

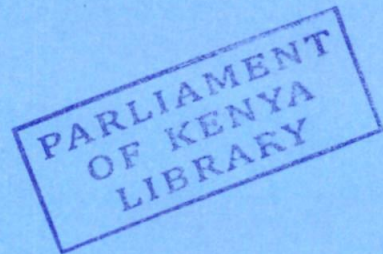
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE
REVENUE STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2024**

COUNTY GOVERNMENT OF KAJIADO

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

24 DEC 2024



RECEIVER OF REVENUE
(County Government of Kajiado)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

*Receiver Of Revenue
County Government of Kajiado
Revenue Statements
for the Period Ended 30th June 2024*

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*Receiver Of Revenue
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for the Period Ended 30th June 2024*

1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility

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2. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance and Economic Planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance, Economic Planning and ICT who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 1st July 2023 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management Team

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

- County Executive Committee Member for Finance, Economic Planning and ICT
- Chief Officer, Finance, Economic Planning and ICT
- Director General, Revenue
- Directors of Revenue
- Head of Revenue Reporting

(d) County Headquarters

P.O. Box 11 Kajiado
County Treasury
KAJIADO, KENYA

(e) Entity Contacts

Telephone: (254) 011666662
E-mail: revenue@kajiado.go.ke
Website: www.kajiado.go.ke

(f) Independent Auditor

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

Receiver Of Revenue
County Government of Kajiado
Revenue Statements
for the Period Ended 30th June 2024

(g) Principal Legal Adviser

Telephone: (254) 721779681

E-mail: www.kajiado.go.ke

Website: www.go.ke

(h) Bankers (include all collection banks)

KCB- Kajiado Branch

Telephone: (254) 0711087000

E-mail: mgropskajiado@kcbgroup.com

Website: www.go.ke

(i) County Attorney

Augustine Sekeyian CA

Telephone: (254) 011666662

*Receiver Of Revenue
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for the Period Ended 30th June 2024*

3. Foreword By the CECM Finance and Economic Planning

As we reflect on the revenue performance of the last financial year for the County Government of Kajiado, it is essential to acknowledge both the challenges we faced and the achievements we made. The financial year was marked by our commitment to enhancing revenue collection mechanisms and ensuring that our resources are utilized effectively for the benefit of our communities.

Our focus has been on diversifying revenue streams, improving transparency, and fostering partnerships with stakeholders. These efforts have led to significant improvements in our revenue performance, which is vital for funding essential services and development projects across the county.

We also recognize the importance of engaging our citizens in the budgeting process, ensuring that their needs and priorities are reflected in our financial planning. This engagement is crucial as we strive for accountability and inclusivity in governance.

As we move forward, we remain committed to building a resilient financial framework that will support sustainable development and enhance the quality of life for all residents of Kajiado. I am optimistic that with continued dedication and collaboration, we will achieve even greater success in the coming years.

For year 2023/2024, total collection Increased by 14.6%. The total Revenue Collected is Kshs **1,048,019,619.45** Year 2023/2024 as compared to Kshs **894,534,624.17** for last financial year. Transfers to CRF was Kshs 678,403,673.40. The below are the financial for year 2023/2024

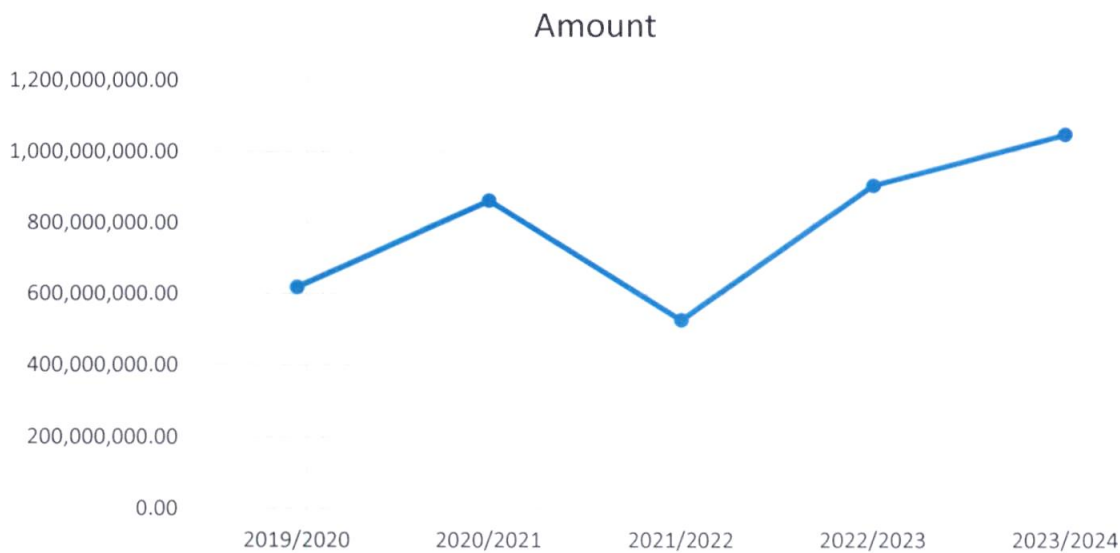
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CECM Finance and Economic Planning
County Government of Kajiado

**Receiver Of Revenue
County Government of Kajiado
Revenue Statements
for the Period Ended 30th June 2024**

4. Management Discussion and Analysis

Our Revenue Performance for the last five years are as highlighted below

Financial Year	Amount
2019/2020	619,776,970.00
2020/2021	862,730,852.00
2021/2022	527,003,116.80
2022/2023	894,534,624.17
2023/2024	1,048,019,619.45



Receiver Of Revenue
County Government of Kajiado
Revenue Statements
for the Period Ended 30th June 2024

5. Statement of Receiver of Revenue’s responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2024. 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, 2024, 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 County has complied fully with applicable Government Regulations and the terms of external financing covenants. 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 Sep 2024



.....
Name: Verah Moraa
County Receiver of Revenue

REPUBLIC OF KENYA

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



Enhancing Accountability

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 2024 - COUNTY GOVERNMENT OF KAJIADO

PREAMBLE

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue – Revenue Statements County Government of Kajiado set out on pages 1 to 30 which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Kajiado as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1. Statement of Receipts and Disbursements

The statement of receipts and disbursements reflects comparative balances that were not in agreement with the closing amounts in the audited financial statements for the financial year 2022/2023 as shown below:

Item	Comparative Balance in 2023/2024 (Kshs.)	Audited Closing Balance in 2022/2023 (Kshs.)	Variance (Kshs.)
Single/Business Permit	142,487,055	148,381,892	5,894,837
Parking Fees	34,572,178	39,572,178	5,000,000
Total Own Source Revenue	897,158,961	908,053,798	10,894,837
Balance B/F at the Beginning of the Year	0	63,398,652	63,398,652
Disbursement to CRF	630,973,637	630,873,637	100,000
Bank Charges	127,255	0	127,255
Balance Due for Disbursement	1,567,430	340,578,813	339,011,383

Further, the statement reflects Nil balance brought forward at the beginning of the year which differs with the previous year's closing balance of Kshs.340,578,813 resulting in unexplained and unreconciled variance of Kshs.340,578,813. In addition, the statement reflects balance due for disbursement amounts of Kshs.515,283. However, the recalculated amount reflects Kshs.340,532,449 resulting in unexplained variance of Kshs.1,005,783.

In the circumstances, the accuracy and completeness of the statement of receipts and disbursements could not be confirmed.

1.2. Statement of Financial Assets and Liabilities

The statement of financial assets and liabilities and as disclosed in Note 22 to the financial statements reflect payables - due to CRF balance of Kshs.515,284 which differs with the recalculated amount in the statement of receipts and disbursements of Kshs.340,532,449 resulting to unexplained and unreconciled variance of Kshs.340,017,165.

In addition, Note 22 to the financial statements reflects brought forward at the beginning of the year of Kshs.1,567,430 which differs with the closing balance in the audited financial statements for the financial year 2022/2023 of Kshs.63,398,652 resulting in unexplained variance of Kshs.61,831,222.

In the circumstances, the accuracy and completeness of payables -due for disbursements balance of Kshs.515,284 could not be confirmed.

1.3. Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts reflects budget realization difference amounts which differs with the recalculated amounts as shown below:

Item	Financial Statement Amounts (Kshs.)	Recalculated Amounts (Kshs.)	Variance (Kshs.)
Physical Planning and Development	64,302,904	65,870,334	1,567,430
Conservancy Administration	24,954,700	20,440,340	4,514,360
Total County Own Source Revenue	488,059,657	467,682,896	20,376,761

In the circumstances, the accuracy and completeness of the statement of comparison of budget and actual amounts could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Kajiado Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board template.

Other Information

Management is responsible for the other information set out on pages iv to viii which comprise of Key Entity Information and Management, Foreword by the CECM Finance and Economic Planning, Management Discussion and Analysis and Statement of Receiver of Revenue's Responsibilities. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the financial statements of Receiver of Revenue - County Government of Kajiado, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

7. Statement of Receipts and Disbursements for the year ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	144,823,610.50	150,350,732.00
Land Rate	2	49,882,940.00	31,941,475.00
Single/Business Permits	3	171,504,305.05	142,487,055.14
Property Rent	4	24,275,290.00	13,653,278.08
Parking Fees	5	38,455,816.00	34,572,178.00
Market Fees	6	21,003,830.00	21,635,928.00
Advertising	7	53,825,000.00	71,310,238.98
Hospital Fees	8	317,700,416.00	234,647,838
Public Health Service Fees	9	52,252,346.00	29,842,800.95
Physical Planning and Development	10	81,062,673.90	43,279,752.00
Hire Of County Assets	11	3,806,492.00	6,754,125.00
Conservancy Administration	12	64,980,300.00	97,673,250.00
Administration Control Fees and Charges	13	24,446,600.00	19,010,310.00
Proceeds from sale of assets	14	0	
Park Fees	15	0	
Other Fines, Penalties, And Forfeiture Fees	16	0	
Miscellaneous receipts	17		
Total County Own Source Revenue		1,048,019,619.45	897,158,961.15
Other Receipts			
Donations/Grants Not Received Through CRF	18	0	0
Total Other Receipts		0	0
Total Receipts		1,048,019,619.45	897,158,961.15
Balance b/f at the beginning of the year		0	0
Amount Retained (FIF and Public health)		369,952,762.00	264,490,638.00
Disbursements To CRF		678,066,857.45	630,973,637.00
Bank charges	19	46,364.00	127,255.20
Balance Due for Disbursement		515,283.80	1,567,430.00

Verah

Name: Verah Moraa
 County Receiver of Revenue
 (Ref: PFM ACT section 165, 2(a))

[Signature]

Name: *Pulce*
 Head of Revenue Reporting
 ICPAK M/No *17884*

**Receiver Of Revenue
County Government of Kajiado
Revenue Statements
for the Period Ended 30th June 2024**

8. Statement of Financial Assets and Liabilities As at 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	515,283.80	1,567,430.00
Cash In Hand	21		
Total Financial Assets		515,283.80	1,567,430.00
Total Financial Assets		0	0
Financial Liabilities			
Payables-Due to CRF	22	515,283.80	1,567,430.00
Total Financial Liabilities		515,283.80	1,567,430.00

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 18th Dec 2024 and signed by:



.....
Name: Verah Moraa
County Receiver of Revenue



.....
Name: Pukei
for Head of Revenue Reporting
ICPAK M/No 17884

*Receiver Of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2024

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	266,790,690.00	0.00	266,790,690.00	144,823,610.50	121,967,079.40	54.28%
Land Rate	133,053,718.00	0.00	133,053,718.00	49,882,940.00	83,170,778.00	37.49%
Single/Business Permits	168,602,808.00	0.00	168,602,808.00	171,504,305.05	2,901,497.05	102%
Property Rent	69,938,655.00	0.00	69,938,655.00	24,275,290.00	45,663,365.00	34.71%
Parking Fees	76,077,068.00	0.00	76,077,068.00	38,455,816.00	37,621,252.00	50.55%
Market Fees	35,966,432.00	0.00	35,966,432.00	21,003,830.00	14,962,602.00	58.40%
Advertising	48,086,976.00	0.00	48,086,976.00	53,825,000.00	-5,738,024.00	111.93%
Hospital Fees	315,702,515.00	0.00	315,702,515.00	317,700,416.00	-1,997,901.00	100.63%
Public Health Service Fees	29,852,055.00	0.00	29,852,055.00	52,252,346.00	-22,400,291.00	175.04%
Physical Planning and Development	146,933,008.00	0.00	146,933,008.00	81,062,673.90	64,302,904.10	56.24%
Hire Of County Assets	9,888,000	0.00	9,888,000.00	3,806,492.00	6,081,508.00	38.50%
Conservancy Administration	85,420,640.00	0.00	85,420,640.00	64,980,300.00	24,954,700.00	72.25%
Administration Control Fees and Charges	129,389,950.00	0.00	129,389,950.00	24,446,600.00	104,943,350.00	18.89%
Proceeds from sale of assets	0	0.00	0.00	0.00	0.00	0.00
Park Fees	0	0.00	0.00	0.00	0.00	0.00
Other Fines, Penalties, And Forfeiture Fees	0	0.00	0.00	0.00	0.00	0.00
Miscellaneous Receipts	0	0.00	0.00	0.00	0.00	0.00
Total County Own Source Revenue	1,515,702,515.00	0.00	1,515,702,515.00	1,048,019,619.45	488,059,656.90	67.80%

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Other Receipts						
Donations /Grants Not Received Through CRF	0	0	0	0	0	0
Total Other Receipts	0	0	0	0	0	0
Total Receipts	0	0	0	0	0	0

(a) Drought conditions and erratic weather patterns leading to losses and drop in collections

(b) Royalties due from the National Government.

The County Receiver of revenue's financial statements were approved on 18th December 2024 and signed by:



.....
Name: Verah Moraa
County Receiver of Revenue



.....
Name: Pulei L.
for Head of Revenue Reporting
ICPAK M/No 17884

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

10. Statement of Arrears of Revenue As at 30th June 2024

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 2024 D=A+(B)+C	Measur es taken to recover the arrears	Assessme nt to the recovers ability of arrears
Cess	0	(0)	0	0		
Land rate	12,125,662,340.00	166,722,310.00	29,465,115.00	11,988,405,145.00		
Single/Business Permits	0	(0)	0	0		
Property Rent	0	(0)	0	0		
Parking Fees	0	(0)	0	0		
Market Fees	0	(0)	0	0		
Advertising	0	(0)	0	0		
Hospital Fees	0	(0)	0	0		
Public Health Service Fees	0	(0)	0	0		
Physical Planning and Development	0	(0)	0	0		
Hire Of County Assets	0	(0)	0	0		
Conservancy Administration	0	(0)	0	0		
Administration Control Fees and Charges	0	(0)	0	0		
Park Fees	0	(0)	0	0		
Other Fines, Penalties,Forfeiture Fees	0	(0)	0	0		
Miscellaneous	0	(0)	0	0		
Total Arrears	12,125,662,340.00	166,722,310.00	29,465,115.00	11,988,405,145.00		

Verah'

Name: Verah Moraa
County Receiver of Revenue
(Ref: PFM ACT Section 165, 2(a))

[Signature]

for **Name: Peter K.**
Head of Revenue Reporting
ICPAK M/No 17884

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

11. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of Kajiado. 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 0 for the period 1st July 2023-1 to 30 June 2024 as required by law. There was zero 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.

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.

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, 2024

*Receiver Of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

12. Notes to the Financial Statements

1. Cess

Description	2023/2024	2022/2023
	Kshs	Kshs
Farm produce	27,023,165.00	36,104,764.00
Quarrying	50,564,118.6	54,819,009.00
Livestock	30,431,701.00	20,712,285.00
Bed Occupancy	7,541,800.00	0
Transit	29,262,825.90	38,714,674.00
Total	144,823,610.5	150,350,732.00

2. Land rates

Description	2023/2024	2022/2023
	Kshs	Kshs
Land rates	49,882,940.0	31,941,475.00
Land penalties and interest	0.00	0.00
Arrears	0.00	0.00
Total	49,882,940.0	31,941,475.00

3. Single /Business Permits

Description	2023/2024	2022/2023
	Kshs	Kshs
Business permit application fees	0	0
Annual Business permit fees	171,504,305.05	142,487,055.14
Business permit penalties and interest	0	0
Business permit fees arrears	0	0
Total	171,504,305.05	142,487,055.14

Receiver of Revenue
County Government of Kajiado
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4. Property Rent

Description	2023/2024	2022/2023
	Kshs	Kshs
County Housing	0	0
Plot Rent	24,275,290.00	13,653,278.08
Tenancy Agreement	0	0
Transfer of Property	0	0
Stalls/kiosks rent	0	0
Others (<i>Specify</i>)	0	0
Total	24,275,290.00	13,653,278.08

5. Parking Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Street parking fees	13,331,361.00	5,885,373.00
Monthly toll/sticker fees	0	0
Motorbike fees	0	0
Registration fees	0	0
Reserved parking	0	0
Bus Park fees	25,124,455	28,686,805.00
Others (<i>Specify</i>)	0	0
Total	38,455,816.00	34,572,178.00

6. Market Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Market entry fees	21,003,830.00	21,635,928.00
Hawking fees	0	0
Others (<i>Specify</i>)	0	0
Total	21,003,830.00	21,635,928.00

7. Advertising

Descriptions	2023/2024	2022/2023
	Kshs	Kshs
Branding	8,431,240.00	7,481,300.00
Billboard advertising	24,344,250.00	28,191,181.00
Signage	18,341,230.00	29,736,897.98

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Roadshows	0	0
Banners	2,708,280.00	5,900,860.00
Posters	0	0
Tent advertising	0	0
Street pole/clock advertising	0	0
others (<i>Specify</i>)	0	0
Total	53,825,000.00	71,310,238.98

8. Hospital Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Level 5 hospitals	174,516,237.00	127,535,780.00
Level 4 hospitals	0	0
NHIF Reimbursements	143,184,179	107,112,058.00
Total	317,700,416.00	234,647,838.00

9. Public Health Service Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Inspection of buildings/premises/Institutions	7,820,355.00	4,474,425.00
Inspection for issuance of hygiene license	23,455,670.00	14,692,781.00
Vaccination: Yellow fever, Typhoid, etc	0	0
Applications for medical examination	1,030,200.00	643,373.00
Sanitation inspection for schools	0	0
Public health permit	19,946,121.00	10,032,221.95
Rodent Control/Fumigation	0	0
Others (<i>Specify</i>)	0	0
Total	52,252,346.00	29,842,800.95

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2023/2024	2022/2023
	Kshs	Kshs
Sale of County planning documents		
Land valuation and registration fees		
Change / Renewal of user		
Building plans approval	81,062,673.9	43,279,752.00

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024

Signboards		
Occupational Permits		
Enforcement / Demolition		
Architectural designs by county officers		
Hoarding fees		
Others (Specify)		
Total	81,062,673.9	43,279,752.00

11. Hire Of County Assets

Description	2023/2024	2022/2023
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	0	0
Hire of Machines and Equipment	0	0
Hire of County Stadia	0	0
Hire of County Halls	0	0
Conference facilities/Agricultural Training Centers (ATC)	0	0
Others (Market Stalls)	3,806,492.00	6,754,125.00
Total	3,806,492.00	6,754,125.00

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

12. Conservancy Administration

Description	2023/2024	2022/2023
	Kshs	Kshs
Refuse disposal fees	0	0
Dumpsite fees	0	0
Sewerage fees	0	0
Sale of seedlings	0	0
Public cemetery	0	0
Disposal of carcasses	0	0
Noise control	0	0
Sand Barriers	64,980,300.00	97,673,250.00
Total	64,980,300.00	97,673,250.00

13. Administration Control Fees and Charges

Description	2023/2024	2022/2023
	Kshs	Kshs
Weights and measures	0	0
Fire Services	0	0
Liquor licenses	24,446,600.00	19,010,310.00
Betting levy	0	0
Others (<i>Specify</i>)	0	0
Total	24,446,600.00	19,010,310.00

14. Proceeds from sale of assets.

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from Sale of Buildings	0	0
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024

15. Park Fees

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Lodge Tariffs and levies	0	0
Park entry fees	0	0
Filming and Photography fees	0	0
Camping fees	0	0
Balloon landing fees	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

16. Other Fines, Penalties and Forfeitures

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Impounding Fees	0	0
Towing Fees	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

17. Miscellaneous Receipts

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Dividends	0	0
Interest	0	0
Commissions	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

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Revenue Statements for the Period Ended 30th June 2024*

18. Donations And Grants Not Received Through CRF

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Donations <i>(Specify Based on Source)</i>	0	0
Grants <i>(Specify Based on Source)</i>	0	0
Others <i>(Specify)</i>	0	0
Total	0	0

19. Bank Charges

Description	Insert Current FY	Insert Previous FY
	Kshs	Kshs
Bank Charges & commissions	46,364	0
Total	46,364	0

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	2023/2024	2022/2023
			Kshs	Kshs
KCB 1140749870. & KES	515,283.8	0	515,283.8	1,567,430.00
Name of Bank, Account No. & currency	0	0	0	0
Name of Bank, Account No. & currency	0	0	0	0
Total	0		515,283.8	1,567,430.00

20 (a) Balance carried forward as at 30th June 2024 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	0	1 July 2023
Disbursement 2	0	15 July 2023
Total	0	

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

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

21. Cash in hand

Description	2023/2024	2022/2023
	Kshs	Kshs
Cash Balance	0.00	0.00
Total	0.00	0.00

22. Payables- Due to CRF

Payables	2023/2024	2022/2023
	Kshs	Kshs
Balance b/f at the beginning of the year	1,567,430.00	0
Amount collected during the year	1,048,019,619.45	894,534,624.17
Amounts disbursed to CRF during the year	(678,066,857.45)	(630,973,637.00)
FIF and Public Health	(369,952,762.00)	(261,866,301.97)
Balance c/d at the end of the year	515,283.80	1,567,430.00

*Receiver Of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

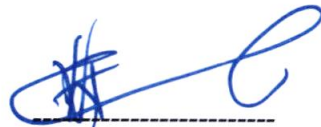
23. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	0	0	0	0	0
Land rate	24,410,530.00	0	0	11,963,994,615	11,988,405,145.00
Single/business permits	0	0	0	0	0
Property rent	0	0	0	0	0
Parking fees	0	0	0	0	0
Market fees	0	0	0	0	0
Advertising	0	0	0	0	0
Hospital fees	0	0	0	0	0
Public health service fees	0	0	0	0	0
Physical planning and development	0	0	0	0	0
Hire of County Assets	0	0	0	0	0
Conservancy administration	0	0	0	0	0
Administration control fees and charges	0	0	0	0	0
Proceeds from sale of assets	0	0	0	0	0
Park fees	0	0	0	0	0
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0
Others (<i>Specify</i>)	0	0	0	0	0
Total	24,410,530.00	0	0	11,963,994,615.00	11,988,405,145.00

13. 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



Sign and date
Accounting Officer

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

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)
1.1	<p>Overstatement of Revenue in Arrears. The statement of arrears of revenue reflects land/poll rate balance of Kshs.12,007,761,090. However, the supporting schedule provided for audit reflects a balance of Kshs.11,988,405,145 resulting to an unexplained and unreconciled variance of Kshs.19,355,945. Further, the amounts in the financial statements varied with those reflected in the supporting ledger in respect of various revenue streams</p>	<p>At the time of submission of the Receiver of Revenue report, Kipeto Energy made a payment of Kshs, 24,410,530.00 received on 4th Oct 2023. Swift Transfer attached below.</p> <p>Kshs 19,355,945.00 was debt paid and Kshs 5,054,585 was the year land rates paid.</p>	Not Resolved	1 year
1.2	<p>Inaccuracies in Cash and Cash Equivalents Balances. The statement of financial assets and liabilities reflects a comparative opening balance of Kshs.198,990,023 as cash in hand (FIF & NHIF). However, the</p>	<p>Kshs 4,979,369.00. This was the Closing Balance as at 30th June 2022 and Opening Balance as at 1st July 2022 of The Revenue Collection account at KCB as shown in the extract statement below.</p> <p>The audited figure of Kshs 643,196,858.00 was the</p>	Not resolved	1 year

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)
	<p>corresponding disclosure Note 19 to the revenue statements reflects a Nil comparative cash in hand balance. Further, the comparative bank balance of Kshs.4,979,369 differs with the audited balance of Kshs.643,196,858 for the period.</p> <p>In the circumstances, the accuracy and fair presentation of the comparative bank and cash in hand (FIF & NHIF) balances could not be confirmed.</p>	<p>total amount transferred to County Revenue fund account (CRF) from the County Revenue Collection account at Kenya commercial Bank for the financial year under review 2022/2023. The opening Balance of Kshs 4,979,369 that was in the Revenue Collection Account was also transferred to CRF as part of the Kshs 643,196,858.00. Kshs 198,990,023.02 was the total collection for the County Hospitals, collected and spent in accordance to the Kajiado County Facility Improvement Fund Act 2020 for financial year 2022/2023. This figure was not captured as Cash Balance Under note 19 for year 2022/2023 as it had already been spent for year 2022/2023 the year under review.</p>		

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

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)
1.3	<p>Inconsistencies on Reported Own Source Revenue. The statement of receipts and disbursements reflects own source revenue total amount of Kshs.908,053,798 while the statement of comparison of budget and actual amounts reflects actual revenue of Kshs.905,429,461 resulting into an unexplained and unreconciled variance of Kshs. 2,624,337.</p> <p>In the circumstances, the accuracy and completeness of the total own source revenue amount of Kshs.908,053,798 could not be confirmed.</p>	<p>The Variance of Kshs 2,624,337, is the total Staff Housing Collection for the year under review. This figure is not collected in the Revenue Collection Accounts or through the Receiver of Revenue but is transferred directly to National Housing Corporation by The County Payroll Manager from payroll deduction. Attached to this report is a schedule for year 2022/2023</p>	Not Resolved	1 year
1.4	<p>Errors in Presentation and Disclosure in the Revenue Statements Budgetary Control and Performance</p>	<p>To enhance the County Government of Kajiado's own-source revenue collection, several Strategies are being implemented:</p>	Not Resolved	1 year

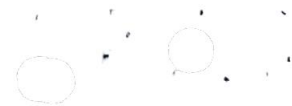
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of comparison of budget and actual amounts reflects final own source revenue budget and actual on comparable basis of Kshs.1,583,536,109 and Kshs.905,429,461 respectively, resulting to under collection of Kshs.678,106,648 (or 43%) of the budgeted receipts. The County Management has not indicated measures being instituted to ensure prompt and effective collection of own source revenue.</p> <p>In the circumstances, the shortfall in collection of County own source revenue affected the implementation of planned activities and programs and may have impacted negatively on service delivery to the residents of Kajiado</p>	<ol style="list-style-type: none"> 1. Sustained revenue reforms in a bid to enhance staff capacity, enhance system controls and strengthen our Infrastructure and Technology. Currently a GIS Lab has been established integrating Land rates collection modules with the GIS lab to aid in collection and compliance. 2. Full Automation of revenue services through availing a customer facing module (e-Service). Further, enhancing accessibility by increasing the number of payment points 		

Receiver of Revenue
County Government of Kajiado
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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)
		<p>and make payments possible through mobile platforms, ensuring convenience for taxpayers.</p> <p>3. Performance contracting for all revenue staff has been undertaken with clear deliverables which are target based.</p> <p>4. Establishment of an internal Debt collection unit to supplement the external contractor to augment voluntary compliance.</p> <p>5. Issuance of Conditional Licenses Subject to Compliance with Land rates and any other</p>		

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)
		<p>outstanding revenues.</p> <p>6. Stakeholder engagements to enlighten traders on the provisions of the Finance Act and the various modes of payment.</p> <p>7. Establishment of customer service desks to assist taxpayers with inquiries and simplify the payment process, making it more user-friendly.</p> <p>8. Regular Staff Training to enhance capacity. We intend to have consistent trainings for revenue collection staff to enhance their skills in customer</p>		

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)
		<p>engagement, technology use and compliance enforcement.</p> <p>9. Daily monitoring of Revenue figures so that we have data-driven decision making. We shall utilize data analytics to identify potential revenue sources, assess compliance levels, and monitor collection performance. This can help target areas with low compliance.</p> <p>10. Strengthening Enforcement Mechanisms using the internal Compliance Unit to carry out stricter enforcement measures for tax compliance,</p>		



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)
		<p>including penalties for late payments or non-compliance, while ensuring fairness in the process.</p> <p>11. Diversifying Revenue Sources hence widening the tax base by identifying and developing new revenue streams beyond traditional taxes, such as user fees, local licensing, and public-private partnerships for services.</p> <p>12. In conjunction with the County Assembly, have a periodic review of Tax Policies: Regularly review and update tax policies to ensure they are fair,</p>		

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2024*

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)
		transparent, and aligned with economic realities.		
	<p>1. Late Submission of Revenue Statements The Management of the County Government of Kajiado submitted the Revenue Statements - Receiver of Revenue for the year ended 30 June, 2023 for audit on 7 November, 2023 which was one month and seven (7) days after the stipulated deadline of 30 September, 2023. This was contrary to provisions of Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the</p>	<p>This was noted with regret and we apologize for the late submission. Training has been done through the Office of The Auditor general on prompt ways of submission of Return of Revenue reports with the subsequent reports submitted on time. The report for financial year 2023/2024 was submitted on time</p>	Resolved	

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)
	fiscal year to which the accounts relate.			
2	<p>Long Outstanding Revenue in Arrears</p> <p>Review of the debt aging analysis reflects revenue in arrears of Kshs.12,007,761,090 owed by several debtors which comprise of uncollected land rent, rates and royalties. However, Management did not provide evidence of the measures put in place to collect the revenues in arrears. Further, Management indicated having contracted a firm to collect revenue arrears from the defaulters however, the agreement was not provided for audit review.</p>	<p>The County Government of Kajiado has implemented several measures to collect revenues in arrears. These often include:</p> <ol style="list-style-type: none"> Payment Plans: Offering flexible payment plans to help debtors settle their arrears over time without financial strain. Legal Action: Pursuing legal avenues to recover debts, including the issuance of summons or court orders for non-compliance. Collaboration with Financial Institutions: Partnering with banks and other financial 	Not Resolved	3 years

Receiver of Revenue
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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)
		<p>institutions to facilitate easier payment options for residents.</p> <p>Strengthened Enforcement: Increasing the capacity of revenue enforcement officers to follow up on outstanding payments.</p>		
	<p>Failure to Undertake Property and Land Valuation</p>	<p>The County collected own source revenue on land/poll rate and property rent of Kshs.31,941,475 and Kshs.13,653,278 respectively during the year under review. However, review of records provided in support of own generated revenue revealed that the County does not have in place a valuation roll. It was therefore not possible to confirm whether the land and property rates charged and applied during the year were regular and reflective of the current property value in the County.</p>	<p>The County Government of Kajiado engaged a consultant to assist in the Valuation Roll development. The process of developing The County Valuation Roll is at an advanced stage. Data collection and the fast draft is ready awaiting Public Participation. However, in the absence of the Valuation Roll, The Finance Act 2023 has been implemented.</p>	<p>3 Years</p>

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)
		In the absence of the valuation roll, the County rent and rates being applied may be below the market rates resulting to low revenue collection which might negatively impact on service delivery.		

Verah

Name: Verah Moraa
 County Receiver of Revenue

Date: 18/12/2024

[Signature]

Name: *Pulei L*
 Head of Revenue Reporting
 ICPAK M/No: *17889*
 Date: *18/12/2024*