

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

	PAPERS LAID
DATE	6/6/2023
TABLED BY	Majority Whip
COMMITTEE	—
CLERK AT THE TABLE	Innocent Mbayo

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**RECEIVER OF REVENUE – REVENUE  
STATEMENTS**

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

**COUNTY GOVERNMENT OF  
TAITA TAVETA**



---

**RECEIVER OF REVENUE**  
**COUNTY EXECUTIVE OF TAITA TAVETA**

**REVENUE STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

---

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



**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**Table of Contents**

**Page**

I. Key Entity Information and Management .....	iv
II. Foreword by the CECM Finance and Economic Planning .....	vi
III. Management Discussion and Analysis.....	ix
IV. Statement of Performance against County Predetermined Objectives .....	x
V. Statement of Receiver of Revenue's responsibilities .....	xi
VI. Report of the Independent Auditors on the Taita Taveta County Receiver of Revenue .....	xii
VII. Statement of Receipts and Disbursements for the year ended 30th June 2022 .....	1
VIII. Statement of Financial Assets and Liabilities as At 30 <sup>th</sup> June 2022 .....	2
IX. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30 <sup>th</sup> June 2022 .....	3
X. Statement of Arrears of Revenue as At 30th June 2022 .....	4
XI. Notes to the Financial Statements .....	5
XII. Appendices .....	15

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**I. Key Entity Information and Management**

**(a) Background information**

The receiver of revenue is under the Department of Finance and Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance and 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 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**

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

No.	Designation	Name
1.	CEC Member, Finance & Economic Planning	Mr. Andrew Kubo Mlawasi, ACCA, CPA (K)
2.	Chief Officer, Finance and Economic Planning	Mrs. Joyce Kambe Mwachia, CPA (K)
3.	Director Revenue Services	Mr. Simeon Irina, CPA (K)
4.	Director Supply Chain Management	Mr. Patrick Leweri
5.	Director Accounting Services	Mr. Fredrick Nganga (K)

**(d) County Executive Headquarters**

Office of the Governor

Mwatate Town, Off Voi – Taveta Highway,

P.O. Box 1066-80304

**Wundanyi, Kenya**

**(e) County Executive Contacts**

Telephone: 0788186436/0718988717

Email: [info@taitataveta.go.ke](mailto:info@taitataveta.go.ke)

Website: [www.taitataveta.go.ke](http://www.taitataveta.go.ke)

**(f) County Executive Bankers**

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

2. Other Commercial Banks

Kenya Commercial Bank

Wundanyi Branch

Along Posta Road

P.O. Box 1067-80304

**Wundanyi, Kenya**

**(g) Independent Auditors**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**(h) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**II. Foreword by the CECM Finance and Economic Planning**

It is my pleasure to present the County Government of Taita Taveta Revenue statements for the year ended 30<sup>th</sup> June 2022. The statements have been prepared in accordance with the provisions of the Public Financial Management Act, 2012 cap 165 which requires a receiver of revenue to prepare annual Receiver of Revenue statements at the end of each financial year. The financial statements present the financial performance of the County Government over the past 12 months.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments, Taita Taveta included. Functions and powers exercised by County Executive of Taita Taveta are as articulated in section 5 and 6 of the County Government act 2012 respectively.

**Financing of the County Governments**

The County has been putting in efforts to increase its own source revenue over the last few years. In the year under review, the County collected Kshs 315,437,150 from key revenue streams. This was against a target of Kshs 450,282,421 the shortfall was occasioned by court cases restricting the county from collecting mining cess and the introduction of the Taita Taveta County Health services Act 2021 which introduced the creation of facility improvement fund that requires all monies collected to be channelled to Facility Improvement Fund account.

The key local revenue sources include; Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

The County has always continued to explore new and innovative ways of increasing its local revenue collections.

**FINANCIAL PERFORMANCE**

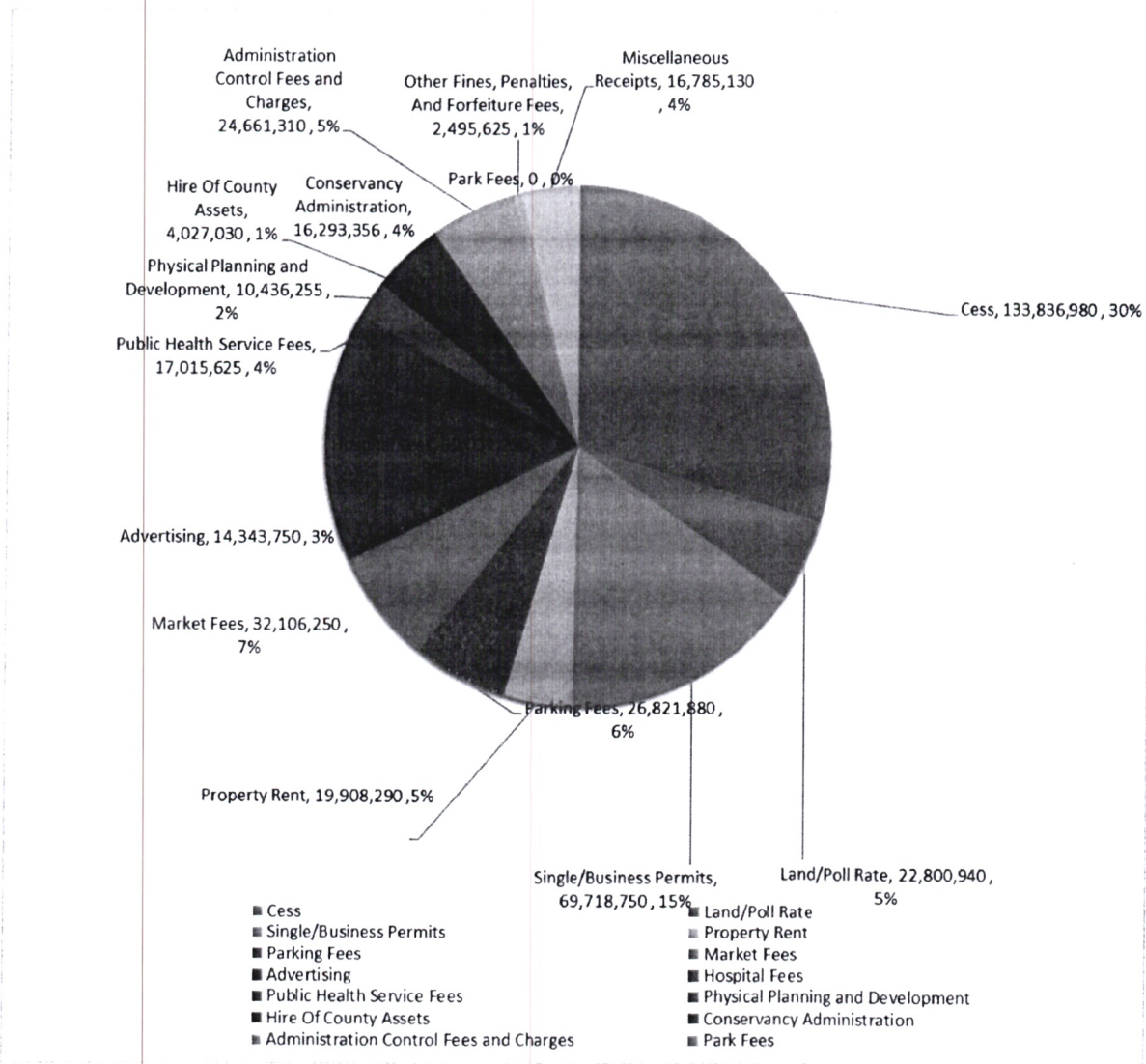
**I. Budget Performance Against Actual Amounts**

**a) Revenue**

In the year ended 30<sup>th</sup> June 2022, the County had total projected revenues of KShs **450,282,421** from Key local revenue Source such as ; Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand Cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

A graphical representation of the revenue budget is as shown below:



**Figure 1: Taita Taveta County revenue sources in FY 2021/2022**

Out of the projected revenue of kshs **450,282,421**, the County was able to realize KShs **325,076,173** in actual revenues, representing 72% performance. This performance was as a result of 97% realization of the Cess Revenue i.e. (Agricultural Cess, Sand Cess Mining Cess), 76% on Single Business Permits, 90% from Hospital Revenues amongst other revenues as depicted in the table.

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**


The table below shows an analysis of revenue performance during the year ended 30<sup>th</sup> June 2022.

Revenue Classification	Revenue Budget (KShs)	Actual (KShs)	Realization (%)
Cess	133,836,980	129,772,639	97%
Land/Poll Rate	22,800,940	9,880,648	43%
Single/Business Permits	69,718,750	53,021,305	76%
Property Rent	19,908,290	5,011,121	25%
Parking Fees	26,821,880	19,032,250	71%
Market Fees	32,106,250	7,918,753	25%
Advertising	14,343,750	10,456,635	73%
Hospital Fees	39,031,250	35,073,654	90%
Public Health Service Fees	17,015,625	1,210,300	7%
Physical Planning and Development	10,436,255	5,602,126	54%
Hire Of County Assets	4,027,030	1,575,750	39%
Conservancy Administration	16,293,356	7,678,770	47%
Administration Control Fees and Charges	24,661,310	21,466,662	87%
Park Fees	-	-	0%
Other Fines, Penalties, And Forfeiture Fees	2,495,625	611,320	24%
Miscellaneous Receipts	16,785,130	16,764,241	100%
<b>Total</b>	<b>450,282,421</b>	<b>325,076,173</b>	<b>72%</b>

**Table 1: Revenue performance in FY 2021/2022**

I take this earliest opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Taita Taveta County achieves its mission.

I thank all staff in the Department of Finance and Planning, and especially Revenue directorate amidst many challenges, they has continued to show commitment and dedication through hard work in delivering there mandate to the people of Taita Taveta County.



**CPA Dawson Katuu Mzenge**

**CECM FINANCE AND ECONOMIC PLANNING**

**COUNTY GOVERNMENT OF TAITA TAVETA**

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**III. Management Discussion and Analysis**

**a.) 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 Taita Taveta. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

**b.) 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 25th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was two (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.

**c.) 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. The Bank balances during the year under review as Kshs 12,711,749.

**d.) 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.

**e.) 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 totaled to **Kshs 315,437,150** as compared to FY 2020-21 of Kshs **302,005,400**.

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**IV. Statement of Performance against County Predetermined Objectives**

**Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

**Strategic development objectives**

The County's 2018-2022 CIDP has identified 5 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives in the County Integrated Development Plan (CIDP) 2018-2022 are to:

- (a) Constructed two revenue collection offices in. Njukini (Taveta Sub-County) & Voi town (Voi Sub County). This was aimed to boosting revenue collection in a secure environment.
- (b) Introduced an automated revenue collection system.
- (c) Compliant with Integrated Financial Management Information System (IFMIS); established infrastructure and trained staff.

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Revenue Department	Constructed two revenue collection offices in. Njukini (Taveta Sub-County) & Voi town (Voi Sub County).	This was aimed to boosting revenue collection in a secure environment.	2 Revenue Collection Office	increased Revenue Collected
Revenue Department	an automated revenue collection system	Boosting revenue collection	4 Sub Counties	increased Revenue Collected

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**V. 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the 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, 2022, 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 ...**10-Feb- 2023**



.....  
**Name: CPA Joyce Kambe Mwachia  
County Receiver of Revenue  
ICPAK Member Number: 12587**

# 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 STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF TAITA TAVETA

---

### 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 – Revenue Statements set out on pages 1 to 16, which comprise the statement of financial assets

and liabilities and the statement of arrears of revenue as at 30 June, 2022, and the statement of receipts and disbursements and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

## **Basis for Qualified Opinion**

### **1. Inaccurate and Unsupported Revenue**

The statement of receipts and disbursements reflects total County own source revenue of Kshs.325,076,173. However, the following anomalies were noted:-

- i) Comparison of revenue received from the sub-counties and revenue reflected in the financial statements revealed an unexplained and unreconciled variances as detailed below;

<b>Item</b>	<b>Financial Statement Figures 30 June, 2022 (Kshs.)</b>	<b>Consolidated Revenue Streams Analysis 30 June, 2022 (Kshs)</b>	<b>Variance (Kshs.)</b>
Physical Planning and Development	5,602,126	4,000,840	1,601,286
Hire of County Assets	1,575,750	0	1,575,750
Conservancy Administration	7,678,770	1,854,020	5,824,750
Administration Control Fees and Charges	21,466,662	4,695,409	16,771,253
Park Fees	0	19,032,225	(19,032,225)
Miscellaneous receipts	16,764,241	1,667,683	15,096,558

- ii) The Management did not provide a standard chart of accounts used in classifying the income sources reflected in the financial statements, contrary to the requirement of Regulation 99(1) of the Public Finance (County Governments) Regulations, 2015.
- iii) Daily revenue collections recorded in the cash book could not be traced to the respective receipts and collection control sheets used in generating the revenue

nor was it possible to match revenue collected with various sources of income reflected in the financial statements.

- iv) The daily revenue collections could not be matched with the respective bankings as reflected in bank statements. Hence, it was not possible to confirm that all receipts collected were banked intactly.

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

## **2. Unconfirmed Bank Balances**

The statement of assets and liabilities reflects total bank balances of Kshs.12,563,058 as disclosed in Note 18 to the financial statements. However, the bank balances were not supported with board of survey certificates, bank certificates and bank reconciliations statements.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

During the year under review, actual revenue collections totalled Kshs.325,076,173 against a budget of Kshs.450,282,421, resulting in under collection of Kshs.125,206,248 (or 28%) of the budget. No reason or explanation was provided for the under collection of more than 10% as required by the International Public Sector Accounting Standards Board reporting template and International Public Sector Accounting Standard (IPSAS).

The significant revenue under collection points to possible revenue leakage or unrealistic budget.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability to continue to sustain 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 financial reporting process, reviewing the effectiveness of how the 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 overall 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 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 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 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 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

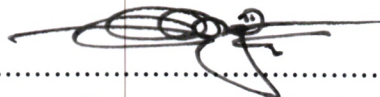
06 April, 2023

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

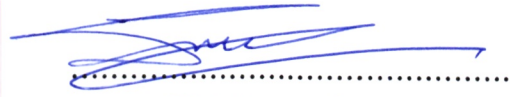
**VII. Statement of Receipts and Disbursements for the year ended 30th June 2022**

County Own Source Revenue	Note	2022	2021
Cess	1	129,772,639	111,954,129
Land/Poll Rate	2	9,880,648	19,435,740
Single/Business Permits	3	53,021,305	37,590,205
Property Rent	4	5,011,121	11,170,809
Parking Fees	5	19,032,250	22,980,593
Market Fees	6	7,918,753	13,860,113
Advertising	7	10,456,635	6,019,425
Hospital Fees	8	35,073,654	36,109,891
Public Health Service Fees	9	1,210,300	5,043,123
Physical Planning and Development	10	5,602,126	7,320,100
Hire Of County Assets	11	1,575,750	749,900
Conservancy Administration	12	7,678,770	8,936,580
Administration Control Fees and Charges	13	21,466,662	13,582,317
Park Fees	14	-	-
Other Fines, Penalties, And Forfeiture Fees	15	611,320	1,021,906
Miscellaneous receipts	16	16,764,241	5,941,765
<b>Total County Own Source Revenue</b>		<b>325,076,173</b>	<b>301,716,596</b>
<b>Other Receipts</b>			
Donations/Grants Not Received Through CRF	17	-	-
<b>Total Other Receipts</b>		<b>325,076,173</b>	<b>301,716,596</b>
<b>Total Receipts</b>		<b>325,076,173</b>	<b>301,716,596</b>
Balance b/f at the beginning of the year		3,072,726	3,361,530
<b>Disbursements To CRF</b>		<b>(315,437,150)</b>	<b>(302,005,400)</b>
<b>Balance Due for Disbursement</b>		<b>12,711,749</b>	<b>3,072,726</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 \_\_\_\_\_ 2022 and signed by:



Name: CPA Joyce Kambe Mwachia  
County Receiver of Revenue  
ICPAK Member Number: 12587



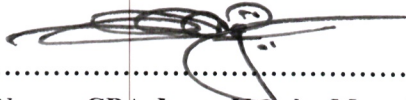
Name: CPA Simeon Irina  
Head of Revenue Reporting  
ICPAK Member Number: 7767

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

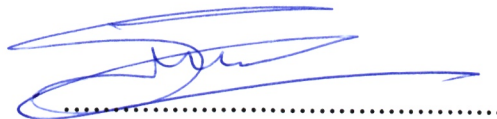
**VIII. Statement of Financial Assets and Liabilities as At 30<sup>th</sup> June 2022**

Financial Assets	Note	FY 2021/22 Kshs	FY 2020/21 Kshs
<b>Cash And Cash Equivalents</b>			
Bank Balances	18	12,563,058	3,072,726
Cash In Hand	19	148,691	-
<b>Total Financial Assets</b>		<b>12,711,749</b>	<b>3,072,726</b>
<b>Total Financial Assets</b>		<b>12,711,749</b>	<b>3,072,726</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	20	12,711,749	3,072,726
<b>Total Financial Liabilities</b>		<b>12,711,749</b>	<b>3,072,726</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 \_\_\_\_\_ 2023 and signed by:



f Name: CPA Joyce Kambe Mwachia  
County Receiver of Revenue  
ICPAK Member Number: 12587




Name: CPA Simeon Irina  
Head of Revenue Reporting  
ICPAK Member Number: 7767


**Receiver Of Revenue**  
**County Government Of Taita Taveta**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**IX. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30<sup>th</sup> June 2022**

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=C/E
<b>County Own Source Revenue</b>	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	87,936,980	45,900,000	133,836,980	129,772,639	4,064,341	97%
Land/Poll Rate	22,800,940	-	22,800,940	9,880,648	12,920,292	43%
Single/Business Permits	56,718,750	13,000,000	69,718,750	53,021,305	16,697,445	76%
Property Rent	19,908,290	-	19,908,290	5,011,121	14,897,170	25%
Parking Fees	23,821,880	3,000,000	26,821,880	19,032,250	7,789,630	71%
Market Fees	32,106,250	-	32,106,250	7,918,753	24,187,497	25%
Advertising	11,343,750	3,000,000	14,343,750	10,456,635	3,887,115	73%
Hospital Fees	34,031,250	5,000,000	39,031,250	35,073,654	3,957,596	90%
Public Health Service Fees	17,015,625	-	17,015,625	1,210,300	15,805,325	7%
Physical Planning and Development	10,436,255	-	10,436,255	5,602,126	4,834,129	54%
Hire Of County Assets	4,027,030	-	4,027,030	1,575,750	2,451,280	39%
Conservancy Administration	11,910,935	4,382,421	16,293,356	7,678,770	8,614,586	47%
Administration Control Fees and Charges	24,661,310	-	24,661,310	21,466,662	3,194,648	87%
Park Fees	-	-	-	-	-	0%
Other Fines, Penalties, And Forfeiture Fees	2,495,625	-	2,495,625	611,320	1,884,305	24%
Miscellaneous Receipts	16,785,130	-	16,785,130	16,764,241	20,889	100%
<b>Total County Own Source Revenue</b>	<b>376,000,000</b>	<b>74,282,421</b>	<b>450,282,421</b>	<b>325,076,173</b>	<b>125,206,248</b>	<b>72%</b>
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF						
<b>Total Other Receipts</b>	-	-	-	-	-	
<b>Total Receipts</b>	<b>376,000,000</b>	<b>74,282,421</b>	<b>450,282,421</b>	<b>325,076,173</b>	<b>125,206,248</b>	<b>72%</b>

The County Receiver of revenue's financial statements were approved on \_\_\_\_\_ 2022 and signed by:

  
 Name: CPA Joyce Kambe Mwachia  
 County Receiver of Revenue  
 ICPAK Member Number: 12587

  
 Name: CPA Simeon Irina  
 Head of Revenue Reporting  
 ICPAK Member Number: 7767

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

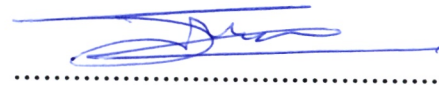
**X. Statement of Arrears of Revenue as At 30th June 2022**

Classification Of Receipts (Indicate As Applicable)	Balance as at 1 <sup>st</sup> July 2021	Arrears received during the year	Additions in arrears for the current year to June 30, 2022	Total arrears as at 30 June 2022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-	-	-
Land/Poll Rate	-	-	-	-	-	-
Single/Business Permits	-	-	-	-	-	-
Property Rent	-	-	-	-	-	-
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	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Arrears</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The County Receiver of revenue's financial statements were approved on \_\_\_\_\_ 2022 and signed by:



**Name: CPA Joyce Kambe Mwachia**  
**County Receiver of Revenue**  
**ICPAK Member Number: 12587**



**Name: CPA Simeon Irina**  
**Head of Revenue Reporting**  
**ICPAK Member Number: 7767**

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**XI. Notes to the Financial Statements**

**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 Taita Taveta. 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 25<sup>th</sup> June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was two (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 Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**Notes to the Financial Statements (Continued)**

**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, 2022

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statements (Continued)**

**1. Cess**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Farm produce	71,960,959	33,702,010
Quarrying	14,176,103	28,886,958
Livestock	6,114,517	6,071,955
Fish farming	10,700	10,700
Mining Cess	18,192,450	1,661,425
Sisal Cess	13,907,090	2,314,935
Sand Cess	5,410,820	39,306,146
<b>Total</b>	<b>129,772,639</b>	<b>111,954,129</b>

**2. Land/Poll rates**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Land rates	9,695,648	19,305,740
Land penalties and interest	185,000	130,000
Arrears	-	-
<b>Total</b>	<b>9,880,648</b>	<b>19,435,740</b>

**3. Single /Business Permits**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Business permit application fees	2,764,750	3,020,710
Annual Business permit fees	50,256,555	34,569,495
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
<b>Total</b>	<b>53,021,305</b>	<b>37,590,205</b>

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statements (continued)**

**4. Property Rent**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
County Housing	2,946,084	468,679
Plot Rent	1,209,542	10,358,734
Tenancy Agreement	-	-
Transfer of Property	218,200	276,783
Stalls/kiosks rent	600,700	56,670
Plot Fencing Fees	36,595	9,943
<b>Total</b>	<b>5,011,121</b>	<b>11,170,809</b>

**5. Parking Fees**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Street parking fees	-	-
Monthly toll/sticker fees	-	-
Motorbike fees	207,420	200,200
Registration fees	-	-
Reserved parking	778,850	24,400
Bus Park fees	-	-
Motor Vehicles Parking Fees	18,045,980	22,755,993
<b>Total</b>	<b>19,032,250</b>	<b>22,980,593</b>

**6. Market Fees**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Market entry fees	7,918,753	13,860,113
Hawking fees	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>7,918,753</b>	<b>13,860,113</b>

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statements (Continued)**

**7. Advertising**

Descriptions	FY 2021/22 Kshs	FY 2020/21 Kshs
Branding	-	-
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
Advertising	10,456,635	6,019,425
<b>Total</b>	<b>10,456,635</b>	<b>6,019,425</b>

**8. Hospital Fees**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Level 5 hospitals	-	-
Level 4 hospitals	35,073,654	36,109,891
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>35,073,654</b>	<b>36,109,891</b>

**9. Public Health Service Fees**

Description	FY 2021/22 Kshs	FY 2020/21 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	1,210,300	5,043,123
Rodent Control/Fumigation	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>1,210,300</b>	<b>5,043,123</b>

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statements (Continued)**

**10. Physical Planning and Development**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	1,002,938	845,500
Change / Renewal of user	176,700	705,657
Building plans approval	3,952,140	4,831,509
Signboards	120,810	434,100
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	349,538	503,334
Hoarding fees	-	-
Others (Specify)	-	-
<b>Total</b>	<b>5,602,126</b>	<b>7,320,100</b>

**11. Hire Of County Assets**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Agricultural Mechanization Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	87,500	-
Hire of County Halls	1,488,250	749,900
Conference facilities/Agricultural Training Centers (ATC)	-	-
Sale of Assets	-	-
<b>Total</b>	<b>1,575,750</b>	<b>749,900</b>

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statement (Continued)**

**12. Conservancy Administration**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Refuse disposal fees	1,856,020	4,241,750
Dumpsite fees	-	-
Sewerage fees	546,400	54,550
Sale of seedlings	-	-
Public cemetery	133,400	132,900
Disposal of carcasses	-	-
Noise control	-	-
Public Toilets Fee	1,126,870	1,287,100
Slaughtering Fee	4,016,080	3,220,280
<b>Total</b>	<b>7,678,770</b>	<b>8,936,580</b>

**13. Administration Control Fees and Charges**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Weights and measures	74,500	100,100
Fire Services	-	-
Liquor licenses	6,065,730	5,781,900
Betting levy	-	-
Administrative Fees and Charges	14,342,932	7,063,317
Water Supply Administration	983,500	637,000
<b>Total</b>	<b>21,466,662</b>	<b>13,582,317</b>

**14. Park Fees**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**Notes to the financial statements (continued)**

**15. Other Fines, Penalties and Forfeitures**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Impounding Fees	113,860	681,205
Towing Fees	-	-
Others Fines	497,460	340,701
<b>Total</b>	<b>611,320</b>	<b>1,021,906</b>

**16. Miscellaneous Receipts**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Dividends	-	-
Interest	-	-
Other Levies	16,764,241	5,941,765
<b>Others (Specify)</b>		
<b>Total</b>	<b>16,764,241</b>	<b>5,941,765</b>

**17. Donations And Grants Not Received Through CRF**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Donations		
Grants		
Others		
<b>Total</b>		

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statements (Continued)**

**18. Bank Balances**

Name of bank, Account No. & currency	Amount in bank account currency	Date rate of exchange	FY 2021/22 Kshs	FY 2020/21 Kshs
Taita Taveta County -Revenue Collection	1140754017	Kshs	5,237,108	1,393,618
Moi Hospital Revenue Collection	1197838384	Kshs	2,333	2,585
Taveta Hospital Revenue Collection	1197838996	Kshs	1,170	2,235
Taita Taveta Mpesa Revenue Collection	899131	Kshs	6,921,780	1,648,046
Taita Taveta County Hospitals Revenue	1261095480	Kshs	41,788	14
Taita Taveta County Revenue Collection -Equity	0790280132509	Kshs	358,880	26,228
<b>Total</b>			<b>12,563,058</b>	<b>3,072,726</b>

**18 (a) Balance carried forward as at 30<sup>th</sup> June 2022 and subsequently transferred**

Ref	Amount (Kshs)	Date subsequently transferred
	12,563,058	
<b>Total</b>	<b>12,563,058</b>	

**19. Cash in hand**

Description	FY 2021/22 Kshs	FY 2020/21 Kshs
Moi County Referral Hosp Mpesa 593856	97,881	-
Taveta Sub County Hospital Mpesa 593863	16,740	-
Wundanyi sub County Hospital Mpesa 899131	-	-
Wesu Sub County Hospital Mpesa 593858	13,950	-
Mwatate Sub county Hospital Mpesa 593948	20,120	-
<b>Total</b>	<b>148,691</b>	<b>-</b>

**20. Payables- Due To CRF**

Payables	FY 2021/22 Kshs	FY 2020/21 Kshs
Balance b/f at the beginning of the year	<b>3,072,726</b>	<b>3,361,530</b>
Amount collected during the year	325,076,173	301,716,596
Amounts disbursed to CRF during the year	(315,437,150)	(302,005,400)
<b>Balance c/d at the end of the year</b>	<b>12,711,749</b>	<b>3,072,726</b>

Receiver Of Revenue  
 County Government Of Taita Taveta  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2022

Notes to the Financial Statements (Continued)

21. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than	Between	Between	Over 3	Total
	1 year	1-2 years	2-3 years	years	
Cess					
Land/poll rate			-	-	-
Single/business permits	-	-	-	-	-
Property rent	-	-	-	-	-
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	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (Specify)	-	-	-	-	-
<b>Total (agree to statement of arrears)</b>	-	-	-	-	-

Receiver Of Revenue  
 County Government Of Taita Taveta  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2022

**XII. 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 benefiting 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
1					

**Receiver Of Revenue  
 County Government Of Taita Taveta  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

**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: (What date when you expect the issue to be resolved)

**Receiver Of Revenue  
County Government Of Taita Taveta  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2022**

---

**Appendix 3 - Reports Generated From IFMIS**