

REPUBLIC OF KENYA

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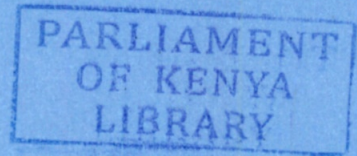


THE AUDITOR-GENERAL

Ensuring Accountability

REPORT

OF



THE AUDITOR-GENERAL

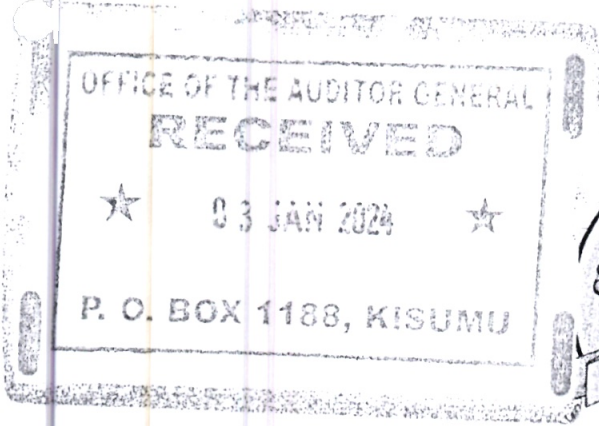
ON

**RECEIVER OF REVENUE –
REVENUE STATEMENTS**

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

**COUNTY GOVERNMENT OF
KISUMU**

PAPERS LAID	
DATE	12/03/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE
CLERK AT THE TABLE	CHEROP



RECEIVER OF REVENUE
(County Government of Kisumu)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

*Receiver Of Revenue
County Government Of Kisumu
Revenue Statements for the Period Ended 30th June 2023*

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Receiver Of Revenue
County Government Of Kisumu
Revenue Statements for the Period Ended 30th June 2023

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I. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance, Economics 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 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 Kisumu *day-to-day* management of revenue is under the following:

- County Executive Committee Member for Finance -
- Chief Officer, Finance
- Chief Officers, in charge of departments collecting revenue
- Director, Revenue
- Head of Revenue Reporting

(d) County Headquarters

P.O. Box 2738-20200
Prosperity Building
Kisumu - KENYA

(e) Entity Contacts

E-mail: treasury@kisumu.go.ke
Website: www.kisumu.go.ke

(f) Independent Auditors

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

(g) Principal Legal Adviser

The Attorney General
State law office
Po box 40112
City square 00200
Nairobi, Kenya

(h) Bankers

Kenya Commercial Bank
Box 17-40100
Kisumu Kenya

Cooperative Bank of Kenya
Box 1511-40100
Kisumu - Kenya

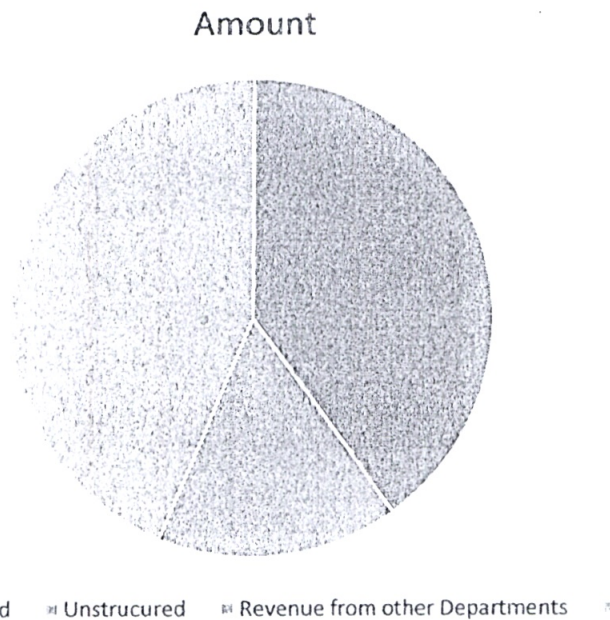
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Foreword by the CECM Finance and Economic Planning

For the period ended 30th June 2023, the total Own Source Revenue collected in Kisumu County Government was Kshs 1,209,024,497. OSR constitutes three broad categories namely structured revenue streams, unstructured revenue streams and revenue from other departments. The performance of each of the three categories is as below:

S.No	Revenue Category	Amount
1	Structured Revenue	483,609,543
2	Unstructured Revenue	196,695,095
3	Revenue from other Departments	473,745,668
4	Total OSR	1,209,024,497

Table1: Total OSR



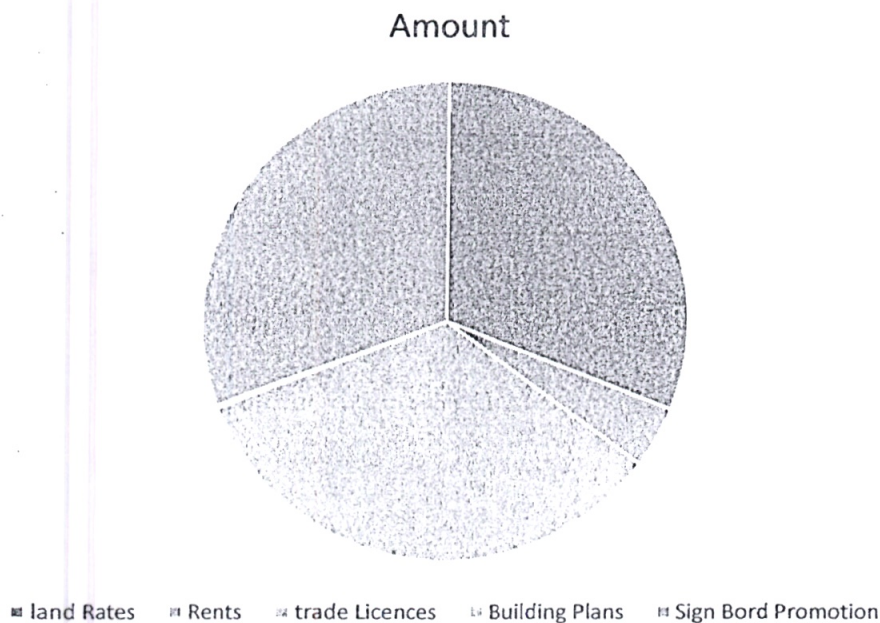
Pie chart1: indicating categories of OSR

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Under the category of structured revenue streams, the County Government collected KSh 483,609,543 as per the analysis below:

S.No	Revenue Stream	Amount
1	Land Rates	149,897,898
2	Rents	20,039,683
3	Trade license fees	164,156,629
4	Building Plans	907,250
5	Sign Board promotion	148,608,083
6	Total structured Revenue Streams	483,609,543

Table2: Structured Revenue Streams



Piechart2: Structured Revenue Streams

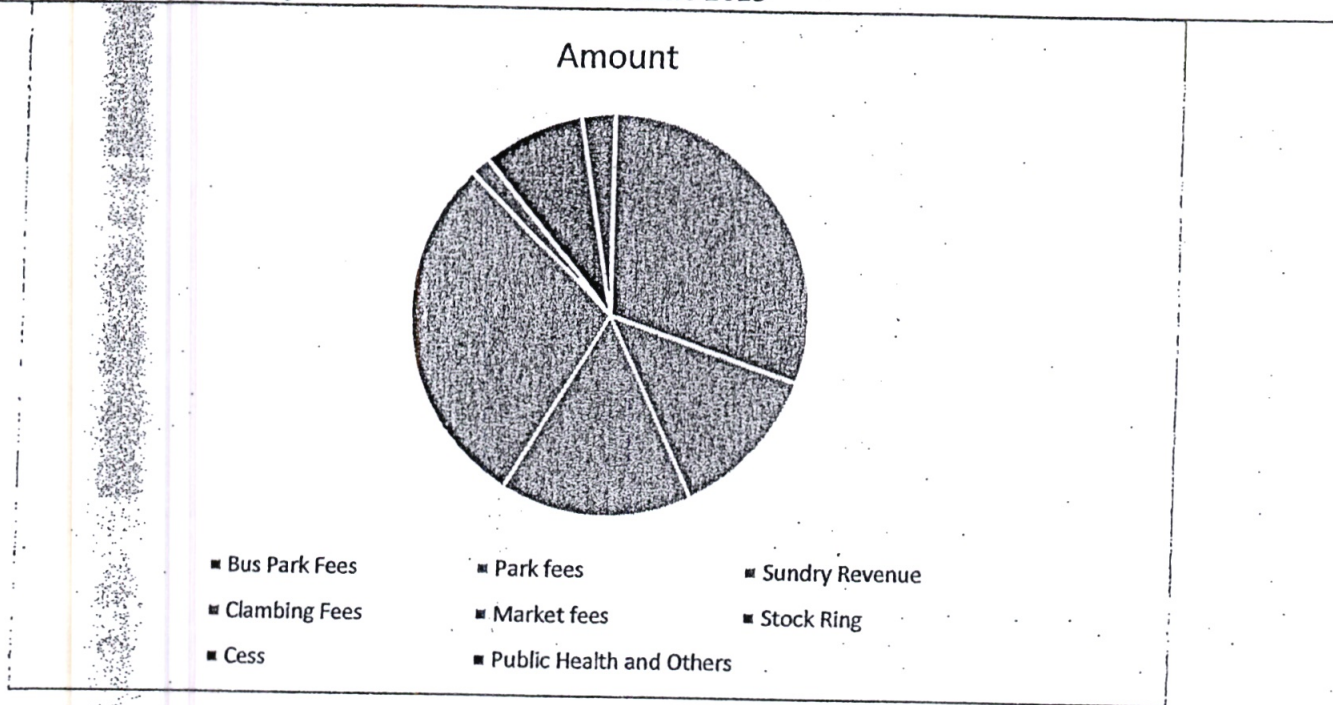
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Unstructured revenue streams category constitutes the various streams as per the below analysis:

S.No	Revenue Stream	Amount
1	Bus Park Fees	51,504,963
2	Parking Fees	21,416,191
3	Sundry revenue	26,764,620
4	Clamping Fees	27,500
5	Market Fees	48,956,664
6	Stock Ring	2,681,910
7	CESS	14,036,005
8	Public Health and Others	4,810,842
	Total Unstructured Revenue Streams	196,695,095

Table 3: Unstructured Revenue Streams

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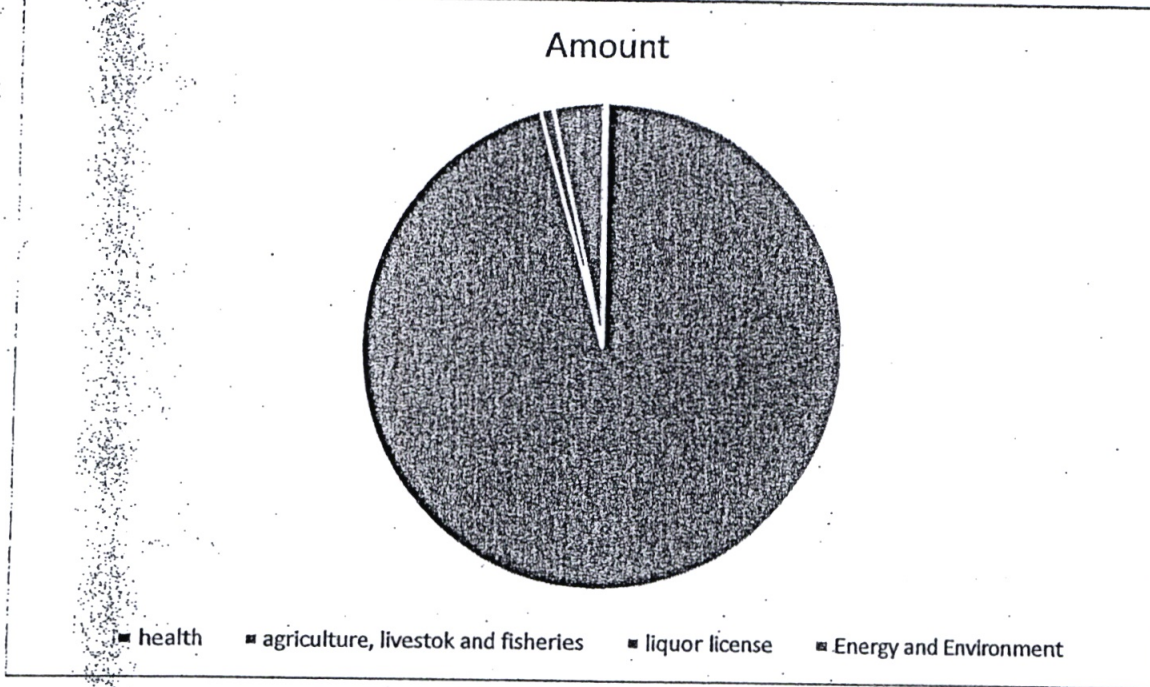
Pie chart 3: Unstructured Revenue Streams

Revenue from other departments represents amount collected from activities domiciled in other departments. These revenue streams are as outlined below:

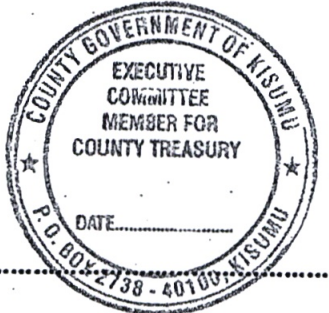

S.No	Revenue Stream	Amount
1	Health Medical Services	422,015,272
2	Agriculture, Livestock and Fisheries	3,711,768
3	Liquor License	13949791
4	Energy and environment	586,001
5	Total Revenue from other Departments	473,745,668

Table 4: Revenue from other Departments

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Pie chart 4: Revenue from other Departments



GEORGE OKONG'O
CECM Finance & Economic Planning

*Receiver Of Revenue
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II. Management Discussion and Analysis

For the period ended 30th June 2023, the total Own Source Revenue collected in Kisumu County Government was Kshs 1,209,024,497. OSR constitutes three broad categories namely structured revenue streams, unstructured revenue streams and revenue from other departments. The performance of each of the three categories is as below:

S.No	Revenue Category	Amount
1	Structured Revenue	483,609,543
2	Unstructured Revenue	196,695,095
3	Revenue from other Departments	528,719,859
4	Total OSR	1,209,024,497

Table5: Total OSR

The below table and graph shows the performance on revenue collection against budgeted revenue for the fiscal year 2022-2023, 2021-2022 and 2020-2021. It also shows the performance of the same in percentages.

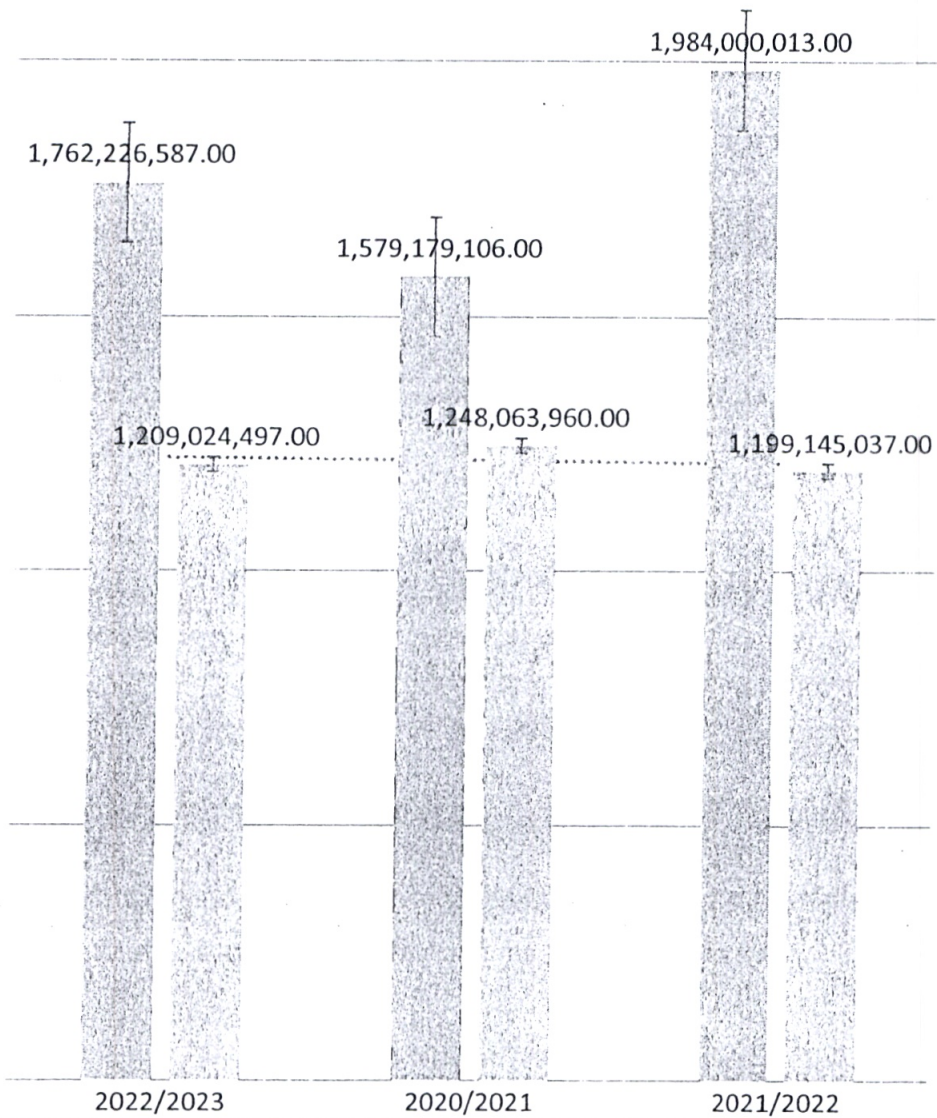
The receiver of revenue is in consultation with other stakeholders in the department in finding measures to boost revenue collection from the current 65% - Kshs. 1,209,024,497 realised in the FY 2022/2023

FY	BUDGETED Kshs	ACTUALS Kshs.	PERFORMANCE %
2020/2021	1,579,179,106	1,248,063,960	79
2021/2022	1,984,000,013	1,199,145,037	64
2022/2023	1,762,226,587	1,209,024,497	65

Table6: Comparative Performance for the financial years

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BUDGETED REVENUE AGAINST ACTUALS



Budgeted Rvenue	1,762,226,587.00	1,579,179,106.00	1,984,000,013.00
ACTUAL REVENUE	1,209,024,497.00	1,248,063,960.00	1,199,145,037.00

Axis Title

Budgeted Rvenue
 ACTUAL REVENUE
 Linear (ACTUAL REVENUE)

Graph 1 comparative performance analysis on revenue collection for three financial years

III. 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.

The County's 2022-2023 CIDP has identified 10 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 County Government of *Kisumu's* 2017-2023 CIDP are to;

- Revitalize agriculture for food security and agribusiness
- Ensure a healthy population living in a clean and secure environment
- Modernise infrastructure
- Promote skills for development and innovation
- Conserve environment by opening the Kisumu Lake front for Business
- Promote decent housing
- Promote sports, culture and arts
- Promote sustainable energy sources in industrialisation and service sector development
- Promote tourism driven by culture and heritage and,
- Deepen the structures of developed governance.

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Below we present the progress made in attaining the objectives of the CIDP (2018-2023) for Kisumu County.

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since the start of CIDP planning period up to date</i>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
1.	Increase own source revenue to ksh. 1,634,235,318 by 2023	1,209,024,497	<ul style="list-style-type: none"> •Restructuring of Central Business District (CBD)- this killed some parking slots e.g. Oginga Odinga Streets •Hard Economic Situations not favourable for small scale business thus, closure of several businesses. •Court cases on Valuation Roll hence Members / rates paper were restricted in payment •Electioneering periods leading to closure of business as a results of political campaigns.
2.	Equitable share to Kshs. 8,897,026,908	8,668,230,382	
3.	Grants and donations Ksh. 1,182,000,276	321,169,783	

Progress on attainment of Development Objectives from Annual Development Plan (Adopted from Kisumu 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:

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Department	Objective	Outcome	Indicator	Performance

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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.

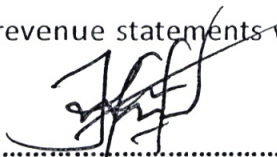
The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the County Government of Kisumu's receiver of revenue accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the County Government of Kisumu's receiver of revenue account gives a true and fair view of the state of County Government of Kisumu's receiver of revenue transactions during the financial year ended June 30th, 2023, and of the County Government of Kisumu'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 Government of Kisumu 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 30th September 2023



.....
**Name – KUNGU J. Otieno
ICPAK M/No. 4450
County Receiver/Director of Revenue**

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE – REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023 – COUNTY GOVERNMENT OF KISUMU

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Adverse Opinion

I have audited the accompanying revenue statements of the Receiver of Revenue – County Government of Kisumu set out on pages 1 to 20, which comprise of the statement

arrears of revenue, statement of financial assets and liabilities as at 30 June, 2023, 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.

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the revenue statements do not present fairly, the arrears of revenue of the Receiver of Revenue -County Government of Kisumu as at 30 June, 2023, and the revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act,2012.

Basis for Adverse Opinion

1. Unsupported Other Receipts not Through CRF

The statement of financial assets and liabilities reflects a balance of Kshs.612,285,307 described as other receipts not through CRF. However, no explanatory note was given to explain the nature of the receipts.

In the circumstances, the accuracy, completeness and disclosure of the assets balance of Kshs.612,285,307 could not be confirmed.

2. Variances between General Ledger and Financial Statements

The statement of receipts and disbursements reflects total County Own Source Revenue of Kshs.1,209,024,497. However, a comparison of the statement and the ledgers for the period under review reflects different account balances in respect to the revenue streams as indicated below:

	Revenue Stream	General Ledger Kshs.	Financial Statements Kshs.	Variance Kshs.
1.	Land/Plot Rent	145,480,536	149,897,898	(4,417,362)
2.	Single Business Permit	154,882,699	164,156,629	(9,273,930)
3.	Property Rent	17,184,654	20,039,683	(2,855,029)
4.	Parking Fees	72,076,273	99,417,554	(27,341,281)
5.	Market Fees	38,364,159	51,638,574	13,274,415
6.	Advertisement Fee	135,808,694	148,606,083	(12,797,389)
7.	Hospital Fees	491,502,497	476,989,463	14,513,034
8.	Public Health Service Fee	5,723,849	4,810,842	913,007

In the circumstances, the accuracy, completeness and validity of the amounts reflected in the financial statements could not be confirmed.

3. Inaccuracies in Comparative Balances

The comparative amounts for 2021/2022 reflected in the financial statements for the year under review differ with the amounts as reflected in the audited financial statements for 2021/2022 as follows:

Statement of Financial Assets and Liabilities	Comparative Balances for the Year 2022/2023	Certified Balances for the Year 2021/2022	Variance
Component	Kshs.	Kshs.	Kshs.
Other Receipts not through CRF	234,663,172	315,107,339	(80,444,167)
Payables-Due to CRF	250,458,520	330,902,687	(80,444,167)
Statement of Receipts and Disbursements			
Balance b/f at the beginning of the year	0	80,444,167	(80,444,167)
Balance Due for Disbursement	250,458,520	330,902,677	(80,444,157)

Management did not provide explanation for the differences or explanatory notes to show how the amounts were revised.

In the circumstances, the accuracy of the financial statements could not be confirmed.

4. Unsupported Bank Balances

The statement of assets and liabilities and as disclosed in Note 18 to the financial statements reflects a bank balance of Kshs.53,582,514 held in five (5) bank accounts. However, bank reconciliation statements, and bank statements were not provided for audit review.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.53,582,514 could not be confirmed.

5. Unsupported Receipt Balances

The statement of receipts and disbursements and as disclosed in Notes 1 to 16 to the financial statements reflects County own-generated revenue amounting to Kshs.1,209,024,497 which includes revenue of Kshs.58,259,756 generated from various revenue streams as listed below;

	Revenue Source	Note	Amount (Kshs)
1.	Cess	1	14,036,005
2.	Administration Control Fees and Charges	13	14,884,791
3.	Park fees	14	2,546,840
4.	Other fines, penalties and forfeiture fees	15	27,500

	Revenue Source	Note	Amount (Kshs)
5.	Miscellaneous receipts	16	26,764,620
	Total		58,259,756

However, the receipts had not been adequately supported by detailed analyses and ledgers and therefore there was no accountability by the collecting Departments. In addition, the receiving and banking in the County Revenue Fund Account as required by law could not be confirmed.

In the circumstances, the regularity, completeness and accuracy of receipts of Kshs.58,259,756 could not be confirmed.

6. Lack of Valuation Roll

Review of the County's 2018-2022 County Integrated Development Plan (CIDP) revealed that the County had identified sector programmes under Kisumu City whose objective was revision of the City Valuation Roll. The outcome of this programme was to capture 5,000 parcels additional parcels not in the current Valuation Roll. However, review of records provided in support of own generated revenue indicated that the County Executive does not have in place a valuation roll contrary to the Valuation for Rating Act, 2012 (Revised).

In the circumstances, it was not possible to confirm whether the land and property rates charged and applied were valid and correct, and whether they reflected the true property prices in the County.

7. Long Outstanding Land Rates

The statement of arrears of revenue as at year end reflected land/poll rate and property rent arrears of Kshs.1,247,369,194 and Kshs.1,862,474 respectively. However, Management did not provide an ageing analysis of the arrears as required by the Public Sector Accounting Standards Board reporting template. Further, the Management did not provided evidence of measures taken to recover the amount owed to the County Government as provided for under Regulation 63(1) and (2) of Public Finance Management (County Governments) Regulations, 2015. In addition, review of registered land indicated that the plot rates had duplicate numbers whereas others had no plot numbers and the collector of revenue did not provide satisfactory reasons for failure to collect the arrears by making a report to the County Executive Committee Member of Finance and Economic Planning.

In the circumstances, the effectiveness of revenue collection measures 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 Kisumu 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 adverse opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects budgeted and actual receipts of Kshs.1,762,226,587 and Kshs.1,209,024,497 respectively resulting to budget deficit of Kshs.553,202,090 or 32% of the budget. The shortfall in collection may have constrained execution of planned activities and delivery of services to the residents of Kisumu County.

My opinion is however, not modified in respect of this matter.

Other Matter

Unresolved Prior Year Audit Matters

In the audit of the previous year, several issues were raised under Report on Revenue Statements. However, Management has not resolved the issues or explained the failure to adhere to the provisions of the Public Sector Accounting Standards Board reporting template and the National Treasury Circular AG.3/88/VoL.II (27) dated 9 May 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and in the Basis for Conclusion on Effectiveness in Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Land Rates Waiver

The statement of comparison of budget and actual amounts reflects that the County Executive had budgeted to raise an amount of Kshs.243,083,466 from land/poll rate. However, the statement reflected an actual receipt of Kshs.149,897,898, resulting to an under collection of Kshs.93,185,568 or 39%. Further, an updated register of land and properties and a ledger of billings, waivers and outstanding payments by defaulters were not provided for audit.

During the year under review, the Management granted a waiver of fees of Kshs.4,337,833 to ten (10) individuals and three (3) Companies and/or associations. Records provided further indicated that the Management waived an unknown amount to all property owners. The beneficiaries as per the documents provided were required to

pay a conditional outstanding arrears for them to benefit. However, Management did not provide any evidence of payment of the arrears and neither did they provide the justification of the waiver as required. This is contrary to Section 159 (1) of the Public Finance Management Act, 2012.

In the circumstances, Management was in breach of the law.

2. Lack of a Revenue Bank Account

A physical visit to Kombewa Sub-County Hospital in August, 2023 revealed that the facility which has automated its revenue collection process was banking its revenue into the County Revenue Fund. This was contrary to the Facilities Improvement Fund Act, 2021 which requires the facility to bank in its own account and this is exempt from the requirement that it be deposited to the County Revenue Fund in accordance with the Public Finance Management Act, 2012. Further, the Management of the facility had no access to bank statements hence monthly bank reconciliation statements were not prepared and provided as required by the Public Finance Management Act, 2012. In addition, it was noted that the revenue collection system was not integrated with the Mpesa platform which made it difficult to confirm receipts from customers.

In the circumstances, without the integration, the revenue collected using the Mpesa platform could not be confirmed and Management was in breach of the law.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Automate Revenue Collection

Physical verification revealed that the Kisumu District and Referral Hospital and Lumumba Sub-County Hospital had not automated the revenue collection process. The Management has not mapped and automated the revenue-generating streams and was dependent on manual collections which are prone to errors, inconsistencies and time-consuming. This was contrary to Regulations 22(1) of the Public Finance Management (County Governments) Regulations, 2015 on effective internal controls.

In the circumstances, the effectiveness of the controls on County own generated revenues budgeting, monitoring of revenue collection and banking could not be confirmed.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Receiver of Revenues internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Receiver of Revenue's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date

of my audit report. However, future events or conditions may cause the Receiver of Revenue to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Receiver of Revenue to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

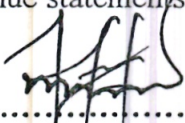
19 January, 2024

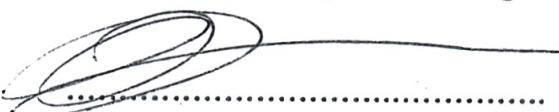
*Receiver Of Revenue
County Government Of Kisumu
Revenue Statements for the Period Ended 30th June 2023*

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

	Note	2022/2023	2021/22
		Kshs	Kshs
County Own Source Revenue			
Cess	1	14,036,005	12,126,727
Land/Poll Rate	2	149,897,898	97,322,161
Single/Business Permits	3	164,156,629	174,027,421
Property Rent	4	20,039,683	18,176,177
Parking Fees	5	99,417,554	159,818,700
Market Fees	6	51,638,574	59,712,919
Advertising	7	148,608,083	123,654,332
Hospital Fees	8	476,989,463	452,052,685
Public Health Service Fees	9	4,810,842	4,271,630
Physical Planning and Development	10	31,843,246	26,841,190
Hire Of County Assets	11	3,711,768	906,200
Conservancy Administration	12		1,323,590
Administration Control Fees and Charges	13	14,535,792	18,500,000
Park Fees	14	2,546,840	
Other Fines, Penalties, And Forfeiture Fees	15	27,500	222,801
Miscellaneous receipts	16	26,764,620	50,188,513
Total County Own Source Revenue		1,209,024,497	1,199,145,028
Other Receipts			
Donations/Grants Not Received Through CRF	17		
Total Other Receipts		0.00	0.00
Total Receipts			
Balance b/f at the beginning of the year		250,458,520	
Disbursements To CRF		793,513,146	948,686,508
Balance Due for Disbursement		665,969,871	250,458,520

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 26th Sept 2023 and signed by:


 Name – KUNGU. J. Otieno
 ICPAK M/No. 4450
 County Receiver/Director of Revenue
 (Ref: PFM ACT section 165, 2(a))

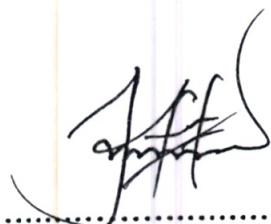

 Name -John Oyoo
 ICPAK M/No 12669
 Head of Revenue Reporting

*Receiver Of Revenue
County Government Of Kisumu
Revenue Statements for the Period Ended 30th June 2023*

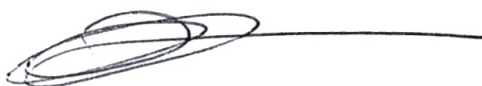
V. Statement of Financial Assets and Liabilities as At 30th June 2023

	Note	2022/23	2021/22
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	18	53,582,514	15,603,319
Cash In Hand	19	102,050	192,029
Other Receipts not through CRF		612,285,307	234,663,172
Total Financial Assets		665,969,871	250,458,520
Financial Liabilities			
Payables-Due to CRF	20	665,969,871	250,458,520
Total Financial Liabilities		665,969,871	250,458,520

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 26th Sept 2023 and signed by:



.....
Name – KUNGU. J. Otieno
ICPAK M/No. 4450
County Receiver/Director of Revenue



.....
Name -John Oyoo
ICPAK M/No 12669
Head of Revenue Reporting

VI. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

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	22,139,013	0	22,139,013	14,036,005	8,103,008	63.39
Land/Poll Rate	243,083,466	0	243,083,466	149,897,898	93,185,568	61.67
Single/Business Permits	223,953,452	0	223,953,452	164,156,629	59,796,823	73.30
Property Rent	36,233,956	0	36,233,956	20,039,683	16,194,273	55.30
Parking Fees	289,501,656	0	289,501,656	99,417,554	190,084,102	34.34
Market Fees	98,106,552	0	98,106,552	51,638,574	46,467,978	52.63
Advertising	155,590,717	0	155,590,717	148,606,083	6,984,634	95.51
Hospital Fees	480,000,000	0	480,000,000	476,989,463	3,015,537	99.40
Public Health Service Fees	3,150,278	0	3,150,278	4,810,842	(1,660,564)	152.71
Physical Planning and Development	141,543,206	0	141,543,206	31,843,246	109,699,960	22.50
Hire Of County Assets	9,720,327	0	9,720,327	3,711,768	6,008,559	38.18
Conservancy Administration	1,644,588	0	1,644,588	586,001	1,058,587	35.63
Administration Control Fees and Charges	36,614,954	0	36,614,954	13,949,791	22,665,163	38.09
Park Fees	7,954,857	00	7,954,857	2,546,840	5,408,017	32.02
Other Fines, Penalties, And Forfeiture Fees	384,038	0	384,038	27,500	356,538	7.16
Miscellaneous Receipts	12,605,527	0	12,605,527	26,764,620	14,159,093	212.3
Total County Own Source Revenue	1,762,226,587		1,762,226,587	1,209,024,497	553,202,090	68.61
Other Receipts		0			0	
Donations /Grants Not Received Through CRF						
Total Other Receipts						

Receiver Of Revenue
 County Government Of Kisumu
 Revenue Statements for the Period Ended 30th June 2023

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%
Total Receipts	1,762,226,587	0	1,762,226,587	1,209,024,497	553,202,090	68.61

Receiver Of Revenue
County Government Of Kisumu
Revenue Statements for the Period Ended 30th June 2023

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- Restructuring of Central Business District (CBD) - this killed some parking slots e.g. Oginga Odinga Streets
 - Hard Economic Situations not favourable for small scale business thus, closure of several businesses.
 - Court cases on Valuation Roll hence Members / rates paper were restricted in payment
 - Electioneering periods leading to closure of business as a result of political campaigns
- (Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should be between the two statements should be prepared and disclosed.)

The County Receiver of revenue's financial statements were approved on 26th Sept 2023 and signed by:

.....

Name – KUNGU. J. Otieno
ICPAK M/No. 4450
County Receiver/Director of Revenue

.....

Name -John Oyoo
ICPAK M/No 12669
Head of Revenue Reporting

Receiver Of Revenue
 County Government Of Kisumu
 Revenue Statements for the Period Ended 30th June 2023

VII. Statement of Arrears of Revenue as At 30th June 2023

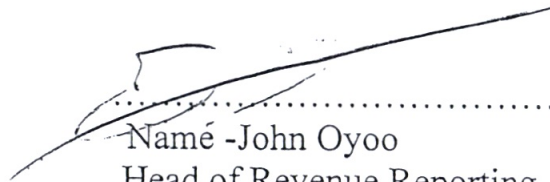
Classification Of Receipts (Indicate As Applicable)	Balance as at 1 st July 2022	Arrears received during the year	Additions in arrears for the current year to June 30, 2023	Total arrears as at 30 June 2023	Measures taken to recover the arrears	Assessme nt to the recovera bility of arrears
Cess		0	0		Waiver on interest as per the PFM Act 2012 -Repossession of land parcels belonging to the County Government and not developed and reissuing to willing developers -Data cleansing through the valuation roll	
Land/Poll Rate	1,247,369,1 94	0	0	1,247,369,19 4		
Single/Business Permits		0	0			
Property Rent	1,862,474	0	0	1,862,474		
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		

Receiver Of Revenue
 County Government Of Kisumu
 Revenue Statements for the Period Ended 30th June 2023

Other Fines, Penalties, And Forfeiture Fees	0	0	0	0	will give as an updated database with accurate figures	
Miscellaneous	1,249,258,668	0	0	1,249,258,668		
Total Arrears	1,247,369,194	0	0	1,247,369,194		



.....
 Name – KUNGU. J. Otieno
 ICPAK No.4450
 (Ref: PFM ACT section 165, 2(a))



.....
 Name -John Oyoo
 Head of Revenue Reporting
 ICPAK M/No12669

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

II. 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 *Kisumu*. 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 xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was xxx 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 Kisumu
 Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (Continued)

1. Cess

Description	2022/23	2021/22
	Kshs	Kshs
Farm produce	14,036,005	8,421,827
Quarrying		
Livestock		3,704,900
Fish farming		
Others (<i>specify</i>)		
Total	14,036,005	12,126,727

2. Land/Poll rates

Description	2022/23	2021/22
	Kshs	Kshs
Land rates	149,897,898	97,322,161
Land penalties and interest		
Arrears		
Total	149,897,898	97,322,161

3. Single /Business Permits

Description	2022/23	2021/22
	Kshs	Kshs
Business permit application fees	164,156,629	174,027,421
Annual Business permit fees		
Business permit penalties and interest		
Business permit fees arrears		
Total	164,156,629	174,027,421

Receiver Of Revenue
 County Government Of Kisumu
 Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (continued)

4. Property Rent

Description	2022/23	2021/22
	Kshs	Kshs
County Housing	20,039,683	18,176,177
Plot Rent		
Tenancy Agreement		
Transfer of Property		
Stalls/kiosks rent		
Others (<i>Specify</i>)		
Total	20,039,683	18,176,177

5. Parking Fees

Description	2022/23	2021/22
	Kshs	Kshs
Street parking fees	21,416,191	38,190,316
Monthly toll/sticker fees	20,416,191	30,381,862
Motorbike fees		
Registration fees		
Reserved parking	5,851,300	6,622,009
Bus Park fees	51,504,963	84,624,513
Others (<i>Specify</i>)		
Total	99,417,554	159,818,700

6. Market Fees

Description	2022/23	2021/22
	Kshs	Kshs
Market entry fees	51,638,574	59,712,919
Hawking fees		
Others (<i>Specify</i>)		
Total	51,638,574	59,712,919

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2022/23	2021/22
	Kshs	Kshs
Branding		
Billboard advertising	148,608,083	123,654,332
Signage		
Roadshows		
Banners		
Posters		
Tent advertising		
Street pole/clock advertising		
others (<i>Specify</i>)		
Total	148,608,083	123,054,332

8. Hospital Fees

Description	2022/23	2021/22
	Kshs	Kshs
Level 5 hospitals	476,989,463	452,052,685
Level 4 hospitals		
Others (<i>Specify</i>)		
Total	476,989,463	452,052,685

9. Public Health Service Fees

Description	2022/23	2021/22
	Kshs	Kshs
Inspection of buildings/premises/Institutions	4,810,842	4,271,630
Inspection for issuance of hygiene license		
Vaccination: Yellow fever, Typhoid, etc		
Applications for medical examination		
Sanitation inspection for schools		
Public health permit		
Rodent Control/Fumigation		
Others (<i>Specify</i>)		
Total	4,810,842	4,271,630

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2022/23	2021/22
	Kshs	Kshs
Sale of County planning documents		
Land valuation and registration fees		
Change / Renewal of user		
Building plans approval	31,843,246	26,841,190
Signboards		
Occupational Permits		
Enforcement / Demolition		
Architectural designs by county officers		
Hoarding fees		
Others (Specify)		
Total	31,843,246	26,841,190

11. Hire Of County Assets

Description	2022/23	2021/22
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)		
Hire of Machines and Equipment	3,711,768	906,200
Hire of County Stadia		
Hire of County Halls		
Conference facilities/Agricultural Training Centers (ATC)		
Others (Specify)		
Total	3,711,768	906,200

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2022/23	2021/22
	Kshs	Kshs
Refuse disposal fees		
Dumpsite fees		
Sewerage fees		
Sale of seedlings		
Public cemetery		
Disposal of carcasses		
Noise control		1,323,590
Others (<i>Specify</i>)		
Total		1,323,590

13. Administration Control Fees and Charges

Description	2022/23	2021/22
	Kshs	Kshs
Weights and measures		
Fire Services		
Liquor licenses	14,535,792	18,500,000
Betting levy		
Others (<i>Specify</i>)		
Total	14,535,792	18,500,000

14. Park Fees

Description	2022/23	2021/22
	Kshs	Kshs
Lodge Tariffs and levies	2,546,840	
Park entry fees		
Filming and Photography fees		
Camping fees		
Balloon landing fees		
Others (<i>Specify</i>)		
Total	2,546,840	

Notes to the financial statements (continued)

15. Other Fines, Penalties and Forfeitures

Description	2022/23	2021/22
	Kshs	Kshs
Impounding Fees	27,500	218,001
Towing Fees		4,800
Others (Specify)		
Total	27,500	222,801

16. Miscellaneous Receipts

Description	2022/23	2021/22
	Kshs	Kshs
Education		
Agriculture		
Payroll		34,102,688
Tourism		
Others	26,764,620	16,085,825
Total	26,764,620	50,188,513

17. Donations And Grants Not Received Through CRF

Description	2022/23	2021/22
	Kshs	Kshs
Donations (Specify Based on Source)	00	00
Grants (Specify Based on Source)	00	00
Others (Specify)	00	00
Total	00	00

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)	2022/23	2021/22
			Kshs	Kshs
KCB - HEALTH A/C No 1155423712	Kshs.	-	364,959	89,014
KCB - REVENUE A/C No 114991705	Kshs.	-	42,020,417	13,908,855
KCB- MASENO ATC A/C No 1148451196	Kshs.	-	1,008,463	997
COOP – HEALTH A/C No. 01141766981100	Kshs.	-	8,105,374	139,600
COOP – REVENUE A/C No 011417166976600	Kshs.	-	2,083,300	1,464,853
			-	
Total	Kshs.	-	53,582,514.97	15,603,319

18 (a) Balance carried forward as at 30th June 2023 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Total		

19. Cash in hand

Description	2022/23	2021/22
	Kshs	Kshs
Cash Balance (<i>Location</i>)	102,050	192,029
Mobile Money	0	0
Others (<i>Specify</i>)		
Total	102,050	192,029

20. Payables- Due To CRF

Payables	2022/23	2021/22
	Kshs	Kshs
Balance b/f at the beginning of the year	250,458,520	0
Amount collected during the year	1,209,024,497	1,119,145,037
Amounts disbursed to CRF during the year	793,513,146	948,686,517
Balance c/d at the end of the year	665,969,871	250,458,520

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	62,368,459.7	311,842,298.5	374,210,758.2	498,947,677.6	1,247,396,194
Land/poll rate	0	0	0	0	00
Single/business permits	186247.4	372494.8	372494.8	931237	1,862,474
Property rent	0	0	0	0	00
Parking fees	0	0	0	0	00
Market fees	0	0	0	0	00
Advertising	0	0	0	0	00
Hospital fees	0	0	0	0	00
Public health service fees	0	0	0	0	00
Physical planning and development	0	0	0	0	00
Hire of County Assets	0	0	0	0	00
Conservancy administration	0	0	0	0	00
Administration control fees and charges	0	0	0	0	00
Park fees	0	0	0	0	00
Other fines, penalties, and forfeiture fees	0	0	0	0	00
Miscellaneous receipts	0	0	0	0	00
Others (Specify)	-	-	-	-	-
Total (agree to statement of arrears)	62,368,459.7	311,842,298.5	374,210,758.2	498,947,677.6	1,247,396,194

IX. 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
1	PHILAFE ENGINEERING LIMITED	25TH JAN 2023	63,675	Waiver from paying land penalties	Section 159 PFM act 2012
2	KANYAKWAR AYANGA	25TH JANUARY 2023	63,675	„	Section 159 PFM act 2012
3	LE SAVANAH COUNTRY LODGE HOTEL	14TH FEB 2023	1,198,099	„	Section 159 PFM act 2012
4	MR. KONYA JOSEPH YONGA	9 TH FEB 2023	41,798	„	Section 159 PFM act 2012
5	MR. JECONIAH OLANGO OPERE	30 TH JAN 2023	52,308	„	Section 159 PFM act 2012
6	JANE AKINYI ARONDO	24 TH NOV 2022	126,956	„	Section 159 PFM act 2012
7	LAKE HOLDING (K) LTD	25 TH OCT 2022	10,324	„	Section 159 PFM act 2012
8	MR. APOLLO NGONDE ARARA	30 TH SEP 2022	55,921	„	Section 159 PFM act 2012
9	RECHARD T. ODHIAMBO	2ND SEP 2022	224,929	„	Section 159 PFM act 2012
10	KISUMU CENTRE JUA KALI ARTISANS ASSOCIATION	18 TH JULY 2022	2,133,632	„	Section 159 PFM act 2012
11.	NASARINA ANYANGO KOLA	25 TH MAY 2023	311,616	„	Section 159 PFM act 2012
12	GEORGE OKOYH OGANO	11 TH APRIL 2023	27,450	„	Section 159 PFM act 2012

*Receiver Of Revenue
County Government Of Kisumu
Revenue Statements for the Period Ended 30th June 2023*

13	JENIFA AKINYI OGANO	11 TH APRIL 2023	27,450	„	Section 159 PFM act 2012.
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(PFM ACT section 165 subsection 4, 5)



Sign and date

Name – KUNGU. J. Otieno

ICPAK No.4450

County Receiver / Director of Revenue

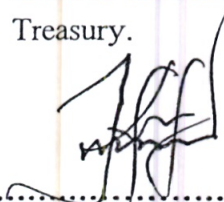
Appendix 2: Progress on follow up of prior Year Auditor recommendations

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.



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 Name – KUNGU. J. Otieno
 ICPAK No.4450
 County Receiver / Director of Revenue



.....
 Name -John Oyoo
 Head of Revenue Reporting
 ICPAK M/No12669

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