

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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CLERK AT THE TABLE	Angela	

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PARLIAMENT
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LIBRARY

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE -
REVENUE STATEMENTS**

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

COUNTY GOVERNMENT OF KIAMBU



09 MAR 2023



**COUNTY GOVERNMENT OF KIAMBU
RECEIVER OF REVENUE**

**REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

(REVISED)

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

Table of Contents	Page
I. <u>Key Entity Information and Management</u>	1
II. <u>Foreword By the CECM Finance and Economic Planning</u>	3
III. <u>Management Discussion and Analysis</u>	4
IV. <u>Statement of Performance against County Predetermined Objectives</u>	6
V. <u>Statement of Receiver of Revenue’s responsibilities</u>	8
VI. <u>Report of the Independent Auditors on the Kiambu county Receiver of Revenue</u>	10
VII. <u>Statement of Receipts and Disbursements for the year ended 30th June 2022</u>	11
VIII. <u>Statement of Financial Assets and Liabilities As At 30th June 2022</u>	13
IX. <u>Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2022</u>	14
X. <u>Statement of Arrears of Revenue As At 30th June 2022</u>	16
XI. <u>Notes to the Financial Statements</u>	17
XII. <u>Appendices</u>	28

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

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1. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance and Economic Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for finance who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue was designated as a receiver of revenue on 29th December 2020 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 Kiambu day-to-day management of revenue is under the following:

- CEC Member for Finance and Economic planning – CPA Wilson Mburu Kangethe
- Chief Officer, Finance and Economic Planning – CPA William Kimani
- Chief Officer, Revenue, ICT, Procurement and internal Audit – CPA Zachariah Gitau
- Director Revenue and head of Revenue Reporting- CPA Henry Waweru

(d) Kiambu County Headquarters

P.O. Box 2344-00900
Municipal Hall
Kiambu, Kenya.

(e) Kiambu County Contacts

Telephone: (254) 067858108
E-mail: info@kiambu.go.ke

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

(f) Independent Auditors

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

(g) Principal Legal Adviser

The County Attorney
P.O. Box 2344-00900
Municipal Hall
Kiambu, Kenya

(h) Bankers

- i. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

- ii. Co-operative bank of Kenya
Kiambu Branch
P.O. Box 1064-00900
Kiambu.
Tel.254-066-2022720

- iii. Kenya Commercial Bank
Kiambu Branch
P.O. Box 81-00900
Kiambu

- iv. Family Bank
Thika Branch
P.O. Box 354-0100
Thika

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

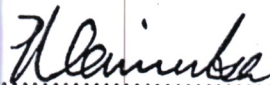
Foreword by the CECM Finance and Economic Planning

Revenue collected in the financial year under review is Kshs 3.1 billion. This is an increase of Kshs 756 million from previous financial year of Kshs 2.3 billion an increase of 32 percent.

The improved performance is attributed to strategies put in place by the county executive to enhance revenue collection. These strategies include appointment of dedicated chief officer in charge of revenue, Implementation of a new revenue system which integrated most of county revenue streams, integrating the system with county bankers and mobile money platforms.

The major sources of revenue for the county are health services (FY 2021/2022 Kshs 1,103 million, FY 2020/2021 Kshs 636 million), physical planning (FY 2021/2022 Kshs 634 million, FY 2020/2021 Kshs 617 million), land rates (FY 2021/2022 Kshs 353 million, FY 2020/2021 Kshs 292 million), vehicle parking (FY 2021/2022 Kshs 286 million, FY 2020/2021 Kshs 194 million), business permits (FY 2021/2022 Kshs 249 million, FY 2020/2021 Kshs 244 million) and liquor licenses (FY 2021/2022 Kshs 215 million, FY 2020/2021 Kshs 30 million).

Revenue collected is disbursed to the County Revenue Fund(CRF) on a weekly basis. The total amount disbursed to CRF was Kshs 2.7 billion. During the year under review county operationalised Kiambu county health Act 2019 which established facility improvement fund (FIF) where Kshs 436 million was disbursed.



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**CECM Finance and Economic Planning
County Government of Kiambu**

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

Management Discussion and Analysis

a. REVENUE COLLECTION, MANANGEMENT AND OPERATIONS

The overall revenue management and operations at the county is headed by the chief officer in charge of revenue, director revenue and the revenue accountants at the headquarters.

Revenue is collected at the twelve (12) sub counties, which are headed by the sub county administrators' and sub county finance officers with purpose of collecting revenue.

The revenue performance for the last three (3) years in the sub county's is as stipulated below.

SUB COUNTY COLLECTION

SUB COUNTY	TOTAL REVENUE FY 2021/22	TOTAL REVENUE FY 2020/21	TOTAL REVENUE FY 2019/20
Thika Sub county	455,782,797.89	430,998,147.31	379,759,551.00
Juja Sub county	270,378,478.52	228,548,876.67	190,755,273.00
Ruiru Sub County	465,016,545.15	355,815,418.16	291,333,529.00
Kiambu Sub county	244,577,161.00	237,468,236.97	181,115,028.00
Gatundu North Sub County	12,828,916.39	17,711,651.73	11,522,092.00
Gatundu south Sub County	27,592,534.67	24,006,428.99	25,823,912.00
Limuru Sub county	113,576,801.92	96,817,565.23	105,803,634.00
Kiambaa Sub County	87,250,934.87	108,711,280.25	70,603,971.00
Githunguri Sub County	45,047,810.25	43,519,952.42	50,404,824.50
Lari Sub County	23,545,880.41	32,078,507.98	23,442,809.00
Kikuyu Sub County	130,713,784.99	149,892,513.49	141,660,273.00
Kabete Sub County	78,819,766.84	74,617,698.45	73,179,247.00
TOTAL	1,955,131,412.90	1,800,186,277.65	1,545,404,143.50

LIQUOR COLLECTIONS	215,914,466.00	29,897,819.75	76,407,636.97
TOTAL	2,171,045,878.90	1,830,084,097.40	1,621,811,780.47

Liquor revenue is collected by the department of administration and public service through the directorate of alcoholic drinks control which is governed by Kiambu county alcoholic drinks control Act, 2018 (Revised 2022). During the year under review the county collected Kshs 215 million compared to the previous year of 30 million.

The health services revenue is collected from the three (3) level 5 hospitals and eleven (11) level 4 hospitals. The performance for three years is as follows;

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

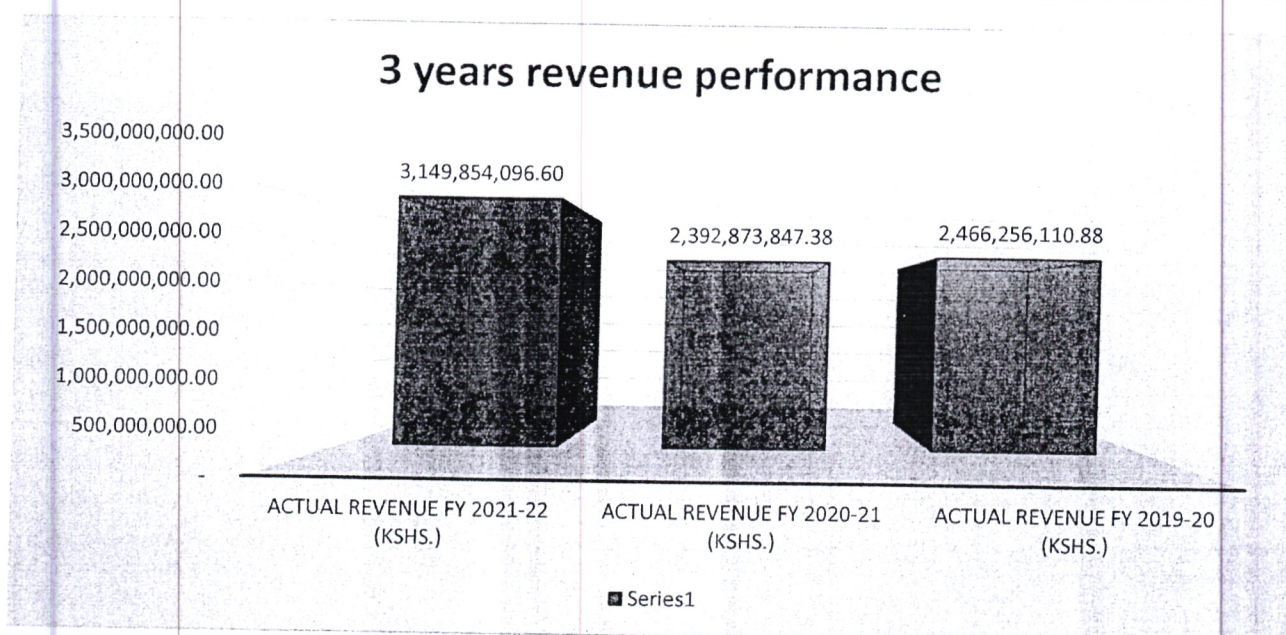
HOSPITAL COLLECTIONS

FACILITY	FY 2021/2022 Ksh.	FY 2020/2021 Ksh.	FY 2019/2020 Ksh.
Thika Level 5 Hospital	232,009,025.00	160,710,545.00	175,344,991.00
Kiambu Level 5 Hospital	200,912,316.00	114,459,383.00	120,341,291.00
Gatundu Level 5 Hospital	83,948,636.25	68,716,664.00	75,719,806.00
Ruiru Subcounty Level 4 Hospital	29,045,364.25	18,303,333.00	19,777,906.00
Limuru Subcounty Hospital	18,139,602.00	17,827,515.00	24,263,914.00
Kihara Subcounty Level 4 Hospital	15,281,849.00	1,952,935.58	31,787,832.00
Igegania Level 4 Hospital	10,565,293.25	5,491,209.00	6,166,956.00
Lari Subcounty Level 4 Hospital	6,965,669.00	4,718,866.00	2,999,137.00
Wangige Subcounty Level 4 Hospital	8,520,369.00	5,883,509.00	5,849,310.00
Kigumo Subcounty Hospital	4,664,416.00	3,844,430.00	4,195,097.00
Karuri Subcounty Level 4 Hospital	4,908,840.00	4,443,587.00	6,282,644.00
Lussingeti Subcounty Hospital	2,545,323.00	2,184,162.00	2,941,620.00
Karatu Sub District Hospital	1,649,350.00	907,218.17	1,565,442.00
Nyathuna Level 4 Hospital	1,660,118.00	1,242,762.00	1,346,388.00
TOTAL	620,816,170.70	410,686,118.75	478,582,334.00
NHIF REBATES	357,992,046.95	152,103,631.23	365,854,436.41
TOTAL	978,808,217.70	562,789,749.98	844,436,770.41

Summary of the revenue collected in the past three years is as tabulated below;

Revenue FY 2021-22 (Kshs.)	Revenue FY 2020-21 (Kshs.)	Revenue FY 2019-20 (Kshs.)
3,149,854,096.60	2,392,873,847.38	2,466,256,110.88

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*



As per the above table, the year under review recorded the best performance. This performance was the highest since inception of devolution. This is a result of appointment of chief officer in charge of revenue, implementation of a new revenue system which integrated most of county revenue streams, integrating the system with county bankers and mobile money platforms.

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 entity 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 seven (7) key strategic development objectives on revenue collection. Broadly, these objectives have been identified through a participatory process

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

that reviewed the development priorities of the Governor’s Manifesto, the National Government’s “Big Four”, NIUPLAN, 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 objective of the revenue directorate as per Kiambu county 2018-2022 CIDP is to enhance resource mobilisation and streamline the revenue collection through the following strategies;

- Revenue mapping
- Revise fees, rates and levies
- Reduce revenue leakages and seal loopholes.
- Broaden the fees, rates and levies base
- Adopt appropriate technology in revenue collection
- Enhance capacity of revenue collectors
- Sensitisation of public on fees, rates and levies compliance

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for the revenue directorate.

REFERENCE	OBJECTIVE AS PER CIDP	EXPECTED PERFORMANCE AS CIDP	PERFORMANCE/ PROGRESS MADE UP SINCE THE START OF CIDP UP TO DATE	REMARKS
1	Revenue generation	Kshs 14.677 billion	Kshs 12.431 billion	-Prolonged electioneering activities year 2017/2018. -COVID 19 pandemic.

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

Progress on attainment of Development Objectives from Annual Development Plan.

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:

Development Objective	Indicator	Target	Actual
Finance and Economic Planning	Revenue and resource mobilization	Increased county revenue	Amount in Kshs collected annually as internal revenue
			3.1 billion

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 2021/2022 ended on June 30, 2022. These 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 county, (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 county, (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 county’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 county’s receiver of revenue account gives a true and fair view of the state of county’s receiver of revenue transactions during the financial year ended June 30, 2022, and of the county’s statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting


*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

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 county 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.

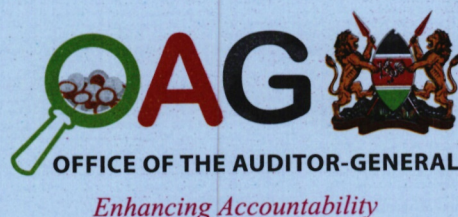
Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 20th January 2023.


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Name: CPA Zachariah Gitau
County Receiver of Revenue

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF KIAMBU

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 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

Adverse Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Kiambu set out on pages 11 to 37, which comprise of the statement of

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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the revenue statements do not present fairly, the financial position of the Receiver of Revenue - County Government of Kiambu as at 30 June, 2022, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and does not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

Inaccuracies in the County Own Generated Revenue

The statement of receipts and disbursements indicates that the County's own source revenue totalling Kshs.3,149,854,097 was collected during the year under review. However, review of revenue records revealed several unsatisfactory matters as indicated below:

i. Unsupported Revenue

The County's own source revenue as disclosed in Notes 1-15 to the financial statements includes revenue categorized into fifteen (15) streams. However, the ledgers and detailed schedules for the various revenue streams were not provided for audit.

ii. Understatement of Revenue

The statement of receipts and disbursements indicates that revenue totalling Kshs.3,149,854,097 was collected. However, Note 18 to the financial statements reflects a balance of Kshs.24,692,867 as opening bank balances resulting to total receipts available for disbursement of Kshs.3,174,546,947. The failure to account for the opening bank balance of Kshs.24,692,867 has not been explained.

iii. Variance Between Reported Revenue and Detailed Receipts from Kiambu Pay Revenue System

Kiambu County Government had automated revenue collection for the period ended 30 June, 2022 by consolidating all revenue systems into one system named Kiambu Pay. However, although the statement of receipts and disbursements indicates a total collection of Kshs.3,149,854,097, the extracted total receipts from the Kiambu Pay System amounted to Kshs.3,179,704,547 resulting to unexplained variance of Kshs.29,850,450.

iv. Uncollected House and Land Rent Arrears

Review of rent collection system (Strathmore System) data revealed that as at 30 June, 2022, the County had uncollected house and land rent totalling Kshs.4,104,648,847, which amounted to 130% of own generated revenue of Kshs.3,149,854,097. Further, review of the rent arrears records revealed that two hundred and fifty-one (251) tenants were allocated more than one house and from whom rent balances had accrued to Kshs.11,512,634.

As a result, the accuracy and completeness of the reported County own generated revenue of Kshs.3,149,854,097 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 Kiambu 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 audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

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

The statement of comparison of budget and actual amounts indicate that the final budgeted revenue was Kshs.4,288,015,282 while actual revenue amounted to Kshs.3,149,854,097 resulting to under collection of revenue of Kshs.1,138,161,185 or 27%. Management explained the failure to realize the budgeted revenue to have been caused by non-compliance by rate payers, electioneering period, Covid-19 pandemic and the high cost of living.

Failure to realize the budgeted receipts may result to failure by the County to deliver services to the residents.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm 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 and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and the basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance Sections of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weak Database Security for Business Resilience

During the year under review, Kiambu County Government migrated revenue collection systems to one centralized system called Kiambu Pay. The system is a web based hosted by County running on Microsoft SQL database and windows server. However, review of the critical security configurations around the database and the operating system revealed the following anomalies;

- i. The default "sa" account in Kiambu Pay database was in use at the time of audit. The "sa" account is a widely-known SQL Server account with system administration privileges that exposes the entity to hackers. It was further noted that the County used administrator account to login to the database, which has excess privileges but lacks accountability since it is not attached to a specific person. The account can be misused maliciously and therefore it should be renamed or disabled and another account with same capability opened.
- ii. The database for the revenue system was running on sever 2008, which became obsolete in 2019 and was no longer supported by Microsoft. In absence of Microsoft support, the database is extremely exposed to vulnerabilities, as the vendor does not provide updates or security patches to counter recent identified threads.

In view of the above vulnerabilities on the revenue database, Kiambu County is extremely exposed to external and internal threats as it holds critical data and information on revenue collection. Further, the two security breaches to the database casts doubts on reliability of the new revenue system to generate accurate and complete revenue reports.

2. Vendor Uncontrolled Access to Live Environment

During the year under review, Kiambu County Government contract services of a vendor to implement a revenue collection system. The system was commissioned in the month of November, 2021 and was used to report revenue figures as collected and received by the County. However, review of the software support from the vendor established that the vendor had full time access to the database in the live environment a year after commissioning. The vendor had access to the database local administrative accounts, which grants excess manipulative privileges into the revenue records held by the database. In addition, the vendor had full access to the application and was still making modifications to the software.

As a result, the authenticity and accountability of the revenue records and reports held and produced by the new revenue system could not be confirmed.

3. Lack of Segregation of Duties

Segregation of duties is a key internal control intended to minimize the occurrence of errors or fraud by ensuring that no employee has the ability to both perpetrate and conceal errors or fraud in the normal course of their duties. Review of the Kiambu Pay Revenue Collection System internal controls revealed lack of segregation of duties. For instance, a user had both the rights to initiate receipts, canceling and approving it. In addition, the user had full control of the processes from end to end indicating a weaker system that could allow internal controls override.

As a result, the integrity of the receipts reported by the Kiambu revenue system could not be fully relied on for reporting the revenue collections.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability to continue to sustain 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 - County Government of Kiambu or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Receiver of Revenue's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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

12 May, 2023

Receiver of Revenue
 County Government of Kiambu
 Revenue Statements for the Period Ended 30th June 2022

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

County Own Source Revenue			
Cess	1	172,072,983.00	170,603,305.00
Land/Poll Rate	2	365,132,621.00	292,530,294.00
Single/Business Permits	3	253,092,504.00	272,423,039.00
Property Rent	4	20,707,015.00	27,199,382.00
Parking Fees	5	328,221,548.00	198,318,283.00
Market Fees	6	3,395,624.00	12,669,221.00
Advertising	7	107,434,999.00	94,494,834.00
Hospital Fees	8	978,808,217.60	530,873,264.81
Public Health Service Fees	9	100,104,982.00	105,827,721.00
Physical Planning and Development	10	457,790,580.00	497,665,457.00
Hire Of County Assets	11	403,490.00	130,000.00
Conservancy Administration	12	67,575,504.00	83,803,868.00
Administration Control Fees and Charges	13	288,762,175.00	101,749,943.55
Park Fees	14	3,012,552.00	888,075.00
Other Fines, Penalties, And Forfeiture Fees	15	3,339,301.00	3,697,160.00
Miscellaneous receipts	16	-	-
Total County Own Source Revenue		3,149,854,096.60	2,392,873,847.36
Other Receipts			
Donations/Grants Not Received Through CRF	17	-	-
Total Other Receipts		-	-
Total Receipts		3,149,854,096.60	2,392,873,847.36
Balance b/f at the beginning of the year	18	24,692,851.00	-
Available for Disbursement		3,174,546,947.60	

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

Disbursements To CRF	20	2,737,662,324.60	2,368,180,996
Disbursements to Health Fund Account		436,729,011.70	-
		-	-
Balance Due for Disbursement		155,611.30	24,692,851.00

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on **20th January 2023** and signed by:



.....
Name: CPA Zachariah Gitau
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))





.....
Name: CPA Henry Waweru
Head of Revenue Reporting
ICPAK M/No; 5921

Statement of Financial Assets and Liabilities As At 30th June 2022

Statement of Financial Assets and Liabilities As At 30 th June 2022			
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	18	155,611.30	24,692,851.00
Cash In Hand	19	-	-
Total Financial Assets		155,611.30	24,692,851.00
Total Financial Assets		155,611.30	24,692,851.00
Financial Liabilities			
Payables-Due to CRF	20	155,611.30	24,692,851.00
Total Financial Liabilities		155,611.30	24,692,851.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The county financial statements were approved on 20th January 2023 and signed by:


 Name: CPA Zachariah Gitau
 County Receiver of Revenue


 Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No; 5921


Receiver of Revenue
 County Government of Kiambu
 Revenue Statements for the Period Ended 30th June 2022


Park Fees	-	-	-	3,012,552.00	-3,012,552.00	
Other Fines, Penalties, And Forfeiture Fees	-	-	-	3,339,301.00	-3,339,301.00	
Total County Own Source Revenue	4,112,158,547.00	175,856,735.00	4,288,015,282.00	3,149,854,096.60	1,138,161,701.68	73%
Total Receipts						

The county did not realise the budgeted revenue due to the following reasons;

- (a) Non-compliances by the rate payers
- (b) Electioneering period
- (c) COVID 19 pandemic
- (d) High cost of living

The County Receiver of revenue's financial statements were approved on 20th January 2023 and signed by:



 Name: CPA Zachariah Gitau
 County Receiver of Revenue



 Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No; 5921

Receiver of Revenue
 County Government of Kiambu
 Revenue Statements for the Period Ended 30th June 2022

Statement of Arrears of Revenue As At 30th June 2022

Class of Revenue	2021	2020	2019	2018	Remarks
Cess					
Land/Poll Rate	3,724,205,343	353,175,454.20	518,845,892.58	3,889,875,781	Sensitize the public to pay arrears through adverts and reminders
Property Rent	207,363,015.00	18,501,521.00	25,911,572.00	214,773,066.00	-Reallocation of County Houses to County Staff.
Total Arrears	<u>3,931,568,358</u>	<u>371,676,975.2</u>	<u>544,757,464.58</u>	<u>4,104,648,847</u>	


 Name: CPA Zachariah Gitau
 County Receiver of Revenue


 Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No; 5921

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

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

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

2. Recognition of Receipts

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

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 17th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was one (1) 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.

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. The Revenue collected is disbursed weekly on Friday to the CRF account.

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 Kiambu
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statements (Continued)

1. Cess

Description	2021/22 KShs.	2020/21 KShs.
Farm produce	3,861,352.90	2,427,074.00
Quarrying	127,151,335.45	124,957,538.00
Livestock	41,028,095.00	43,173,393.00
Fish farming	8,500.00	-
Movements permits	23,700.00	45,300.00
Others (<i>specify</i>)	-	-
Total	172,072,983.35	170,603,305.00

2. Land/Poll rates

Description	2021/22 KShs.	2020/21 KShs.
Land rates	162,074,511.40	152,235,818.00
Land penalties and interest	56,657,020.25	36,375,235.00
Arrears	128,092,039.95	103,919,241.00
Land Valuation Services	16,894,550.00	-
Transaction of land	1,414,500.00	-
Total	365,132,621.60	292,530,294.00

3. Single /Business Permits

Description	2021/22 KShs.	2020/21 KShs.
Business permit application fees	15,545,338.00	244,994,000.00
Annual Business permit fees	231,810,051.00	23,998,315.00
Business permit penalties and interest	1,955,435.00	3,430,724.00
Business permit fees arrears	61,780.00	-
Registration fees	3,687,900.00	-
Withdrawal – Business permit	32,000.00	-
Total	253,092,504.00	272,423,039.00

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statements (continued)

4. Property Rent

	2021/22	2020/21
	KShs	KShs
County Housing	17,251,798.00	26,590,382.00
Plot Rent	15,000.00	128,000.00
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/Kiosks rent	2,281,310.00	481,000.00
Penalties	1,158,907.00	-
Others (<i>Specify</i>)	-	-
Total	20,707,015.00	27,199,382.00

5. Parking Fees

	2021/22	2020/21
	KShs	KShs
Street parking fees	130,340,401.00	68,800,325.00
Monthly toll/sticker fees	16,199,680.00	111,302,698.00
Motorbike fees	5,930.00	-
Registration fees	13,500.00	-
Reserved parking	20,929,290.00	499,000.00
Bus Park fees	155,591,847.00	13,603,260.00
Penalties and Fines	271,900.00	4,113,000.00
Unclamping Charges	4,869,000.00	-
Others (<i>Specify</i>)	-	-
Total	328,221,548.00	198,318,283.00

6. Market Fees

	2021/22	2020/21
	KShs	KShs
Market entry fees	3,395,124.00	12,669,221.00
Hawking fees	500.00	-
Others (<i>Specify</i>)	-	-
Total	3,395,624.00	12,669,221.00

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statements (Continued)

7. Advertising

Description	2021/22	2020/21
Branding	25,536,809.55	45,109,206.00
Billboard advertising	25,439,151.20	11,522,689.00
Signage	31,849,641.70	25,862,361.00
Roadshows	-	-
Banners	772,905.00	284,295.00
Posters	1,252,300.10	451,000.00
Tent advertising	391,306.00	317,881.00
Street pole/clock advertising	461,600.00	953,000.00
Handbills/Fliers	6,153,938.80	2,109,241.00
Display of Flags	378,910.00	209,612.00
Advertisement Application fees	-	-
Advertisement ABS	553,022.00	860,247.00
Advertisement on Hoarding	69,800.00	233,700.00
Business Encroachment	4,000.00	3,000.00
Property Numbering	-	-
Street display	14,571,614.60	6,578,602.00
others (Specify)	-	-
Total	107,434,999.00	94,494,834.00

8. Hospital Fees

Description	2021/22	2020/21
Level 5 hospitals	516,869,977.20	343,886,592.00
Level 4 hospitals	103,946,193.50	66,799,526.00
NHIF	357,992,046.95	120,187,146.81
Total	978,808,217.65	530,873,264.81

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

9. Public Health Service Fees

Description	2022	2021
Inspection of buildings/premises/Institutions	4,935,009.00	-
Inspection for issuance of hygiene license	80,401,251.00	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	-	-
Medical Certificate	14,621,836.00	65,857,180.00
Sanitation inspection for schools	-	-
Public health permit	132,386.00	39,970,541.00
Rodent Control/Fumigation	14,500.00	-
Others (Specify)	-	-
Total	100,104,982.00	105,827,721.00

10. Physical Planning and Development

Description	2022	2021
Sale of County planning documents	17,371,777.00	-
Land valuation and registration fees	8,326,070.00	-
Change / Renewal of user	84,524,762.00	78,356,242.00
Building plans approval	248,449,942.00	324,078,212.00
Signboards	-	-
Occupational Permits	9,793,879.00	10,206,442.00
Enforcement / Demolition	191,000.00	284,020.00
Architectural designs by county officers	-	-
Hoarding fees	8,698,728.00	12,935,671.00
Land Surveying	3,180,003.00	33,031,250.00
Physical Planning Charges	72,137,175.00	32,606,638.00
Wayleave Charges	5,117,244.00	6,097,352.00
Estate & Property development services	-	69,630.00
Others (Specify)	-	-
Total	457,790,580.00	497,665,457.00

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

11. Hire of County Assets

Description	2021/22	2020/21
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia/grounds	263,750.00	17,000.00
Hire of County Halls	139,740.00	113,000.00
Conference facilities/Agricultural Training Centers (ATC)	-	-
Others (<i>Specify</i>)	-	-
Total	403,490.00	130,000.00

12. Conservancy Administration

Description	2021/22	2020/21
	Kshs	Kshs
Refuse disposal fees	53,119,304.00	53,463,840.00
Dumpsite fees	9,365,300.00	26,088,230.00
Sewerage fees	1,643,000.00	-
Sale of seedlings	-	-
Public cemetery	119,500.00	-
Disposal of carcasses	-	-
Noise control	1,996,900.00	1,047,798.00
Application for Demolition Permit	5,500.00	-
Soil, Water and Forestry Conservation	1,326,000.00	3,204,000.00
Others (<i>Specify</i>)	-	-
Total	67,575,504.00	83,803,868.00

13. Administration Control Fees and Charges

Description	2021/22	2020/21
	Kshs	Kshs
Weights and measures	900,413.00	-
Fire Services	61,449,697.00	62,934,630.00
Liquor licenses	215,914,466.00	30,845,320.55
Betting levy	72,650.00	-
Registration of self-help group	394,000.00	344,500.00
Administration fees	3,634,341.00	7,625,493.00
Professional Income	1,252,750.00	-

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

Fees for Cooperative Services	1,520,946.00	-
General charges	3,622,912.00	-
Total	288,762,175.00	101,749,943.55

14. Park Fees

Lodge Tariffs and levies	-	-
Park entry fees	3,012,552.00	888,075.00
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (<i>Specify</i>)	-	-
Total	3,012,552.00	888,075.00

15. Other Fines, Penalties and Forfeitures

Impounding Fees	3,339,301.00	3,697,160.00
Towing Fees	-	-
Others (<i>Specify</i>)	-	-
Total	3,339,301.00	3,697,160.00

16. Miscellaneous Receipts

Dividends	-	-
Interest	-	-
Commissions	-	-
Total	-	-

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

17. Donations and Grants Not Received Through CRF

		2021/22	2022/23
		Kshs.	Kshs.
Donations (<i>Specify Based on Source</i>)		-	-
Total		-	-

18. Bank Balances

		2021/22	2022/23
		Kshs.	Kshs.
Co-operative Bank of Kenya Account No 01141371543502	Kshs.	-	155,095.00
Kenya Commercial Bank Account No. 1164796372	Kshs.	-	516.30
Total			155,611.30
			24,692,851.00
			24,692,866.66

18 (a) Balance carried forward as at 30th June 2022 and subsequently transferred

		2021/22	2022/23
		Kshs.	Kshs.
Co-operative Bank		155,095.00	01-Jul-22
KCB Bank		516.30	01-Jul-22
Total		155,611.30	

19. Cash in hand

		2021/22	2022/23
		Kshs.	Kshs.
Cash Balance (<i>Location</i>)		-	-
Mobile Money		-	-
Others (<i>Specify</i>)		-	-
Total		-	-

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

20. Payables- Due To CRF

Balance b/f at the beginning of the year	24,692,851.00	-
Amount collected during the year	2,713,125,084.90	2,392,873,847.38
Amounts disbursed to CRF during the year	2,737,662,324.60	2,368,180,996.38
Balance c/d at the end of the year	155,611.30	24,692,851.00

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year.

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

Appendices

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

1	Mary Nyambura Nzioki	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
2	John Kiuna Gathega	Fy 2021/2022	4,800.00	Persons Living with Disability	C.E.C.M Finance & Economic
3	Mary Musiku Muli	Fy 2021/2022	9,100.00	Persons Living with Disability	C.E.C.M Finance & Economic
4	Beatrice Wangui Mwaura	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
5	Johana Kariuki Karanja	Fy 2021/2022	2,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
6	Lucy Wairimu Kabaiku	Fy 2021/2022	2,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
7	Josephine Mwikali Wanza	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
8	Mwaura Solomon Ndirangu	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
9	Mary Muthithi Mukubu	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
10	Jane Wanjiru Kinuthia	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
11	Zechariah Kimani Karanja	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
12	Edward Kairu Mwaura	Fy 2021/2022	5,000.00	Persons Living with Disability	C.E.C.M Finance & Economic

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

13	Nancy Wangui Moses	Fy 2021/2022	9,100.00	Persons Living with Disability	C.E.C.M Finance & Economic
14	Dennis Ndegwa Kariuki	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
15	Dorcas Nduta Nzoka	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
16	Leewel Gathundia Karanja	Fy 2021/2022	5,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
17	Mercy Wanja Karimi	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
18	Rhoda Njoki Ndei	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
19	Courage Peter Mwangi	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
20	Dancan Odhiambo Lumumba	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
21	Simon Wafula Lukhale	Fy 2021/2022	9,100.00	Persons Living with Disability	C.E.C.M Finance & Economic
22	Mary Kainyu Mbaka	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
23	Stephen Otieno Odongo	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
24	Alice Njeri Kimani	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
25	Joseph Githinji Njoroge	Fy 2021/2022	3,640.00	Persons Living with Disability	C.E.C.M Finance & Economic
26	Joseph Macharia Mugucia	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
27	Robert Ng'ang'a	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
28	Andrew K. Njoroge	Fy 2021/2022	3,640.00	Persons Living with Disability	C.E.C.M Finance & Economic

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

29	Mildred Adhiambo	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
30	Catherine Njoki Gatune	Fy 2021/2022	2,500.00	Persons Living with Disability	C.E.C.M Finance & Economic
31	Benson Njoroge Wamuti	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
32	Teresia Nyambura Ngunjiri	Fy 2021/2022	5,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
33	Fransisca Lalaikiplanoi	Fy 2021/2022	23,700.00	Persons Living with Disability	C.E.C.M Finance & Economic
34	George Kimani Ndungú	Fy 2021/2022	7,280.00	Persons Living with Disability	C.E.C.M Finance & Economic
35	Joseph Ngigi Wangari	Fy 2021/2022	9,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
36	Joseph Kiuna Gathega	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
37	Kelvin Nderitu Kahiu	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
38	Martin Mbatha Ndungú	Fy 2021/2022	10,080.00	Persons Living with Disability	C.E.C.M Finance & Economic
39	Tony Brian Kahuho	Fy 2021/2022	13,650.00	Persons Living with Disability	C.E.C.M Finance & Economic
40	Anne Wambui Maina	Fy 2021/2022	6,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
41	Mary Musiku Muli	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
42	Edward Kahenya Karanja	Fy 2021/2022	3,640.00	Persons Living with Disability	C.E.C.M Finance & Economic
43	Peter Mbugua Gachie	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
44	Beatrice Wangui Mwaura	Fy 2021/2022	8,500.00	Persons Living with Disability	C.E.C.M Finance & Economic

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

45	Dennis Kagua Mungai	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
46	John Kariuki Macharia	Fy 2021/2022	12,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
47	Eunice Nyambura Gichungu	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
48	Juliah Wanjiku Njoroge	Fy 2021/2022	6,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
49	Duba Fridaus Abdi	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
50	Andrew Wachira Kanyora	Fy 2021/2022	14,560.00	Persons Living with Disability	C.E.C.M Finance & Economic
51	Beatrice Wangui Kamau	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
52	Mary Nduta Mwati	Fy 2021/2022	4,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
53	Daniel Mureithi Gitonga	Fy 2021/2022	9,100.00	Persons Living with Disability	C.E.C.M Finance & Economic
54	Dennis Machanga Gatero	Fy 2021/2022	10,920.00	Persons Living with Disability	C.E.C.M Finance & Economic
55	Peter Gichuki Kimatta	Fy 2021/2022	32,760.00	Persons Living with Disability	C.E.C.M Finance & Economic
56	Nancy Wangui Moses	Fy 2021/2022	9,100.00	Persons Living with Disability	C.E.C.M Finance & Economic
57	Ruth Njoki Runana	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
58	Johanna Kariuki Karanja	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
59	Benson Njoroge Wamuti	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
60	Mercy Judy Wambui	Fy 2021/2022	12,000.00	Persons Living with Disability	C.E.C.M Finance & Economic

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

61	Eric Mungai Kagina	Fy 2021/2022	12,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
62	Duncan Mwangi Ndegwa	Fy 2021/2022	23,700.00	Persons Living with Disability	C.E.C.M Finance & Economic
63	Stella Kathure Mwantari	Fy 2021/2022	2,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
64	James Njoka Njeru	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
65	Flora Nyakairu Mwaura	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
66	Bill Kaunda Gwendo	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
67	Fred Ndeti Maundu	Fy 2021/2022	12,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
68	Ezekiel Morara Nyatogo	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
69	Edward Ng'angá Ngigi	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
70	Divinah Bina Nyakundi	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
71	Virginia Wanjiku	Fy 2021/2022	5,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
72	James Kinyanjui Munyui	Fy 2021/2022	3,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
73	Francis Wachira Kirira	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
74	Joshua Gikundi Ntongai	Fy 2021/2022	12,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
75	Ann Nthenya Muvevi	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
76	Peter Mbugua Gachie	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

77	Regina Kibui Njuguna	Fy 2021/2022	3,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
78	Sylvia Ulalo Adhiambo	Fy 2021/2022	7,200.00	Persons Living with Disability	C.E.C.M Finance & Economic
79	Paul Kamau Mwangi	Fy 2021/2022	5,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
80	Samuel Kimani Muiruri	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
81	Esther Wabai Wanyoike	Fy 2021/2022	12,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
82	George Boro Mburu	Fy 2021/2022	3,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
83	Jeremiah Muriungi M'imathiu	Fy 2021/2022	40,950.00	Persons Living with Disability	C.E.C.M Finance & Economic
84	John Njoroge Munyua	Fy 2021/2022	20,480.00	Persons Living with Disability	C.E.C.M Finance & Economic
85	Alice Wanjiru Mwangi	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
86	Joyce Wangari Kuria	Fy 2021/2022	2,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
87	Fredrick Muiruri	Fy 2021/2022	4,800.00	Persons Living with Disability	C.E.C.M Finance & Economic
88	Joshua Gikundi Ntongai	Fy 2021/2022	12,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
89	Timothy Kaweru Ndathia	Fy 2021/2022	6,360.00	Persons Living with Disability	C.E.C.M Finance & Economic
90	William Weru Githinji	Fy 2021/2022	18,200.00	Persons Living with Disability	C.E.C.M Finance & Economic
91	Monica Muthoni Wangiru	Fy 2021/2022	15,700.00	Persons Living with Disability	C.E.C.M Finance & Economic
92	Leah Wanjiru Muiruri	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic


*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

109	Margaret Nyiha Kamau	Fy 2021/2022	4,250.00	Persons Living with Disability	C.E.C.M Finance & Economic
110	Shadrack Kariuki Mbutia	Fy 2021/2022	23,700.00	Persons Living with Disability	C.E.C.M Finance & Economic
111	Fredrick Muiruri	Fy 2021/2022	4,250.00	Persons Living with Disability	C.E.C.M Finance & Economic
112	Patrick Mwangi Chege	Fy 2021/2022	9,100.00	Persons Living with Disability	C.E.C.M Finance & Economic
113	Patrick Mwangi Chege	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
114	Rachel Wairimu Mwaura	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
115	Catherine Wamuhu Karugi	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
116	Joshua Gikundi Ntongai	Fy 2021/2022	12,370.00	Persons Living with Disability	C.E.C.M Finance & Economic
117	Esther Wanja Chege	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
118	Peter Mbugua Gachie	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
119	Mwaura Solomon Ndirangu	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
120	Jane Wanjiru Kinuthia	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
121	John Mburu Wanyoike Ikua	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
122	Anthony Muriithi Njeru	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
123	Kennedy Ivuzu Ogada	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
124	Catherine Wamuhu Karugi	Fy 2021/2022	4,550.00	Persons Living with Disability	C.E.C.M Finance & Economic

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022*

125	Benjamin Kioko Muidi	Fy 2021/2022	12,000.00	Persons Living with Disability	C.E.C.M Finance & Economic
126	Peter Mwasi Kimani	Fy 2021/2022	10,550.00	Persons Living with Disability	C.E.C.M Finance & Economic
127	Josphat Munyua Kiama	Fy 2021/2022	6,000.00	Persons Living with Disability	C.E.C.M Finance & Economic

(PFM ACT section 165 subsection 4, 5)



CECM Finance & Economic Planning

*Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th 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 Number		Issue/Observation	Management Comments	Status	Date

Guidance Notes:

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

Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2022

Appendix 3 - Reports Generated From IFMIS

The following Financial Reports generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. GOK Miscellaneous Receipts Register
- iii. FO30 (Bank reconciliations) for all bank accounts

