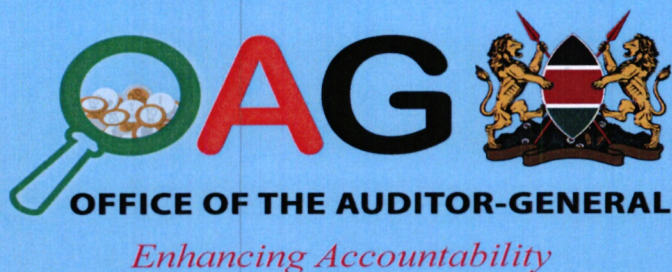


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF KWALE

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



RECEIVER OF REVENUE
(County Government of Kwale)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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	viii
IV. Statement of Performance against County Predetermined Objectives	xii
V. Statement of Receiver of Revenue's responsibilities	xv
VI. Report of the Independent Auditors on the xx Receiver of Revenue.....	xvi
VII. Statement of Receipts and Disbursements for the year ended 30th June 2022.....	1
VIII. Statement of Financial Assets and Liabilities As At 30 th June 2022	2
IX. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30 th June 2022	3
X. Statement of Arrears of Revenue As At 30th June 2022	5
XI. Notes to the Financial Statements.....	6
XII. Appendices.....	16

I. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance, Executive Services and Economic Planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance, Executive Services and Economic Planning, who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* was 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 Kwale' day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance – Hon. Bakari Hassan Sebe
- Chief Officer, Finance – CPA Alex Thomas Onduko
- Director, Revenue – CPA Samira Swaleh Abdallah
- Head of Revenue Reporting – CPA Meshack Mutua Muli

(d) County Headquarters

P.O. Box 4 – 80403,
Kwale County Headquarters,
Off Kwale – Kinango Road,
KWALE, KENYA

(e) Entity Contacts

Telephone: (254) 040-3206000

E-mail: info@kwale.go.ke

Website: www.kwale.go.ke

(f) Independent Auditors

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

(g) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O Box 40112 – 00200
City Square
Nairobi, Kenya

(h) Bankers

Kenya Commercial Bank
P.O Box 43 – 80403
Kwale, Kenya
Telephone: (254) 711087000
E-mail: brmgrkwale@kcbgroup.com
Website: www.ke.kcbgroup.com

II. Foreword by the CECM Finance and Economic Planning

I am pleased to present the County Government of Kwale Receiver of Revenue; Revenue Statements for the fiscal year ended 30th June, 2022. The Revenue Statements present the own source revenue performance of the County Government of Kwale over the past year.

Article 209 of the Constitution of Kenya, 2010 provides that a county may raise revenue by Imposing –

- a) Property taxes;
- b) Entertainment taxes;
- c) Charges for services provided; and
- d) Any other tax that it is authorised to impose by an Act of parliament.

The key own source revenue streams for the County included hospital charges, business permits, land rates, Cess and advertising fees.

In the quest to improve on own source revenue collections, the County continues to explore innovative ways and use of new technologies. The County has so far;

- a) Automated its revenue collection system,
- b) Gone 100 % cashless in the collection of Business permits and Land Rates,
- c) Devolved management of revenue to the sub county level, and
- d) Passed a new finance bill with a view of widening the tax payer's base.

Revenue Performance

In the year ended 30th June, 2022 the County had projected own source revenue of Kshs. 438,000,000. The actual collections were Kshs. 303,202,767.30 representing a 69% realization of own source revenue. Kshs. 302,688,593 was subsequently disbursed to the CRF.

Challenges in Revenue Collection

Despite the achievements in improved revenue collections, we experienced some challenges during the year which hindered in attainment of own source revenue projections. These include;

- a) Liquor licence applications could not be approved due to lack of sub county liquor management committees. This adversely affected collection of liquor license fees.
- b) Lack of a valuation roll due to the inability of the consultant to deliver the service in time.

Although the county instituted legal proceedings against the consultant, the delay in having this crucial document has hindered the attainment of set property rates target.

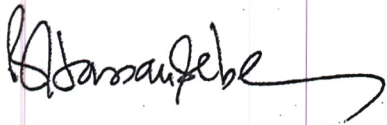
Conclusion

The FY 2021/2022 was a fairly good year with respect to collection of own source revenue. Good progress was made as shown by the improvement in the total collection compared to past year. We have identified gaps and areas of improved in the forthcoming years.

I take this opportunity to thank H.E the Governor and the Deputy Governor for created a conducive working environment and for their general support. I also wish to thank my colleagues, the County

Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that the County achieves its revenue objectives.

Lastly, I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Kwale County.



HON. BAKARI HASSAN SEBE

**CECM Finance, Executive Services and Economic Planning
County Government of Kwale**

III. Management Discussion and Analysis

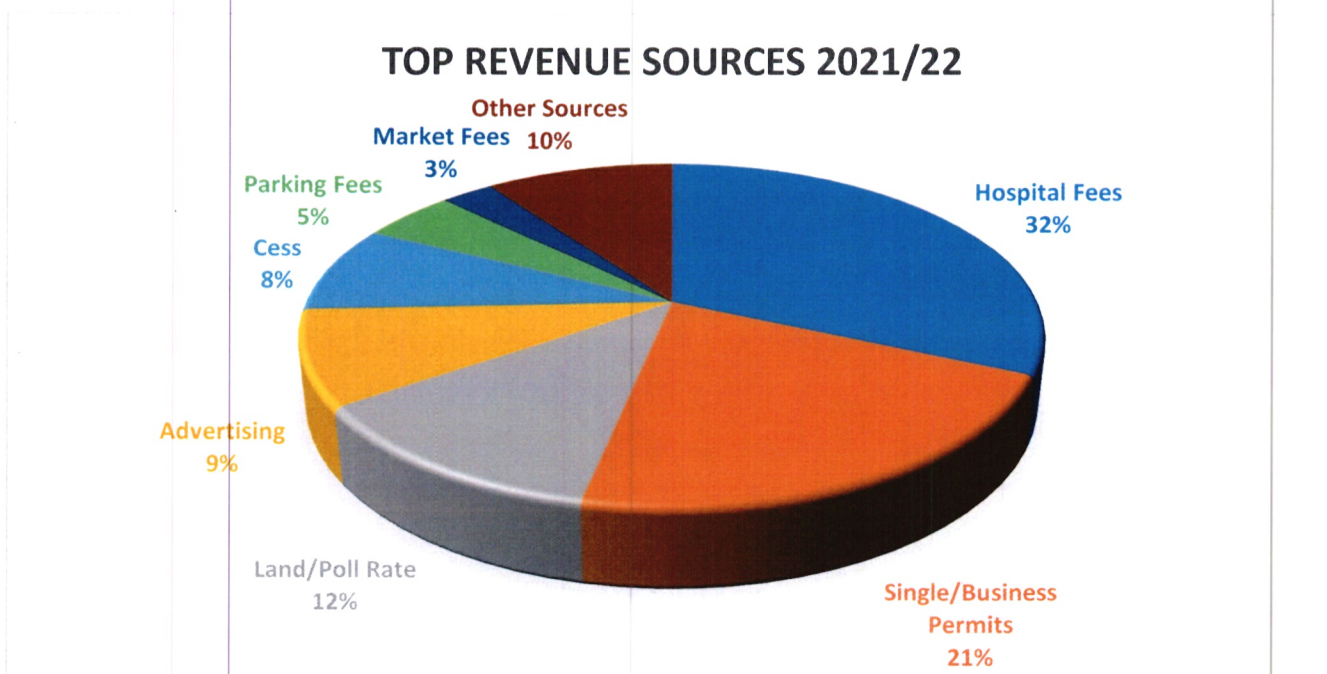
2021/22 Revenue Performance

In the year under review the County realized 69% of the set revenue target as shown in below graph.



Major Revenue Streams

The major revenue streams that the county collected in the year 2021/2022 were hospital fees, business permits, Land Rates, Advertising Fees and Cess fees respectively as depicted in the below chart.



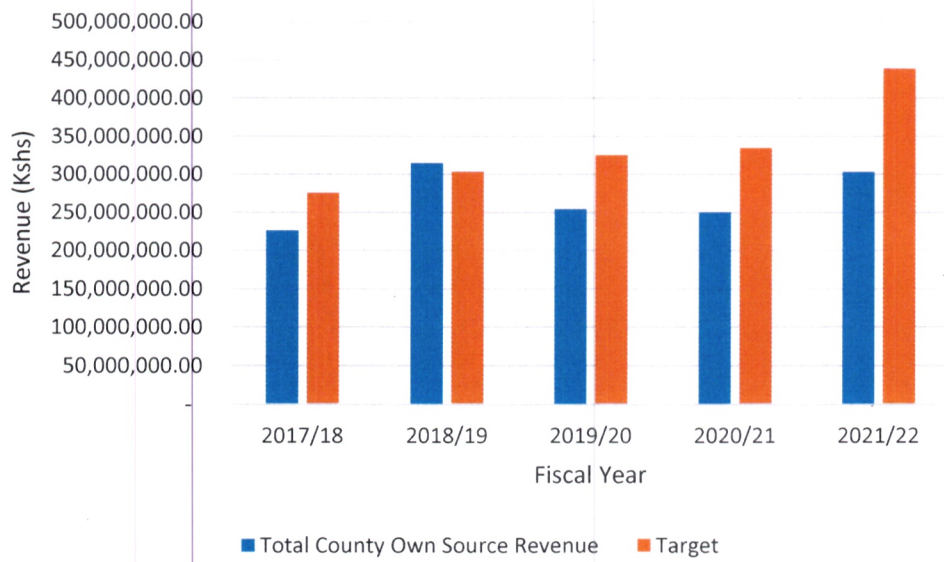
Revenue Performance over Five years

The revenue performance over the past five years has shown some cyclical trend as shown below. This has been caused by the volatile economic conditions experienced over the period.

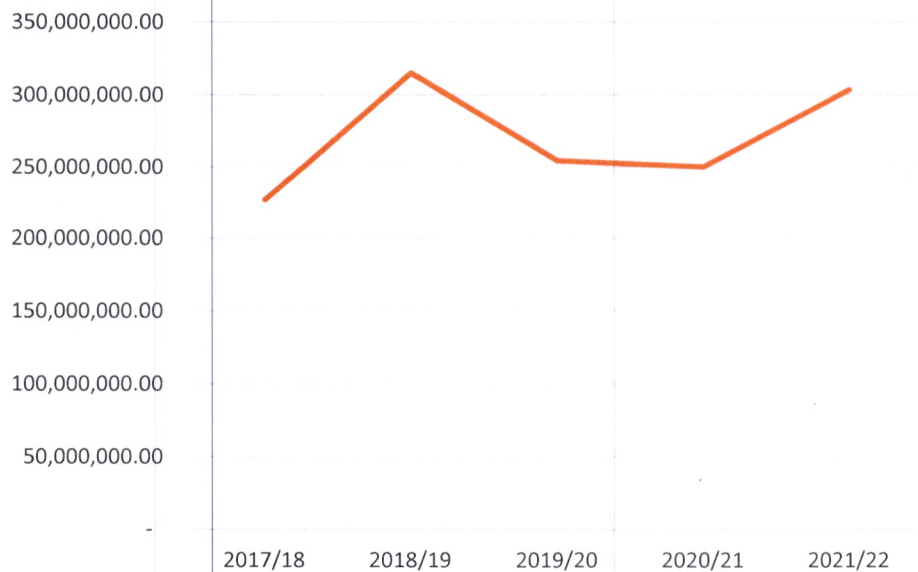
		2017/18	2018/19	2019/20	2020/21	2021/22	
		Kshs	Kshs	Kshs	Kshs	Kshs	
County Own Source Revenue							
Cess		26,546,406.00	23,810,577.45	22,811,213.00	26,449,195.35	25,149,032.00	
Land/Poll Rate		40,176,080.00	52,156,536.35	40,032,270.00	43,483,271.25	36,675,664.59	
Single/Business Permits		61,652,779.00	70,382,951.85	39,192,744.00	58,398,951.00	65,394,283.00	
Property Rent		4,824,939.00	6,499,186.00	5,077,767.00	7,182,018.00	4,809,190.00	
Parking Fees		10,383,549.00	15,301,919.00	13,414,677.00	13,946,837.00	14,940,810.00	
Market Fees		11,300,081.00	11,385,489.00	8,794,589.00	8,876,042.00	8,333,969.00	
Advertising		10,666,109.00	13,046,815.00	14,757,850.00	10,400,287.00	26,988,608.00	
Hospital Fees		35,670,090.00	95,867,013.30	91,619,840.00	60,042,632.00	96,116,690.71	
Public Health Service Fees		7,300,290.00	10,887,706.00	3,999,500.00	6,927,495.00	5,567,386.00	
Physical Planning and Development		6,024,567.00	4,382,448.00	4,143,732.00	4,503,166.00	5,034,042.00	
Hire Of County Assets		980,000.00	1,175,500.00	1,012,600.00	991,000.00	995,000.00	
Conservancy Administration		2,111,200.00	2,544,000.00	3,136,400.00	1,383,800.00	2,341,606.00	
Administration Control Fees and Charges		1,865,110.00	2,553,500.00	1,258,813.00	1,957,310.00	3,495,165.00	
Park Fees		-	-	-	-	-	
Other Fines, Penalties, And Forfeiture Fees		89,000.00	107,000.00	98,500.00	157,720.00	47,500.00	
Miscellaneous receipts		6,620,259.00	4,924,540.00	5,095,375.00	5,485,163.00	7,393,821.00	
Total County Own Source Revenue		226,210,459.00	315,025,181.95	254,445,870.00	250,184,887.60	303,282,767.30	
Target		275,000,000.00	303,112,305.00	325,000,000.00	334,181,316.00	438,000,000.00	

Table 1: Five years revenue performance

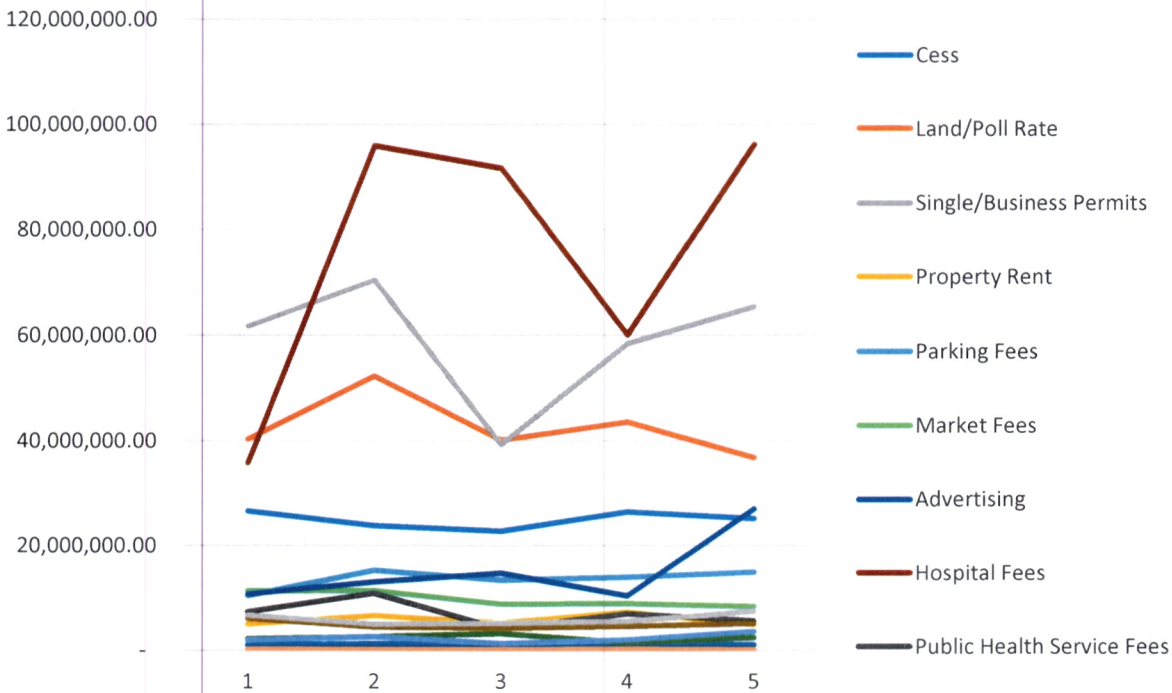
Five Years Revenue Performance Chart



Total County Own Source Revenue Trend



Revenue Trend By Source



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 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 (*Adopted from Kwale County*)

The County's 2021-2022 CIDP has identified six 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", 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 development objectives of the Kwale County's 2018-2022 CIDP are;

- Effective and sound economic and financial policies in the county;
- Prudent expenditure management of county budgetary resources;
- Enhanced resources mobilization to adequately fund county priorities;
- Promotion of efficient, effective, transparent and accountable financial management;
- Coordination, monitoring and evaluation of the use of county budgetary resources; and
- Strong stewardship and custodian of county government assets.

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

Ref	Objective as per CIDP	Performance/Progress made up since the start of CIDP planning period up to date	Remarks (Explain The reasons underperformance/ Overperformance)
1.	Optimal and effective allocation of resources	Held public participation forums at the ward and Sub – County level in accordance	

		with the provisions of Section 201 (a) and 125 (2) of the Constitution of Kenya and the Public Finance Management (PFM) Act, 2012 respectively.	
2.	To improve efficiency in revenue collection	Realized local revenue collection of Kshs. 303 Million against a target of Kshs. 438 Million in the year under review.	The under collection was due to the delay in having a valuation roll, delayed approvals of liquor licence applications and also arrears in some revenue streams.
3.	To ensure prudent utilization of public finances.	Achieved an absorption rate of 96.57 percent against a target of 95 percent during the period under review. The absorption rates were 98.13 percent and 40.42 percent for recurrent and development expenditures respectively.	
4.	To enhance provision of efficient services to county departments, agencies and the general public	Utilized Ksh. 205.9 million in personnel services against a target of Ksh. 292 million. Utilized Ksh. 561.1million in operations and maintenance against a target of Ksh. 234.6 million	The performance in personnel services is due to postponed recruitments. The performance in operations and maintenance was attributed to the transfer of medical insurance to the department

Progress on attainment of Development Objectives from Annual Development Plan (*Adopted from Kwale County ADP*) - Customize as per specific county.

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
Finance and Economic Planning	To ensure maximum revenue collection and efficient management to supplement the county revenue envelope	Increased local Revenue collection	Trailer park constructed	0%

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.

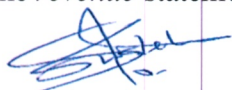
The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (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

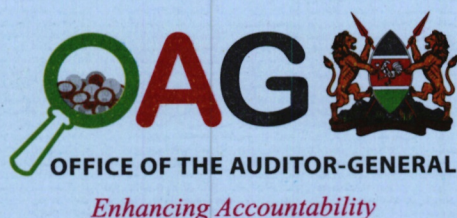
The *revenue* statements were approved and signed by the Receiver of Revenue on 2023



.....
CPA Samira Swaleh Abdallah
County Receiver of Revenue

REPUBLIC OF KENYA

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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 KWALE

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue-County Government of Kwale set out on pages 1 to 17, which comprise the statement of financial assets and liabilities as at 30 June, 2022 and the statement of receipts and disbursements, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of the Receiver of Revenue-County Government of Kwale 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

Cash and Cash Equivalents - Unreconciled Bank Balance

The statement of financial assets and liabilities reflects bank balance and cash in hand of Kshs.886,777 and Kshs.41,410, respectively. However, the bank balances reported were as per bank confirmation certificates and not the reconciled cash book balances, resulting in understated bank balance by Kshs.328,974 as analyzed below;

Account details	Financial Statements Balance- 30 June, 2022 (Kshs.)	Reconciled Cash Book Balance 30 June, 2022 (Kshs.)	Understatement (Kshs.)
KCB Ltd- 1140770241	297,780	416,665	118,885
KCB Ltd -1169372139	-	6,831	6,831
KCB Ltd - 1169373054	-	3,591	3,591
KCB Ltd -1169373496	588,997	788,664	199,667
Total	886,777	1,215,751	328,974

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.886,777 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 Kwale 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 revenue 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 revenue statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Controls and Performance

The statement of comparison of budget and actual amounts reflects total county own source revenue budget of Kshs.438,000,000 and actual on comparable basis of Kshs.303,282,767 resulting to unrealized revenue of Kshs.134,717,233 or 31% of the budget. This is an indication of unrealized targets which may be as a result of an inefficient revenue collection and accounting for systems.

There is need, therefore, for the Receiver of Revenue to have a proper budgeting mechanism and revenue collection systems with a view of realizing the budget in full for better service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Collect Base Titanium Revenue

The Receiver of Revenue did not receive royalties for mineral extraction from the National Government for Base Titanium mined in Kwale County, contrary to Section 183 of Mining Act of 2016, which requires twenty percent (20%) of the royalty to be paid to the County Government.

In the circumstances, the National Treasury was in breach of the law and no value for money was received.

2. Land Rates - Under Collection and Expenditure on Undelivered Valuation Roll

The statement of receipts and disbursements reflects land/poll rate of Kshs.36,675,665 as disclosed in Note 2 to the revenue statements, against budgeted amount of Kshs.121,603,625, resulting in under collection of Kshs.84,927,960 (or 70%) of the budgeted amount. This was a reduction in collection by Kshs.6,807,607 (or 16%) from Kshs.43,483,271 collected in the financial year 2020/2021. In addition, the following observations were made: -

- i. The Valuation Roll used to charge land rates was developed for the County Council of Kwale in March, 2011, despite subdivision of land and appreciation in value of land across the County;
- ii. The existing ratable properties were not transferred from LAIFOMS to the Kwale E-Pay Revenue System; and
- iii. The Receiver of Revenue through Tender No. CGK/849/FEP/2016-2017 entered into a contract costing Kshs.28,927,022 on 16 June, 2017 with a valuation firm for provision of valuation roll at a cost of Kshs.23,861,616, representing 82% of the contract sum and paid between 30 October, 2017 and 11 June, 2019.

Although the contract duration was twelve (12) months, as at the time of audit in February, 2023, the Valuation Roll had not been delivered to the County. Records reviewed indicated that the County had a pending court case with the service provider, an indication that additional unquantified costs might have been incurred on the contract before delivery of the system.

In the circumstances, the Receiver of Revenue has not realized value for money on Kshs.23,861,616 so far spent on the undelivered Valuation Roll.

3. Delayed Project - Proposed Installation, Configuration and Commissioning of an Automated Development Permitting System

The Department of Finance and Economic Planning entered into a contract for the proposed installation, configuration and commissioning of an automated development permitting system with a consultancy firm via a contract agreement dated 28 February, 2022 at a contract price of Kshs.27,956,000. The services were to be performed within one hundred and twenty (120) calendar days from the date of commencement or by 07 March, 2022 as per the contract agreement. Available records show that an amount of Kshs.8,386,800 had been paid as at 30 June, 2022. However, as at the time of audit in July, 2022, the service provider had not completed and handed over the system.

In the circumstances, the County has not received value for money totalling Kshs.8,386,800 spent on the proposed installation, configuration and commissioning of an automated development permitting system.

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 revenue 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 revenue 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 revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

Management is also responsible for the submission of the revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue 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 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 revenue 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 revenue statements.

In addition to the audit of the revenue 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 revenue 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 revenue statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the revenue 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 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 revenue statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Receiver of Revenue's ability 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 revenue 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 Receiver of Revenue to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures, and whether the Revenue 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 revenue statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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 April, 2023

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

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

	Note	2021/22	2020/21
		Kshs	Kshs
County Own Source Revenue			
Cess	1	25,149,032.00	26,449,195.35
Land/Poll Rate	2	36,675,664.59	43,483,271.25
Single/Business Permits	3	65,394,283.00	58,398,951.00
Property Rent	4	4,809,190.00	7,182,018.00
Parking Fees	5	14,940,810.00	13,946,837.00
Market Fees	6	8,333,969.00	8,876,042.00
Advertising	7	26,988,608.00	10,400,287.00
Hospital Fees	8	96,116,690.71	60,042,632.00
Public Health Service Fees	9	5,567,386.00	6,927,495.00
Physical Planning and Development	10	5,034,042.00	4,503,166.00
Hire Of County Assets	11	995,000.00	991,000.00
Conservancy Administration	12	2,341,606.00	1,383,800.00
Administration Control Fees and Charges	13	3,495,165.00	1,957,310.00
Park Fees	14	-	-
Other Fines, Penalties, And Forfeiture Fees	15	47,500.00	157,720.00
Miscellaneous receipts	16	7,393,821.00	5,486,228.00
Total County Own Source Revenue		303,282,767.30	250,185,952.60
Other Receipts			
Donations/Grants Not Received Through CRF	17	-	-
Total Other Receipts		-	-
Total Receipts		303,282,767.30	250,184,887.60
Balance b/f at the beginning of the year		335,077.41	239,470.66
Disbursements To CRF		(302,688,593.00)	(250,090,345.85)
Balance Due for Disbursement		929,251.71	335,077.41

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 16/21 2023 and signed by:



.....
CPA Samira Swaleh Abdallah
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))



.....
CPA Meshack Mutua Muli
Head of Revenue Reporting
ICPAK M/No 5549

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

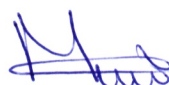
VIII. Statement of Financial Assets and Liabilities As At 30th June 2022

	Note	2021/22	2020/21
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	18	887,841.71	73,547.41
Cash In Hand	19	41,410.00	261,530.00
Total Financial Assets		929,251.71	335,077.41
Total Financial Assets		929,251.71	335,077.41
Financial Liabilities			
Payables-Due to CRF	20	929,251.71	335,077.41
Total Financial Liabilities		929,251.71	335,077.41

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 16/21 2023 and signed by:



.....
CPA Samira Swaleh Abdallah
County Receiver of Revenue
ICPAK M/No



.....
CPA Meshack Mutua Muli
Head of Revenue Reporting
ICPAK M/No 5549

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

IX. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th 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=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	29,820,000.00	1,000,000.00	30,820,000.00	25,149,032.00	5,670,968.00	82%
Land/Poll Rate	43,500,000.00	78,103,625.00	121,603,625.00	36,675,664.59	84,927,960.41	30%
Single/Business Permits	60,452,155.00	5,000,000.00	65,452,155.00	65,394,283.00	57,872.00	100%
Property Rent	5,878,000.00	200,000.00	6,078,000.00	4,809,190.00	1,268,810.00	79%
Parking Fees	14,300,000.00	700,000.00	15,000,000.00	14,940,810.00	59,190.00	100%
Market Fees	10,460,000.00	(1,845,000.00)	8,615,000.00	8,333,969.00	281,031.00	97%
Advertising	15,930,000.00	11,045,000.00	26,975,000.00	26,988,608.00	(13,608.00)	100%
Hospital Fees	70,553,625.00	58,246,375.00	128,800,000.00	96,116,690.71	32,683,309.29	75%
Public Health Service Fees	8,043,200.00	(2,500,000.00)	5,543,200.00	5,567,386.00	(24,186.00)	100%
Physical Planning and Development	4,870,000.00	800,000.00	5,670,000.00	5,034,042.00	635,958.00	89%
Hire Of County Assets	1,560,000.00	(600,000.00)	960,000.00	995,000.00	(35,000.00)	104%
Conservancy Administration	1,450,000.00	840,000.00	2,290,000.00	2,341,606.00	(51,606.00)	102%
Administration Control Fees and Charges	2,392,600.00	10,212,000.00	12,604,600.00	2,698,060.00	9,109,435.00	28%
Park Fees	-	-	-	-	-	
Other Fines, Penalties, And Forfeiture Fees	-	50,000.00	50,000.00	47,500.00	2,500.00	95%
Miscellaneous Receipts	5,790,420.00	1,748,000.00	7,538,420.00	7,393,821.00	144,599.00	98%
Total County Own Source Revenue	275,000,000.00	163,000,000.00	438,000,000.00	303,282,767.30	134,717,232.70	69%
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	
Total Other Receipts	-	-	-	-	-	
Total Receipts	275,000,000.00	163,000,000.00	438,000,000.00	303,282,767.30	134,717,232.70	69%

Commentary on significant under realisation (below 90% of realisation)

(a) Cess

The under realisation was as a result of arrears amounting to Ksh. 6,813,259.

(b) Land/ Poll Rate

There was reallocation within the budget with expectation that defaulters would pay up. In addition, there are several court cases that have not yield results as far as defaulters of Land rates are concerned.

Further, the poor economic conditions has also contributed to the under realisation of revenue from Land Rates.

(c) Property Rent

The under realisation was caused by the poor economic conditions after the Covid pandemic and also the electioneering period factor.

(d) Hospital Fees

The under realisation is attributable to NHIF arrears of Ksh. 14,249,150. Additionally, the county has invested heavily in bringing health services closer to the people by putting up many dispensaries and health Centres. Patients prefer going to these facilities since they offer services for free thus reducing the flow in level 4 and 5 hospitals, hence low revenue collected.

(e) Administration Control Fees and Charges

The department had challenges in collecting liquor licences which constitutes 79% of this revenue stream's target. The liquor board was formed late and the bar owners challenged the rates at some point. This has since been resolved and we are optimistic that in the next financial year the set target will be realised.

The County Receiver of revenue's financial statements were approved on 16/21 2023 and signed by:



.....
CPA Samira Swaleh Abdallah
County Receiver of Revenue



.....
CPA Meshack Mutua Muli
Head of Revenue Reporting
ICPAK M/No 5549

X. Statement of Arrears of Revenue As At 30th June 2022

Classification Of Receipts (Indicate As Applicable)	Balance as at 1 st 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	7,700,259.39	(2,321,200.00)	1,434,200.00	6,813,259.39		
Land/Poll Rate	9,529,579.00	(9,529,579.00)		-		
Single/Business Permits				-		
Property Rent	1,478,100.00	(271,851.00)	760,651.00	1,966,900.00		
Parking Fees				-		
Market Fees				-		
Advertising	4,598,600.00	(4,598,600.00)		-		
Hospital Fees	21,138,890.00	(21,138,890.00)	14,249,150.00	14,249,150.00		
Total Arrears	<u>44,445,428.39</u>	<u>(37,860,120.00)</u>	<u>16,444,001.00</u>	<u>23,029,309.39</u>		



CPA Samira Swaleh Abdallah
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))



CPA Meshack Mutua Muli
Head of Revenue Reporting
ICPAK M/No 5549

An ageing analysis of revenue in arrears has been shown on note 21 of these financial statements.

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 of Kwale. 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 30th June, 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was *three* 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. *(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 xx
Revenue Statements for the Period Ended 30th June 2022

Notes To the Financial Statements (Continued)

1. Cess

Description	2021/22	2020/21
	Kshs	Kshs
Farm produce	2,315,628.00	4,717,249.35
Quarrying	20,331,318.00	18,914,918.00
Livestock	2,030,790.00	2,395,305.00
Fish farming	-	-
Charcoal	471,296.00	421,723.00
Total	25,149,032.00	26,449,195.35

2. Land/Poll rates

Description	2021/22	2020/21
	Kshs	Kshs
Land rates	22,957,798.59	28,021,234.25
Land penalties and interest	4,188,287.00	6,851,865.00
Arrears	9,529,579.00	8,610,172.00
Total	36,675,664.59	43,483,271.25

3. Single /Business Permits

Description	2021/22	2020/21
	Kshs	Kshs
Business permit application fees	773,319.00	838,180.00
Annual Business permit fees	63,993,515.00	56,824,730.00
Business permit penalties and interest	627,449.00	736,041.00
Business permit fees arrears	-	-
Total	65,394,283.00	58,398,951.00

Notes to the Financial Statements (continued)

4. Property Rent

Description	2021/22	2020/21
	Kshs	Kshs
County Housing	2,160,500.00	1,764,600.00
Plot Rent	1,884,840.00	4,996,515.00
Tenancy Agreement	-	-
Stalls/kiosks rent	763,850.00	420,903.00
Others (<i>Specify</i>)	-	-
Total	4,809,190.00	7,182,018.00

5. Parking Fees

Description	2021/22	2020/21
	Kshs	Kshs
Street parking fees	-	-
Monthly toll/sticker fees	-	-
Motorbike fees	-	-
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	14,940,810.00	13,946,837.00
Others (<i>Specify</i>)	-	-
Total	14,940,810.00	13,946,837.00

6. Market Fees

Description	2021/22	2020/21
	Kshs	Kshs
Market entry fees	8,333,969.00	8,876,042.00
Hawking fees	-	-
Others (<i>Specify</i>)	-	-
Total	8,333,969.00	8,876,042.00

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2021/22	2020/21
	Kshs	Kshs
Branding	-	-
Billboard advertising	26,988,608.00	10,400,287.00
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
others (Specify)	-	-
Total	26,988,608.00	10,400,287.00

8. Hospital Fees

Description	2021/22	2020/21
	Kshs	Kshs
Level 5 hospitals	38,552,427.00	60,007,002.00
Level 4 hospitals	49,303,354.71	35,630.00
Level 3 hospitals	3,215,780.00	-
Level 2 hospitals	5,045,129.00	-
Total	96,116,690.71	60,042,632.00

9. Public Health Service Fees

Description	2021/22	2020/21
	Kshs	Kshs
Inspection of buildings/premises/Institutions	-	-
Inspection for issuance of hygiene license	-	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	-	-
Sanitation inspection for schools	-	-
Public health permit	5,567,386.00	6,927,495.00
Rodent Control/Fumigation	-	-
Others (Specify)	-	-
Total	5,567,386.00	6,927,495.00

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2021/22	2020/21
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	3,754,742.00	3,421,966.00
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Plot subdivision fees	178,300.00	71,800.00
Right of way /way-leave Fees	1,101,000.00	1,009,400.00
Total	5,034,042.00	4,503,166.00

11. Hire Of County Assets

Description	2021/22	2020/21
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	30,000.00	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	5,000.00	31,000.00
Conference facilities/Agricultural Training Centers (ATC)	-	-
Hire of County Slaughter Houses	960,000.00	960,000.00
Total	995,000.00	991,000.00

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2021/22	2020/21
	Kshs	Kshs
Refuse disposal fees	2,090,000.00	1,267,500.00
Dumpsite fees	248,606.00	113,300.00
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	3,000.00	3,000.00
Disposal of carcasses	-	-
Noise control	-	-
Others (<i>Specify</i>)	-	-
Total	2,341,606.00	1,383,800.00

13. Administration Control Fees and Charges

Description	2021/22	2020/21
	Kshs	Kshs
Weights and measures	1,007,060.00	1,088,310.00
Fire Services	-	-
Liquor licenses	1,276,000.00	-
Betting levy	-	-
Debts Clearance Certificate	415,000.00	335,000.00
Transfer of Property	569,000.00	420,000.00
Consent Fees	228,105.00	114,000.00
Others (<i>Specify</i>)	-	-
Total	3,495,165.00	1,957,310.00

14. Park Fees

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

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

Total		-	-
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15. Other Fines, Penalties and Forfeitures

Description	2021/22	2020/21
	Kshs	Kshs
Impounding Fees	47,500.00	157,720.00
Towing Fees	-	-
Others (<i>Specify</i>)	-	-
Total	47,500.00	157,720.00

16. Miscellaneous Receipts

Description	2021/22	2020/21
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	6,436,721.00	4,598,352.00
Scrap	93,600.00	100,550.00
Transit goods	447,600.00	285,500.00
Slaughter fees	373,750.00	462,761.00
Hide and Skin Fees	42,150.00	38,000.00
Total	7,393,821.00	5,485,163.00

17. Donations And Grants Not Received Through CRF

Description	2021/22	2020/21
	Kshs	Kshs
Donations (<i>Specify Based on Source</i>)	-	-
Grants (<i>Specify Based on Source</i>)	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

Notes To the Financial Statements (Continued)

18. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2021/22 Kshs	2020/21 Kshs
KCB, 1140770241 (Kshs.)	297,779.71		297,779.71	70,381.41
KCB, 1169372139 (Kshs.)	-		-	1,001.00
KCB, 1169373054 (Kshs.)	-		-	100.00
KCB, 1169373496 (Kshs.)	588,997.00		588,997.00	1,000.00
KCB, 1169373348 (Kshs.)	1,065.00		1,065.00	1,065.00
Total	887,841.71		887,841.71	73,547.41

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

Ref	Amount (Kshs)	Date subsequently transferred
	xxx	1 July 2022
Total	xxx	

19. Cash in hand

Description	2021/22 Kshs	2020/21 Kshs
Cash Balance (Location)	-	-
Mobile Money	41,410.00	261,530.00
Others (Specify)	-	-
Total	41,410.00	261,530.00

20. Payables- Due To CRF

Payables	2021/22 Kshs	2020/21 Kshs
Balance b/f at the beginning of the year	335,077.41	239,470.66
Amount collected during the year	303,282,767.30	250,185,952.60
Amounts disbursed to CRF during the year	(302,688,593.00)	(250,090,345.85)
Balance c/d at the end of the year	929,251.71	335,077.41

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 16 above.

Notes To the Financial Statements (Continued)

21. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	1,434,200.00	5,379,059.39	-	-	6,813,259.39
Land/poll rate	-	-	-	-	-
Single/business permits	-	-	-	-	-
Property rent	760,651.00	1,206,249.00	-	-	1,966,900.00
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	14,249,150.00	-	-	-	14,249,150.00
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 (<i>Specify</i>)	-	-	-	-	-
Total	16,444,001.00	6,585,308.39	-	-	23,029,309.39

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 benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
	N/A	N/A	N/A	N/A	N/A

(PFM ACT section 165 subsection 4, 5)



Sign and date
Accounting Officer

Appendix 2: Progress on follow up of prior Year Auditor recommendations

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

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

Guidance Notes:

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



.....
CPA Samira Swaleh Abdallah
County Receiver of Revenue
10 – Feb - 2023



.....
CPA Meshack Mutua Muli
Head of Revenue Reporting
10 – Feb - 2023

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