

REPUBLIC OF KENYA

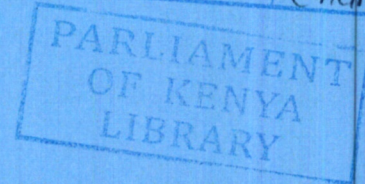


*Enhancing Accountability*

**REPORT**

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**OF**



**THE AUDITOR-GENERAL**

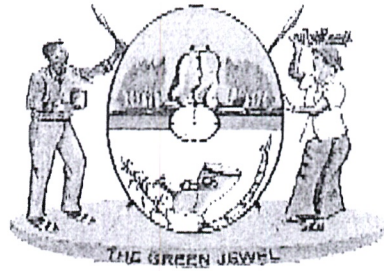
**ON**

**RECEIVER OF REVENUE – REVENUE  
STATEMENTS**

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

**COUNTY GOVERNMENT OF KAKAMEGA**

REPUBLIC OF KENYA  
COUNTY GOVERNMENT OF KAKAMEGA



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RECEIVER OF REVE NUE  
(County Government of Kakamega)

REVENUE STATEMENTS  
FOR THE FINANCIA YEAR ENDED  
30<sup>TH</sup> JUNE, 2022

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

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

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**I. Key Entity Information and Management**

**(a) Background information**

The *receiver of revenue* is under the Department of Finance, Economic Planning and ICT. 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 all County Revenues 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 Kakamega day-to-day management of revenue is under the following:

**i. H.E The Governor**



**H.E. HON. FCPA Dr. WYCLIFFE AMBETSA OPARANYA EGH CGJ,  
GOVERNOR KAKAMEGA COUNTY**

H.E. Hon. FCPA Dr. Wycliffe Ambetsa Oparanya, EGH CGJ, was elected in office in 2013 as the first Governor of Kakamega County following promulgation of the Constitution of Kenya, 2010. He was re-elected during 2017 general elections.

He served for two terms as Chairman to Council of Governors (CoG).

He was previously Minister of State for Planning, National Development and Vision 2030 in the government of President Mwai Kibaki in 2008 to 2013. Prior to this he was Member of Parliament for Butere for two five-year terms from 2002.

He is the deputy Party Leader of ODM, the second largest political party in Kenya.

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Wycliffe Oparanya was born at Emabole in Butere Constituency Western Kenya on 25<sup>th</sup> March, 1956. He attended Mabole Primary School, Butere Boys High School and Kisii School. He then proceeded and acquired Bachelor of Commerce (Accounting option) and an MBA (Finance) from the University of Nairobi. He completed his PhD (Economics) at the University of Dar-es- Salaam, Tanzania.

He is a Fellow Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK). He was awarded the prestigious recognition for his contribution to the accounting profession in 2014 and became a Fellow of the Institute of Certified Public Accountants of Kenya (FCPA). He is also a member of numerous other professional bodies.

Hon. Oparanya has 23 years of experience in local and international Finance Management, Audit and Business Consultancy. He is a member of the Orange Democratic Movement which he serves as Deputy Party Leader.

Before joining politics in 2002, Oparanya worked at the Kenya Aerotech Ltd as Chief Financial Controller. He plunged into politics and successfully captured the Butere seat.

ii. H.E The Deputy Governor.



**H.E. PROF PHILIP MUSEVE KUTIMA, DEPUTY GOVERNOR KAKAMEGA COUNTY**

**PERSONAL INFORMATION**

Prof Kutima was born on November 24<sup>th</sup> 1956 at Muyundi village, Chebwai Sub-location, Chegulo Location Malava Sub-county of Kakamega County, to Filipino Lutatwa Kutima and Lyaka Kutima. He is married to Prof. Helen Lydia Kutima with whom he has four children.

**EDUCATION**

Prof Kutima attended Chebwai Primary School, Musingu High School and Friends' School, Kamusinga for O- and A-level education. He has BSc, MSc, and PhD in Microbiology and Molecular Biology with a minor in Biochemistry from North Carolina State University, USA, where he graduated in 1987.

**PROFESSIONAL SUMMARY**

Prof. Kutima began his academic career as a Lecturer in the Departments of Dairy & Food Science and Biological Science at Egerton University in 1987. He then moved to Jomo Kenyatta University of Agriculture and Technology in 1990 as a Senior Lecturer, and later promoted to Associate Professor. He has university teaching and research experience of over 22 years during which he supervised several MSc and PhD students and has over 30 research papers. He is a member of several professional organizations including the Kenya Society of Biochemistry, Kenya Society of Microbiology and American Society for Microbiology.

In 2009, Prof. Kutima moved to the African Institute for Capacity Development(AICAD) where he served as Deputy Executive Director for 4 years. AICAD is an international organization involved in poverty eradication through human capacity development. In 2013 he joined active politics as running mate to Dr. Wycliffe Ambetsa Oparanya. They won the elections and became the first Governor and Deputy Governor for Kakamega County respectively. They were reelected in 2017.

**iii. Accounting officers**

S/No.	Name	Designation
1.	Dr. Beatrice Awimbo Sabana	CECM- Finance, Economic Planning and ICT.
2.	CPA. Samson Otieno	Chief Officer- Finance
3.	Dr. Felistas Moraa	Chief Officer- Health
4.	Dr. Brenda Makokha	Chief Officer- Social Services
5.	Mr. Hillary Onjoro	Chief Officer- Agriculture
6.	Dr. Boniface Mudi	Chief Officer- Public Service
7.	Dr. Irene Ashioya	Chief Officer- Trade, Tourism and Industrialization.
8.	CPA Aggrey Musindalo	Chief Revenue Administrator

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**(d) Kakamega County Revenue Agency Headquarters**

P.O. Box 36-50100  
Kenyatta Avenue  
Kakamega, KENYA

**(e) Entity Contacts**

E-mail: [revenue@kakamega.go.ke](mailto:revenue@kakamega.go.ke)  
Website: [www.go.ke](http://www.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**

County Attorney  
County Government of Kakamega  
P.O BOX 36-50100  
Kakamega, Kenya

**(h) Bankers**

1. Central Bank of Kenya  
P.O BOX 60000-0200  
NAIROBI.
2. KCB- Group  
P.O BOX 152-50100  
KAKAMEGA
3. Cooperative Bank  
P.O BOX 595-50100  
KAKAMEGA
4. National Bank of Kenya  
P.O BOX 1773-50100  
KAKAMEGA

## II. FOREWORD BY CECM FINANCE ECONOMIC PLANNING AND ICT

The Public Finance Management Act, 2012 Section 165

(1). 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.

(2) The account under subsection (1) shall include—

(a) a statement of receipts and disbursement in a form prescribed by the Accounting Standards Board from time to time; and

(b) a statement of arrears of revenue.

(3) Not later than three months after the end of the financial year, the receiver of revenue for the county government shall—

(a) submit the accounts to the Auditor-General; and

(b) deliver a copy to the National Treasury, the Controller of Budget, County Treasury, and the Commission on Revenue Allocation.

(4) Not later than two months after the end of each financial year, a receiver of revenue for the county government shall submit to a county assembly a report with respect to all waivers and variations of taxes, fees or charges granted by the receiver during that year.

(5) The receiver shall include in the report the following details in respect of each waiver or variation-

(a) the full name of each person benefiting from the waiver or variation;

(b) the amount of tax, fee or charge affected by the waiver or variation;

(c) the year to which the waiver or variation relates;

(d) the reasons for waiver or variation; and

(e) the legislation in terms of which the waiver was authorised.

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The table below shows revenues received in the Financial Years 2021/2022 and 2020/2021;

	Period ended June, 2022	Period ended June, 2021
	KShs	KShs
Market fees	15,671,606	34,536,434
Single Business Permit	130,976,710	156,361,409
Rates	29,217,202	26,844,034
Cess	58,265,921	55,524,187
Cess on murram	2,270,080	
Slaughter house	3,376,950	3,681,896
Bus park	30,504,150	40,909,654
Street parking	14,572,310	-
Motor bike	1,100,500	-
Kiosk fee	4,676,533	-
Ground rent	764,762	-
Stall rent	3,011,925	-
Impounding fee	1,657,468	-
Plan approval	26,147,961	25,105,473
Survey	284,650	
Public toilet	2,740,600	-
Registration of groups	268,650	-
Sale of Asset		0
Leased/Rentals of Assets		3,683,905
Fire compliance	2,147,880	-
Noise control	836,485	-
Stock sales	7,428,095	-
Bukhungu stadium	2,843,770	-
Hire fee	413,250	550,200
Advertisement	50,251,669	37,224,925

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House rent	2,468,298	-
Public Health	20,524,270	-
Bukura Agricultural Training Centre	3,639,176	2,143,908
Veterinary services	9,365,125	8,642,175
Sale of assets	30,589,738	-
Farm input	325,176,669	378,664,215
Health services	201,203,002	156,639,063
Red cross	402,500	-
NHIF	205,755,000	135,491,017
Weights & measures	427,380	-
Liquor	18,967,411	22,880,000
Commission	12,956,749	-
Others	763,005	22,227,655
<b>Total</b>	<b>1,221,667,450</b>	<b>1,111,192,996</b>

The County registered a slight improvement in revenue collection by **Kshs 110,474,454** translating to 10 percent in the Financial Year 2021/2022. The actual collection realized in the Financial Year 2021/2022 was **Kshs 1,221,667,450** against an annual target of **Kshs 1,600,000, 000** translating to 76 percent collection efficiency.

The shortfall was attributed to a number of factors including but not limited the following;

- i. Political interference during electioneering period;
- ii. Use of an outdated valuation roll;
- iii. High inflation rate which led to closure of some businesses.

The County has put in place the following measures to enhance its Own Source Revenue collection;

- i. Prioritize expansion of revenue base by mapping and tapping into unexploited revenue streams;
- ii. Invest in full automation of revenue collection and management;
- iii. Timely update our databases of businesses that can be taxed within the County;
- iv. Increase public sensitization and stakeholders' engagement;(voluntary compliance);
- v. Focus on 80/20 rule Pareto analysis.
- vi. Mapping of current legal and policy framework.

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The County Government of Kakamega received from the exchequer Kshs 11,669,211,966 as shown in the table below;

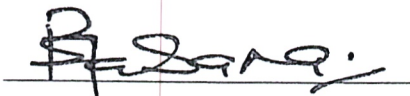
Exchequer Releases	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	2,044,253,007	895,505,100
Total exchequer releases for quarter 2	2,044,253,007	2,603,212,500
Total exchequer releases for quarter 3	3,097,353,042	2,747,698,539
Total exchequer releases for quarter 4	4,483,352,910	5,489,222,198
<b>Total</b>	<b>11,669,211,966</b>	<b>11,735,638,337</b>

The National Treasury delayed in disbursing exchequer releases hence not receiving all revenues as envisaged in the budget. The County Government also received a total of Kshs. 43,553,015 as transfers from other government entities.

In conclusion, the County's revenues were as follows in the Financial Year 2021/2022;

Revenue Source	Amount (KSHS)
Exchequer Releases	11,669,211,966
Own Source Revenue	1,221,667,450
Transfers from other Government Entities	43,553,015
<b>TOTAL</b>	<b>12,934,432,431</b>

In conclusion, I want to thank all our stakeholders for their concerted efforts in honouring their obligations. However, I would like to urge the National Treasury to timely remit all the equitable share of revenue in order for the County to enhance efficient service delivery.



**Dr. Beatrice S. Awimbo (Ph.D)**

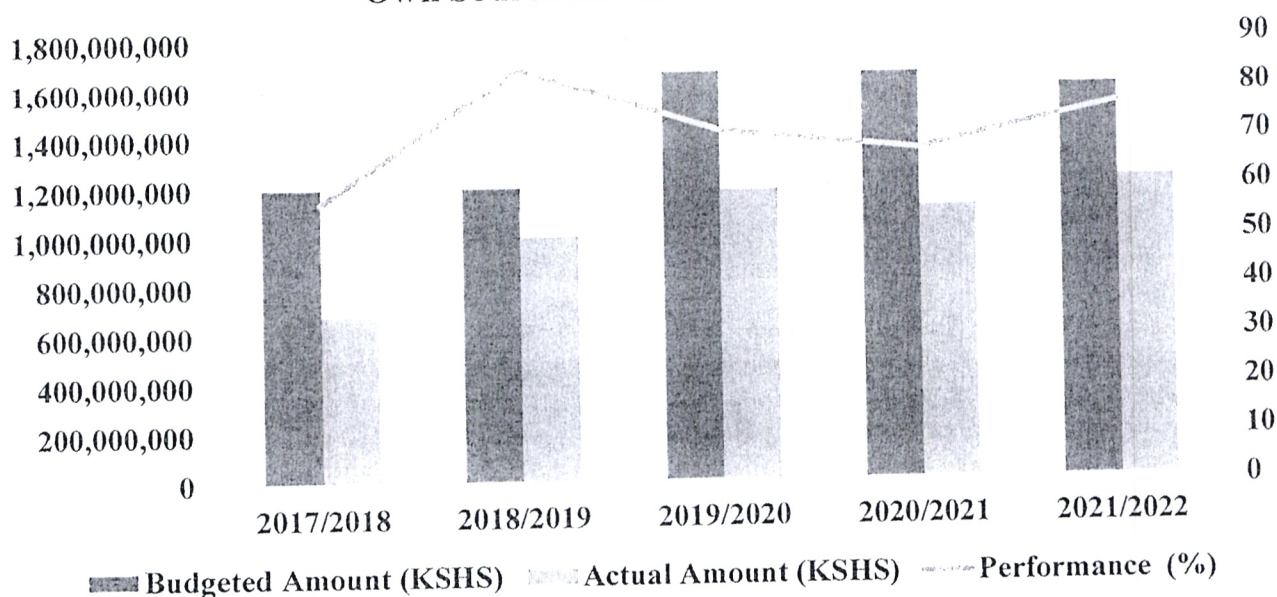
**Executive Committee Member Finance, Economic Planning & ICT**

**County Government of Kakamega.**

**III. Management Discussion and Analysis**  
 Financial Performance for the Last Three Years.

Financial Year	Budgeted Amount (KSHS)	Actual Amount (KSHS)	Performance (%)
2017/2018	1,200,000,000	682,269,541	57
2018/2019	1,200,000,000	999,827,089	84
2019/2020	1,666,143,695	1,180,228,345	71
2020/2021	1,656,000,000	1,111,110,150	67
2021/2022	1,600,000,000	1,221,667,450	76

**Own Source Revenue Performance**



The County has recorded an upward trajectory in revenue in the last five years as shown above. This was attributed to a number of factors listed below:

- i. Establishment of the Kakamega County Revenue Agency and Revenue Board;
- ii. Strengthening of internal control systems;
- iii. Introduction of performance contracting;
- iv. Revenue compliance and enforcement;
- v. Enhanced revenue administration collection and practices;
- vi. Enhanced awareness by tax payers of the revenue legal framework.

However, the shortfalls were occasioned by the Covid-19 Pandemic which brought the world to an economic standstill affecting the revenue flow.

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

##### Introduction

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

##### Strategic development objectives (*Adopted from Kakamega County Integrated Development Plan (2018-2022)*),

The County's 2018-2022 County Integrated Development Plan (CIDP) has identified six key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four Agenda, Sustainable Development Goals (SDGs) and the Medium-Term Plan (MTP) III.

The key development objectives of the Kakamega County's 2018-2022 CIDP are:

- a) **To improve food security from 67 per cent to 80 per cent by 2022** –Revitalizing and modernizing Agriculture will ensure the well-being of over 80% with increased incomes, job opportunities and better livelihoods.
- b) **To expand road network** – The County will continuously maintain, construct and upgrade roads to various standards as well as bridges and river crossings. The County intends to achieve some of these milestones through public and private partnerships.
- c) **To improve access to universal health care** – The County has improved health infrastructure through construction, renovation and equipping of health facilities. It has also promoted primary health care services through expansion of Imarisha Afya ya Mama na Mtoto program. Improved referral services through provision of ambulance services
- d) **To improve quality of education** – Investing in our young generations is critical for sustained livelihoods now and in future. Relevant skills are necessary for the youth to initiate and run business ventures that guarantees incomes hence reduced poverty levels and dependency. This plan seeks to increase the ECDE teacher pupil ratio from 1:52 to 1:25, increase the ECDE enrolment from 61% to 95% and increase number of well-equipped modern ECDE Centres from 120 to 900. Increase polytechnic instructor trainee ratio from 1:19 to 1:15 and increase enrolment from 6,966 in 2017 to 10,000
- e) **To improve access to clean and safe water** – Enabling access to reliable, safe and clean water for communities reduces time taken and distance travelled to get water and reduces the prevalence of water borne diseases. It also provides opportunities in other sectors such as irrigation in agriculture. The plan envisages increasing the population with access to clean and safe water from 61.1% to 90% and improved sanitation services.
- f) **To revamp manufacturing sector in the county** – Kakamega County manufacturing agenda is a catalyst that will drive County's socio-economic development in line with "The Big Four Agenda".

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To achieve this, the County is promoting agro-processing, development of industrial park and supporting cottage industries.

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.

**Table 1: Progress towards achieving objectives:\**

Department	Objective	Outcome	Indicator	Performance
<b>Agriculture, Livestock, Fisheries and Cooperatives</b>	To increase livestock production and productivity	Improved livestock production and productivity	No. of in-calf heifers distributed	Distributed 1,790 in-calf heifers and 700 pass on heifers
			No. of vaccinations done	Vaccinated 892,214 animals across the County
			No. of inseminations done	Inseminated 70, 662 animals across the County
			No. of smart farm established	Completed Kabras and Khwisero Smart farm
			No. of day old chicks distributed	Distributed 142, 000 day old chicks to 187 farmer groups
	To Increase acreage under irrigation and drainage	Increased crop production under irrigation	Area under irrigated rice	7 Ha developed for rice
			Area under irrigated horticulture	40Ha developed for horticulture.
			Area under irrigated other crops	10Ha developed for other crops
			Area under drainage	150 Ha under drainage
	To Increase crop production and productivity	Improved crop production and productivity	Reduced food poverty	Food poverty reduced from 43% to 33.2% due to programmes such as farm inputs subsidy and farm mechanization
	To increase Fish production and productivity	Increased Fish production and productivity	Complete Fish Factory	Kakamega Fish factory is complete and operational
			No dams stocked with sexed fingerlings	Stocked Lugulu, Musembe, Siyenga Lumino, X-DC, Mwanzo and Mwamba dams
			No of Constructed Ponds	Constructed 300 Fish Ponds.
			No. of Renovated ponds	Rehabilitated 600 Fish Ponds.
			No. of fish feeds and fingerlings distributed	Distributed 10,700 bags of fish feeds and 1,535,000 fingerlings to farmers.

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Department	Objective	Outcome	Indicator	Performance
	To improve Cooperative development	Improved Cooperative development	Complete Cooperatives Policy	Developed County Cooperative policy.
			No of Revived Cooperatives	48 Cooperatives supported/revived
			Grants to Cooperatives	Offered grants to cooperatives amounting to KES 40M
<b>Health Services</b>	Improve access to quality and affordable health services To improve service deliver	Improved access to primary healthcare	Percentage completion on upgrading of Khwisero Health Centre to Level IV Hospital (%)	47%
			Percentage completion on upgrading of Shianda Health Centre to Level IV Hospital (%)	50%
			Percentage completion on upgrading of Ileho Health Centre to Level IV Hospital	20%
			% completion of the CTRH (Phase I)	94%
			Level of completion of Mumias West Level IV hospital (%)	100%
			Level of completion of Shamakhubu Level IV hospital (%)	82%
			No of stalled projects completed	26
			No. of Central stores constructed	1
			No. of level IV facilities equipped with Assorted medical equipment; CT scans, X-ray, Autoclaves, MRI, Laundry, Haematological analyser machines, Physiotherapy, occupational therapy,	7

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Department	Objective	Outcome	Indicator	Performance
			orthopaedic technology, EMR	
			No of utility vehicles purchased	2
		Improved quality of services offered	No. of skilled staff recruited and deployed	210
			No. of vehicles purchased	2
			No. of PWDs assessed and categorized for registration	927
			No. of CUs trained on Community based rehabilitation modules	13 trained on Home based care
			No. of CHVs sensitized on GBV	500
			No. of health workers trained on GBV	150
				No of health facilities digitalized
	To reduce morbidity and mortality due to preventable causes	Reduced disease related deaths and incidences	HIV prevalence rates	3.9%
			% of expected HIV Positive People Identified	89%
			% of identified HIV positive people started on ARVs	99.9%
			Proportion of the population seeking HTS	7.1%
			% of HIV Positive People with Suppressed Viral Load to undetectable Levels	93%
			HIV prevalence among youth	4.5%
			Proportion of HIV positive pregnant mothers at ANC put on ARVs	99%
			Proportion of exposed Infants receiving timely DBS PCR	96%

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Department	Objective	Outcome	Indicator	Performance
			Number of infants infected with HIV through Mother to child Transmission	67
			HIV prevalence amongst key population	18.95%
			% level of vulnerable households enrolled to access UHC	2.7%
			Proportion of mothers delivering in health facilities	69.3%
			No of expectant and lactating mothers on CT Programme	500
			Proportion of mothers attending 4th ANC visit	55
			% reduction in infant mortality	19/1000
			No of facilities implementing NHIF free maternity services	165
			% of TB patients completing treatment	89
			No. of TB cases diagnosed and notified	2350
			TB cure rate (%)	80
			Proportion of eligible patients screened for MDR	No Data
			Proportion of pregnant women receiving nets at ANC	91.4
			Proportion of under ones receiving nets at ANC	81
			Proportion of pregnant women receiving IPT2 at ANC	48.4
			Under five mortality rate per 1000 live births	65

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Department	Objective	Outcome	Indicator	Performance
			Maternal mortality rate per 100,000 live births.	59.5
			% of skilled deliveries	72.6
			% of first ANC visits	95
			% of 4th ANC visits	55
			% of ANC mothers issued with IFAS	85.5
			Number of ANC mothers referred by CHVs	39.2
			% of outpatient malaria cases receiving appropriate treatment	112%
			% of women of reproductive age receiving family planning commodities and services	42%
			% reduction in teenage pregnancy	3.7
			Proportion of 6-59 months children administered on Vitamin. A	75.1
			Proportion of ANC mothers receiving IFAS	90
			Proportion of children below 6 months on exclusive breastfeeding	65.3
			Proportion of children below 5 years assessed on nutrition status	20
			No. of HIV/AIDs patients put on nutrition supplements	350
			No. of TB patients put on nutrition supplements	125
			No of OVC HH provided with Nutritional supplements	8,804

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Department	Objective	Outcome	Indicator	Performance
			% of under 5's stunted	28
			% of under 5 underweight	2.1
			No of ODF certified villages	766
			KGs of chlorine purchased for refilling chlorine dispensers	450
			No. of suspected AFP cases detected and followed up	40/100,000
			No of prepositioned commodities put in place	5
			Proportion of population practicing proper hygiene (%)	45
			Proportion of markets certified as meeting the PH Act sanitary standards	60
			Proportion of health facilities that meet the PH Act sanitary standards	70
			Proportion of health offices in the County that meet the PH Act sanitary standards	50
			No. of Schools certified as meeting the PH Act sanitary standards	30%
			No. of micro-wave machine housing constructed (waste mgt plant)	1
			No. of persons treated against jiggers	15,804
			No. of households fumigated	4,128
			No. of smoking zones established	150
			% of fully immunized children	82.3

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Department	Objective	Outcome	Indicator	Performance			
			No. of facilities providing immunization	212			
			No. of CHWs paid a monthly stipend	2,735			
			% of school age children dewormed	98			
			No of health resource Centres established	2			
			Proportion of population with knowledge in key health messages (%)	98%			
			Number of new outpatients with mental health conditions per 100,000 population	175			
			Number of new outpatients diagnosed with Diabetes per 100,000 population	605			
			No of new outpatients diagnosed with high blood pressure per 100,000 population	2159			
			<b>Lands, Physical Planning, Urban Areas and Housing</b>	To efficiently plan and provide land for development	Physical development plans	No of physical development plans Prepared	Prepared only 1 No. plan (Butere) against the planned target of two
					Development land	Acres of land bought for development	Achieved 15 acres of land out of targeted 70 acres
Complete valuation roll	% completion levels (100%)	Achieved 85 % against planned target of 100% due to constrained budget					
A county Spatial Plan	% completion levels (100%)	Target not achieved due to budget constraints					
A complete symbio city	% completion levels (100%)	Achieved 100 % as per the planned target					
To efficiently plan and provide land for development	Fenced County Government Land	Acres of county government land fenced		Fenced 15 acres of land out of targeted 50 acres			
	Survey equipment	No of Survey Equipment purchased		Achieved 2 No. assorted equipment as per the planned target			
	Surveyed Public land	Acres of public Land parcels surveyed		Achieved the targeted 100 acres			
	Digitized survey records	No of Survey records Digitized		Digitized 5,600 records against the targeted 5,000			

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Department	Objective	Outcome	Indicator	Performance
				survey records due to use of satellite imagery
	To provide decent living housing condition	Renovated Houses	No of houses renovated	Achieved 3 out of targeted 5 houses due to in adequate budget
	To improve and provide efficient and modern urban services	A complete Peoples Recreational Park	% completion of Masinde Muliro Peoples Recreational Park-	100 % complete and functional
		A complete Kambi Somali Open Air Market	% completion levels	100 % complete and functional
		A complete Sichirai Business Hub	% completionlevels	Achieved 65 % against planned target of 100 %
		Complete Mumias TriangleModern Market-KUSP	% completionlevels	Achieved 100 % as per the planned target
		Tarmacked Earth roads	KMs of earth roads tarmacked	Achieved 8 km out of targeted 17 km due to in adequate budget
		Non-Motorized Walkways constructed	KMs of Non-Motorized Walkways constructed	Achieved 7.9 km out of targeted 44.1 km due to in adequate budget
		Land scaped urban Areas	SMs of area landscaped and beautified	Achieved 2,000 SMs out of targeted 10,000 SMs due to in adequate budget
		Complete storm water drains	KMs of storm water drains constructed	Achieved 14.8 km out of targeted 41 km due to in adequate budget
		Renovated Slaughter Houses	No of slaughter houses renovated	1 No. slaughter house (Shirere) was renovated as per the planned target
	To improve urban waste management services	Clean urban environment	No of waste collection trucks acquired	Achieved 2 No. trucks for Mumias and Kakamega Municipality
<b>Office of the Governor</b>	To improve efficiency and effectiveness of county services	Improved Service Delivery	% completion levels on construction of County Northern Region Office	The project is 100 % complete and functional
			% completion levels on construction of County Court	The project is 100% complete
			% completion levels of Interior design and furnishing of the Governor's, Deputy Governor's, County	The project is complete and operational

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

Department	Objective	Outcome	Indicator	Performance
			Secretary, Deputy County Secretary and Cabinet Secretariat offices	
			% completion levels on establishment of County Call Centre	Not achieved due to delayed procurement process
<b>Public Service and Administration</b>	To enhance efficiency and effectiveness in Service Delivery	Improved service delivery	No. of staff recruited and deployed.	Recruited and deployed 548 staff
			No. of staff trained/Capacity build.	40 staff trained on Supervisory skills Development, 41 staff trained on SMC, 15 staff trained on SLDP
			No. of staff promoted	Promoted 576 staff in the County across all cadres
	To improve Administrative Services	Improved service delivery	% completion level on construction of the county HQ block	Target not achieved due to unavailability of land
			% Level of completion of the County HQ Annex	100 % complete and functional
			No. of Sub-County offices constructed	2 No. offices (Ikolomani and Likuyani) complete and functional as per the planned target
			No. of Ward offices constructed	Constructed 9 No. offices (Khalaba, Lubinu/Lusheya, Bunyala West, Butsotho South, Idakho North, Isukha West/East, Lugari and Lwandeti) against planned target of 11 No. offices
			% Level of automation of Records and Human Resource Management system	Automation of Records and Human Resource Management System is 100 % Complete
			No. of refurbished County Offices	2 No. offices (Audit, County Admins) were refurbished against the planned target of five
			No. of refurbished Sub-County offices	2 No. offices (Shinyalu and Malava) were

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Department	Objective	Outcome	Indicator	Performance
				refurbished as per the planned target
			No. of refurbished Ward offices	Target was not achieved due to limited budget
	To establish efficient disaster and emergency response systems	Enhanced preparedness to disaster occurrences	No. of disaster operation centres established	Construction of One (1) Disaster Centre ongoing at 85 % complete against planned target of three
			No. of modern fire engines purchased	Acquired 1 No. modern fire engine against the planned target of three
	To minimize adverse effects of alcohol and substance abuse	Improved service delivery	No. of rehabilitation centres established	1 No. Rehabilitation Centre established in Lurambi Sub-County
			No. of awareness creation forums organized on effects of alcohol and drug abuse	Organized 61 awareness forums on effects of alcohol and drug abuse
	To enhance public participation and civic education	Improved public participation by the citizens	No. of public participation forums coordinated	Coordinated 58 public participation meetings/forums across the county
<b>Trade, Industrialization and Tourism</b>	To create an enabling environment for business growth	Increased and improved trading and investment activities	Number of Modern markets Completed	4
			Number of Open Air markets Completed	2 (Dudi and Manyulia) completed 5markets ongoing
			No. of ablution blocks constructed	15
			No. of modern stock rings constructed	5 Lubao, Nambacha, Butere, Matunda and Shinyalu
			No. of markets renovated	15
			No of Chicken cages	1 completed at Khaycga
			No. of markets meters separated	1 at Shianda on going
			No kiosks Fabrication and installation of modem	50 kiosks fabricated and installed
	Improve tourism infrastructure	Diversification of tourism products	No of heritage sites Mapped, designated and gazetted to promote tourism;	5 (Nabongo Shrines, Ikhongo Murwi, Mawe tatu, Misango Hills and Kambiri hills)
	To create enabling environment for	Increased industrial activities that	Level of completion of dairy processing plant	On-going construction at 75%

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 Revenue Statements for the Period Ended 30<sup>th</sup> June 2022

Department	Objective	Outcome	Indicator	Performance
	industrial development	promotes growth of county economy	Level of completion of Industrial park	0% part acquisition of land complete
			No of Juakali shed constructed	3 (Malava, Navakholo, Mumias West)
<b>Roads, Public Works and Energy</b>	To improve road network	Efficient road network	Km of bitumen road constructed	82km constructed (Tsalwa – Ombwaro, Shibuli – Bukura, Lumakanda - Mwamba, Soy – Kogo, Matungu – Ogallo, Bushiangala – Eregi, Lwakhupa - Mutoma) and ongoing 32.2 km (Murrum – Shitirira, Malava – Tumbeni, Ingotse – Navakholo - Chebuyusi)
			Km of gravel road maintained	A total of 2,746 Km of gravel roads and 3.1km of bitumen roads were maintained
			No. of bridges constructed	35 bridges
			No. of box culvert constructed	36
	To enhance road construction	Road construction equipment	No. of road construction equipment acquired	1 grader
	To provide electricity	Transformers	No. of transformers installed	66
	Increased business hours	High mast	No. of high mast installed	37
	<b>Social Services, Youth, Sports and Culture</b>	To construct low-cost shelter units to the poor/vulnerable.	Improved livelihoods among the vulnerable and poor in the county	No of houses constructed
To donate foodstuffs to vulnerable groups/institutions		Improved livelihoods among the vulnerable and poor in the county -Tools and foodstuff	No. of benefited groups /institutions	Supported UN day for PWDs
To socially and economically		Economically and socially	A complete County Disability Act	Prepared a County Disability Act

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

Department	Objective	Outcome	Indicator	Performance
	empower PWDs.	empowered PWD groups.	No of PWDs supported with assistive devices	Assisted 400 PWDs with assistive devices
		Increased child protection, programmes and activities.	No. of charitable institutions benefiting from the grants	29 among them includes Kakamega Approved School, Kakamega Juvenile remand home, and Precious Virginia
	To Construct Gender Based Violence Rescue Centre	Reduced cases of GBV in the county	Percentage level of completion	Constructed the GBV to completion level
	To Empowerment Bodaboda operators in the County.	Increased youth empowerment in the bodaboda industry.	Number of boda-boda operators trained on Road safety	920 trained on various road safety issues
	To Promote sports and sports activities	Improved sporting facilities in the county	Percentage of works completed <b>(Bukhungu Stadium)</b>	46% achieved and the works are still ongoing
			No of Sports fields Upgraded	14 fields upgraded and are at various levels of Completion
	To Promote and Develop sports talents	Improved participation of youth in sports. Enhanced talent nurturing and marketing. -Increased number of youth joining professional clubs.	No. of tournaments held. No. of players scouted by professional clubs. No. of players selected for the county netball and football teams.	3 tournaments held i.e. Kenya Youth Inter-Counties Sports Association, Kenya Inter County Sports and Cultural Association and East Africa Local Authorities Sports and Cultural Association (EALASCA) 15 players (4 from KYISA and 11 from Homeboys team) 60 football, 12 netball players(KICOSCA and KYISA)
To promote, preserve and develop cultural heritage for sustainable development.	Enhanced talents marketing -Increased popularity in cultural conservation and preservation on the National	No. of festivals held	2 (Jumuia ya Africa Mashariki festival (JAMAFEST, Kenya Music and cultural festival (KMCF)	

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 Revenue Statements for the Period Ended 30<sup>th</sup> June 2022

Department	Objective	Outcome	Indicator	Performance
		and international platform		
		A focal point for preservation and promotion of cultural heritage	% of completion (Khayega Art Gallery renovation)	100%
<b>Water, Environment and Natural Resources</b>	To improve access to safe water and sanitation	Improved access to safe water and sanitation	No. of water supply schemes rehabilitated and or augmented	Completed rehabilitation, augmentation and extension of distribution lines in 6 water projects; Likuyani, Mumias town, Koyonzo, Shibanga, Khalaba and Shinyalu-Muhonjia
			No. of new water schemes constructed	Completed 4 water schemes (Lumino, Misango, Musembe and Lwakhupa) Construction of 3 water projects others ongoing; Nandamaywa, Butwehe, Firatsi/Maloha and Khuvasali
			No. of drilled and equipped boreholes	Two in number boreholes; Mung'ang'a and Emayongoyo drilled
			No. of boreholes rehabilitated (Flushing, Test pumping and rehabilitation)	Two in number boreholes rehabilitated (Eshisiru and Makunga)
			No. of rainwater harvesting and storage systems constructed in public institutions	82 in number Rainwater harvesting and storage tanks supplied and installed in institutions
			Ensure access to clean, safe and healthy environment	Environmentally clean and healthy County

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Department	Objective	Outcome	Indicator	Performance
				water facility at Roster man dumpsite
			Number of awareness and sensitization forums held	6 sensitization forums conducted
	Conserve forest resources, water catchment protection and sustainable utilization of natural resources	Sustainably managed natural resources	Baseline report on County natural resource Inventory	One baseline report done
			No of trainings to capacity build and artisanal miners to form mining associations	6 trainings conducted.
<b>Education Science and Technology</b>	To improve access to quality training	Increased enrolment	Number of trainees enrolled in County Polytechnics	FY 2021/2022 enrolment increased from 9,559 to 10,539
			% of enrolled CP Trainees on free tuition	FY 2021/2022 100 percent of enrolled CP Trainees were on free tuition
			Number of trainees enrolled under ATVET programme	FY 2021/2022 increased beneficiaries of ATVET Programme by 600
			No. of equipped twin workshops in Centres of Excellence	FY 2021/2022 the department equipped 12 Centres of Excellence
			No. of equipped twin workshops in other polytechnics	FY 2021/2022 the department equipped 51 workshops in other polytechnics
	To enhance access, equity, quality and relevance of Early Childhood Development Education (ECDE)	Increased Enrolment, performance, retention and completion levels	ECDE children on free tuition (%)	FY 2021/2022 one hundred percent of children enrolled benefitted from free tuition. Enrolment increased from 117,442 to 124,750
			Improved learning environment	FY 2021/2022 We constructed 27 ECDE Centres.

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Department	Objective	Outcome	Indicator	Performance
	To enhance access to quality education	Enhanced access to education.	No. of students benefiting from scholarships	FY 2021/2022 We awarded 12 beneficiaries scholarships to local universities for undergraduate degrees
			No. of students benefiting from HELB loans	FY 2021/2022 7,781 beneficiaries received loans
			No. of students benefiting from bursary scheme	In the FY 2021/2022 the bursary scheme benefitted 32,702 Beneficiaries
			Number of Schools benefiting from the Awards programme	In FY 2021/2022 a total of Seventeen (17) Schools awarded for good performance
<b>Finance, Economic Planning and ICT</b>	To ensure the formulation, implementation, monitoring and evaluation and reporting of the County Budget	Enhanced Own Source Revenue collected.	Own Source Revenue collected in Kshs.	Collected Kshs. 1,221,667,450 in the FY 2021/2022.
		Prudent Financial Management.	Budget absorption Rate	85% averagely.
			Audit Reports	Unqualified Audit Reports
	To improve economic policy formulation and planning	Quality policy documents developed.	Policy documents prepared.	Budget and policy documents formulated.
	To efficiently and effectively communicate government information	A credible communication channel	Level of implementation of ERP(%)	100
		Enhanced Security	No. of buildings/ Streets installed with CCTV cameras	County headquarters, Sahajanand, Kotecha and Mwauda offices. Kenyatta Avenue street.

# REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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## **REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE – REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF KAKAMEGA**

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### **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 FINANCIAL STATEMENTS**

#### **Adverse Opinion**

I have audited the accompanying revenue statements of Receiver of Revenue - Revenue Statements set out on pages 1 to 20, which comprise of the statement of financial assets and liabilities as at 30 June, 2022 and the statement of receipts and disbursements, the

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

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

### **Basis for Adverse Opinion**

#### **1. Unsupported Outstanding Land/Poll Rate Arrears**

The statement of arrears of revenue reflects land or poll rate arrears of Kshs.2,435,499,723 as at 30 June, 2022. However, the list of the defaulters and the ageing analysis were not provided for audit review to support the amount.

In the circumstance, the accuracy of the statement of arrears of revenue could not be confirmed.

#### **2. Unconfirmed Donations and Grants not Received Through the County Revenue Fund**

The statement of receipts and disbursements reflects donations or grants not received through the County Revenue Fund (CRF) amount of Kshs.43,553,015. However, the amount is at variance with Kshs.32,017,452 shown in the supporting schedules resulting to unexplained and unreconciled variance of Kshs.11,535,563.

In addition, the donations or grants not received through the CRF amount of Kshs.43,553,015 includes an amount of Kshs.32,008,863 which was not supported by grant agreements and/or other documents

In the circumstances, the accuracy, completeness and authenticity of the donations or grants not received through CRF amount of Kshs.43,553,015 could not be confirmed.

#### **3. Unconfirmed Comparative Balances**

The financial statements reflects comparative years relating to the year ended 30 June, 2021.

However, the amounts reflected for comparative years in the statements of disbursements and statement of financial assets and liabilities were not audited accordingly.

Under the circumstances, the accuracy and completeness of the opening balances could not be confirmed.

#### **4. Unconfirmed Cash and Cash Equivalents**

The statements of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.50,552,970 which, as disclosed in Note 1 to the revenue statements, comprises of balances in five (5) bank accounts held in two (2) local banks. However, bank reconciliation statements in support of the two accounts with balances of Kshs.31,999,029 and Kshs.15,803,039 respectively, were not provided for audit review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.50,552,970 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 - Revenue Statements in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

#### **Key Audit Matters**

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

#### **Other Matter**

#### **Under-Collection of Revenue**

The statement of comparison of budget and actual amounts indicates that during the year under review, the receiver of revenue had a revenue collection budget of Kshs.1,600,000,000 but realized actual revenue of Kshs.1,221,667,450 resulting to under-collection of Kshs.378,332,550 or 24% of the budget amount.

The under-collection of revenue may have affected the planned activities and may have impacted negatively on service delivery to the public.

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

#### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

#### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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

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

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

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

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

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement 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 control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on 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 control that are identified during the audit.

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

  
 CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**12 April, 2023**


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


	Period ended June, 2022	Period ended June, 2021
	KShs	KShs
Market fees	15,671,606	34,536,434
Single Business Permit	130,976,710	156,361,409
Rates	29,217,202	26,844,034
Cess	58,265,921	55,524,187
Cess on murrum	2,270,080	-
Slaughter house	3,376,950	3,681,896
Bus park	30,504,150	40,909,654
Street parking	14,572,310	-
Motor bike	1,100,500	-
<b>Kiosk fee</b>	4,676,533	-
Ground rent	764,762	-
Stall rent	3,011,925	-
Impounding fee	1,657,468	-
Plan approval	26,147,961	25,105,473
Survey	284,650	-
Public toilet	2,740,600	-
Registration of groups	268,650	-
Sale of Asset		0
Leased/Rentals of Assets		3,683,905
Fire compliance	2,147,880	-
Noise control	836,485	-
Stock sales	7,428,095	-
Bukhungu stadium	2,843,770	-
Hire fee	413,250	550,200
Advertisement	50,251,669	37,224,925
House rent	2,468,298	-
Public Health	20,524,270	-

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	Period ended June, 2022	Period ended June, 2021
Bukura Agricultural Training Centre	3,639,176	2,143,908
Veterinary services	9,365,125	8,642,175
Sale of assets	30,589,738	-
Farm input	325,176,669	378,747,061
Health services	201,203,002	156,639,063
Red cross	402,500	-
NHIF	205,755,000	135,491,017
Weights & measures	427,380	-
Liquor	18,967,411	22,880,000
Commission	12,956,749	-
Others	763,005	22,227,655
<b>Total County Own Source Revenue</b>	<b>1,221,667,450</b>	<b>1,111,192,996</b>
<b>Other Receipts</b>		
Donations/Grants Not Received Through CRF	43,553,015	181,787,383
<b>Total Other Receipts</b>	<b>43,553,015</b>	<b>181,787,383</b>
<b>Total Receipts</b>	<b>1,265,220,465</b>	<b>1,292,980,379</b>
Balance b/f at the beginning of the year	206,391,038	2,814,036
<b>Disbursements To CRF</b>	<b>(1,195,718,136)</b>	<b>(1,089,403,377)</b>
<b>Balance Due for Disbursement</b>	<b>275,893,368</b>	<b>206,391,038</b>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30<sup>th</sup> September, 2022 and signed by:

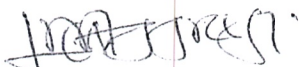
  
 CPA Aggrey W. Musindalo.  
 Chief Revenue Administrator  
 ICPAK M/No 12219

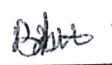
  
 CPA Geoffrey B. Ochande  
 Head of Revenue Reporting  
 ICPAK M/No 17817

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

	Note	2021/22	2020/21
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	1	50,552,970	24,603,655
Cash In Hand	2	-	-
<b>Total Cash And Cash Equivalents</b>		<b>50,552,970</b>	<b>24,603,655</b>
<b>Total Financial Assets</b>		<b>50,552,970</b>	<b>24,603,655</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	3	50,552,970	24,603,655
<b>Total Financial Liabilities</b>		<b>50,552,970</b>	<b>24,603,655</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> sept 2022 and signed by:

  
 CPA Aggrey W. Musindalo.  
 Chief Revenue Administrator  
 ICPAK M/No 12219

  
 CPA Geoffrey B. Ochande  
 Head of Revenue Reporting  
 ICPAK M/No 17817

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

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization	Remarks
	A	B	C=A+B	D	E=C-D	F=D/C %	
County own source revenue		Kshs	Kshs	Kshs	Kshs		
Market fees			21,460,229	15,671,606	5,788,623	73%	Most businesses closed down due to inflation
Sbp			153,239,143	130,976,710	22,262,433	85%	Political interference led to non-compliance from traders
Rates			230,941,554	29,217,202	201,724,352	13%	Use of outdated valuation roll
Cess			54,376,555	58,265,921	(3,889,366)	107%	Continuous operations at the sugar factories
Cess on murram			1,953,295	2,270,080	(316,785)	116%	Increased construction activities within the county
Slaughter house			4,335,192	3,376,950	958,242	78%	Closure of slaughter houses due to outbreak of animal diseases(FMD)

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Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization	Remarks
	A	B	C=A+B	D	E=C-D	F=D/C %	
Bus park			29,444,746	30,504,150	(1,059,404)	104%	Maximum enforcement on toll.
Street parking			17,383,413	14,572,310	2,811,103	84%	Political interference
Motor bike			4,878,772	1,100,500	3,778,272	23%	Riders were used as bait by the political elites
Kiosk fee			5,637,993	4,676,533	961,460	83%	Political interference
Ground rent			857,128	764,762	92,366	89%	Political interference
Stall rent			4,057,727	3,011,925	1,045,802	74%	Political interference.
Impounding fee			2,164,851	1,657,468	507,383	77%	Inadequate clamps
Plan approval			28,328,412	26,147,961	2,180,451	92%	Reduced construction activities
Survey			-	284,650	(284,650)	100%	Maximum enforcement
Public toilet			3,488,673	2,740,600	748,073	79%	Public toilets were rented out hence only rent is collected

Receiver Of Revenue  
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Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization	Remarks
	A	B	C=A+B	D	E=C-D	F=D/C %	
Reg of groups			415,493	268,650	146,843	65%	Lack of sensitization on the essence of groups
Fire compliance			9,796,383	2,147,880	7,648,503	22%	Legal amendments in the FY 2020/21 finance bill
Noise control			372,600	836,485	(463,885)	224%	Maximum enforcement done
Stock sales			10,192,436	7,428,095	2,764,341	73%	Dilapidated state of stock rings.
Bukhungu stad'			404,570	2,843,770	(2,439,200)	703%	Improved status of the stadium to international standards
Hire fee			601,945	413,250	188,695	69%	Dilapidated state of social halls
Advertisement			28,351,441	50,251,669	(21,900,228)	177%	Increased advertisement activities by political players
House rent			1,921,220	2,468,298	(547,078)	128%	Enhanced enforcement activities


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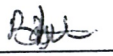
Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization	Remarks
	A	B	C=A+B	D	E=C-D	F=D/C %	
Public health			23,151,242	20,524,270	2,626,972	89%	Enhanced enforcement activities
Bukura atc			3,461,403	3,639,176	(177,773)	105%	Enhanced conference facilities
Veterinary serv'			9,737,918	9,365,125	372,793	96%	Low uptake due to unsuccessful A.I services
Farm mechanisation					-	100%	Implemented under Bukura ATC
Farm input			447,000,000	325,176,669	121,823,331	73%	Low uptake of the farm inputs
Health services			238,000,000	201,203,002	36,796,998	85%	Lack of specialized equipment and drugs
Red cross			-	402,500	(402,500)	100%	Reduced demand for services
Nhif			212,000,000	205,755,000	6,245,000	97%	Lack of specialized equipment and drugs
Weights & measures			541,485	427,380	114,105	79%	Lack of modern equipment
Interest			-	-	-	-	

Receiver Of Revenue  
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Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization	Remarks
	A	B	C=A+B	D	E=C-D	F=D/C %	
Liquor			21,416,200	18,967,411	2,448,789	89%	Most bars shut down
Commission			23,050,000	12,956,749	10,093,251	56%	Arrears of statutory deduction
Sale of assets			-	30,589,738	(30,589,738)	100%	Sale of County Vehicles
Others			7,037,981	763,005	6,274,976	11%	Direct deposits on the bank statement were attributable to specific streams
<b>Total County Own Source Revenue</b>			<b>1,600,000,000</b>	<b>1,221,667,450</b>	<b>378,332,550</b>	<b>76%</b>	
<b>Other Receipts</b>							
Donations /Grants Not Received Through CRF				43,553,015			
<b>Total Other Receipts</b>				<b>43,553,015</b>			
<b>Total Receipts</b>				<b>1,265,220,465</b>			

The County Receiver of revenue's financial statements were approved on 30<sup>th</sup> September, 2022 and signed by:

  
CPA Aggrey W. Musindalo.  
Chief Revenue Administrator  
ICPAK M/No 12219

  
CPA Geoffrey B. Ochande  
Head of Revenue Reporting  
ICPAK M/No 17817

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

Classification Of Receipts (Indicate As Applicable)	Balance as at 1 <sup>st</sup> July 2021	Arrears received during the year	Additions in arrears for the current year to June 30, 2022	Total arrears as at 30 June 2022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land/Poll Rate	-	-	-	2,435,499,723.00	Demand notices served. Completion of the valuation roll.	
<b>Total Arrears</b>	<b>=</b>	<b>=</b>	<b>=</b>	2,435,499,723.00		



CPA Aggrey W. Musindalo.CPA  
 Chief Revenue Administrator  
 ICPAK M/No 12219



Geoffrey B. Ochande  
 Head of Revenue Reporting  
 ICPAK M/No 17817

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

## XI Notes to the Financial Statements

### Accounting Policies

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

#### 1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of Kakamega. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of Kakamega. 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 County Government of Kakamega recognises all receipts from the various sources when the related cash has been received by the County Government of Kakamega

#### 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 Three (3) 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

Notes To the Financial Statements (Continued)

1. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2021/22	2020/21
			Kshs	Kshs
KCB Revenue collections Account	Kshs.	-	2,539,726	4,247,203
KCB Revenue Cashless collections Account	Kshs.	-	21,220	1,137,640
Cooperative Bank Farm Input-Collection account	Kshs.	-	31,999,029	12,528,424
KCB-Farm Inputs Collection Account, 1180391721	Kshs.	-	15,803,039	6,604,977
Farm input fund a/c KCB BANK- 1240480695	Kshs.	-	189,956	85,411
<b>Total</b>			<b>50,552,970</b>	<b>24,603,655</b>

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

Ref	Amount (Kshs)	Date subsequently transferred
	50,552,970	July 2022
<b>Total</b>	<b>50,552,970</b>	-

2. Cash in hand

Description	2021/22	2020/21
	Kshs	Kshs
Cash Balance (Location)	-	-
Mobile Money	-	-
Others (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Payables- Due To CRF**

Payables	2021/22	2020/21
	Kshs	Kshs
Balance b/f at the beginning of the year	24,603,655	2,814,036
Amount collected during the year	1,221,667,450	1,111,192,996
Amounts disbursed to CRF during the year	(1,195,718,136)	(1,089,403,377)
<b>Balance c/d at the end of the year</b>	<b>50,552,970</b>	<b>24,603,655</b>

*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)

1. 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	-	-	-	-	-
Land/poll rate	-	-	-	-	-
Single/business permits	-	-	-	-	-
Property rent	-	-	-	-	-
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (Specify)	-	-	-	-	-
<b>Total (agree to statement of arrears)</b>	-	-	-	-	-




**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.

  
 .....  
 Name **AGGREY MULINDALO**  
 County Receiver of Revenue  
 Date **30/09/2022**

  
 .....  
 Name **GEOFFREY BABU**  
 Head of Revenue Reporting  
 Date **30/09/2022**

**Appendix 3 - Reports Generated From IFMIS**

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

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

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<b>Trial Balance Comparison Report</b>				
Entity: 4859-Kakamega - County Revenue Fund				
Current Period: JUL-21 To JUN-22				
Compare With: JUL-20 To ADJ2-21				
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310102 Capital Grants from Foreign Governments	0	25,574,761.00	0	110,505,002.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0	25,574,761.00	0	110,505,002.00
1310000 Grants from Foreign Governments	<b>0</b>	<b>25,574,761.00</b>	<b>0</b>	<b>110,505,002.00</b>
1330402 Funds Received by Ministry of Roads and Public Works from Road Maintenance Levy Fund	0	0	0	152,661,682.00
1330404 Funds Received by Hospitals and Clinics from Health Care Services Fund	0	0	0	24,514,419.00
1330400 Grants to other General Govt units from General Govt units	0	0	0	177,176,101.00
1330000 Grants from other levels of Governments	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,176,101.00</b>
1410404 House Rents - Local Authority Revenue	0	2,166,208.00	0	2,466,795.00
1410400 Rents on land, houses and buildings	0	2,166,208.00	0	2,466,795.00
1410501 Rent of Land & Buildings	0	29,995,987.00	0	26,398,477.00
1410500 Other Property Income collected as AIA	0	29,995,987.00	0	26,398,477.00
1410000 Property Income	<b>0</b>	<b>32,162,195.00</b>	<b>0</b>	<b>28,865,272.00</b>
1420102 Other Revenues	0	0	0	0
1420100 Sales of Market Establishment	0	0	0	0
1420000 Sales of Goods and Services	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1520104 Other Property Charges	0	0	0	0
1520100	0	0	0	0

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1520201 Business Permits Current Year	0	123,008,668.00	0	149,521,867.00
1520200 Business Permits	0	123,008,668.00	0	149,521,867.00
1520322 Pozzolana Cess	0	56,142,349.00	0	55,603,686.00
1520300 Cesses	0	56,142,349.00	0	55,603,686.00
1520000	<b>0</b>	<b>179,151,017.00</b>	<b>0</b>	<b>205,125,553.00</b>
1530521 Council Vehicles Hire	0	0	0	0
1530500 Lease / Rental Of Council'S Infrastructure Assets	0	0	0	0
1530000 Miscellaneous Fees & Charges	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1540105 Other Miscellaneous Receipts	0	469,968,426.50	0	1,184,816,339.05
1540100 Other Miscellaneous Revenues	0	469,968,426.50	0	1,184,816,339.05
1540000 Financial Assets Loan	<b>0</b>	<b>469,968,426.50</b>	<b>0</b>	<b>1,184,816,339.05</b>
1550104 Market Kiosks Rent	0	6,424,158.00	0	8,153,067.00
1550106 Market Shelters Fee	0	26,486,406.00	0	32,059,995.00
1550100 Market/Trade Centre Fee	0	32,910,564.00	0	40,213,062.00
1550211 Other Vehicles Enclosed Park Fees (Cars Lorrie	0	0	0	0
1550221 Street Parking Fee	0	43,084,460.00	0	40,048,220.00
1550200 Vehicle Parking Fees	0	43,084,460.00	0	40,048,220.00
1550000 Market/Trade Centre & Vehicle Parking Fees	<b>0</b>	<b>75,995,024.00</b>	<b>0</b>	<b>80,261,282.00</b>
1580211 Health Centres Services Fee	0	430,846,300.00	0	297,630,536.00
1580200 Public Health Facilities Operations	0	430,846,300.00	0	297,630,536.00
1580401 Slaughtering Fee	0	3,945,260.00	0	4,815,765.00
1580400 Slaughter Houses Administration	0	3,945,260.00	0	4,815,765.00
1580000 Public Health & Sanitation Services Fees	<b>0</b>	<b>434,791,560.00</b>	<b>0</b>	<b>302,446,301.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	16,110,033,236.00	0	11,824,618,798.50	0

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2630100 Current Grants to Government Agencies and other Levels of Government	16,110,033,236.00	0	11,824,618,798.50	0
2630000 Grants & Transfer To Other Govt. Units	<b>16,110,033,236.00</b>	<b>0</b>	<b>11,824,618,798.50</b>	<b>0</b>
6520101 Exchequer Account/CRF Account	35,883,625,567.55	0	38,061,738,630.50	0
6520100 Treasury Bank Accounts	35,883,625,567.55	0	38,061,738,630.50	0
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	<b>35,883,625,567.55</b>	<b>0</b>	<b>38,061,738,630.50</b>	<b>0</b>
6580101 Cash	7,228,639,436.30	0	7,228,528,886.10	0
6580104 Cash in Transit	0	1,086,063,553.25	0	15,313,017.25
6580100 Cash in Hand	7,228,639,436.30	1,086,063,553.25	7,228,528,886.10	15,313,017.25
6580000 Cash in Hand	<b>7,228,639,436.30</b>	<b>1,086,063,553.25</b>	<b>7,228,528,886.10</b>	<b>15,313,017.25</b>
9910201 Exchequer Releases/ Provisioning Account	0	81,986,229,152.30	0	70,342,591,948.55
9910200 Exchequer Provisions	0	81,986,229,152.30	0	70,342,591,948.55
9910000 Provisions	<b>0</b>	<b>81,986,229,152.30</b>	<b>0</b>	<b>70,342,591,948.55</b>
9999999 Consolidated Fund	25,067,637,449.20	0	15,332,214,500.75	0
9999900	25,067,637,449.20	0	15,332,214,500.75	0
9990000 Opening Balance Reserves	<b>25,067,637,449.20</b>	<b>0</b>	<b>15,332,214,500.75</b>	<b>0</b>
<b>Total</b>	<b>84,289,935,689.05</b>	<b>84,289,935,689.05</b>	<b>72,447,100,815.85</b>	<b>72,447,100,815.85</b>