

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	5/3/2024
TABLED BY	Maj. L.
COMMITTEE	
CLERK AT THE TABLE	Kawate

**RECEIVER OF REVENUE - REVENUE
STATEMENT**

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

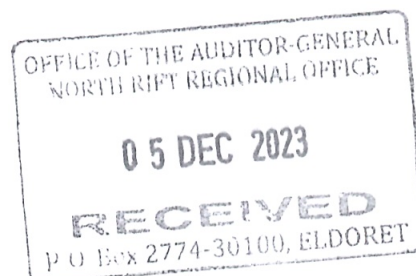
COUNTY GOVERNMENT OF UASIN GISHU



RECEIVER OF REVENUE
(County Government of Uasin Gishu)

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)**



(Leave this page blank)

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

Table of Contents	Page
1. Acronyms and glossary of terms.....	iii
2. Key Entity Information and Management	iv
3. Foreword By the CECM Finance and Economic Planning	vii
4. Management Discussion and Analysis	viii
5. Statement of Receiver of Revenue’s responsibilities.....	xii
6. Report of the Independent Auditor on the Uasin Gishu County Receiver of Revenue for the year ended 30 th June 2023	xiii
7. Statement of Receipts and Disbursements for the year ended 30th June 2023.....	1
8. Statement of Financial Assets and Liabilities As at 30 th June 2023.....	2
9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30 th June 2023	3
10. Statement of Arrears of Revenue As At 30th June 2023	5
11. Significant Accounting Policies.....	7
12. Notes to the Financial Statements.....	9

1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

(a) Background information

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 28th March, 2023 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management Team

The County Government of Uasin Gishu' day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance – Mr. Micah Rogony
- Chief Officer, Finance Mr. Eliud Chemaget
- Chief Officers, in charge of Trade Mr. Geoffrey tanui
- Chief Officer, in charge of Lands Mr. Nathan Korir
- Chief Officer in Charge Urban Planning Mr. Julius Koech
- Chief Officer in Charge Health Mr. Paul Ongeti Wangwe
- Director, Revenue Cpa Jonah Lamai
- Head of Revenue Reporting Cpa Priscilla Koech

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 40, 30100
County Hall Building
Uganda Road
Eldoret, KENYA

(e) Entity Contacts

Telephone: (254) : (254) – 053-2016215
-053-2016125
-053-2016600
E-mail: info@uasingishu.go.ke

(f) Independent Auditor

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

(g) Principal Legal Adviser

The County Attorney
County Hall Office
P.O. Box 40, 30100
Eldoret, Kenya

(h) Bankers

(i) Kenya Commercial Bank
P.O Box 560-30100
Eldoret

(ii) Family Bank Ltd
PO Box 629- 30100
Eldoret

(iii) National Bank of Kenya
PO Box 3111,
Eldoret

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023

(iv) Cooperative Bank of Kenya
PO Box 2948
Eldoret

(vi) Equity Bank
Po Box 2201
Eldoret

(vii) Safaricom Ltd
P. O Box
Eldoret

i. County Attorney

N/A

3. Foreword By the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Uasin Gishu Revenue statements which presents the Receiver of revenue performance for the year ended 30th June 2023. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. The financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This report presents only Local revenue achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes business permits, land rates, Vehicle Parking, Signage & Advertising fees, Cesses, Markets and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

In the period under review, the county government managed to collect own source revenue of Kshs. 979,779,763.88 and transferred Kshs. 981,515,738.97 to CRF account. Revenue for the year ended 30th June 2023 increased by Kshs. 121,430,159 compared to the last financial year 2021/2022. The increase is attributed to enhanced compliance and Change in strategy on cess collection. Total local revenue collected in the FY 2022/2023 amounted to Kshs. 979,779,763.88 representing 70% of the estimated target of Kshs.1,400,471,851 for the year. Included in Transfers to CRF account is Kshs 2,696,241.34, being closing balances for the year ended 2021/2022. I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I also thank my colleagues, the County Executive Committee Members in charge of other departments whom we have worked hand in hand to ensure that County Government of Uasin Gishu achieves its mission. I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Uasin Gishu county



.....
CECM Finance and Economic Planning

County Government of Uasin Gishu

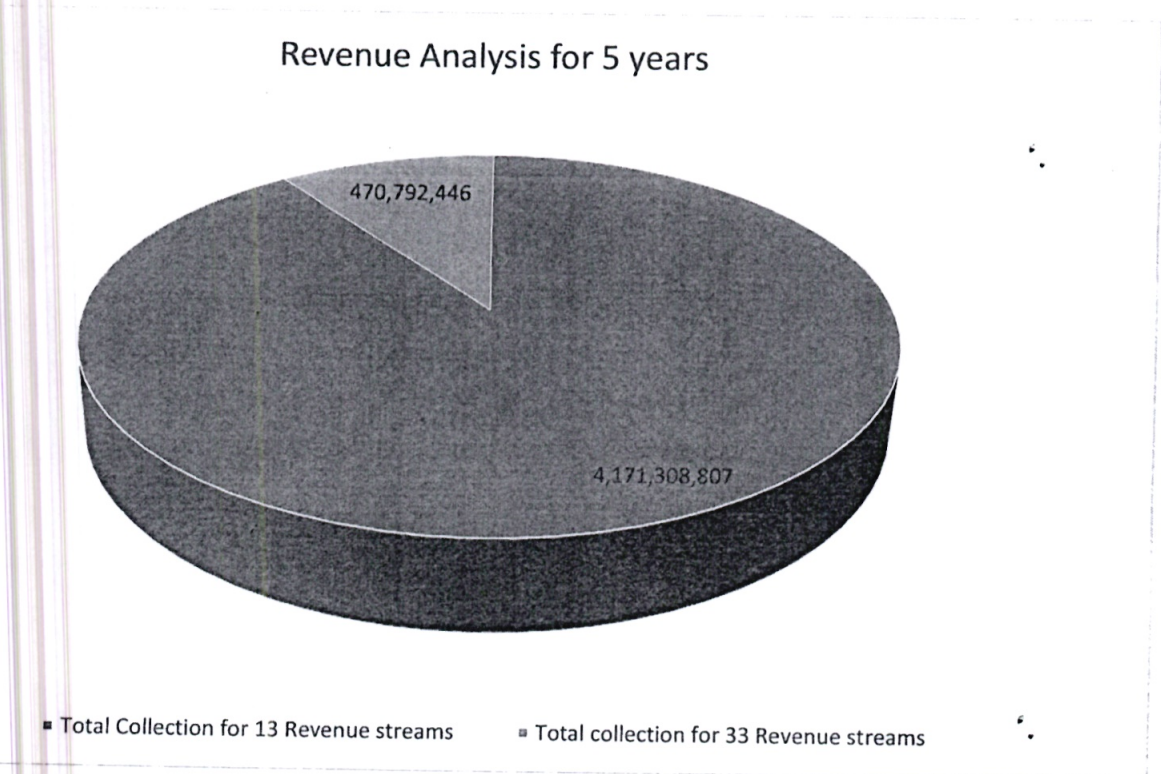
4. Management Discussion and Analysis

Article 209 (3) of the Constitution of Kenya 2010 gave power to the County Government to impose taxes and charges from;- a) Property taxes; b) Entertainment taxes; and c) any other tax that is authorized to impose by an Act of parliament and Article 209 (4) county governments may impose charges for the services they provide. The source of revenue for Uasin Gishu county government are;

- 1) National Government release (Exchequer release)
- 2) Locally generated revenue (Own source revenues)
- 3) Funds sourced externally e.g Grants (Donations), Loans etc

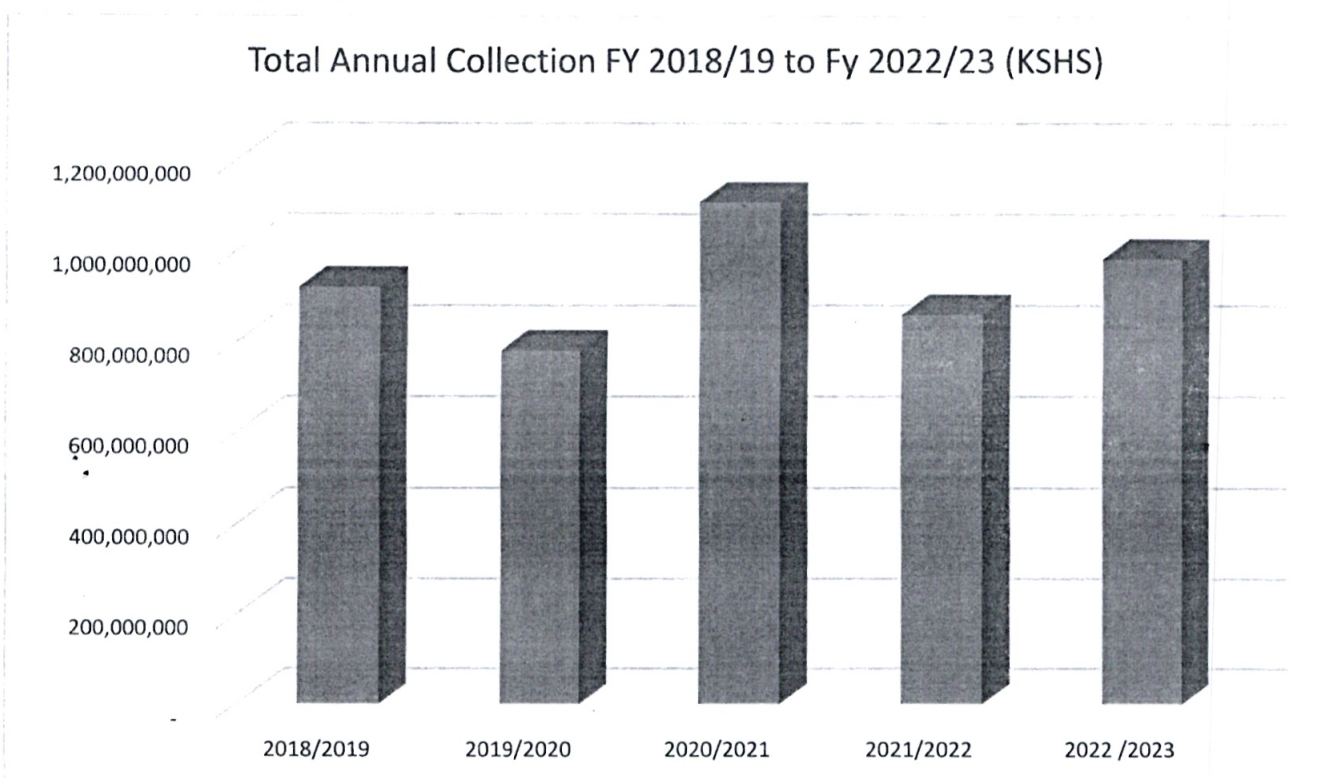
Uasin gishu county collects own source revenue from fourth six (46) revenue streams. The leading revenue streams are Business permit, Land Rates, Vehicle parking, Signages and Advertisements, Cesses, Health centres & Dispensary fees and Housing rent. Out of 46 revenue streams, 13 streams contribute approximately 90% of the annual revenues; the remaining 33 streams contributes only 10% of annual revenues (Chart 1.1)

Chart 1.1



**Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023**

For the past 5 years total revenue collection has been progressively increasing from Kshs. 918,936,212 in the FY 2018/2019 to Kshs.1,105,676,540 in FY 2020/2021 and dropped to Kshs.858,349,786 in FY 2021/2022 and increased to Kshs. 979,779,763.88 in FY 2022/2023. The reduction in FY 2019/2020 to Kshs. 779,330,751 was due to effect of Covid 19 and in FY 2020-2021 was due to political. Uncertainties during national Elections. The county endeavours to increase its local revenue in each financial year. (Graph 1.0)

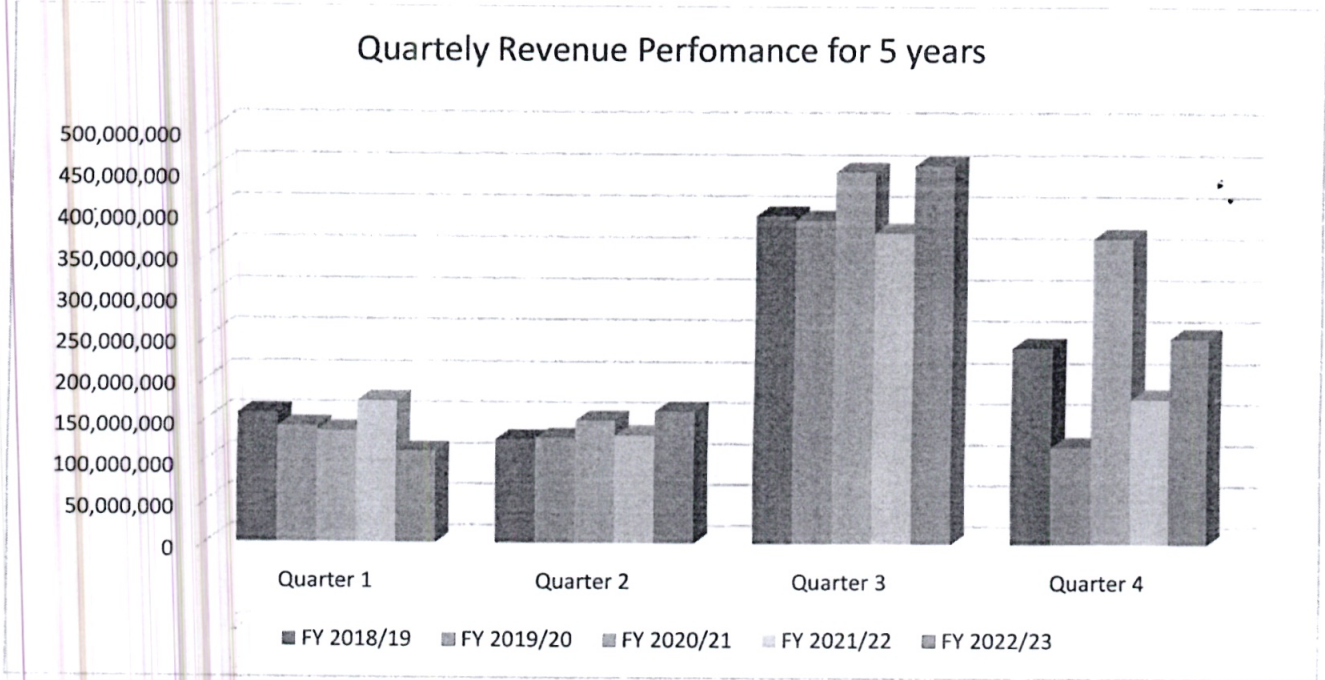


Quarterly Revenue performance indicate that most revenues are collected in the third and fourth Quarters of the year as shown by the graph below:

Revenue was low in the year 2019/20 and fy 2021/22 fourth quarters compared to same period in the other 3 financial years.

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023

Graph 2.0

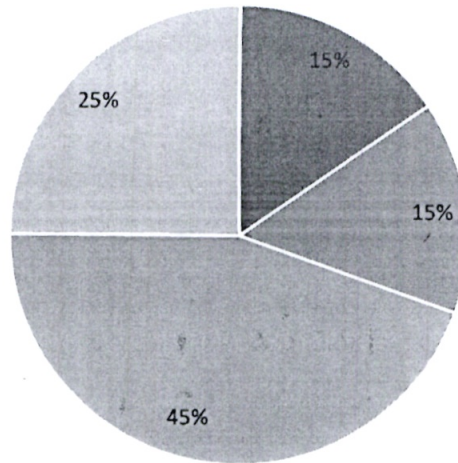


Further analysis of five year Quarterly Revenues, indicate that 15% of Uasin Gishu revenues are collected in the first Quarter, 15 % in the second quarter, 45% in the third Quarter and 25% in the fourth Quarter as shown in Chart 2 below

(Chart 1.2)

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023

Quartely Revenue collected



■ Quarter 1 ■ Quarter 2 ■ Quarter 3 ■ Quarter 4

Challenges encountered in revenue collection

During the year Challenges Encountered in revenue collection were:

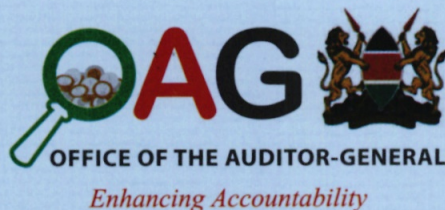
- a. Cross border Issues – Neighbouring counties charging less revenue in some revenue streams compared to Uasin Gishu.
- b. Tax Avoidance and Evasion by tax payers – Most tax payers avoid payment of county fees and charges

Mitigation Factors

The county has harmonized cross boarder fees and charges in various revenue streams in the proposed finance bill 2023/24 to overcome cross boarder Challenges. Compliance and enforcement has been enhanced and tax payers’ sensitization is being carried out by the county to minimise tax evasion and avoidance.

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF UASIN GISHU

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Uasin Gishu set out on pages 1 to 19, which comprise of the statement of

Report of the Auditor-General on Receiver of Revenue - Revenue Statement for the year ended 30 June, 2023 - County Government of Uasin Gishu

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Receiver of Revenue - County Government of Uasin Gishu as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in County Own Source Revenue

The statement of receipts and disbursements reflects total county own source revenue amount of Kshs.979,779,764 which was at variance with Uasin Gishu Pay system generated report of Kshs.913,738,658 resulting in unexplained variance of Kshs.66,041,106.

In the circumstances, the accuracy and completeness of the county own source revenue amount of Kshs.979,779,764 could not be confirmed.

2. Unsupported Cess Revenue

The statement of receipts and disbursements and Not 16 to the financial statements reflects revenue from cess amount of Kshs.124,171,718 which includes Kshs.71,844,103 and Kshs.25,713,660 collected from cess on farm produce and quarrying respectively. However, weighbridge receipts/booklets justifying the weights on which the charges were based to arrive at the revenue collected, were not provided for audit review.

In the circumstances, the accuracy and completeness of cess collected from farm produce and quarrying amounts of Kshs.71,844,103 and Kshs.25,713,660 respectively amounting to Kshs.97,557,763 could not be confirmed.

3. Unsupported Land Rates.

The statement of receipts and disbursements reflects land rates amount of Kshs.104,760,334. However, Management did not maintain an updated record of all land owners within the County and the valuation rolls used in the collection of land rates were those used by the defunct local government authorities and were last updated in the year 2000. In addition, the list of land rate defaulters and the aging analysis was not provided and there was no evidence to show the measures Management was taking to collect land rates from the defaulters.

In the circumstances, the accuracy and completeness of the land rates amount of Kshs.104,760,334 could not be confirmed.

4. Unsupported Property Rent

The statement of receipts and disbursements and Note 14 to the financial statements reflects property rent amount of Kshs.30,346,956 which includes county housing and public toilets amounts of Kshs.29,358,555 and Kshs.988,400 respectively. Review of the rent arrears report revealed that the County Government was owed rent amounting to Kshs.142,037,838. However, there were no demand notices issued to the rent defaulters to clear their rent arrears.

Further, the lease agreements/contracts between the County Government and tenants, an ageing analysis of the County housing arrears and register of the houses owned and managed by the County Government, were not provided for audit review.

In the circumstances, the accuracy and completeness of property rent amount of Kshs.30,346,956 could not be confirmed.

5. Inaccuracy in Market Fees

The statement of receipts and disbursements and Note 16 to the financial statements reflects market fees amount of Kshs.19,251,535 which includes market entry fees amount of Kshs.18,716,539. Audit revealed that Management had installed point of sale machines in the main markets while in the other markets in the County, traders paid their market fees using a pay bill number after which they are issued with receipts. However, review of the revenue collection records and related controls revealed that miscellaneous receipt books were issued to various revenue officers in charge of different markets across the County without accounting for the earlier issued and used up receipt books. This made it difficult to account for the revenue collected using the receipt books.

In the circumstances, the accuracy and completeness of market entry fees amount of Kshs.18,716,539 could not be confirmed.

6. Unsupported Advertising Fees

The statement of receipts and disbursements reflects advertising fees amount of Kshs.80,079,400. However, review of records provided showed that invoices issued amounted to Kshs.87,508,824 resulting to unexplained variance of Kshs.7,429,424 which could not be accounted for since the statement of arrears of revenue reflects nil advertising fee arrears.

In addition, review of financial records also indicated that Management did not have billboard and compliance registers to show the number of billboards within the County and whether the companies had complied with the laid down and approved procedures. Further, a register of all the adverts done on the billboards and quarterly payments from the billboard companies was not provided for audit review.

Further, an updated register of signages within the County indicating the company name, type of signage, size of signage and the amount to be paid, were not provided for audit review.

In the circumstances, the accuracy and completeness of advertising fees revenue amount of Kshs.80,079,400 could not be confirmed.

7. Unsupported Public Health Service Fees

The statement of receipts and disbursements reflects public health service fees amount of Kshs.15,007,412. However, a listing of the businesses charged under public health services for food quality inspection fee and food hygiene license fee, were not provided for audit review. Therefore, it was not possible to confirm whether all the businesses are correctly categorized by size, location or nature.

In addition, the public health service fees includes vaccination against yellow fever and typhoid amount of Kshs.2,534,969. However, review of the register of the monthly records of the service fees, yellow fever vaccines and yellow fever cards indicated a total of Kshs.2,242,000 leading to a difference of Kshs.292,000 which has neither been explained nor reconciled.

In the circumstances, the accuracy and completeness of the public health service fees amounts of Kshs.15,007,412 could not be confirmed.

8. Unsupported Other Fines, Penalties and Forfeitures Fees

The statement of receipts and disbursements and Note 16 to the financial statements reflects other fines, penalties and forfeiture fees amount of Kshs.18,161,687 which in includes impounding fees and others (clamping fee, court fines and surcharge) amounts of Kshs.4,227,319 and Kshs.13,934,368 respectively. However, the amounts were not supported by registers of impounding fees and others (clamping fee, court fines and surcharge).

In the circumstances, the accuracy and completeness of other fines, penalties and forfeitures of Kshs.18,161,687 could not be confirmed.

9. Unsupported Cash in Hand Balance

The statement of financial assets and liabilities and Note 21 to the financial statements reflects cash in hand balance of Kshs.401,516 being mobile money balance . Although management explained that the cash in hand balance of Kshs.401,516 related to balance in M-Pesa account, the M-Pesa statement supporting the closing balance of Kshs.401,516 in the M-Pesa account was not provided for audit verification.

In the circumstances, the accuracy and completeness of cash in hand balance of Kshs.401,516 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government

of Uasin Gishu in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amount of Kshs.1,400,471,851 and Kshs.979,779,764 respectively resulting to an under-collection of Kshs.420,692,086 or 30% of the approved budget.

The underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is however, not modified in respect of the above matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

Review of the progress on follow up on prior year auditor's recommendations reveal that, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the issues remained unresolved contrary to Section 149(2) (I) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Lack of Water Resources Authority (WRA) Permit

Review of the records and documents provided for audit verification revealed that during the year under review, the receiver of revenue collected revenue totaling to Kshs.44,461 from the sale of water. Section 36 of the Water Act, 2016 states that a permit is required for the use of water from a prescribed water resource. However, the receiver of revenue did not provide for audit verification the permits issued by the Water Resources Authority, for the sale of water.

In the circumstances it was not possible to confirm whether the water supplied by the management met the prescribed legal provisions.

2. Lack of Enabling Law

The statement of comparison of budget and actual amounts for the period reflects final budget and actual amounts of Kshs.1,400,471,851 and Kshs.979,779,764 respectively. However, Finance Act, 2022 which would set out the revenue raising measures for the County Government, together with a policy statement expounding on those measures, was not provided for audit review. This was contrary to section 133 of the Public Finance Management Act, 2012 which states that not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments.

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

3. Property Rent Arrears

The statement of receipts and disbursements and Note 4 to the financial statements reflects property rent amount of Kshs.30,346,955 which includes county housing amount of Kshs.29,358,555 and public toilet amount of Kshs.988,400. Review of the rent arrears report revealed that the County Government was owed rent amounting to Kshs.142,037,838. However, no explanation was provided as to why they have failed to collect the outstanding rent as stipulated in section 83(2) (f) of the Public Finance Management (County Governments) Regulations, 2015, which states that, as part of sound cash management practices, the County Treasury shall pursue debtors with appropriate sensitivity and vigour to ensure that amounts receivable by the County Government are collected and banked promptly. In addition, the County Government did not have an approved tenancy policy.

In the absence of a tenancy policy, Management may not be able to charge appropriate rent to tenants and take appropriate action in case of default.

4. Revenue Targets and Customer Details

During the period under review, Management of the County Government had not set revenue targets on the revenue management system, therefore it was not possible to make an analysis between the revenue collected and the set targets. In addition, the standard customers like business owners and landlords had not been added to the revenue system. This was contrary to Section 63(1)(a)-(c) of the Public Financial

Management (County Governments) Regulations, 2015 which requires an Accounting Officer and Receiver of Revenue to ensure that adequate safeguards exist and are applied for prompt collection and proper accounting for revenue.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

31 January, 2024

Report of the Auditor-General on Receiver of Revenue - Revenue Statement for the year ended 30 June, 2023 - County Government of Uasin Gishu

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

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

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
County Own Source Revenue			
Cess	1	124,171,718.53	59,877,214.72
Land Rate	2	104,760,334.40	139,945,034.00
Single/Business Permits	3	215,321,972.15	161,398,381.45
Property Rent	4	30,346,955.75	21,096,038.45
Parking Fees	5	260,577,195.63	272,337,077.50
Market Fees	6	19,251,535.00	17,257,061.00
Advertising	7	80,079,400.24	58,796,110.10
Hospital Fees	8	37,472,079.00	38,398,829.65
Public Health Service Fees	9	15,007,412.00	15,930,168.70
Physical Planning and Development	10	21,805,680.20	32,115,911.06
Hire Of County Assets	11	2,902,604.15	2,275,071.00
Conservancy Administration	12	27,871,902.36	16,974,710.00
Administration Control Fees and Charges	13	18,379,299.35	9,516,979.00
Proceeds from sale of assets	14	-	-
Park Fees	15	-	-
Other Fines, Penalties, And Forfeiture Fees	16	18,161,687.35	12,226,574.00
Miscellaneous receipts	17	3,669,987.77	204,445.25
Total County Own Source Revenue		979,779,763.88	858,349,605.88
Other Receipts			
Donations/Grants Not Received Through CRF	18	0	0
Total Other Receipts		0	0
Total Receipts		979,779,763.88	858,349,605.88
Balance b/f at the beginning of the year		2,696,241.34	75,524,286.69
Disbursements To CRF		(981,515,739.35)	(932,262,253.00)
Bank charges	19	102,009.38	102,990.54
Balance Due for Disbursement		858,256.87	2,696,241.34

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 3/11 2023 and signed by:

Eliud Chemaget
Name Eliud Chemaget
County Receiver of Revenue
03 NOV 2023
CHIEF OFFICER FINANCE

Priscilla Koech
Name Priscilla Koech
Head of Revenue Reporting
ICPAK M/No 7790


*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

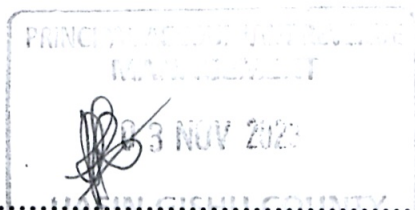
8. Statement of Financial Assets and Liabilities As at 30th June 2023

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Cash In Transit		176,994.00	
Bank Balances	20	279,746.87	723,975.34
Cash In Hand	21	401,516.00	1,972,266.00
Total Financial Assets		858,256.87	2,696,241.34
Total Financial Assets		858,256.87	2,696,241.34
Financial Liabilities			
Payables-Due to CRF	22	858,256.87	2,696,241.34
Total Financial Liabilities		858,256.87	2,696,241.34

N/B - At the close of 30th June 2023 there was Cash in Transit of Kshs. 176,994 from Mpesa (646464) which was credited to KCB Bank Account No. 1141856689 on 1st July 2023.

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 3/11/2023 and signed by:


 Name: Eliud Chemaget
 County Receiver of Revenue
 CHIEF OFFICER FINANCE


 Name: Priscilla Koech
 Head of Revenue Reporting
 ICPAK M/No.7790

County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023

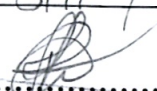
9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

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	101,025,000.00		101,025,000.00	124,171,718.53	-23,146,718.53	123
Land Rate	290,000,000.00		290,000,000.00	104,760,334.40	185,239,665.60	36
Single/Business Permits	296,100,000.00		296,100,000.00	215,321,972.15	80,778,027.85	73
Property Rent	48,500,000.00		48,500,000.00	30,346,955.75	18,153,044.25	63
Parking Fees	350,000,000.00		350,000,000.00	260,577,195.63	89,422,804.37	74
Market Fees	40,000,000.00		40,000,000.00	19,251,535.00	20,748,465.00	48
Advertising	100,200,000.00		100,200,000.00	80,079,400.24	20,120,599.76	80
Hospital Fees	30,000,000.00		30,000,000.00	37,472,079.00	-7,472,079.00	125
Public Health Service Fees	14,000,000.00		14,000,000.00	15,007,412.00	-1,007,412.00	107
Physical Planning and Development	35,000,000.00		35,000,000.00	21,805,680.20	13,194,319.80	62
Hire Of County Assets	5,400,000.00		5,400,000.00	2,902,604.15	2,497,395.85	54
Conservancy Administration	51,254,740.00		51,254,740.00	27,871,902.36	23,382,837.64	54
Administration Control Fees and Charges	18,992,111.00		18,992,111.00	18,379,299.35	612,811.65	97
Proceeds from sale of assets			0	0	0.00	0
Park Fees			0	0	0.00	0
Other Fines, Penalties, And Forfeiture Fees	20,000,000.00		20,000,000.00	18,161,687.35	1,838,312.65	91
Miscellaneous Receipts	0		0	3,669,987.77	-3,669,987.77	0
Total County Own Source Revenue	1,400,471,851.00		1,400,471,851.00	979,779,763.88	420,692,087.12	70
Other Receipts						
Donations /Grants Not Received Through	0		0	0	0	
Total Other Receipts						
Total Receipts	1,400,471,851.00		1,400,471,851.00	979,779,763.88	420,692,087.12	70

- (a) The county changed the revenue collection strategy on collection of revenue from cess by employing per exit collection thus a 123% budget realization
- (b) Hospital fees and Public health fees realized 125% and 107% respectively of the budget because of cashless method of collection employed in the Health sector

The County Receiver of revenue's financial statements were approved on 31/11 2023 and signed by:

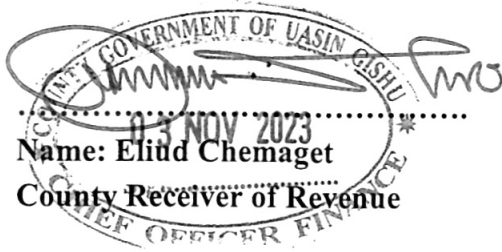

.....
Name: Eliud Chemaget
County Receiver of Revenue
03 NOV 2023
.....
SIGNATURE
CHIEF OFFICER FINANCE

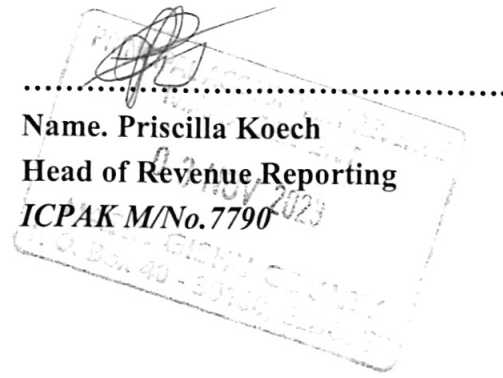

.....
Name: Priscilla Koech
Head of Revenue Reporting
ICPAK M/No. 7790 2023

UASIN GISHU COUNTY
P. O. Box 49 - 30100, ELDORET

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

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2022) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2023 C	Total arrears as at 30 June 2023 D=A+(B)+C	Measures taken to recover the arrears	Assessm ent to the recovers bility of arrears
Cess	00	00	00	00		
Land rate	2,196,523,604	104,760,334	182,029,459	2,273,792,729	Updating of Valuation roll in process	
Single/Business Permits	00	00	00	00		
Property Rent	88,590,114	30,346,956	83,794,680	142,037,838	Evictions in progress to ensure all clients pay rent	
Parking Fees	00	00	00	00		
Market Fees	00	00	00	00		
Advertising	00	00	00	00		
Hospital Fees	00	00	00	00		
Public Health Service Fees	00	00	00	00		
Physical Planning and Development	00	00	00	00		
Hire Of County Assets	00	00	00	00		
Conservancy Administration	00	00	00	00		
Other Fines, Penalties, And Forfeiture Fees	00	00	00	00		
Miscellaneous	00	00	00	00		
Total Arrears	2,285,113,718	135,107,290	265,824,139	2,415,830,567		


Name: Eliud Chemaget
County Receiver of Revenue


Name. Priscilla Koech
Head of Revenue Reporting
ICPAK M/No. 7790

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 of Uasin Gishu. 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 county. 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 county.

2. Recognition of Receipts

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

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 7th July 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was no 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.

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

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. Disbursement of revenue from commercial bank to CRF every Tuesday of the week.

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

12. Notes to the Financial Statements

1. Cess

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Farm produce	71,844,102.53	25,435,965.72
Quarrying	25,713,660.00	9,573,723.00
Livestock-Veterinary	3,027,694.00	2,454,296.00
Fish farming	18,080.00	23,010.00
Others (Slaughter fee, log cess,)	23,568,182.00	22,390,220
Total	124,171,718.53	59,877,214.72

2. Land rates

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Land rates	104,760,334.40	139,945,034.00
Land penalties and interest		
Arrears		
Total	104,760,334.40	139,945,034.00

3. Single /Business Permits

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Business permit application fees		5,672,531.00
Annual Business permit fees	215,321,972.15	155,725,850.45
Business permit penalties and interest		
Business permit fees arrears		
Total	215,321,972.15	161,398,381.45

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
County Housing	29,358,555.75	20,998,538.45
Plot Rent		
Tenancy Agreement		
Transfer of Property		
Stalls/kiosks rent		
Others (<i>public toilet</i>)	988,400.00	97,500.00
Total	30,346,955.75	21,096,038.45

5. Parking Fees

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Street parking fees	127,008,840.27	145,189,046.90
Monthly toll/sticker fees		
Motorbike fees	21,096,617.44	10,992,839.00
Registration fees		
Reserved parking		
Bus Park fees	112,471,737.92	116,155,191.60
Others (<i>Specify</i>)		
Total	260,577,195.63	272,337,077.50

6. Market Fees

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Market entry fees	18,716,539.00	17,257,061.00
Hawking fees		
Others (Livestock auction)	534,996.00	
Total	19,251,535.00	17,257,061.00

County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Branding		
Billboard advertising		
Signage	79,902,850.24	58,406,110.10
Roadshows		
Banners		
Posters		
Tent advertising		
Street pole/clock advertising		
others (Ict and E-government)	176,550.00	390,000.00
Total	80,079,400.24	58,796,110.10

8. Hospital Fees

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Level 5 hospitals		
Level 4 hospitals		
Others (Hospitals, Health centres and Dispensaries)	37,472,079.00	38,398,829.65
Total	37,472,079.00	38,398,829.65

9. Public Health Service Fees

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Inspection of buildings/premises/Institutions	265,520.00	
Inspection for issuance of hygiene license	4,130,417.00	3,223,468.00
Vaccination: Yellow fever, Typhoid, etc	2,534,969.00	4,119,624.01
Applications for medical examination		
Sanitation inspection for schools		
Public health permit	8,076,506.00	7,735,165.69
Rodent Control/Fumigation		
Others (Specify) Burial Fee		851,911.00
Total	15,007,412.00	15,930,168.70

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Sale of County planning documents		
Land valuation and registration fees		
Change / Renewal of user		
Building plans approval	17,184,081.50	24,457,945.55
Signboards		
Occupational Permits		
Enforcement / Demolition		
Architectural designs by county officers		
Hoarding fees		
Others (right of way leave)	4,621,598.70	7,657,965.51
Total	21,805,680.20	32,115,911.06

11. Hire Of County Assets

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	2,099,384.15	1,611,243.00
Hire of Machines and Equipment		
Hire of County Stadia		
Hire of County Halls	803,220.00	663,828.00
Conference facilities/Agricultural Training Centers (ATC)		
Others (specify)		
Total	2,902,604.15	2,275,071.00

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Refuse disposal fees	27,030,691.36	16,959,060.00
Dumpsite fees		
Sewerage fees		
Sale of seedlings		
Public cemetery	796,750.00	
Disposal of carcasses		
Noise control		
Others (water sale kiosk)	44,461.00	15,650.00
Total	27,871,902.36	16,974,710.00

13. Administration Control Fees and Charges

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Weights and measures	2,281,440.00	2,020,345.00
Fire Services	5,548,096.13	3,958,588.00
Betting levy	1,131,539.00	903,262.00
Others (Audit and supervision and Application fee)	9,418,224.22	2,634,784.00
Total	18,379,299.35	9,516,979.00

14. Proceeds from sale of assets.

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Receipts from Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	00	00

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

15. Park Fees

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Lodge Tariffs and levies	00	00
Park entry fees	00	00
Filming and Photography fees	00	00
Camping fees	00	00
Balloon landing fees	00	00
Others (<i>Specify</i>)	00	00
Total	00	00

16. Other Fines, Penalties and Forfeitures

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Impounding Fees	4,227,318.50	3,226,627.00
Towing Fees		
Others (Clamping fee,court fines and surcharge)	13,934,368.85	8,999,947.00
Total	18,161,687.35	12,226,574.00

17. Miscellaneous Receipts

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Dividends		
Interest	422,726.15	25,573.85
Commissions	536,739.45	
Others (Salary refund, staff insurance)	2,710,522.17	178,871.00
Total	3,669,987.77	204,445.25

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Donations (Specify Based on Source)	00	00
Grants (Specify Based on Source)	00	00
Others (Specify)	00	00
Total	00	00

19. Bank Charges

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Charges & commissions	102,009.38	102,990.54
Total	102,009.38	102,990.54

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign)	FY 2022-2023	FY 2021-2022
			Kshs	Kshs
K.C.B BANK- 1141856689			127,442.38	31,000.00
EQUITY BANK -1090264611251			151,939.85	635,270.00
NATIONAL BANK -01001111955700			0.00	15,101.50
COOPERATIVE -01141672927900			85.82	-599.96
FAMILY BANK -082000011728			278.82	0.55
SPIRE BANK-0405448501			0	43,203.25
Total			279,746.87	723,975.34

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

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	151,339.85	3-Jul-23
Disbursement 2	528,958.38	11-Jul-23
Total	680,298.23	

(This is a disclosure note indicating how the cash balance as at the end of the year has been subsequently disbursed to the CRF)

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

21. Cash in hand

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Cash Balance (<i>Location</i>)		
Mobile Money	401,516.00	1,972,266.00
Others (<i>Specify</i>) <i>Mpesa Cash in transit</i>	176,994.00	
Total	578,510.00	1,972,266.00

22. Payables- Due To CRF

Payables	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Balance b/f at the beginning of the year	2,696,241.34	75,524,286.69
Amount collected during the year	979,779,763.88	858,349,786.00
Amounts disbursed to CRF during the year	-981,515,739.35	-932,262,253.00
Balance c/d at the end of the year	858,256.87	2,696,241.34

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 19 above.

Notes to the Financial Statement (Continued)

23. Ageing Analysis of Revenue in Arrears

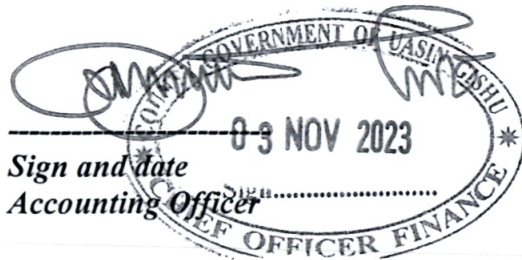
Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	00	00	00	00	00
Land rate	00	00	00	00	00
Single/business permits	00	00	00	00	00
Property rent	00	00	00	00	00
Parking fees	00	00	00	00	00
Market fees	00	00	00	00	00
Advertising	00	00	00	00	00
Hospital fees	00	00	00	00	00
Public health service fees	00	00	00	00	00
Physical planning and development	00	00	00	00	00
Hire of County Assets	00	00	00	00	00
Conservancy administration	00	00	00	00	00
Administration control fees and charges	00	00	00	00	00
Proceeds from sale of assets	00	00	00	00	00
Park fees	00	00	00	00	00
Other fines, penalties, and forfeiture fees	00	00	00	00	00
Miscellaneous receipts	00	00	00	00	00
Others (Specify)	00	00	00	00	00
Total (agree to statement of arrears)	00	00	00	00	00

24. Appendices

Appendix 1: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted

(PFM ACT section 165 subsection 4, 5)



 Sign and date
 Accounting Officer

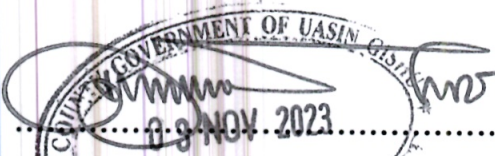
Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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

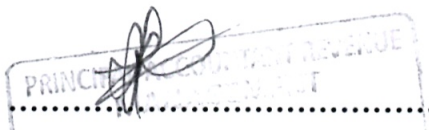
Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


 Name **Eliud Chemager**
 County Receiver of Revenue

Date


 Name **Priscilla Koech**
 Head of Revenue Reporting
 ICPAK M/No. 7790
 Date **3/11/2023**