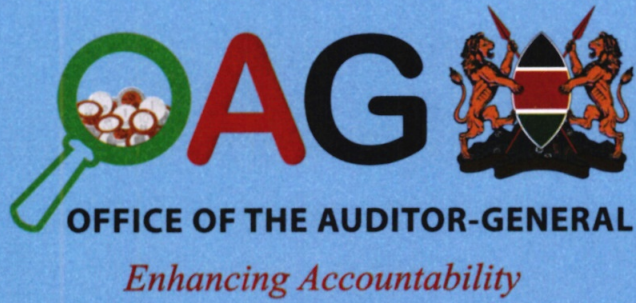


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**RECEIVER OF REVENUE**

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

**COUNTY GOVERNMENT OF KIRINYAGA**

PARLIAMENT  
OF KENYA  
LIBRARY

PAPERS LAID	
DATE	29/02/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	POLYCARP



Revised 30<sup>th</sup> June 2023



---

**RECEIVER OF REVENUE**  
*(County Government of Kirinyaga)*

**REVENUE STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

---

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





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



*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

---

**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 Revenue 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 1<sup>st</sup> July 2022 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 Kirinyaga, day-to-day management of revenue is under the following:

- Jackline Wanjiku Njogu - County Executive Committee Member for Finance and Economic Planning
- Edward Nyaga Njagi - Chief Officer, Accounting Services, Audit and Revenue
- Edward Nyaga Njagi - Chief Officers, in charge of departments collecting revenue
- Harrison Kabue – Ag. Director Revenue
- Beatrice Njeri Mugo - Head of Revenue Reporting



**Key Entity information and Management (continued)**

**(d) County Headquarters**

P.O. Box 260 kutus.  
Kutus Town, Nyangati ward, Mwea sub county  
KIRINYAGA, KENYA

**(e) Entity Contacts**

Telephone: (254) 720 803 286  
E-mail: [cofinance@kirinyaga.go.ke](mailto:cofinance@kirinyaga.go.ke)  
Website: [www.kirinyaga.go.ke](http://www.kirinyaga.go.ke)

**(f) Independent Auditor**

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

**(g) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O Box 40112  
City Square 00200  
NAIROBI, KENYA

**(h) Bankers**

1. Central Bank of Kenya  
Haile selassie Avenue  
P.O. Box 60000  
City Square 00200  
NAIROBI, KENYA
2. Kenya Commercial Bank  
P.O BOX 90  
Kerugoya 10300  
KIRINYAGA, KENYA

*Receiver Of Revenue*  
*County Government Of Kirinyaga*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

---

3. Co-operative Bank  
P.O Box 635  
Kerugoya 10300  
**KIRINYAGA, KENYA**

4. Equity Bank  
P.O Box 1056  
Kerugoya 10300  
**KIRINYAGA, KENYA**

(i) **County Attorney**  
Caroline Kinyua  
P.O. Box 260 kutus.  
Kutus Town, Nyangati ward, Mwea sub county  
**KIRINYAGA, KENYA**



### **3. Foreword By the CECM Finance and Economic Planning**

The year under review registered a tremendous improvement in revenue collections peaking at Ksh. 596,779,790 against the previous financial year collections of Ksh. 388,592,181.

The major revenue collection milestones were realized in:

- Single Business Permits
- Property Rates
- Advertisement Charges
- Subletting Fees
- Conservancy Charges
- Liquor Licence Fees
- Public Health Charges
- Hospital/Medical Services Charges

The County deployed diverse strategies to realize these results as outlined hereunder:

1. Entrenching automation of entire revenue streams to eliminate leakages, evasion and promote efficiency, certainty and accountability.
2. Promotion and adoption of Revenue collection service as a central and core function in all County Departments spearheaded by H.E the Governor, the CECM's and Chief Officers of respective Departments.
3. Introduction of target-based performances on Revenue Collections from all streams with a regular reporting, evaluation and monitoring from all collection centres and collaborations on field inspection with teams formed from all departments.
4. Restructuring of the Finance Department by introduction of a Chief Officer designate in line with Section 157 of the Public Finance Management Act (PFM Act) requirements for a Receiver of Revenue and further recruitment of Senior Sub-County Revenue Administrators to coordinate Revenue activities at the sub-counties and towns therein.
5. Publication through National newspapers of defaulters of property rates and proclamations thereof of County's intention to repossess all plots that had huge accumulated arrears and with owners not responding to County demand notices for payment of rates.

6. The County won the liquor licencing case which it was hither to injected from collecting liquor charges from 2021, 2022 and 2023. The County deployed teams to visit all liquor establishments to enforce payments with a near 100% response/rates realized.

With the above performance on collections the County has been able to meet and finance the entire Own Source Revenue based budget component to a tune of Ksh 550 million and over shoot with an excess of Ksh.46 million. Disbursements made to the County Revenue Fund (CRF) amounted to Ksh. 551,873,167 during the period.

The County intends to continue with full automation of all revenue collections and have further introduced an e-citizen's public portal to facilitate the client's compliance and efficient response to the County's Revenue demand notices.

There is remarkable reduction of cash transactions involving collectors by introduction of multiple payment platforms for clients to pay directly to the County as follows:

- Direct Bank Credits with integration to our Revenue Management System to auto receipt to minimize client's movements and eliminate cash transactions.
- Mpesa (mobile money transfer) by use of the:
  - a. Paybill platform
  - b. An STK push facility
  - c. USSD Code

Going forward the County is on a good pedestal to entrench sustainable revenue collection systems and further explore and exploit other revenue potential sources to finance its activities budgeted from Own Source Revenue (OSR).



.....  
**CECM Finance and Economic Planning  
County Government of Kirinyaga**



*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

---

**4. Management Discussion and Analysis**

**OWN SOURCE REVENUE COMPARISON**

**FY 2020-2021**

The County has a projected revenue target of KShs. 405 Million in the FY 2020/21. During the 2020-21FY the actual Own Source Revenue collected amounted to Kshs 346,521,599 against a Revenue Target of KShs 405,000,000. This indicates own source revenue performance of 86%.

<b>REVENUE SOURCE</b>	<b>ANNUAL TARGET</b>	<b>REVENUE COLLECTED</b>
Business Permits	69,998,560	57,760,450
Market Entrance/Gate Fee	35,000,000	24,777,510
Quarry Cess/Fee	3,000,000	2,523,400
Parking Fee	22,000,000	16,177,700
Land,Ground Rates &Arrears	25,484,928	5,938,868
Liquor License	24,000,000	7,080,750
Health(Hospitals)	140,000,000	162,263,678
Veterinary Services	5,141,255	3,521,903
Buildings Plans	12,120,200	12,399,928
Public Health	24,000,000	13,814,407
Sub Division Fee	1,000,000	169,900
Transfer Fee	1,350,226	1,385,200
House Rents	2,649,600	2,530,225
Market Stall	2,500,000	2,276,614
Survey Fee	1,000,000	1,274,800
Sale Of Minutes	1,178,763	757,885
Advertisement	9,500,000	9,467,945
Produce Cess	6,000,000	4,391,748
Trade- Weights	980,000	2,085,202
Coop Audit	600,000	156,588

**Receiver Of Revenue**  
**County Government Of Kirinyaga**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2023**

Group Registration	1,400,000	820,200
Refuse Collecton	8,485,151	7,715,503
Kamweti	3,801,935	3,444,778
Administrative Charges	3,809,383	3,786,416
<b>TOTAL (FY 2020/2021)</b>	<b>405,000,000</b>	<b>346,521,599</b>
<b>TOTAL (FY 2019/2020)</b>	<b>480,000,000</b>	<b>374,724,257</b>
<b>VARIANCE</b>	<b>-75,000,000</b>	<b>-28,202,658</b>

Source: County Treasury

**FY 2021-2022**

The County had a projected revenue target of KShs.485 Million in the FY 2021/22 Budget. During the financial year, Own Source Revenue collected amounted to 364,653,724. This indicates a performance of 75% on annual own source revenue targets.

<b>REVENUE SOURCE</b>	<b>ANNUAL TARGET</b>	<b>1ST QUARTER</b>	<b>2ND QUARTER</b>	<b>3RD QUARTER</b>	<b>4TH QUARTER</b>	<b>TOTAL</b>
Single Business Permit	70,848,000	9,320,661	2,020,796	48,412,302	14,207,076	<b>73,960,835</b>
Market Gate Fee	35,541,660	7,310,170	8,231,130	7,472,864	8,198,139	<b>31,212,303</b>
Produce Cess	10,045,009	1,322,460	1,491,120	1,694,920	2,600,239	<b>7,108,739</b>
Weights & Measures	1,594,885	184,760	999,500	100	322,640	<b>1,507,000</b>
Market stalls	3,500,000	-	995,400	224,600	833,400	<b>2,053,400</b>
Bus Park	10,455,886	4,956,760	4,605,240	4,402,370	2,722,670	<b>16,687,040</b>
Street Parking	15,683,830	716,760	983,770	1,340,350	311,200	<b>3,352,080</b>
Land Administration	21,500,874	1,003,200	786,500	1,105,200	1,774,211	<b>4,669,111</b>
Property Rates	32,981,914	144,000	37,000	418,000	2,108,228	<b>2,707,228</b>
Building Plan Approvals	17,000,000	4,865,875	5,882,407	2,957,878	3,132,925	<b>16,839,085</b>
Advertisement	9,652,957	1,344,000	708,000	3,351,100	1,089,640	<b>6,492,740</b>
Sublet Fees	2,594,354	461,000	-	-	349,000	<b>810,000</b>



*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

House rents	3,200,000	-	297,100	32,400	1,020,000	<b>1,349,500</b>
Conservancy Fee	10,182,181	1,453,928	275,820	2,174,610	2,368,130	<b>6,272,488</b>
Quarries	4,000,000	620,200	545,100	495,000	433,000	<b>2,093,300</b>
Cemetery	-	128,150	4,500	2,500	-	<b>135,150</b>
Group Registration	1,288,466	291,800	1,300	14,500	245,800	<b>553,400</b>
Liquor License	40,056,617	217,000	638,000	620,500	590,000	<b>2,065,500</b>
Veterinary Services	5,169,506	1,110,800	1,387,206	1,063,354	1,321,170	<b>4,882,530</b>
Kamweti ATC	1,512,600	-	467,930	70,410	1,829,104	<b>2,367,444</b>
Public Health Services	26,973,703	3,020,100	638,092	3,707,770	4,923,430	<b>12,289,392</b>
Kerugoya Referral Hospital	107,116,635	46,514,051	20,803,060	18,546,360	31,837,470	<b>117,700,941</b>
Kimbimbi Hospital	30,217,414	13,121,532	4,597,930	4,262,810	4,164,892	<b>26,147,164</b>
Kianyaga Hospital	13,811,742	5,997,575	2,174,880	2,061,990	2,511,090	<b>12,745,535</b>
Sagana Hospital	10,071,769	4,373,539	1,332,500	1,139,770	1,806,010	<b>8,651,819</b>
<b>TOTAL FY 2021/2022)</b>	<b>485,000,000</b>	<b>108,478,321</b>	<b>59,904,281</b>	<b>105,571,658</b>	<b>90,699,464</b>	<b>364,653,724</b>

*Source: County Treasury*

**FY 2022-2023**

The County collected a total revenue of Kshs. 596,779,790 which was 109% of the budgeted revenue target of Ksh. 550,000,000.

REVENUE SOURCE	ANNUAL TARGET	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	REV COLLECTED	% COLLECTED
Single Business Permit	76,356,354	4,213,164	5,136,322	78,621,784	20,302,636	108,273,906	142%
Market Gate Fee	40,524,261	7,382,370	9,350,928	10,969,171	10,646,378	38,348,847	95%
Produce Cess	12,256,000	1,220,390	1,257,930	1,745,430	1,570,130	5,793,880	47%
Weights & Measures	2,125,032	220,600	148,920	456,330	1,071,280	1,897,130	89%
Bus Park	20,253,352	4,249,640	4,110,310	4,365,130	4,459,620	17,184,700	85%
Street Parking	12,683,830	872,230	849,920	2,602,070	2,003,570	6,327,790	50%

**Receiver Of Revenue**  
**County Government Of Kirinyaga**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2023**

Land Administration	21,500,874	789,700	831,200	4,234,700	2,010,200	7,865,800	37%
Property Rates	32,981,914	1,336,741	2,298,265	34,511,687	7,216,918	45,363,611	138%
Building Plan Approvals	20,000,000	3,022,973	2,463,143	2,518,707	2,898,137	10,902,960	55%
Advertisements	10,652,957	897,000	559,000	7,703,500	4,165,900	13,325,400	125%
Sublet Fees	2,594,354	-	216,000	3,355,000	1,541,000	5,112,000	197%
House rents/stalls	8,500,000	989,100	1,635,200	2,233,860	1,829,200	6,687,360	79%
Conservancy Fee	10,182,181	583,220	567,860	9,203,250	2,641,980	12,996,310	128%
Quarries cess	5,000,000	555,700	487,100	659,300	1,034,000	2,736,100	55%
Group Registration	1,288,466	181,100	223,300	242,400	245,400	892,200	69%
Liquor License	40,056,617	94,000	1,485,880	48,603,400	7,529,400	57,712,680	144%
Veterinary Services	5,169,506	1,235,365	1,315,120	2,007,450	1,778,812	6,336,747	123%
Kamweti ATC	3,502,600	1,595,030	561,275	659,462	1,986,710	4,802,478	137%
Public Health Services	26,673,703	1,831,300	1,764,470	31,681,050	7,921,400	43,198,220	162%
cooperative audit	300,000	-	-	374,220	141,750	515,970	172%
Commission by payroll	3,000,000	-	-	2,211,802	835,155	3,046,957	102%
Kerugoya Referral Hospital	130,024,241	22,051,548	36,629,141	38,360,493	48,357,401	145,398,583	112%
Kimbimbi Hospital	35,000,000	3,456,397	5,202,714	7,935,696	8,124,487	24,719,294	71%
Kianyaga Hospital	15,811,275	1,486,034	1,481,118	2,316,456	3,811,532	9,095,140	58%
Sagana Hospital	13,562,485	1,379,539	1,851,538	2,228,465	2,667,034	8,126,576	60%
<b>TOTAL FY 2022/2023</b>	<b>550,000,000</b>	<b>59,643,141</b>	<b>80,426,654</b>	<b>299,800,813</b>	<b>146,790,030</b>	<b>596,779,790</b>	<b>109%</b>
<b>TOTAL FY 2021/2022</b>	<b>485,000,000</b>	<b>108,478,321</b>	<b>58,510,181</b>	<b>105,571,658</b>	<b>90,699,464</b>	<b>363,259,624</b>	<b>75%</b>

The main sources being main hospital fees which raised a total of Ksh.197,458,744 which was 97% of the expected revenue, followed by single business permits with a total collection of Kshs. 108,273,906, which is 142% of expected revenue. More than 50% of all own sources revenues exceeded the budgeted targets which can be attributed to a stable and conducive economic and political environment following the conclusion of the general elections. There were also increased field inspections and enforcements, including the introduction of local service centres at ward levels that facilitated customers' outreach.

Other factors that contributed to the growth on the revenue collection was the increased recovery of arrears from previous years following a discharge of injuncted collection of liquor licence fee backdated to 3 years ago.

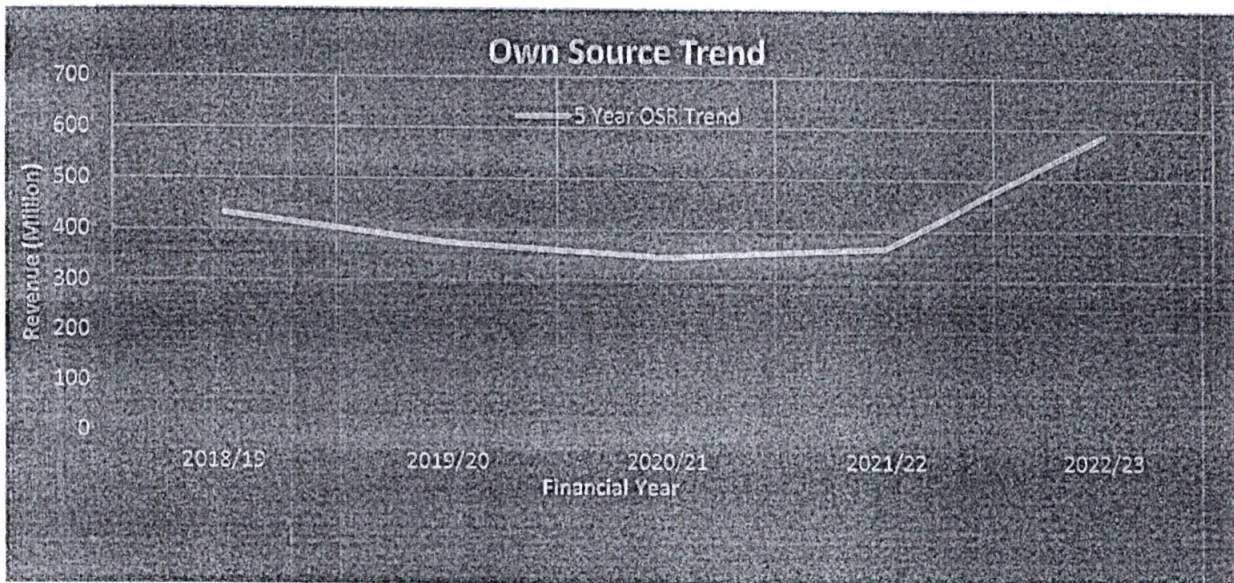


*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

---

Some of the impediments to the revenue collection were drought which severely affected market produce thereby affecting cess collection which only realized 47% of the budgeted revenue target, and inadequate legal frameworks to facilitate collection and enforcement which adversely affected collection and enforcement from defaulters.

**Graphical representation of the revenue trend for the last 5 years**



**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 entity's 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 entity's receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the financial year ended June 30, 2023, and of the entity's 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 entity 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**

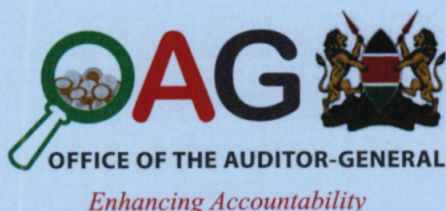
The revenue statements were approved and signed by the Receiver of Revenue on ..... 25/11/2023

.....  
**Name: CPA Edward Nyaga Njagi  
County Receiver of Revenue**



# 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 FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF KIRINYAGA**

---

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and 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 Kirinyaga set out on pages 1 to 26, which comprise of the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2023, the statement of receipts and disbursements and the statement of comparison of budget

---

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



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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Kirinyaga 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 comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Hospital Fees**

The statement of receipts and disbursements for the year ended 30 June, 2023 reflects hospital fees of Kshs.197,458,744 generated from various hospitals as disclosed in Note 8 to the financial statements. However, Management did not provide detailed bills for the services provided in the hospitals to support the amount.

In the circumstances, the accuracy and completeness of the hospital fees amount of Kshs.197,458,744 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 - County Government of Kirinyaga Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Key Audit Matters**

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

### **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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

---

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



## **Basis for conclusion**

The audit was conducted in accordance with the 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, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Weak Controls on Collection of Rental Income**

The statement of arrears of revenue reflects arrears of Kshs.2,570,332 in respect property rent arrears. Examination of documents provided revealed that the balance included uncollected revenue of Kshs.673,332 and Kshs.1,897,000 from County staff and none County staff respectively. It was not clear how County staff had balances yet deductions were made through check-off system in the payroll. In addition, Management did not provide tenancy agreements between the County Government and the tenants for audit review.

In the circumstances, the effectiveness of internal controls on collection of rental income could not be confirmed.

The audit was conducted in accordance with the ISSAIs 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 the 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 control 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 control, risk Management and governance.



In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability 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 intension 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 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 control that



might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal 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 control 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 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 control.
- 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 of Receiver of Revenue to continue to sustain 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 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 the 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

15 February, 2024



**Receiver Of Revenue**  
**County Government Of Kirinyaga**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2023**

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>County Own Source Revenue</b>			
Cess	1	5,793,880	16,452,013
Land Rate	2	7,865,800	4,669,111
Single/Business Permits	3	108,273,906	74,514,235
Property Rent	4	52,050,971	6,110,128
Parking Fees	5	23,512,490	20,039,120
Market Fees	6	38,348,847	31,212,303
Advertising	7	18,437,400	7,302,740
Hospital Fees	8	197,458,744	189,180,916
Public Health Service Fees	9	43,198,220	12,289,392
Physical Planning and Development	10	10,902,960	16,977,235
Hire Of County Assets	11	-	-
Conservancy Administration	12	12,996,310	6,272,488
Administration Control Fees and Charges	13	-	-
Weight & measures	14	1,897,130	
Quarry cess	15	2,736,100	
Group registration	16	892,200	
Liquor license	17	57,712,680	
Veterinary services	18	6,336,747	
Kamweti ATC	19	4,802,478	
Cooperative Audit	20	515,970	
Commission by payroll	21	3,046,957	
Proceeds from sale of assets			
Park Fees			
Other Fines, Penalties, And Forfeiture Fees			
Miscellaneous receipts			
<b>Total County Own Source Revenue</b>		<b>596,779,790</b>	<b>388,592,181</b>
<b>Other Receipts</b>			
Donations/Grants Not Received Through CRF			
OTHER RECEIPTS			
<b>Total Other Receipts</b>		-	
<b>Total Receipts</b>		<b>596,779,790</b>	
Balance b/f at the beginning of the year		<b>24,859,719</b>	
<b>Disbursements To CRF</b>		<b>551,873,167</b>	<b>363,732,462</b>
Bank charges		-	-




*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

---

<b>Balance Due for Disbursement</b>		<b>78,026,228</b>	<b>24,859,719</b>
-------------------------------------	--	-------------------	-------------------

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 25/11/2023 2023 and signed by:

.....  
  
Name: CPA Edward Nyaga Njagi  
County Receiver of Revenue  
(Ref: PFM ACT section 165, 2(a))

.....  
  
CPA BEATRICE MUGO  
Head of Revenue Reporting  
ICPAK M/No 28220

Receiver Of Revenue  
 County Government Of Kirinyaga  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2023

8. Statement of Financial Assets and Liabilities As at 30<sup>th</sup> June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalentents</b>			
Bank Balances	20	78,026,228	58,300,058
Cash In Hand	23	-	-
<b>Total Financial Assets</b>		78,026,228	58,300,058
<b>Total Financial Assets</b>		78,026,228	58,300,058
<b>Financial Liabilities</b>			
Payables - Due to CRF	22	78,026,228	58,300,058
<b>Total Financial Liabilities</b>			

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 25/06 2023 and signed by:

.....  
 Name: CPA Edward Nyaga Njagi  
 County Receiver of Revenue

.....  
 CPA Beatrice Mugo  
 Head of Revenue Reporting  
 ICPAK M/No. 28220



Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30<sup>th</sup> 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
<b>County Own Source Revenue</b>						
Cess	12,256,000	-	12,256,000	5,793,880	6,462,120	47%
Land Rate	21,500,874	-	21,500,874	7,865,800	13,635,074	37%
Single/Business Permits	76,356,354	-	76,356,354	108,273,906	-31,917,552	142%
Property Rent	8,500,000	-	8,500,000	6,687,360	1,812,640	79%
Parking Fees	12,683,830	-	12,683,830	6,327,790	6,356,040	50%
Market Fees	40,524,261	-	40,524,261	38,348,847	2,175,414	95%
Advertising	10,652,957	-	10,652,957	13,325,400	-2,672,443	125%
Hospital Fees	194,398,001	-	194,398,001	197,458,744	10,142,691	102%
Public Health Service Fees	26,673,703	-	26,673,703	43,198,220	-16,524,517	162%
Physical Planning and Development	20,000,000	-	20,000,000	10,902,960	9,097,040	55%
Hire Of County Assets	-	-	-	-	-	-
Conservancy Administration	-	-	-	-	-	-
Administration Control Fees and Charges	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	-	-
Miscellaneous Receipts	-	-	-	-	-	-
Liquor license	40,056,611	-	40,056,611	57,712,680	-17,656,069	144%
Veterinary services	5,169,506	-	5,169,506	6,336,747	-1,167,241	123%
Kamweti ATC	3,502,600	-	3,502,600	4,802,478	-1,299,878	137%



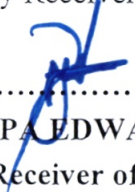
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023

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 %
Co-operative audit	300,000	-	300,000	515,970	-215,970	172%
Commission for payroll	3,000,000	-	3,000,000	3,046,957	-46,957	102%
Weight & measures	2,125,032	-	2,152,032	1,897,130	254,902	89%
Group registration	1,288,466	-	1,288,466	892,200	396,266	69%
Conservancy fee	10,182,181	-	10,182,181	12,996,310	-2,814,129	128%
Bus park fees	20,253,352	-	20,253,352	17,184,700	3,068,652	85%
Property rate	32,981,913	-	32,981,913	45,363,611	-12,381,698	138%
Sublet fees	2,594,354	-	2,594,354	5,112,000	-2,517,646	197%
Quarry fees	5,000,000	-	5,000,000	2,736,100	2,263,900	55%
<b>Total County Own Source Revenue</b>	<b>550,000,000</b>	<b>-</b>	<b>550,000,000</b>	<b>596,779,790</b>	<b>-53,834,743</b>	<b>109%</b>
<b>Other Receipts</b>	-	-				
Donations /Grants Not Received Through CRF	-	-	-			
<b>Total Other Receipts</b>	-	-	-			
<b>Total Receipts</b>	<b>550,000,000</b>	<b>-</b>	<b>550,000,000</b>	<b>596,779,790</b>	<b>-53,834,743</b>	<b>109%</b>

- (a) Group Registration fees realized a 69% collection which is due to an existing conflict in group registrations between the Counties and the National government where some groups have opted going through the National government for the registration thereby evading paying the requisite registration charges to the county
- (b) Bus Park fees were also adversely affected to a 85% performance due to the continued increase in fuel prices that resulted in hikes bus fares which in turn reduced PSV operations in and out of the county bus stations.

(c) Quarry fees had a lower performance at 55% of the expected revenue which can be attributed to the emerging stiff competition of machine cut building stones from other counties thereby reducing the demand for locally extracted building stones.

The County Receiver of revenue's financial statements were approved on 25/11/2023 2023 and signed by:

.....  
  
**Name: CPA EDWARD NYAGA**  
County Receiver of Revenue  
ICPAK M/No.

.....  
  
**Name: CPA BEATRICE MUGO**  
Senior Accountant  
ICPAK M/No 28220



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 <sup>st</sup> 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	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land rate	559,893,257	45,315,133	70,920,000	585,498,124	Creating awareness locally - publishing defaulters in the newspaper, door to door sensitization	
Single/Business Permits	-	-	-	-		
Property Rent	6,405,000	5,239,668	1,405,000	2,570,332	-Introduction of E citizen platform -Physical enforcement -Introduction of standing orders	
Parking Fees	-	-	-	-		
Park Fees	-	-	-	-		
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		
<b>Total Arrears</b>	<b>=</b>	<b>=</b>	<b>=</b>	<b>=</b>		



.....  
**Name: CPA EDWARD NYAGA**  
County Receiver of Revenue  
*(Ref: PFM ACT section 165, 2(a))*



.....  
**Name: CPA BEATRICE MUGO**  
Head of Revenue Reporting  
*ICPAK M/No 28220*

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



## **1. 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 Kirinyaga. 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 entity. 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 entity.

### **2. Recognition of Receipts**

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

### **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 Kirinyaga for the period 1st July 2022 to 30 June 2023 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.

*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> 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. *(Include the receiver's actual policy on disbursements)*

**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  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

2. Notes to the Financial Statements

1. Cess

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Farm produce	5,793,880	7,108,739
Quarrying	2,736,100	2,093,300
Livestock	6,336,747	4,882,530
Fish farming	-	-
Kamweti ATC	4,802,478	2,367,444
<b>Total</b>	<b>19,669,205</b>	<b>16,452,013</b>

2. Land rates

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Land administration	7,865,800	4,669,111
Land penalties and interest		
Arrears		
<b>Total</b>	<b>7,865,800</b>	<b>4,669,111</b>

3. Single /Business Permits

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Business permit application fees	108,273,906	73,960,835
Annual Business permit fees	-	-
Business permit penalties and interest	-	-
Group Registration	892,200	553,400
<b>Total</b>	<b>109,166,106</b>	<b>74,514,235</b>

Receiver Of Revenue  
 County Government Of Kirinyaga  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2023

Notes to the Financial Statements (continued)

4. Property Rent

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
County Housing	3,600,300	1,349,500
Plot/Land rates	45,363,611	2,707,228
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	3,087,060	2,053,400
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>52,050,971</b>	<b>6,110,128</b>

5. Parking Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Street parking fees	6,327,790	3,352,080
Monthly toll/sticker fees		-
Motorbike fees		-
Registration fees		-
Reserved parking		-
Bus Park fees	17,184,700	16,687,040
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>23,512,490</b>	<b>20,039,120</b>

6. Market Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Market entry fees	38,348,847	31,212,303
Hawking fees		
Others ( <i>Specify</i> )		
<b>Total</b>	<b>38,348,847</b>	<b>31,212,303</b>



Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2022 - 2023	2021 - 2022
	Kshs	Kshs
Branding	-	-
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
Sublet fees	5,112,000	810,000
Advertisement	13,325,400	6,492,740
others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>18,437,400</b>	<b>7,302,740</b>

8. Hospital Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Level 5 hospitals	145,398,583	117,697,941
Level 4 hospitals	41,941,010	47,544,518
Others ( <i>dispensaries</i> )	10,119,151	23,938,457
<b>Total</b>	<b>197,458,744</b>	<b>189,180,916</b>

9. Public Health Service Fees

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Inspection of buildings/premises/Institutions	-	-
Inspection for issuance of hygiene license	-	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	-	-
Sanitation inspection for schools	-	-
Public health permit	43,198,220	12,289,392
Rodent Control/Fumigation	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>43,198,220</b>	<b>12,289,392</b>

*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	10,902,960	16,839,085
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
cemetery	-	138,150
Others (Specify)	-	-
<b>Total</b>	<b>10,902,960</b>	<b>16,977,235</b>

11. Hire Of County Assets

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	-	-
Others (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Refuse disposal fees	12,996,310	6,272,488
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	-	-
Disposal of carcasses	-	-
Noise control	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>12,996,310</b>	<b>6,272,488</b>

13. Administration Control Fees and Charges

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Weights and measures	1,897,130	1,507,000
Fire Services	-	-
Liquor licenses	57,712,680	2,065,500
Betting levy	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>59,609,810</b>	<b>3,572,500</b>

14. Proceeds from sale of assets.

	2022 - 2023	2021 - 2022
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Receiver Of Revenue  
 County Government Of Kirinyaga  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2023

Notes to the Financial Statement (Continued)-

15. Park Fees

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

16. Other Fines, Penalties and Forfeitures

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Impounding Fees	-	-
Towing Fees	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

17. Miscellaneous Receipts

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	-	-
<b>Others (<i>Specify</i>)</b>	-	-
<b>Total</b>	-	-



Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Donations (Specify Based on Source)	-	-
Grants (Specify Based on Source)	-	-
Others (Specify)	-	-
<b>Total</b>	-	-

19. Bank Charges

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Bank Charges & commissions	-	-
<b>Total</b>	-	-

20. Bank Balances

18. Name of Bank, Account No. & currency	bank account currency*	Ex. rate (if in foreign currency)	2022 - 2023	2021 - 2022
			KShs	kshs
Adsaf Collection- 01141567202400	KShs		-600	-
Hospital Fund Collection-Coop Bank 01141567073500	KShs		37	37
Kirinyaga County Revenue Account-KCB 1140758497	KShs		1,280,306	3,047
Kamweti Demonstration Fund-KCB 1104075997	KShs		387,801	50
Kirinyaga City Public Health-KCB 1225956242	KShs		1,760	45
Kerugoya Hospital Improvement Fund-KCB 1104073153	KShs			32,985,390
Kerugoya County Referral Hospital-KCB 1224816366	KShs		25,082,334	253,166
Kimbimbi Sub County Hospital-KCB 1224816722	KShs		5,250,712	88,392.00
Kianyaga Sub County Hospital-KCB 1224816846	KShs		2,555,551	106,085
Sagana Sub County Hospital-KCB 1224817109	KShs		1,413,408	5,944



*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

18. Name of Bank, Account No. & currency	bank account currency*	Ex. rate (if in foreign currency)	2022 - 2023	2021 - 2022
KCB,1254841075, Kirinyaga County Hospital Revenue	KShs		-	5
Family Bank, Gathuthuma Dispensary, 57000034987	KShs		99,930	60,840
Co-Op Bank, Baricho Health Care Center, 1141035288400	KShs		2,743,250	2,121,070
Equity Bank, Ciagini Health Centre, 380296924361	KShs		370,794	228,054
Co-Op Bank, Gathambi Dispensary, 1141034519600	KShs		2,534,472	1,352,275
Co-Op Bank, Gatithi Dispensary, 1141059973100	KShs		1,565,977	1,400,567
Co-Op Bank, Gatugura Dispensary, 1141035279200	KShs		401,397	326,617
Co-Op Bank, Gatuto Dispensary, 1141035246300	KShs		1,071,571	730,271
Co-Op Bank, Gatwe Health Centre, 1141568432700	KShs		1,046,540	644,160
Kcb Bank, HssfKarumandi Health Centre, 1255408677	KShs		1,636,599	1,132,072
Kcb Bank, Kabare Health Centre, 1119347610	KShs		2,072,670	1,603,678
Co-Op Bank, Kagumo Dispensary, 1141035053500	KShs		2,024,732	1,583,102
Co-Op Bank, Kairini Dispensary, 1141059570900	KShs		305,914	194,184
Co-Op Bank, Kamuiru Dispensary, 1141568141100	KShs		111,955	59,915
Co-Op Bank, Kamweti Dispensary, 1141035284900	KShs		238,774	185,794
Co-Op Bank, Kangaita Health Centre, 1141272157200	KShs		1,667,368	1,232,898
Co-Op Bank, Kangu Dispensary, 1141272391300	KShs		1,320,566	1,004,676.00
Co-Op Bank, Kanjinji Dispensary, 1141034730300	KShs		255,237	129,427
Co-Op Bank, Karimaini Community Dispensary, 1141273990600	KShs		-	-
Co-Op Bank, Kiamutugu Health Centre, 1141035294500	KShs		2,401,081	1,825,291
Co-Op Bank, Kiangai Dispensary, 1141059992500	KShs		809,864	579,594
Co-Op Bank, Kiangombe Dispensary, 1141035279200	KShs		256,371	158,051
Co-Op Bank, Kianjege Dispensary, 1141059976300	KShs		375,485	142,865



**Receiver Of Revenue**  
**County Government Of Kirinyaga**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2023**

18. Name of Bank, Account No. & currency	bank account currency*	Ex. rate (if in foreign currency)	2022 - 2023	2021 - 2022
Kiarukungu Dispensary, 76000007540	KShs		-	163,806
Co-Op Bank, Kibirigwi Dispensary, 1141059524100	KShs		1,032,658	510,998
Equity Bank, KirogoHssf Dispensary, 380296917718	KShs		743,236	524,526
Co-Op Bank, Kutus Dispensary, 1141034766100	KShs		3,418,655	2,513,365
Co-Op Bank, Mukangu Dispensary, 1141059501800	KShs		750,733	351,003
Co-Op Bank, Mumbuini Dispensary, 1141051477700	KShs		443	443
Co-Op Bank, Murinduko Health Centre, 1141051830800	KShs		2,009,805	1,277,635
Co-Op Bank, Mutitu Dispensary, 1141035003600	KShs		443,579	334,159
Equity Bank, Nguka Dispensary, 380296960724	KShs		1,240,143	1,100,693
Equity Bank, Thiba Dispensary, 380296928194	KShs		1,446,100	1,211,720
Equity Bank, Wamumu Dispensary, 380296917476	KShs		214,963	175,972
ABC Revenue Account - 001217001000046	KShs		-1,820	-1,820
KCB, 1140791605, KES - OPERATIONS	Kshs		662,795	-
<b>Total</b>			<b>78,026,228</b>	<b>58,300,059</b>

**20 (a) Balance carried forward as at 30<sup>th</sup> June 2023 and subsequently transferred**

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1		
Disbursement 2		
<b>Total</b>		

*(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 Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

---

Notes to the Financial Statement (Continued)

21. Cash in hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Cash Balance ( <i>Location</i> )		
Mobile Money		
Others ( <i>Specify</i> )		
<b>Total</b>		

22. Payables- Due To CRF

Payables	2022-2023	2021-2022
	Kshs	Kshs
Balance b/f at the beginning of the year	58,300,059	33,440,339
Amount collected during the year	596,779,790	388,592,181
Amounts disbursed to CRF during the year	(551,873,167)	(363,732,462)
<b>Balance c/d at the end of the year</b>	<b>78,026,228</b>	<b>58,300,058</b>

*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	-	-	-	-	-
Land rate	-	70,920,000	98,420,625.00	416,157,499	585,498,124
Single/business permits	-	-	-	-	-
Property rent	-	1,405,000	793,500.00	371,832	2,570,332
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (Specify)	-	-	-	-	-
<b>Total (agree to statement of arrears)</b>	-	72,325,000	99,214,125	416,529,331	588,068,456

4. 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
K3497	BEMER CENTER MEDICAL CLINIC	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K3877	META META WINES	2023	35,000	Persons Living with Disability	Persons with Disabilities Act, 2003
qK4038	CHECK POINT	2023	7,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K4490	NEW PARADISE BAR	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K4562	KIAROMA LEISURE GARDENS	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K4592	BARAKA BAR	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K4593	BARAKA BAR	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K4596	BARAKA BAR	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K4718	SALAMA CLASSIC	2023	7,500	Persons Living with Disability	Persons with Disabilities Act, 2003
K5072	TALKING HANDS VENTURES	2023	24,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K5192	TALKING HANDS VENTURES	2023	24,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K5275	NEW PARADISE BAR	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003



County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023

K5404	SHOP & STOP	2023	2,500	Persons Living with Disability	Persons with Disabilities Act, 2003
K5406	SHOP & STOP	2023	2,500	Persons Living with Disability	Persons with Disabilities Act, 2003
K5540	ERIC NJINE NGARE	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K5714	REBECCA WANJIRU MUNYUI	2023	4,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K5903	CITY HALL BUTCHERY	2023	6,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K7402	MIRACLE CREATIONS	2023	4,900	Persons Living with Disability	Persons with Disabilities Act, 2003
K7869	WANGU MATHENGE	2023	2,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K8674	IRENE MUTHONI GACHANGA	2023	2,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K9800	VENANZIA WANJA MUCHIRA	2023	2,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K9856	GRACIOUS COLECTION	2023	3,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K10393	ANTONY MUNENE NDERI	2023	3,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K10650	ERIC CYBER CENTRE	2023	4,900	Persons Living with Disability	Persons with Disabilities Act, 2003
K11920	ROAD SIDE BUTCHERY	2023	5,000	Persons Living with Disability	Persons with Disabilities Act, 2003
K12460	FRAMA POSHO MILL	2023	4,000	Persons Living with Disability	Persons with Disabilities Act, 2003

*(PFM ACT section 165 subsection 4, 5)*



-----  
**Name: CPA EDWARD NYAGA**  
*Sign:*  
*Date:*  
*Accounting Officer*





**Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> 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)
REF: CGK/CEC/FIN/EX. AUDIT//2022-23/VOL.VII (24)	Un-supported Cash and Cash Equivalents Balance	Cash and cash equivalents balance of Kshs 58,300,058 was supported by cash books, bank reconciliation statements and bank certificates which were submitted with the County Executive Financial statements for the year ended 30 June 2022.	Resolved	
REF: CGK/CEC/FIN/EX. AUDIT//2022-23/VOL.VII (24)	Late submission of Financial Statements	The County Revenue Fund and Receiver of Revenue Financial templates were very new hence the late preparation and submission.	Resolved	

**Guidance Notes:**

*Receiver Of Revenue  
County Government Of Kirinyaga  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2023*

---

- (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: CPA EDWARD NYAGA

County Receiver of Revenue

ICPAK M/No

Date

.....  
Name: CPA BEATRICE MUGO

Head of Revenue Reporting

ICPAK M/No 28220

Date