

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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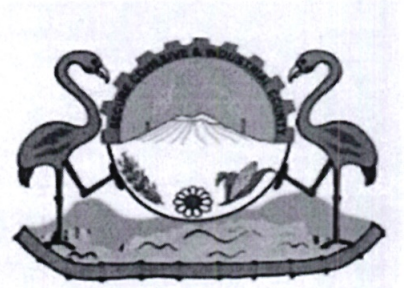
THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF NAKURU



**RECEIVER OF REVENUE
NAKURU COUNTY EXECUTIVE**

REVENUE STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023

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*Receiver of Revenue
Nakuru County Executive
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1. Acronyms and glossary of terms

a) Acronyms

ATC	Agricultural Training Centre.
CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
CROR	County Receiver of Revenue
ECD	Early Childhood Education
EDAMS	Electronic Development Application Management System
FIF	Facility Improvement Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
KSHS	Kenya Shillings
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board

b) Glossary of terms

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

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2. Key Entity Information and Management

Background information

The *receiver of revenue* is under the Department of Finance and Economic Planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance and Economic Planning who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 9th May, 2018 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(a) Principal activities

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

(b) Key Management Team

The County Government of Nakuru County Executive's day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance – Mr. Iribe Njogu
- Chief Officer Economic Planning, Receiver of Revenue & Revenue Administration – CPA. Everlyne Kakai
- Chief Officer, Finance –Mr. Joseph Malinda
- Head of Revenue Reporting...CPA. Macktilder Anyembe

Key Entity information and Management (continued)

(c) County Headquarters

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

(d) Entity Contacts

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

(e) Independent Auditors

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

(f) Principal Legal Adviser

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

(g) County Attorney

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

(h) Bankers

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

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3. Foreword by the CECM Finance and Economic Planning

The County Government of Nakuru receipts and disbursements for the period ended 30th June 2023 statement represents the actual performance for Financial Year 2022/2023.

The own source revenue attained as per the bank statement was Kshs. **3,144,971,186.23** against a set target of Kshs. **3,580,000,000.0** translating to **87.84%** achievement. This comprised of Kshs **1,625,610,144.76** in local revenue and Kshs. **1,519,361,041.47** on account of FIF, a form of AIA generated by a category of health facilities within the County.

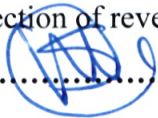
The County experienced an increase in actual own source revenue generated from Kshs. **3,259,072,974.37** in 2021/22 to **Kshs 3,144,971,186.23** generated in the fiscal year 2022/23. The decrease in OSR was Kshs. **114,101,788.14** from the prior year. In the FY 2022/23, the County's own source revenue declined in the 1st and 2nd quarters. The decline was due to the electioneering period, global economic times, poor weather conditions and also the government took a lot of time to put up structures. Exceeding performance as per **Note 9** was on account of;

- Hospital Fee at 116.9%,
- Trade Licence at 99.6%.
- Miscellaneous Receipts at 95.1%

Under performance against OSR targets was majorly witnessed in;

- House Rent at 16.8%,
- County Park Fees at 0.0%,
- Building Approval Fees at 34.9%.

As a way forward the county has appointed a Chief Officer of revenue administration who will ensure revenue is collected efficiently and transparently, revamped revenue structures by forming regional, zonal and revenue streams champions, introduction of paperless collection of revenue (on pilot), procurement of a new revenue server, solarization and adoption of a new revenue system (Edams) to aid in collection of revenue from building plans approval.



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CECM Finance and Economic Planning

Nakuru County Executive

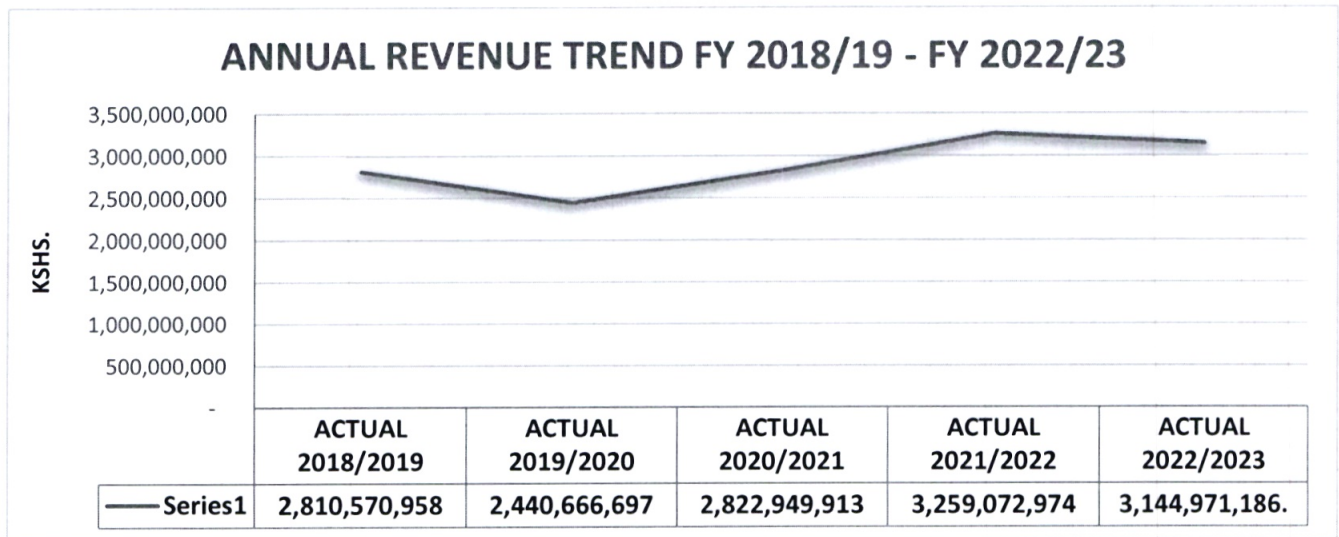
*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

1. Management Discussion and Analysis

		Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23
		Kshs	Kshs	Kshs	Kshs	Kshs
	County Own Source Revenue					
1	Cess	13,927,667.00	22,245,563.00	22,284,895.00	19,906,004.00	17,667,491.00
2	Property tax (Plot rent and Land rates)	332,164,642.00	196,945,122.00	401,518,169.00	358,025,333.00	299,846,895.08
3	Single/Business Permits	386,404,655.00	260,490,430.00	316,448,065.00	340,914,255.00	368,530,455.00
4	Parking Fees	277,001,387.00	253,340,376.00	219,378,664.00	242,540,937.00	244,301,239.8
5	Market Fees	63,565,826.00	50,046,240.00	40,093,432.00	42,902,255.00	36,953,826.70
6	Advertising	104,967,636.00	95,703,056.00	108,618,320.00	135,641,699.00	133,598,036.19
7	Hospital Fees (FIF)	957,002,225.10	1,085,902,883.70	1,194,128,375.20	1,551,625,289.37	1,519,361,041
8	Public Health Service Fees	84,207,827.00	59,454,302.00	54,858,105.00	59,230,055.00	62,852,524
9	Physical Planning and Development	40,378,499.00	66,833,353.00	62,731,124.00	62,899,592.00	59,338,983.56
10	Hire Of County Assets (Housing)	17,991,218.00	20,306,877.00	14,351,317.00	12,825,091.00	8,400,082.00
11	Conservancy (Royalties)	217,040,996.00	188,948,337.00	223,995,891.00	226,165,890.00	181,247,525.00
12	Administration Control Fees and Charges (Liquor)	95,801,573.00	39,345,240.00	39,783,231.00	78,088,705.00	55,491,224.00
13	Park Fees	73,400.00	17,000.00	-	56,000.00	0
14	Slaughter fees	13,393,627.00	11,235,679.00	8,431,939.00	10,032,019.00	9,651,794.00
15	Miscellaneous receipts	206,649,779.80	89,852,238.00	116,328,385.00	118,219,850.00	133,182,605.51
	Unreceipted Payments					14,547,462.92
	Total County Own Source Revenue	2,810,570,957.90	2,440,666,696.70	2,822,949,912.0	3,259,072,974.37	3,144,971,185.76

Un-receipted payments (Kshs. 14,547,462.92) are direct payments done to revenue collection accounts but their receipts are yet to be raised to enable them reflect in the CIFOMS revenue system.

Receiver of Revenue
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The office of County receiver of Revenue is established under provision of section 157 of the PFM Act 2022. The Act stipulates the duties and responsibilities of County Receiver of Revenue which is mainly management of revenue collection and accounting for the revenue collected.

In view of the roles and responsibilities of the holder of the office, the office is charged with delegating revenue collection responsibility to staff in Directorate of Revenue as well as other departments.

The County Receiver of Revenue has continuously undertaken the preparation of Quarterly and Annual revenue statement in compliance with the PFM Act and Public Accountancy Standard. This has led to reduction of audit queries in relation to compliance with provision of the PFM Act for preparation of such statement.

Further, the Office of County Receiver of Revenue has established structures which has enabled the allocation of duties and responsibilities to staff in the department. The County Receiver has steered the department in migration and use of one automated system in collection and management of Own Source Revenue. The key activities identified include Legislation, Mapping and adoption of revenue system payment platform (cashless payment), dispute resolution, enforcement and staff welfare.

The Office of County Receiver has been credited with compliance with PFM Act and County Revenue Act in preparation of Quarterly and Annual Financial Statements. The office is currently spearheading the mapping of revenue source that will provide the tax base for purpose of planning, legislation and increasing revenue collection.

***Receiver of Revenue
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With respect to performance management, the office of Chief Officer Economic Planning and Revenue Administration has initiated performance appraisal that will inform staff welfare including promotion and motivation of staff as well as improving performance in revenue collection.

Receiver of Revenue
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Revenue Statements for the Period Ended 30th June 2023

5. Statement of Receiver of Revenue’s responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,(ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *Nakuru County Executive receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *receiver of revenue* account gives a true and fair view of the state of *Nakuru County Executive receiver of revenue* transactions during the financial year ended June 30, 2023, and of the statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *Nakuru County Executive* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The Nakuru County Executive statements were approved and signed by the Receiver of Revenue on

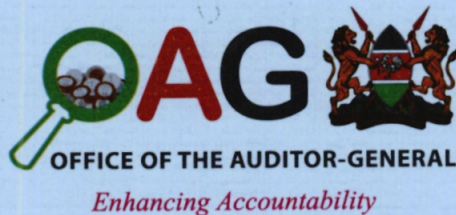


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County Receiver of Revenue

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

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE REVENUE STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Receiver of Revenue-County Government of Nakuru set out on pages 1 to 21, which comprise of the statement of

Report of the Auditor-General on Receiver of Revenue- Revenue Statements for the year ended 30 June, 2023- County Government of Nakuru

financial assets and liabilities and the statement of arrears of revenues as at 30 June, 2023 and the statement of receipts and disbursements and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the revenue statements do not present fairly, the financial position of Receiver of Revenue – Revenue Statements as at 30 June, 2023 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Un-receipted Payments

The statement of receipts and disbursements reflects un-receipted payments totalling Kshs.14,547,463. However, there were no documents in support of the un-receipted amounts provided for audit review.

In the circumstance, the accuracy and completeness of un-receipted payments amount of Kshs.14,547,463 could not be confirmed.

2. Inaccuracy of Total County Own Source Revenue

The statement of receipts and disbursements reflects total County own source revenue of Kshs.3,290,572,261. However, the amount differs with the recomputed amount of Kshs.3,144,971,182 resulting to an unexplained and unreconciled variance of Kshs.145,601,079.

In the circumstance, the accuracy of total County own source revenue amounting to Kshs.3,290,572,261 could not be confirmed.

3. Understatement of Balance Due for Disbursement

The statement of receipts and disbursement reflects balance due for disbursement of Kshs.184,319,532. However, the amount differs with the recomputed balance of Kshs.1,729,543,283 resulting to an unexplained and unreconciled variance of Kshs.1,545,223,751.

In the circumstance, the accuracy and completeness of balances due for disbursement amounting to Kshs.184,319,532 could not be confirmed.

4. Failure to Transfer Revenue into the County Revenue Fund

The statement of receipts and disbursements reflects total county own source revenue amounting to Kshs.3,290,572,261. However, only Kshs.1,618,072,215 was disbursed to the County Revenue Fund (CRF) bank account, resulting to unexplained variance of undisbursed revenue amounting to Kshs.1,672,500,046.

In the circumstance, the accuracy and completeness of own source revenue could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects county own source revenue budget and actual amounts on comparable basis totaling to Kshs.3,580,000,000 and Kshs.3,290,572,261 respectively resulting to under collection of revenue of Kshs.289,427,739 or 8% of the budgeted receipts. The County Management did not provide measures being instituted to ensure prompt and effective collection of own source revenue.

In the circumstances, the shortfall in collection of County own source revenue affected implementation of planned activities and programs and may have impacted negatively on service delivery to the residents of Nakuru.

My opinion is unmodified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit of the previous years, several issues were raised under the Report of the financial statements, report on lawfulness and effectiveness in use of resources. However, the Management has not resolved the issues nor given an explanation for

failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Adverse Opinion and Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Inaccuracies in the Arrears of Revenue

The statement of statement of arrears of revenue reflects arrears of revenue amounting to Kshs.8,997,461,398 being an increase of Kshs.1,079,946,278 from the previous year arrears balance of Kshs.7,917,515,120. However, the balance was not supported with a movement schedule. The Management has not provided evidence on measures that have been put in place to recover the arrears in line with Section (157) (2) of the Public Finance Management Act, 2012 which requires the Receiver of County Government Revenue to ensure that the revenue for which the receiver is responsible is collected or recovered.

In the circumstances, Management was in breach of the law.

2. Failure to Prepare Bank Reconciliation Statements

The statement of financial assets and liabilities reflects bank balance amounting to Kshs.184,039,139 for six (6) bank accounts as disclosed in Note 20 to the financial statements. However, review of bank reconciliation statements revealed that bank reconciliations were for the month of June, 2023 only. This is contrary to Regulation 90(1) of the Public Finance Management (County Governments) Regulations,2015 which requires an accounting officer to ensure that bank account reconciliations are completed for each bank account every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to the County Treasury with a copy to the Auditor-General.

In the circumstance, Management was in breach of the law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed because of the significance of the matters discussed in the Basis for Adverse Opinion, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

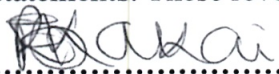
16 February, 2024

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

7. Statement of Receipts and Disbursements for the year ended 30th June 2023

	Note	2022/23	2021/22
		Kshs	Kshs
County Own Source Revenue			
Cess	1	17,667,491.00	19,906,004.00
Land Rate	2	0	0
Single/Business Permits	3	368,530,455.00	340,914,255.00
Property Rent (Plot rent & land rates)	4	299,846,895.08	358,025,333.00
Parking Fees	5	244,301,239.82	242,540,937.00
Market Fees	6	36,953,826.70	42,902,255.00
Advertising	7	133,598,036.19	135,641,699.00
Hospital Fees (FIF)	8	1,519,361,041.47	1,551,625,289.37
Public Health Service Fees	9	62,852,524.00	59,230,055.00
Physical Planning and Development	10	59,338,983.56	62,899,592.00
Hire Of County Assets (Housing)	11	8,400,082.00	12,825,091.00
Conservancy Administration (Royalties)	12	181,247,525.00	226,165,890.00
Administration Control Fees and Charges	13	55,491,224.00	78,088,705.00
Proceeds from sale of assets	14	0	0
Park Fees (County Parks)	15	-	56,000.00
Other Fines, Penalties, And Forfeiture Fees (Slaughter Fees)	16	9,651,794.00	10,032,019.00
Miscellaneous receipts	17	133,182,605.50	118,219,850.00
Unreceipted Payments		14,547,462.92	
Total County Own Source Revenue		3,290,572,261.19	3,259,072,974.37
Other Receipts			
Donations/Grants Not Received Through CRF	18		
Total Other Receipts			
Balance b/f at the beginning of the year		202,708,123	92,108,768.08
Disbursements to CRF		1,618,072,215.05	1,596,848,329.80
Bank Charges	19	63,809.04	0
Balance due for Disbursement		184,319,532.42	202,708,123.28

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on _____ 2023 and signed by:

.....


Name : CPA Everlyn Kakai
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))

.....


Name: CPA Wilson Mungai
Head of Revenue Reporting
ICPAK M/No 7241

Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023

8. Statement of Financial Assets and Liabilities As at 30th June 2023

	Note	FY 2022/23	FY 2021/22
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	184,039,109.42	176,674,369.71
Cash In Hand	21	280,423	107,233.00
Total Financial Assets		184,319,532.42	176,781,602.71
Total Financial Assets		184,319,532.42	176,781,602.71
		-	-
Financial Liabilities		-	-
		-	-
Payables-Due to CRF	22	184,319,532.42	176,781,602.71
Total Financial Liabilities		184,319,532.42	176,781,602.71

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2023 and signed by:



.....
Name: CPA Everlyn Kakai
County Receiver of Revenue

ICPAK M/No.



.....
Name: CPA Wilson Mungai
Head of Revenue Reporting

ICPAK M/No. 7241

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	40,000,000.00	-	40,000,000.00	17,667,491.00	22,332,509.00	44%
Land Rate	-	-	-	-	-	0%
Single/Business Permits	370,000,000.00	-	370,000,000.00	368,530,455.00	1,469,545.00	100%
Property Rent (Plot rents & landrates	390,000,000.00	100,000,000.00	490,000,000.00	299,846,895.10	190,153,104.90	61%
Parking Fees	282,200,000.00	10,000,000.00	292,200,000.00	244,301,239.80	47,898,760.20	84%
Market Fees	70,000,000.00	-	70,000,000.00	36,953,826.70	33,046,173.30	53%
Advertising	130,000,000.00	20,000,000.00	150,000,000.00	133,598,036.20	16,401,963.80	89%
Hospital Fees (FIF)	1,300,000,000.0	-	1,300,000,000.0	1,519,361,041.5	219,361,041.5	116.9%
Public Health Service Fees	90,000,000.00	10,000,000.00	100,000,000.00	62,852,524.00	37,147,476.00	63%
Physical Planning and Development	80,000,000.00	90,000,000.00	170,000,000.00	59,338,983.60	110,661,016.40	35%
Hire Of County Assets (Housing)	50,000,000.00	-	50,000,000.00	8,400,082.00	41,599,918.00	17%
Conservancy Administration (Royalties)	230,000,000.00	50,000,000.00	280,000,000.00	181,247,525.00	98,752,475.00	65%
Administration Control Fees and Charges (Liquor)	80,000,000.00	20,000,000.00	100,000,000.00	55,491,224.00	44,508,776.00	55%
Proceeds from sale of assets	-	-	-	-	-	0%
Park Fees (County Parks)	800,000.00	-	800,000.00	-	800,000.00	0%

**Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023**

Other Fines, Penalties, And Forfeiture Fees (Slaughter Fees)	27,000,000.00	-	27,000,000.00	9,651,794.00	17,348,206.00	36%
Miscellaneous Receipts	140,000,000.00	-	140,000,000.00	133,182,605.50	6,817,394.50	95%
Unreceipted Payments				14,547,462.92		
Total County Own Source Revenue	1,980,000,000.00	300,000,000.00	2,280,000,000.00	1,625,610,144.82	449,576,276.70	87%
Other Receipts			-		-	
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	3,280,000,000.0	300,000,000.00	3,580,000,000.0	3,290,572,261.19	(289,427,738.81)	90.0%

Under realization

- (a) House rent at 17% due to difficult economic times for the tenants
- (b) Physical planning and development at 35% due to semi- manual procedure of collection from this stream
- (c) Cess at 44% due to non-legislation of flower cess Act and non-operationalization of Tea cess Act

Over realization


- (a) Hospital fees (FIF) at 117% due to strategic positioning of the Nakuru County Teaching and Referral Hospital and enhanced service delivery
- (b) Single business permits at 100% due to increased enforcement, automation and mapping of businesses within Nakuru town and introduction of new revenue structures
- (c) Advertising at 89% due to increased enforcement and data collection
- (d) Property tax at 61% due to granting of a waiver on property tax.

The County Receiver of Revenue’s financial statements were approved on _____ 2023 and signed by:



10. Statement of Arrears of Revenue As at 30th June 2023

	Classification Of Receipts	Balance as at 1 st July 2022	Arrears received during the year 2021/22	Additions in arrears for the current year to June 30, 2023	Total arrears as at 30 June 2023	Measures taken to recover the arrears	Assessment to the recoverability of arrears
1	Property Tax	7,290,256,117.12			8,395,053,088.76	Granting of waivers	Poor
2	House Rent	518,468,988.00			597,808,758.00	Nil	Poor
3	Market /Stall Rent	4,270,966.00			4,599,551.00	Automation	Good
4	Parking	104,519,049					
	Total Arrears	<u>7,917,515,120.12</u>			<u>8,997,461,397.76</u>		

.....


Name: CPA Everlyn Kakai
County Receiver of Revenue
ICPAK M/No.

.....


Name: CPA Wilson Mungai
Head of Revenue Reporting
ICPAK M/No. 7241

An ageing analysis of revenue in arrears has been shown on note 23 of these financial statements.

11. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government Act. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Nakuru County Executive. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Nakuru County Executive.

2. Recognition of Receipts

The Nakuru County Executive recognises all receipts from the various sources when the related cash has been received by the Nakuru County Executive.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 8th June 2022 as required by law. There was 2 (number) of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at 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 insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year.

7. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2023.

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

12. Notes to the Financial Statements

1. Cess

S/NO	Description	2022/23	2021/22
			Kshs
1	Agricultural Produce	14,034,952.00	15,907,058.00
2	Livestock Cess (All Fees From Livestock)	518,263.00	438,871.00
3	Forestry Cess	1,600,626.00	1,343,572.00
4	Transporters Certificate per year	1,113,650.00	2,216,500.00
5	flower cess	-	-
6	Tea Cess	-	-
7	Wheat/Barley Cess	400,000.00	3.00
8	Sisal Cess	-	-
	TOTAL	17,667,491.00	19,906,004.00

2. Land rates

Description	2022/23	2021/22
	Kshs	Kshs
Land rates	-	-
Land penalties and interest	-	-
Arrears	-	-
Total	-	-

3. Single /Business Permits

S/NO	Description	2022/23	2021/22
			Kshs
1	Trade Licence	368,530,455.00	340,914,255.00

Notes to the Financial Statements (continued)

4. Property Rent (Plot rent & land rates)

S/NO	Description	2022/23	2021/22
			Kshs
1	Land Rates	259,246,269.2	317,562,278.0
2	Clearance Certificate	9,113,000.0	8,236,175.0
3	Ground Rent	8,510,773.9	6,495,514.0
4	Plot Rent	2,636,979.0	3,680,331.0
5	Sub-division	4,663,902.0	4,444,730.0
6	Amalgamation	248,000.0	128,100.0
7	Survey Fees	2,830,600.0	5,360,705.0
8	Change of User/Extension of User	5,351,371.0	5,903,000.0
9	Land Transfer Fees	7,246,000.0	6,214,500.0
	Total	299,846,895.1	358,025,333.0

5. Parking Fees

S/NO	Description	2022/23	2021/22
			Kshs
1	Daily Street Parking Fee	68,498,130.0	72,156,574.0
2	Enclosed Bus park Fees	107,234,315.0	86,602,910.0
3	Monthly Parking Fees (Taxis & Small Vehicles)	19,041,309.0	16,434,482.0
4	Motor Cycle Monthly Sticker	10,610,338.8	11,683,705.0
5	Tuk tuk Monthly Sticker	6,000.0	49,000.0
6	Unclamping Fees	3,272,576.0	2,696,600.0
7	Impound & Towing of Private Vehicles	297,610.0	356,200.0
8	Impound & Towing of Private TLbs	938,100.0	1,061,400.0
9	Reserved Parking	34,402,861.0	51,500,066.0
	Total	244,301,239.8	242,540,937.0

6. Market Fees

S/NO	Description	2022/23	2021/22
			Kshs
1	Markets	30,933,447.20	37,169,661.00
2	Market Stall rent	6,020,379.50	5,732,594.00
	Total	36,953,826.70	42,902,255.00

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (Continued)

7. Advertising

S/NO	Description	2022/23	2021/22
			Kshs
1	Advertising	133,598,036.19	135,641,699.00

8. Hospital Fees (FIF)

	Description	2022/23	2021/22
			Kshs
1	P.G.H Nakuru	911,926,851.0	888,076,283.3
2	P.G.H Annex	80,815,677.0	71,961,179.0
3	Bahati Hospital	43,988,357.5	50,695,364.6
4	Naivasha Dist Hospital	250,591,081.0	302,413,381.5
5	Gilgil Hospital	69,791,023.0	68,518,487.0
6	Molo Dist Hospital	61,751,692.5	59,140,640.0
7	Olunguruone	15,610,943.0	15,322,350.0
8	Elburgon Dist Hospital	14,335,435.0	7,931,132.0
9	Subukia Subcounty Hospital	11,219,893.5	12,380,942.0
10	Njoro Subcounty Hospital	24,944,657.0	24,060,761.0
11	Langalanga Hospital	8,705,576.0	9,372,532.0
12	Kabazi Subcounty Hospital	2,768,126.0	3,991,975.0
13	Keringet Subcounty Hospital	4,424,094.0	7,283,870.0
14	Mirugi Kariuki Subcounty Hospital	4,434,895.0	5,078,115.0
15	Bondeni Maternity	10,061,795.0	17,991,599.0
16	Soin Subcounty	3,990,945.0	7,406,678.0
	TOTAL	1,519,361,041.5	1,551,625,289.4

9. Public Health Service Fees

S/NO	Description	2022/23	2021/22
			Kshs
1	All Food & Hygiene Licences	23,838,284.0	26,373,420.0
2	Mortuary Fees	-	-
3	Fumigation/Pest Control	-	-
4	Burial Clearance Certificates/Cremation & Cemetery Fees	2,033,000.0	1,734,000.0
5	Food Water Sampling Fees	-	-
6	All Food Handlers Medical Examination Certificates	11,491,310.0	8,240,120.0
7	Private Water Boozers Health Certificates	135,000.0	96,000.0

Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023

8	Private Exhauster Certificate	-	10,000.0
9	Inspection of Medical Institutions/Institutions & Hotels	5,063,660.0	6,884,800.0
10	Incinerator Services	5,500.0	-
11	Building Plan Certificates	14,187,870.0	14,058,015.0
12	Emergence Services (Hire of Ambulance/hearses)	-	-
13	Exhumation Charges	-	-
14	Vaccination Certificates	6,097,900.0	1,833,700.0
	TOTAL	62,852,524.0	59,230,055.0

10. Physical Planning and Development

S/NO	Description	2022/23	2021/22
			Kshs
1	Construction Site Boards	6,100,552.0	6,048,212.0
2	Building Occupation Permits	3,643,500.0	3,427,500.0
3	Development Application Fees	4,061,000.0	4,252,375.0
4	Demolition of Buildings	20,000.0	73,000.0
5	Penalty for Unapproved Plans	37,818.6	-
6	Renovation/Alteration of Buildings	238,220.0	70,705.0
7	Building Inspection fees	4,860,970.0	2,961,795.0
8	Certificate of Compliance (Buildings)	1,335,070.0	588,000.0
9	Impounding of Building Materials	-	26,000.0
10	Approval for Building plans/Green House Plan	31,908,771.0	36,038,761.0
11	Structural drawings	7,052,782.0	9,262,484.0
12	Permit for Temporary Extension Within Pavements/Shop/Corridor/Verandah etc.	80,300.0	150,760.0
	TOTAL	59,338,983.6	62,899,592.0

11. Hire of County Assets

S/NO	Description	2022/23	2021/22
			Kshs
1	House rent	8,400,082.00	12,825,091.00

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

12. Conservancy Administration (Royalties)

S/NO	Description	2022/23	2021/22
			Kshs
1	Conservancy(Royalties)	181,247,525.00	226,165,890.00

13. Administration Control Fees and Charges (Liquor)

S/NO	Description	2022/23	2021/22
			Kshs
1	Administration Control Fees &charges (liquor)	55,491,224.00	78,088,705.00

14. Proceeds from sale of assets.

	2022/23	2021/22
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statement (Continued)

15. Park Fees (County Parks)

S/NO	Description	2022/23	2021/22
			Kshs
1	Park Fees	0	56,000.00

16. Other Fines, Penalties and Forfeitures (Slaughter house Fees)

S/NO	Description	2022/23	2021/22	2020/21
			Kshs	Kshs
1	Slaughter Fees	9,651,794.00	10,032,019.00	8,431,939.00

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

17. Miscellaneous Receipts

S/NO	Description	2022/23	2021/22
			Kshs
1	All Bed Occupancy Fees	6,048,960.00	5,281,210.00
2	Animal Sanctuary Licences	-	50,000.00
3	Cooperative Audit Fees	515,137.00	369,248.00
4	Calibration of Machines(All Weights and Measures Fees)	1,948,803.00	1,805,654.00
5	Boat Licensing (For Tourism)	46,400.00	152,000.00
6	Social Welfare/ Cultural/Group Registration	43,400.00	42,400.00
7	Hire of Social Halls /Equipment's Fees (All)	65,000.00	106,450.00
8	Application/Approval for Registration of Educational Institutions e.g. ECD ,Vocational Colleges, Private Schools, Universities etc.	82,600.00	44,500.00
9	Hire Stadium/Sport grounds	-	-
10	Inspection of Education Facilities	9,500.00	77,500.00
11	Film Shooting/Making	-	-
12	Inspection & Licensing of Betting Services	33,500.00	5,000.00
13	Hoarding Fees	538,960.00	205,250.00
14	Extension of Lease	622,000.00	1,004,502.00
15	Certificate of Lease/Conveyance Fees	-	5,000.00
16	Beacon Search/Beacon Certificates	3,222,000.00	3,600,000.00
17	Eviction Fees (House Rent Defaulters)	-	-
18	Unlocking Fees	-	-
19	Damage Occasion on County Properties	-	-
20	Consent fees	115,000.00	30,000.00
21	A.I licenses/Renewal Fees	-	-
22	Hire of heavy earth moving machinery	94,000.00	-
23	Hire of A.T.C	1,638,300.00	2,824,515.00
24	Vaccination of Pets e.g. Dogs, Cats etc.	257,490.00	479,603.00
25	Holding Grounds(all animals)	8,000.00	72,000.00
26	Fish Trader licenses	1,066,000.00	1,003,001.00
27	Fishing Boat Registration Fees	888,940.00	1,593,400.00
28	Approval of Way-leaves	19,991,500.00	14,618,960.00
29	Fire Inspection Certificates	80,357,277.00	69,338,046.00
30	Mineral Water- Commercial	5,001,500.00	6,500,000.00
31	Water charges (lease of assets-NAWASCO)	210,000.00	110,200.00
32	Garbage/waste disposal fees	4,711,720.00	4,092,822.00
33	Sale county of plants/seedlings	52,500.00	38,295.00
34	sale of county trees	21,365.00	-
35	Tree cutting/pruning fees	157,150.00	222,100.00

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

36	Noise Control Fees	1,385,300.00	1,174,500.00
37	Car Wash Certificates	310,600.00	68,600.00
38	Environmental Certificates (Quarries etc.)	767,364.00	1,701,412.00
39	Environmental Impact assessment (NEMA)	1,666,630.00	71,104.00
40	Court Awards	-	-
41	All Impounding fees	420,745.00	367,530.00
42	All Search Fees	6,000.00	-
43	Refund of Salaries/Imprest Surrender	878,964.51	837,148.00
44	Insurance Refunds/Compensations	-	327,900.00
45	Sale of county laws/acts/minutes/budgets/gazettes	-	-
	TOTAL	133,182,605.51	118,219,850.00

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

Description	2022/23	2021/22
	Kshs	Kshs
Donations (Specify Based on Source)	-	-
Grants (Specify Based on Source)	-	-
Others (Specify)	-	-
Total	-	-

19. Bank Charges

Description	2022/23	2021/22
	Kshs	Kshs
Bank Charges & commissions	63,809.04	-
Total	63,809.04	-

20. Bank Balances

	Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2022/23	FY 2021/22
				Kshs	Kshs
1	Equity Bank (0130261954816)	-	-	792.00	-
2	National Bank (01001065283400)	-	-	13,085,003.00	-
3	Cooperative Bank (01141521630800)	-	-	117,089,150.42	146,142,455.01
4	KCB	-	-	13,215,498.00	989,122.00
5	Accesss Bank (0080130000007)	-	-	2,346,291.00	3,010.00
6	Family Bank (01180000053211)	-	-	38,302,375.00	29,539,782.70
	Total	-	-	184,039,109.42	176,674,369.71

*Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023*

20 (a) Balance carried forward as at 30th June 2023 and subsequently transferred

<i>Ref</i>	<i>Amount (Kshs)</i>	<i>Date subsequently transferred</i>
FT 23184C4D07	2,340,000.00	03/07/2023
FT23184L1MGD	13,215,000.00	03/07/2023
FT23184X1M3Y	114,000,372.00	03/07/2023
FT23187LRL3R	13,085,003.00	06/07/2023
FT23214Y5H1X	3,376,782.42	02/08/2023
FT23251G8060	38,302,375.00	08/09/2023
	184,319,532.42	

21. Cash in hand

Description	FY 2022/23	FY02021/22
	Kshs	Kshs
Cash Balance	-	-
Mobile Money	280,423.0	107,233.0
Others	-	-
Total	280,423	-

22. Payables- Due to CRF

Payables	FY 2022/23	FY 2021/22
	Kshs	Kshs
Balance b/f at the beginning of the year	176,781,602.71	92,108,768.08
The amount collected during the year	1,625,610,144.76	1,707,447,685.00
Amounts disbursed to CRF during the year	1,618,072,215.05	1,596,848,329.80
Balance c/d at the end of the year	184,319,532.42	202,708,123.28

The balance b/f of Kshs. 176,781,602.71 is a correction of the erroneous closing balance of the prior year (Kshs. 202,708,123.28)

Notes to the Financial Statement (Continued)

23. Ageing Analysis of Revenue in Arrears

Description	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Property Tax	-	-	-	8,395,053,088.76	8,395,053,088.76
House Rent	-	-	-	597,808,758.00	597,808,758.00
Market/stall Rent	-	-	-	4,599,551.00	4,599,551.00
Total	-	-	-	8,997,461,397.76	8,997,461,397.76

Receiver of Revenue
Nakuru County Executive
Revenue Statements for the Period Ended 30th June 2023

Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Uncollected House rent	The management undertakes to look into the matter	unresolved	Progressive
4.2	Plot Rent arrears	The management has noted the findings for action	unresolved	Progressive
4.3	Delayed Development of Valuation Roll	The Valuation Roll has been approved by the County Assembly awaiting implementation	unresolved	Progressive
4.4	Inaccurate Market and Trade Centre Fee Arrears	The management has noted the findings for action	unresolved	Progressive
4.5	Failure to maximize revenue	The gazettement of the parking areas has not been done	unresolved	Progressive



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Name : CPA Everlyne Kakai
County Receiver of Revenue

Date



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Name: CPA Wilson Mungai
Head of Revenue Reporting
ICPAK M/No 7241

Date