000</b>	<b>1,200,000,000</b>	<b>451,000,000</b>	<b>471,579,000</b>	<b>5,200,000,000</b>	<b>213,334,138</b>	<b>3,481,598,638</b>	<b>27,491,454,919</b>	



**Appendix 3 – Details of own source revenue per County**

No.	County	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
1	Nairobi	12,542,094,418	8,772,643,231
2	Mombasa	5,585,024,010	2,723,299,473
3	Narok	4,753,670,486	2,969,338,112
4	Kiambu	4,575,831,607	3,608,767,752
5	Nakuru	3,321,300,479	1,618,950,540
6	Machakos	1,549,348,477	1,429,791,259
7	Kisumu	1,443,607,988	695,113,273
8	Uasin Gishu	1,421,327,950	744,729,690
9	Nyeri	1,407,546,107	610,737,308
10	Kakamega	1,347,833,279	1,309,633,895
11	Kilifi	1,208,619,997	603,675,397
12	Homa Bay	1,200,495,831	461,496,551
13	Kisii	1,180,162,037	413,988,597
14	Bungoma	1,120,909,349	455,905,022
15	Muranga	1,116,795,730	682,260,619
16	Laikipia	1,061,020,098	980,198,631
17	Kajiado	1,048,356,435	913,398,768
18	Makueni	1,044,674,948	407,888,330
19	Meru	961,934,279	393,647,505
20	Kericho	841,927,978	477,246,120
21	Embu	746,494,074	593,759,434
22	Kirinyaga	651,105,565	551,873,167
23	Nandi	630,727,156	198,822,773
24	Siaya	610,737,745	215,553,285
25	Turkana	530,645,056	187,253,414
26	Kitui	517,049,816	467,089,161
27	Nyandarua	515,740,772	491,561,964
28	Migori	512,566,310	342,320,326
29	Trans Nzoia	476,638,172	295,819,000
30	Taita Taveta	461,186,652	263,882,456
31	Kwale	427,377,928	393,679,040
32	Tharaka Nithi	417,346,035	263,519,894
33	Baringo	378,201,635	160,348,610
34	Nyamira	369,796,343	89,321,500
35	Busia	369,203,975	422,920,000
36	Vihiga	338,057,178	127,143,722
37	Isiolo	285,197,344	117,648,148
38	Samburu	266,583,924	226,323,887
39	Elgeyo Marakwet	258,505,138	210,939,613
40	Garissa	248,969,049	81,999,052

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No.	County	FY 2023/2024 Kshs	FY 2022/2023 Kshs
41	Bomet	238,930,420	244,066,652
42	Lamu	209,102,758	156,484,041
43	West Pokot	185,294,701	128,072,339
44	Mandera	168,047,287	123,268,177
45	Wajir	164,953,671	46,789,602
46	Marsabit	145,092,550	142,663,012
47	Tana River	92,568,520	59,173,171
	<b>Totals</b>	<b>58,948,601,257</b>	<b>36,875,005,512</b>

**Appendix 4 – County pending bills**

No	County	FY 2023/24 Kshs	FY 2022/23 Kshs
1	Nairobi	118,440,282,648	107,333,377,995
2	Kiambu	6,488,269,498	5,955,161,297
3	Mombasa	4,440,572,242	4,292,186,356
4	Machakos	4,199,480,185	2,586,692,116
5	Bungoma	3,521,216,486	726,839,100
6	Kisumu	3,147,399,814	2,038,281,553
7	Kajiado	2,442,973,689	1,315,000,000
8	Kisii	2,370,505,561	1,264,373,725
9	Wajir	2,330,317,671	5,509,956,630
10	Mandera	2,226,355,164	3,095,891,434
11	Kwale	2,133,588,127	268,176,249
12	Tana River	2,125,117,944	2,131,777,754
13	Kakamega	1,819,665,853	134,317,577
14	Embu	1,816,290,930	1,369,209,011
15	Taita Taveta	1,756,525,121	1,023,830,599
16	Laikipia	1,648,049,391	2,056,178,745
17	Vihiga	1,466,280,047	1,428,451,922
18	Muranga	1,460,594,862	3,654,698,862
19	Busia	1,420,592,427	1,778,077,059
20	Trans Nzoia	1,282,360,141	1,164,054,139
21	Kilifi	1,218,557,792	2,194,762,147
22	Kericho	1,134,713,695	546,701,130
23	Marsabit	1,126,045,779	889,776,856
24	Isiolo	1,123,669,297	430,055,069
25	Nakuru	1,102,478,645	920,475,843
26	Migori	864,390,028	862,047,257
27	Narok	764,639,834	1,170,103,004
28	Uasin Gishu	751,822,188	276,325,598
29	Turkana	749,858,462	311,779,827
30	Tharaka Nithi	740,963,860	753,821,267
31	Homa Bay	739,120,512	1,034,744,911
32	Makueni	672,044,195	269,716,083
33	Meru	586,823,947	380,486,469
34	Kirinyaga	581,246,055	235,042,114
35	West Pokot	518,080,980	259,167,406
36	Bomet	448,767,847	247,076,058
37	Kitui	393,976,787	594,496,341
38	Garissa	377,940,248	966,241,760



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No	County	FY 2023/24	FY 2022/23
		Kshs	Kshs
39	Baringo	369,250,531	178,434,437
40	Siaya	303,909,780	873,371,614
41	Nyandarua	295,163,707	911,793,832
42	Samburu	210,978,498	517,426,687
43	Nandi	177,970,161	565,320,543
44	Nyamira	142,231,422	78,687,710
45	Lamu	39,534,564	72,307,532
46	Nyeri	7,393,013	79,331,250
47	Elgeyo Marakwet	1,492,200	18,647,689
	<b>Totals</b>	<b>181,979,501,828.00</b>	<b>164,764,672,557.00</b>

Figures for FY2023/2024 were obtained from Office of the Controller of Budget County Governments Budget Implementation Review Report for the financial year 2023/24 published in August 2024.

Figures for FY 2022/2023 were obtained from the Office of the Controller of Budget County Governments Budget Implementation Review Report for the financial year 2022/23 published in September 2023.

