

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE – REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF LAIKIPIA

PAPERS LAID	
DATE	20/2/2025
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COMMITTEE	
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ISILO REGION OFFICE
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RECEIVER OF REVENUE
(County Government of Laikipia)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

TABLE OF CONTENTS

Contents

1. ACRONYMS AND GLOSSARY OF TERMS	ii
2. KEY ENTITY INFORMATION AND MANAGEMENT	iii
3. FOREWORD BY THE CECM FINANCE AND ECONOMIC PLANNING	vi
4. MANAGEMENT DISCUSSION AND ANALYSIS	ix
5. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES	xiv
6. REPORT OF THE INDEPENDENT AUDITOR ON THE LAIKIPIA COUNTY RECEIVER OF REVENUE FOR THE YEAR ENDED 30 TH JUNE 2024	xviii
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED JUNE, 2024	1
8. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 TH JUNE, 2024	3
9. STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNTS FOR THE PERIOD ENDED 30 ^T JUNE, 2024. 4	
10. STATEMENT OF ARREARS OF REVENUE AS AT 30 TH JUNE, 2024	7
11. SIGNIFICANT ACCOUNTING POLICIES	8
12. NOTES TO THE FINANCIAL STATEMENTS	10
13. APPENDICES	17
APPENDIX 1: A REPORT OF WAIVERS AND VARIATIONS OF FEES OR CHARGES GRANTED BY THE RECEIVER OF REVENUE DURING THE PERIOD.	17
APPENDIX 2: PROGRESS ON FOLLOW -UP OF PRIOR YEAR AUDITOR RECOMMENDATIONS	31

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

I. ACRONYMS AND GLOSSARY OF TERMS

Acronyms.

A.I.A	Appropriation in aid
CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
NRT	Northern Rangelands Trust
IPSAS	International Public Sector Accounting Standard
OSR	Own Source Revenue
PFMA	Public Finance Management Act
NT	National Treasury
PSASB	Public Sector Accounting Standard
ROR	Receiver of Revenue

a) Glossary of terms.

Fiduciary Management	The key management personnel who had financial responsibility
Comparative FY	Comparative Prior Financial Year.

2. KEY ENTITY INFORMATION AND MANAGEMENT

Background information

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

The Laikipia County Revenue Board was established and derives its authority and accountability from Laikipia County Revenue Board ACT 2014 enacted on 19th June 2014. The Revenue Board is wholly owned by the County Government of Laikipia which is one of the 47 Counties in the Republic of Kenya.

The Laikipia County Revenue Board is responsible for; collecting and receiving all county revenue; administering and enforcing county laws related to revenue; assessing, collecting and accounting for all revenue in accordance with the county laws related to revenue; advising the County Executive Committee Member on all matters related to administration and collection of revenue under county laws and carrying out other roles necessary for the implementation of the objects and purpose of the Laikipia County Revenue Board Act, 2014. The Board comprises of the Chairperson, the Chief Executive Officer, five members and the Chief Officer Finance. The day-to-day management of the Board is the responsibility of the Chief Executive officer.

(a) Principal activities

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

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

(b) Key Management

Key Entity information and Management.

S/NO	Name	Position
1	Elijah Kamunya	Chief Executive Officer
2	Charles Githinji	Head of ICT
3	Ann Kinyua	Head of Accounting Revenue
4	John Ndungu	Head of Compliance and Monitoring
5	Eunice Gacheba	Head of Human Resource
6	Grace Wanjiku	Revenue Administrator

(a) Entity Headquarters

P.O. Box 131-20321
County Headquarters
Government Road, Opposite DCCs Office
Rumuruti, Kenya

Laikipia County Revenue Board Contacts

Telephone:(254)757701850
Email:lcrb@laikipia.ke
Website:www.laikipia.go.ke

Independent Auditors

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

Principal Legal Adviser

County Legal Attorney
P.O Box 1271-10400
Nanyuki, Kenya.

Receiver of Revenue

County Government of Laikipia

Revenue Statements for the Period Ended 30th June 2024.

3. FOREWORD BY THE CECM FINANCE AND ECONOMIC PLANNING.

I am honored to present the Laikipia County Receiver of Revenue Reports and Financial Statements for the fiscal year 2023/2024, ended June 30, 2024. These statements have been meticulously prepared in accordance with the Public Finance Management Act of 2012 and adhere to the format prescribed by the Public Sector Accounting Standards Board (PSASB). As mandated by Section 163(4) of the PFM Act, these statements have been duly submitted to the Office of the Auditor General, the Office of the Controller of Budget, and the Commission on Revenue Allocation within the stipulated three-month period following the fiscal year's end.

In adherence to Section 149 of the PFM Act 2012, I affirm that the County Government of Laikipia has demonstrated exemplary public accountability by ensuring efficient, effective, and transparent revenue collection throughout the 2023/2024 fiscal year.

These quarterly and annual reports serve as critical tools in communicating Laikipia County's operational and financial performance to our stakeholders, facilitating informed decision-making and ensuring accountability for our public resources.

The Laikipia County Revenue Board remains steadfast in its commitment to fulfilling its responsibilities as outlined in the Public Finance Management Act of 2012, diligently preparing and submitting financial statements that accurately represent our county's financial position.

Laikipia County has shown resilience in its revenue collection efforts against a backdrop of challenging economic conditions. As per the Laikipia Statistical Abstract, our county's GDP stands at KShs 119,575 million. This economic base, while robust, has been subject to the same pressures facing the national economy.

According to the International Monetary Fund (IMF), Kenya's economic growth has been moderating in recent years. The IMF reports that Kenya's GDP growth was 7.5% in 2021, 5.4% in 2022, and is projected at 5.3% for 2023. The outlook for 2024 shows a slight improvement with a projected growth of 5.4%. These national trends have inevitably impacted our county's economic performance and revenue collection capacity.

For the fiscal year 2023/2024, we set a target of Kshs 1,475,000,000 for our own source revenue. I am pleased to report that we collected KShs 1,085,142,996, representing a realization rate of 74% of our target. This performance, while falling short of our goal, demonstrates significant effort in our local resource mobilization given the challenging economic environment.

A detailed breakdown of our revenue streams and their performance is as follows:

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

Bankers

Central Bank of Kenya

Haile Selassie

P.O Box 60000-00200

Nairobi.

Co-operative Bank of Kenya

P.O. Box 1463-10400

Nanyuki, Kenya

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

REVENUE PERFORMANCE AGAINST ACTUAL TARGET REPORT AS AT 30 JUNE 2024.

Description (County Own Source Revenue)	Final Target	Period Ended June 2024	% Of realization of revenue
	Kshs	Kshs	F=D/C %
Cess	157,500,000	107,337,872	68%
Land Rate	135,000,000	53,136,498	39%
Single/Business Permits	123,032,621	88,139,887	72%
Property Rent	36,467,379	22,550,048	62%
Parking Fees	103,500,000	67,973,831	66%
Market Fees	16,000,000	11,825,589	74%
Advertising	30,000,000	26,126,921	87%
Hospital Fees	602,500,000	560,402,055	93%
Public Health Service Fees	22,100,000	15,756,203	71%
Physical Planning and Development	64,000,000	35,281,479	55%
Education Fees	30,100,000	16,616,000	55%
Hire Of County Assets	600,000	307,500	51%
Conservancy Administration	40,000,000	29,328,761	73%
Administration Control Fees and Charges	84,600,000	36,847,113	44%
Park Fees	17,600,000	12,866,885	73%
Other Fines, Penalties, And Forfeiture Fees	12,000,000	646,355	5%
Total County Own Source Revenue	1,475,000,000	1,085,142,996	74%

These figures reflect our commitment to diversifying and strengthening our revenue base, which is crucial for sustainable county development, especially in times of economic uncertainty. Notably, our Hospital Fees, Advertising, and Market Fees showed strong performance, while areas such as Land Rates and Other Fines, Penalties, and Forfeiture Fees present opportunities for improvement.

Looking ahead to the 2024/2025 fiscal year, we maintain our target of KShs 1,475,000,000 for own-source revenue. While this target remains challenging given the current economic climate, we believe it is attainable through:

- (i) Further refinement and expansion of our automated revenue collection systems
- (ii) Enhanced compliance measures, especially in underperforming areas such as Land Rates
- (iii) Public education on the importance of revenue contribution
- (iv) Exploration of new revenue streams aligned with our county's resilient economic sectors
- (v) Strengthened partnerships with the private sector to boost economic activities
- (vi) Continuous capacity building of our revenue collection team

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

We recognize the untapped potential in our revenue streams and are committed to implementing innovative strategies to bridge the gap between our current performance and our target.

By leveraging technology, enhancing compliance measures, and fostering a culture of fiscal responsibility among our residents and businesses, we aim to maximize our revenue collection despite the challenging economic environment.

In conclusion, while we acknowledge the economic headwinds we face, we remain committed to our fiscal responsibilities and the development of Laikipia County. Our consistent revenue target reflects both our ambition and our pragmatism. The County Government of Laikipia is focused on navigating these challenging times while laying the groundwork for future prosperity for all our residents.



Samuel W. Gachigi.
CECM Finance and County Development.
County Government of Laikipia.
Date: 27/09/2024.

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

4. MANAGEMENT DISCUSSION AND ANALYSIS.

(i) Performance

The Laikipia County Revenue Board has for the period ended 30th June 2024 achieved remarkable performance in its revenue collection by achieving more than 1 Billion Mark again.

(ii) Financial Performance.

The Laikipia County Revenue Board is pleased to report that we have made great strides in revenue collection in the financial year 2023/2024

Adequate Resources is the backbone of every development success of the Board, our strategic focus is to ensure effective and efficient in revenue collection so as to fund the budgetary requirements of the County Government of Laikipia.

Our revenue target for the financial year 2023/2024 was to collect a total of Kshs 1,475,000,000 to support the County development momentum.



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

The County attributes this increase in revenues to; Expansion of the tax base, Automation of revenue collection processes that has facilitated cashless revenue administration, Collaboration between the revenue board and other departments in revenue collection, Expanding the staff establishment, building their competencies and ethics, Elaborate data collection and objective setting of revenue targets, Setting up an autonomous revenue board, Sectoral approach to stakeholder engagement and Enhanced service delivery.

The Board strategy has been to widen the revenue net horizontally rather than vertically meaning it does not need to increase fees and charges but rather have higher compliance rate. Despite the steady growth in revenue, citizens remain unburdened as no taxes or additional charges have ever been introduced

It is on this backdrop that the Revenue Board has made every effort in terms of policy formulation and implementation that has translated to the enormous growth of our Own Source Revenue

Budget Execution Historical Performance and Outlook:

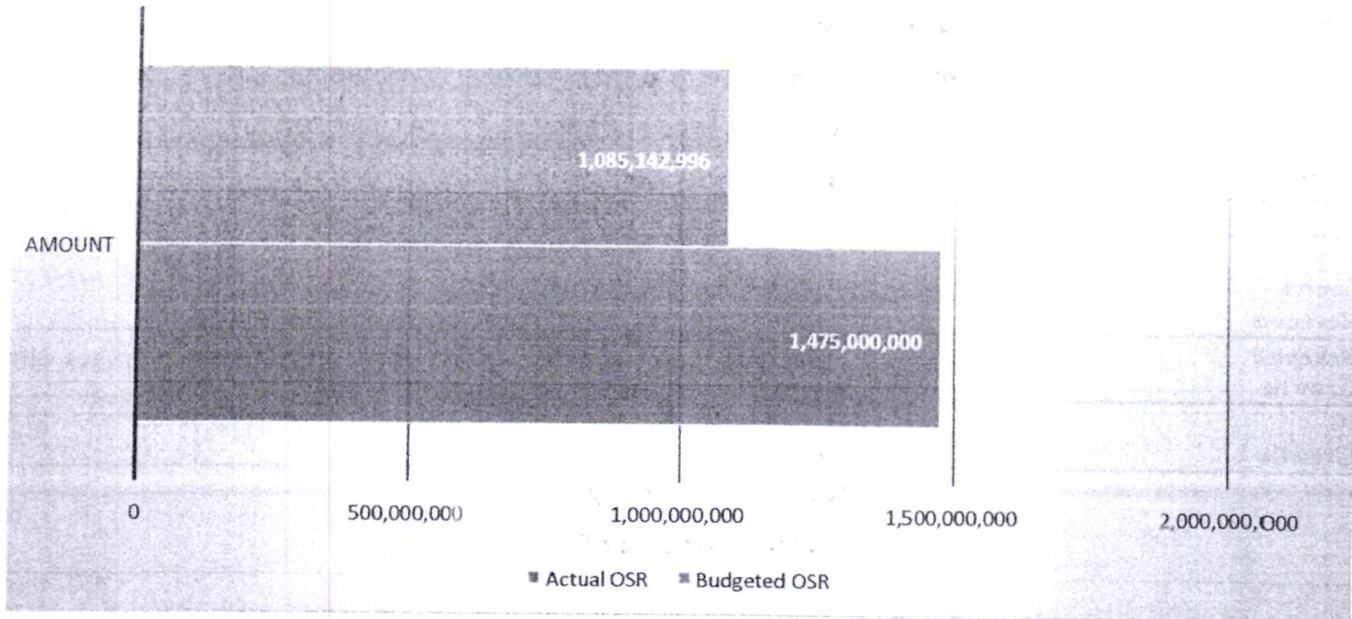
Laikipia County has continued to improve own source revenue year to year signifying an upward trajectory. For the period ended 30th June 2024 Laikipia County improved its own source revenue compared to previous year an indication that going forward the revenue will continue to improve. Key performance indicators include but not limited to better service delivery, level of compliance on payment of single business permits, liquor licences, cess fees, land rates, building plan approvals among others. Figure 1 below indicates a collection of Kshs 1,085,142,996 our own source revenue which signified a collection of against a set budget of Kshs 1,475,000,000.

A. Budget Execution highlight for the period.

Details	Amount
Budgeted OSR	1,475,000,000
Actual OSR	1,085,142,996
Unrealised Revenue	(389,857,004)

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

Budget Execution



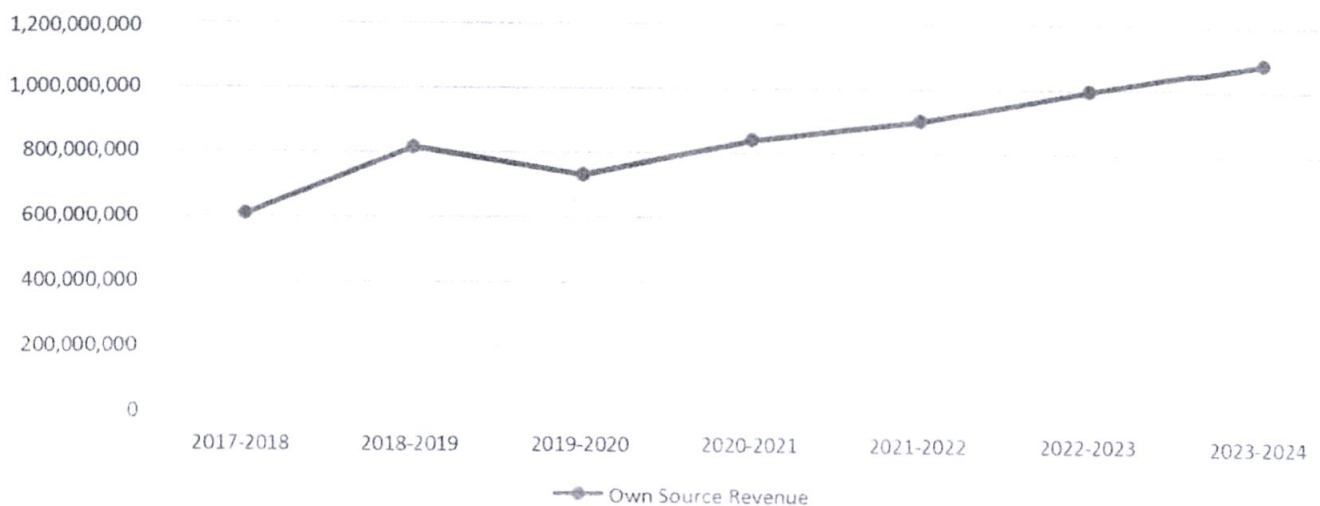
*Receiver of Revenue
County Government of Laikipia
Revenue Statements for the Period Ended 30th June 2024.*

Revenue Performance Report

The comparative analysis of our revenue performance for the previous Financial Year 2022/2023 and the current Financial Year 2023/2024 indicates an increase in revenue performance from Kshs 997,324,350 to Kshs 1,085,142,996 which is 9% as depicted below;

F/Y	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Own Source Revenue	608,463,783	815,770,157	730,967,503	840,396,633	902,354,455	997,324,350	1,085,142,996
Revenue Growth		207,306,374	-84,802,654	109,429,130	61,957,822	94,969,895	87,818,646
% Growth		34%	-10%	15%	7%	11%	9%

Own Source Revenue Trend Analysis



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

Below is an analysis of revenue performance per revenue streams and the variance as at 30th June 2024.

Revenue Streams	Original Annual Target	Period ended June 2023/24.	Period ended June 2022/23.	Current Year Vs Previous Year	Balance to Target	Budget Implementation
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Cess	157,500,000	107,337,872	88,941,991	18,395,881	- 50,162,128	68
Land Rate	135,000,000	53,136,498	74,410,569	-21,274,071	- 81,863,502	39
Single/Business Permits	123,032,621	88,139,887	96,016,847	-7,876,960	- 34,892,734	72
Property Rent	36,467,379	22,550,048	27,253,392	-4,703,344	- 13,917,331	62
Parking Fees	103,500,000	67,973,831	66,967,727	1,006,104	- 35,526,169	66
Market Fees	16,000,000	11,825,589	8,011,696	3,813,893	- 4,174,411	74
Advertising	30,000,000	26,126,921	19,406,369	6,720,552	- 3,873,079	87
Hospital Fees	602,500,000	560,402,055	467,253,034	93,149,021	- 42,097,946	93
Public Health Service Fees	22,100,000	15,756,203	16,968,809	-1,212,606	- 6,343,797	71
Physical Planning and Development	64,000,000	35,281,479	21,971,406	13,310,073	- 28,718,521	55
Education Fees.	30,100,000	16,616,000	10,385,000	6,231,000	- 13,484,000	55
Hire Of County Assets	600,000	307,500	341,020	-33,520	- 292,500	51
Conservancy Administration	40,000,000	29,328,761	22,473,794	6,854,967	- 10,671,239	73
Administration Control Fees and Charges	84,600,000	36,847,113	62,905,628	-26,058,515	- 47,752,887	44
Park Fees	17,600,000	12,866,885	13,185,498	-318,613	- 4,733,115	73
Other Fines, Penalties, And Forfeiture Fees	12,000,000	646,355	831,570	-185,215	- 11,353,645	5
Total County Own Source Re	1,475,000,000	1,085,142,996	997,324,350	87,818,646	-389,857,004	74

Receiver of Revenue

County Government of Laikipia

Revenue Statements for the Period Ended 30th June 2024.

5. STATEMENT OF RECEIVER OF REVENUE'S RESPONSIBILITIES

Section 166 (1) of the Public Finance Management Act, 2012 requires that, at the end of each year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 166 (2) (b) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue financial statements, 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 period ended on 30th June 2024. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity.
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud,
- (iv) safeguarding the assets of the entity,
- (v) selecting and applying appropriate accounting policies, and
- (vi) making accounting estimates that are reasonable in the circumstances.

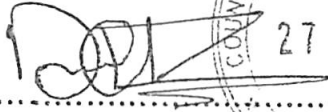

The Receiver of Revenue in charge accepts responsibility for the entity's receiver of revenue accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the entity's receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the period ended 30th June, 2024, and of the Laikipia County Revenue Board statement of financial 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.

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

The Receiver of Revenue confirms that the entity has complied fully with applicable Government Regulation. 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 12th July, 2024.


.....


Daniel Kingori Ngumi.

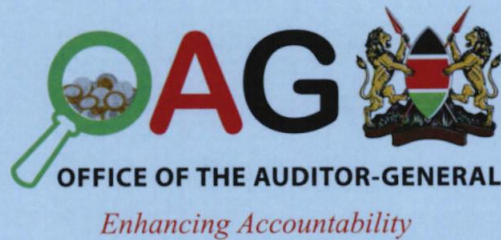
County Receiver of Revenue

Laikipia County Government.

Date; 27/09/2024.

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE FOR THE YEAR ENDED 30 JUNE, 2024 - COUNTY GOVERNMENT OF LAIKIPIA

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Laikipia set out on pages 1 to 32, which comprise of the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2024

Report of the Auditor-General on Receiver of Revenue for the year ended 30 June, 2024 – County Government of Laikipia

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Laikipia as at 30 June, 2024 and of its revenue performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Laikipia County Finance Act, 2023 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Arrears of Revenue

The statement of arrears of revenue as at 30 June, 2024 reflects total arrears amounting to Kshs.940,418,419 for land rates and property rent. However, the arrears were not supported by arrears registers, invoices issued to the clients and demand letters for overdue arrears.

In the circumstances, the accuracy and completeness of arrears of revenue amounting to Kshs.940,418,419 could not be confirmed.

2. Own Source Revenue

Statement of receipts and payments for the Receiver of Revenue – County Government of Laikipia reflects disbursements to County Revenue Fund (CRF) of Kshs.792,103,028 while County Revenue Fund (CRF) reflects Own Source Revenue of Kshs.790,349,527 thus leading to unexplained variance of Kshs.1,753,501.

In the circumstances, the accuracy and completeness of the own source revenue disbursed from Receiver of Revenue to County Revenue Fund could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final revenue target of Kshs.1,475,000,000 and actual receipts of Kshs.1,086,896,496, resulting in a revenue shortfall of Kshs.388,103,504, or 26% of the budgeted amount.

Report of the Auditor-General on Receiver of Revenue for the year ended 30 June, 2024 – County Government of Laikipia

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

My opinion is not modified in respect of this matter.

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. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Issues

In the report of the previous year, several issues were raised under Report on the Revenue Statements. However, although the Management had indicated that some were resolved, the matters remained unresolved as the Senate and County Assembly are yet to deliberate on the Report for 2022/2023 financial year.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Operating of Manual Systems in Sub-County Hospitals

Management has implemented the FunSoft a Hospital Management Information System (HMIS) in Nanyuki Teaching and Referral Hospital and Nyahuru Sub-County Hospital. However, Rumuruti Sub-County Hospital and other sub-county hospitals still operate on a manual system. The use of a manual system lacks a comprehensive audit trail for transactions and activities, increasing the risk of revenue loss and inefficiencies in hospital operations.

In the circumstances, the effectiveness of revenue management processes in sub-county hospitals could not be confirmed.

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

Responsibilities of the 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 - County Government of Laikipia's ability to continue to sustain its services, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

The Laikipia Revenue Board is responsible for overseeing the Receiver of Revenue - County Government of Laikipia 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

My responsibility is to conduct an audit of the revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED JUNE, 2024.

Description	Note	FY ended June 2024.	Comparative FY 2022/2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	107,337,872	88,941,991
Land Rate	2	53,136,498	74,410,569
Single/Business Permits	3	88,139,887	96,016,847
Property Rent	4	22,550,048	27,253,392
Parking Fees	5	67,973,831	66,967,727
Market Fees	6	11,825,589	8,011,696
Advertising	7	26,126,921	19,406,369
Hospital Fees	8	560,402,055	467,253,034
Public Health Service Fees	9	15,756,203	16,968,809
Physical Planning and Development	10	35,281,479	21,971,406
Education Fees.	11	16,616,000	10,385,000
Hire Of County Assets	12	307,500	341,020
Conservancy Administration	13	29,328,761	22,473,794
Administration Control Fees and Charges	14	36,847,113	62,905,628
Park Fees	15	12,866,885	13,185,498
Other Fines, Penalties, And Forfeiture Fees	16	646,355	831,570
Total County Own Source Revenue		1,085,142,996	997,324,350
Other Receipts			
Donations/Grants Not Received Through CRF	17	1,753,500	4,929,300
Total Other Receipts		1,753,500	4,929,300
Total Receipts		1,086,896,496	1,002,253,650

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

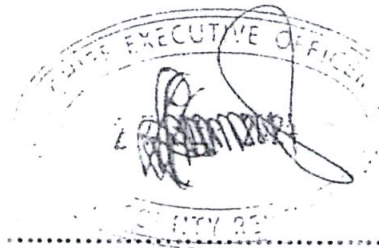
Balance b/f at the beginning of the year year 1st July 2023		16,564,467	316,500
Bank Charges	18	543,947	912,922
Disbursements To CRF		792,103,028	985,092,760
Disbursements of A.I.A. (F.I.F Collections)		305,655,094	
Balance Due for Disbursement as at the end of the period		5,158,895	16,564,468

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The annual financial statements were approved on 27th September, 2024 and signed by:



Ann Kinyua
 Revenue Board
 Accountant
 ICPAK M/No. 24979
 Date: 27/09/2024



Elijah K. Karundo.
 Chief Executive Officer
 Laikipia County Revenue
 Board
 Date: 27/09/2024.



Daniel K. Ngumi
 County Receiver of
 Revenue & CO Finance
 ICPAK M/No 8207
 Date: 27/09/2024.

**8. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES
 AS AT 30TH JUNE, 2024.**

Description	Note	FY ended June 2024.	Comparative
		Kshs	FY 2022/2023 Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	19	5,158,895	16,564,467
Total Financial Assets		5,158,895	16,564,467
Financial Liabilities			
Payables-Due to CRF	20	5,158,895	16,564,466
Total Financial Liabilities		5,158,895	16,564,466

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 27th September, 2024 and signed by:

Ann Kinjua
 Revenue Board
 Accountant
 ICPAK M/No. 24979

Date: 27/09/2024

Elijah K. Karundo
 Chief Executive Officer
 Laikipia County Revenue
 Board

Date: 27/09/2024.

Daniel K. Ngumi
 County Receiver of
 Revenue & CO Finance
 ICPAK M/No 8207

Date: 27/09/2024

9. STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNTS
 FOR THE PERIOD ENDED 30TH JUNE, 2024.

Description	Original Annual Target	Adjustments	Final Target	FY Ended June 2024.	% Of Realization of Revenue
	A	B	C=A+B	D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	%
Cess	157,500,000	-	157,500,000	107,337,872	68%
Land Rate	135,000,000	-	135,000,000	53,136,498	39%
Single/Business Permits	123,032,621	-	123,032,621	88,139,887	72%
Property Rent	36,467,379	-	36,467,379	22,550,048	62%
Parking Fees	103,500,000	-	103,500,000	67,973,831	66%
Market Fees	16,000,000	-	16,000,000	11,825,589	74%
Advertising	30,000,000	-	30,000,000	26,126,921	87%
Hospital Fees	602,500,000	-	602,500,000	560,402,055	93%
Public Health Service Fees	22,100,000	-	22,100,000	15,756,203	71%
Physical Planning and Development	64,000,000	-	64,000,000	35,281,479	55%
Education Fees.	30,100,000	-	30,100,000	16,616,000	55%
Hire Of County Assets	600,000	-	600,000	307,500	51%
Conservancy Administration	40,000,000	-	40,000,000	29,328,761	73%
Administration Control Fees and Charges	84,600,000	-	84,600,000	36,847,113	44%
Park Fees	17,600,000	-	17,600,000	12,866,885	73%
Other Fines, Penalties, And Forfeiture Fees	12,000,000	-	12,000,000	646,355	5%
Bank Charges					
Total County Own Source Revenue	1,475,000,000	-	1,475,000,000	1,085,142,996	74%
Other Receipts					
Donations/Grants Not Received Through CRF				1,753,500	

Total Other Receipts	-	-	1,753,500	-
Total Receipts	1,475,000,000	1,475,000,000	1,086,896,496	74%

Reason for under realization.

- i) Low sand cess revenue due to inaccessibility poor condition of the Nyk-Doldol road resulting in transporters opting for sand from Isiolo and the alternative of crusher dust
- ii) The target for property taxes was based on the expectation of implementation of valuation roll 2022 which was inadvertently delayed by non-validation and adoption by the Laikipia County Assembly on time
- iii) A generally depressed economy resulted in low compliance and delays in payment of single business permits and related fees including public health as well as weights and measures. In addition, there were higher business closures as compared with new businesses during the year.
- iv) Property rent target was inclusive of expected collections from outstanding arrears of house rents. Inability to collect the arrears and the time consuming process of evictions and recovery of such debts led to the non-realization.
- v) At 66% achievement, parking fees were below target owing to delays in construction and marking of new parking slots in Rumuruti, Sipili and Wiyumiririe towns which had been expected to form part of the target.
- vi) Adverse weather conditions affected the realization of market fees due to low produce, market inaccessibility and produce prices.
- vii) An elaborate process of mapping all billboards, sign board and wall advertisements lead to a fairly favorable achievement of 87%. However, this is still work in progress and this is expected to improve in the financial year 2024/2025.
- viii) Laikipia health services is in the process of implementing a more effective and friendly process of issuing public health certificates outside of hospital premises. This was implemented in the last quarter of the financial year thereby not achieving the optimal expectation on public health fees.
- ix) An unforeseen decline in the construction industry due to rising costs of construction materials lead to a significant decline on expected revenues from building approval fees.
- x) The target for education fees from Vocational Training Centres was set with the expectation of introduction of new and relevant curriculum in the institutions which was not fully effected in the year.
- xi) The department of infrastructure to a large extent implemented the model of use of CGL assets for infrastructural works as compared to use of external contractors. This lead to unavailability of main county assets that were scheduled to be hired out including trucks, drilling rigs and other heavy earth moving equipment.

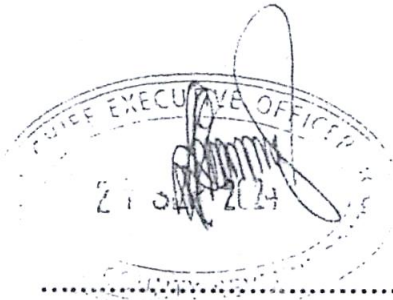
Receiver of Revenue
County Government of Laikipia
Revenue Statements for the Period Ended 30th June 2024.

- xii) Conservancy fees (garbage collection fees) are collected by the County Water Companies on behalf of CGL. In the year 2023/2024, ring fencing of revenues from NAWASCO for acquisition of a drilling rig affected the overall performance of this revenue stream
- xiii) The expected implementation of a County Court to litigate and enforce County legislations is yet to be fully functional thereby affecting realization of Administration, control fees and charge and other fines, penalties and forfeiture fees.
- xiv) A decline in the number of visitors, both local and foreign as anticipated adversely affected the revenue collected at Thompson Falls in the year. However, expected improvements and upgrading of the amenities within this facility is expected to significantly improve on the performance of park fees

The County Receiver of revenue's quarterly financial statements were approved on 27th September, 2024 and signed by:



Laikipia County
Revenue Board
Accountant,
ICPAKM/No. 24979.
Date:27/09/2024



Elijah K. Karundo
Chief Executive Officer
Laikipia County
Revenue Board
Date:27/09/2024



Daniel K. Ngumi
Laikipia County
Receiver of Revenue
&CO Finance
ICPAK M/No 8207
Date:27/09/2024

10. STATEMENT OF ARREARS OF REVENUE AS AT 30TH JUNE, 2024.

Classification Of Receipts .	Balance as at the beginning of the year.(1 st July 2023)	Arrears received during the period	Additions in arrears for the year ending 30 th June 2024.	Total arrears as at end of the period 30 th June 2024.	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	A	B	C	D=A-B+C		
	Kshs	Kshs	Kshs	Kshs		
Land Rate	574,464,967	53,136,498	403,295,412	923,525,169	Issued 1,256 demand notices	
Property Rent	29,630,358	22,433,298	8,597,478	16,893,250	Issued 302 demand notices	
Total Arrears	604,095,325	75,569,796	411,892,890	940,418,419		

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

LAIKIPIA COUNTY REVENUE BOARD
 ACCOUNTS DEPARTMENT
 27 SEP 2024
 Ann Kinyua

Laikipia County
 Revenue Board
 Accountant
 ICPAKM/No. 24979
 Date:27/09/2024

CHIEF EXECUTIVE OFFICER
 LAIKIPIA COUNTY REVENUE BOARD
 27 SEP 2024
 Elijah K. Karundo

Chief Executive Officer
 Laikipia County
 Revenue Board
 Date:27/09/2024

COUNTY GOVERNMENT OF LAIKIPIA
 CHIEF OFFICER
 27 SEP 2024
 Daniel K. Ngumi

County Receiver of
 Revenue & CO Finance
 ICPAK M/No 8207
 Date:27/09/2024

11. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of Laikipia. 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 recognizes transactions and events only when cash is received or paid by the entity.

2. Recognition of Receipts

The entity recognizes 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 14th July, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one supplementary budget passed in the period. A high-level assessment of the County's actual performance against the comparable budget during the period under review has been included in these financial statements.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year.

12. NOTES TO THE FINANCIAL STATEMENTS

1. Cess

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Farm produce	19,182,730	17,568,224
Quarrying	52,928,666	40,434,950
Livestock	15,258,395	14,767,790
log cess	42,850	41,900
Slaughter fees	19,925,231	16,129,127
Total	107,337,872	88,941,991

Increase in cess was due to automation of revenue collection, increase in road construction and favorable weather condition that improved horticultural and grain produce.

2. Land rates

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Land rates	44,389,979	64,621,497
Land penalties and interest	6,943,306	1,230,419
Arrears	1,803,213	8,558,653
Total	53,136,498	74,410,569

There is decrease in land rates since more on arrears were collected in the previous financial year.

3. Single Business Permits

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Business permit application fees	85,484,692	93,342,189
Business permit penalties and interest	2,293,596	2,137,358
Business permit fees arrears	229,599	350,000
Temporary Occupation Licence/Permit (TOL/TOP)	132,000	187,300
Total	88,139,887	96,016,847

Decrease in Single business application fee was due to low compliance level arising from a depressed economy which made the balances of financial year 2023-2024 to cross over to the next financial year.

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

4. Property Rent

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
County Housing Rent	22,154,468	26,154,680
Plot Rent	395,580	1,098,712
Total	22,550,048	27,253,392

The decrease in the current financial year was occasioned by a decrease in arrears receivable as a major component of collections in FY 2022-2023 was house rent & plot rent arrears.

5. Parking Fees

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Street parking fees	29,793,931	31,300,077
Motorbike fees	107,150	167,800
Reserved parking	4,332,758	1,612,000
Bus Park fees	33,739,992	33,887,850
Total	67,973,831	66,967,727

There was a high uptake of reserved parking which is a premium stream as compared to street parking.

6. Market Fees

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Market entry fees	11,825,589	8,011,696
Total	11,825,589	8,011,696

Market fees have increased due to improved market structures in different wards of the county.

7. Advertising

Descriptions	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Branding	26,126,921	19,406,369
Total	26,126,921	19,406,369

Major outdoor advertisement companies have been carrying promotions and advertising within the county and hence increase in advertising fees.

8. Hospital Fees

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Hospital s	560,402,055	467,253,034
Total	560,402,055	467,253,034

Improvement of patient services, availability of pharmaceutical products and timely payment by NHIF have greatly improved the hospital fees.

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

8A. The hospitals breakdown is as shown below;

S/NO	HOSPITALS	TOTAL AMOUNT
1	Nanyuki Referral & Teaching Hospital	318,037,410
2	Nyahururu District Hospital	231,214,737
3	Rumuruti Subcounty Hospital	3,275,699
4	Kimanjo Sub County Hosp Collection	82,520
5	Ndindika Sub County Hosp Collection	4,789,684
6	Doldol Sub County Hospital	1,210,759
7	Lamuria Sub County Hosp Collection	1,791,246
	TOTALS	560,402,055

9. Public Health Service Fees

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Vaccination: Yellow fever, Typhoid, etc	26,920	188,150
Public health permit	15,421,183	16,448,149
Burial fees	308,100	332,510
Total	15,756,203	16,968,809

The compliance level of single business permit has affected the collection of public health inspection fee.

10. Physical Planning and Development

	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Survey Fees	327,500	1,229,920
Beacon search	10,000	16,500
Building plans approval	30,394,809	17,174,886
Right-of-Way / Way-Leave Fee (KPLN, Telkom, etc.)	3,374,420	2,512,100
Hoarding fees	1,174,750	1,038,000
Total	35,281,479	21,971,406

Building plans approval have increased due to increase in construction and the Laikipia citizens following the right procedures before commencing construction. Also increase in real estate companies have contributed to increase in physical planning development.

11. Education Fees

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Vocational/Training Fee	16,616,000	10,385,000
Total	16,616,000	10,385,000

Increase in education fees was due to timely disbursement of bursary cheques

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

12. Hire of County Assets

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Hire of County Stadium	217,700	93,010.00
Hire of County Halls	89,800	248,010.00
Total	307,500	341,020

Decrease on hire of county halls was due to decrease in conference activities taking place in the county

13. Conservancy Administration

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Refuse disposal fees (carbon credit project)	12,758,538	5,490,000
Garbage Dumping	16,570,223	16,983,794
Total	29,328,761	22,473,794

Increase in conservancy administration was due to increase of 5% voluntary levy from Northern Rangelands Trust (NRT) carbon credit project.

14. Administration Control Fees and Charges

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Weights and measures	1,461,891	573,540
Fire Services	4,888,269	4,750,705
Liquor licenses	10,550,332	22,968,516
Debt & Clearance Fee Certificate	1,923,984	967,400
Application Fees	4,886,856	5,211,042
Plot Transfer	1,022,550	410,600
Plot Sub division fees	11,297,281	27,178,625
Business Subletting/Transfer Fees	815,950	845,200
Total	36,847,113	62,905,628

Administration control fees and charges was greatly affected by the national wide control of alcohol and thus decrease in liquor licenses fees. Also major plot subdivision for ranches and large pieces of land was carried out in the previous financial year which did not happen in this financial year.

15. Park Fees

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Park entry fees	12,866,885	13,185,498
Total	12,866,885	13,185,498

Decrease in park entry fees was as a result of reduced number of tourists in the Thomson's Falls.

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

16. Other Fines, Penalties and Forfeitures

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Impounding Fees	613,855	585,870
Court fines	32,500	245,700
Total	646,355	831,570

Decrease in court fines is due to high compliance level by the citizens and also the fact that court fines are collected by the national government since there are no established county courts.

17. Donations and Grants Not Received Through CRF

Description	FY ended June 2024.	Comparative FY 2022/2023
	Kshs	Kshs
Donations	-	-
UNICEF Health Grant.	1,753,500	4,929,300
Total	1,753,500	4,929,300

These are donations from individuals and other organizations

18. Bank Charges

Description	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs
Bank Charges & commissions	543,947	912,922
Total	543,947	912,922

Decrease in bank charges was as a result of closure of some bank accounts to ease accountability and reconciliation

19. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate	FY ended June 2024.	FY ended June 2024.	Comparative FY ended June 2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Co-operative A/c No.0114 1366378700	2,258,079	-	2,258,079	2,258,079	7,428,849
Family Bank A/c 0640000 63932	412	-	412	412	5,707,200
Cooperative A/C No. 0114136 6233700	-	-	-	-	223,400
Cooperative A/C No.0112 9369599800	3,929	-	3,929	3,929	3,933
Cooperative A/C No.0112 9368995000	(440)	-	(440)	(440)	730
Cooperative A/C No.0112 9369635000	434	-	434	434	26,055

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

Cooperative A/C No. 01129369634800	6,868	-	6,868	6,868	15,010
Cooperative A/C No. 01129369622000	225	-	225	225	2,491
Cooperative A/C No. 01129369599900	(702)	-	(702)	702	267
Cooperative A/C No. 01129369621700	233	-	233	233	2,795
Cooperative A/C No. 01129369602100	574	-	574	574	15,428
Cooperative A/C No. 01129368995100	519	-	519	519	(507)
Cooperative A/C No. 01129369600000	281	-	281	281	163
K.C.B A/C No.1275712657	61,965	-	61,965	61,965	14,680
K.C.B A/C No.1235093808	4,171	-	4,171	4,171	1,025
K.C.B A/C No.1198115610	204,833	-	204,833	204,833	648,762
K.C.B A/C No.1198224266	2,606,358	-	2,606,358	2,606,358	1,661,029
K.C.B A/C No.1235093948	5,261	-	5,261	5,261	1,821
K.C.B A/C No.1261696778	885	-	885	885	400
Family A/C No.064000064783	-	-	-	-	108,530
Family A/C No.023000027049	5,010	-	5,010	5,010	1,073
Family A/C No. 023000027937	-	-	-	-	981
KCB A/C No.01102127183	-	-	-	-	(481)
Co-operative/C No. 01141501762300	-	-	-	-	700,833
Total	5,158,895	-	5,158,895	5,158,895	16,564,467

Bank balances were as a result of funds collected from Friday 28th June, 2024 upto Sunday 30th June, 2024 and were swept to CRF on Monday 1st July, 2024.

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

20. Payables.

Payables	FY ended June 2024.	Comparative FY 2022/2023
	Kshs	Kshs
Balance b/f at the beginning of the year	16,564,467	316,500
Amount collected during the period	1,086,896,496	1,002,253,649
Amounts disbursed to CRF during the period	792,103,028	985,092,761
Bank Charges	543,947	912,922
Disbursements of A.I.A.	305,655,094	-
Balance c/d at the end of the year	5,158,895	16,564,466

These are the bank balances that were yet to be disbursed to CRF

21. Ageing Analysis of Revenue in Arrears

Description	Between	Over 3 years
Land rate	923,525,169	923,525,169
Property rent	16,893,250	16,893,250
Total (agree to statement of arrears)	940,418,419	940,418,419

Land rates Breakdown is as shown below;

Landrates	Principal Amount	Penalties and Interest	Arrears	Total
Less than 1 year	335,088,913	3,851,597	46,219,160	385,159,670
2-3 years	468,377,984	5,383,655	64,603,860	538,365,499
Total	803,466,897	9,235,252	110,823,020	923,525,169

13. APPENDICES.

APPENDIX 1: A REPORT OF WAIVERS AND VARIATIONS OF FEES OR CHARGES GRANTED BY THE RECEIVER OF REVENUE DURING THE PERIOD.

SN	NAME OF PERSON / ORGANIZATION BENEFITTING FROM WAIVER/ VARIATION	PERIOD 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	MIRIAM	17th May - 17th June 2024	13,210	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
2	MARY NYAMBURA	17th May - 17th June 2024	9,440	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
3	JOSEPH KIMOTHO	17th May - 17th June 2024	10,560	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
4	PETER GACHIBI	17th May - 17th June 2024	9,440	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
5	PETER KAREGWA	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
6	AMBROSE	17th May - 17th June 2024	1,980	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
7	KANDIE KULEI	17th May - 17th June 2024	2,376	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
8	WILLIAM MACHARIA	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
9	JOHN	17th May - 17th June 2024	615	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
10	STEVEN WARURU KARIUKI	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

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

				debt	Administration Act 2022.
11	JANET	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
12	JANET	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
13	MARGARET	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
14	GRACE	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

15	J K MURIAUKI C/O	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
16	GRACE	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
17	GRACE	17th May - 17th June 2024	4,300	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
18	GRACE	17th May - 17th June 2024	18,220	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
19	EDWARD	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
20	MARGARET	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
21	LYDIAH NYAGUTHI	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
22	MARGARET	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

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

23	KABURU	17th May - 17th June 2024	2,020	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
24	DAVID	17th May - 17th June 2024	5,100	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
25	BILDAD WAMBUGU	17th May - 17th June 2024	320	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
26	DAVID WANJAU	17th May - 17th June 2024	10,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
27	John	17th May - 17th June 2024	5,100	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
28	BILDAD WAMBUGU	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
29	KELVIN	17th May - 17th June 2024	180	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
30	ANNE WANGARI	17th May - 17th June 2024	13,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
31	John	17th May - 17th June 2024	2,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
32	DAVID WANJAU	17th May - 17th June 2024	500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
33	SHADRACK NDEGWA	17th May - 17th June 2024	500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
34	NKOPISAI	17th May - 17th June 2024	600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
35	GERALD	17th May - 17th June 2024	4,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
36	MUTHONI	17th May - 17th June 2024	18,388	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

37	STEPHEN	17th May - 17th June 2024	600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
38	MARY WANJIRU	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
39	JOHN KAHU	17th May - 17th June 2024	72,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
40	GORP COMMUNITY	17th May - 17th June 2024	2,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
41	KELVIN	17th May - 17th June 2024	34,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
42	S.M	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
43	SAMMY MAINA	17th May - 17th June 2024	6,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
44	ANNE	17th May - 17th June 2024	2,200	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
45	ROBERT MWANIKI	17th May - 17th June 2024	36,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
46	SAMUEL MWANGI	17th May - 17th June 2024	6,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
47	MOFFAT	17th May - 17th June 2024	33,390	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
48	KYOTO	17th May - 17th June 2024	540	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
49	SAMUEL MWANGI	17th May - 17th June 2024	3,640	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
50	REGISTERED TRUSTEES	17th May - 17th June 2024	2,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
51	LIVINGSTONE	17th May - 17th June 2024	48,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
52	ISABEL WANJIRU	17th May - 17th June 2024	480	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
53	JOHN GAKUU	17th May - 17th June 2024	240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
54	ISABEL WANJIRU	17th May - 17th June 2024	1,890	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

55	JOSEPH	17th May - 17th June 2024	648	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
56	AFRICAN INLAND CHURCH KENYA	17th May - 17th June 2024	2,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
57	MICHEAL TOROITICH C/O	17th May - 17th June 2024	6,696	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
58	STANLEY R OLE MAMAIYO C/O	17th May - 17th June 2024	6,504	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
59	R.W. MUCHANGI C/O	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
60	HELLEN WAMBUI	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
61	HELLEN WAMBUI	17th May - 17th June 2024	11,640	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
62	JOHN MURIUKI	17th May - 17th June 2024	7,020	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
63	JOHN MURIUKI	17th May - 17th June 2024	7,020	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
64	JOHN MURIUKI	17th May - 17th June 2024	145,920	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
65	MAINA	17th May - 17th June 2024	9,360	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
66	JOHN MURIUKI	17th May - 17th June 2024	15,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
67	JAMES	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
68	JOHN	17th May - 17th June 2024	9,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
69	JAMES	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
70	ROSEMARY	17th May - 17th June 2024	16,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
71	JAMES	17th May - 17th June 2024	33,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
72	JAMES	17th May - 17th June 2024	18,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

Receiver of Revenue
County Government of Laikipia

Revenue Statements for the Period Ended 30th June 2024.

73	JAMES	17th May - 17th June 2024	16,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
74	MARY WAMBUI	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
75	JEDIDAH	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
76	JOHN	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
77	JOHN	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
78	JOHN	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
79	JOHN	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
80	JOHN	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
81	MIRIAM	17th May - 17th June 2024	4,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
82	JOHNJOHN	17th May - 17th June 2024	45,020	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
83	EUSTACE GATIMU	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
84	LYDIA	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
85	JOHN	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
86	ROSEMARY	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
87	ANTONY MURIITHI	17th May - 17th June 2024	465	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
88	ROSEMARY	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
89	Catherine	17th May - 17th June 2024	600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
90	JOHN KAHIU	17th May - 17th June 2024	5,280	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

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

91	CAROLINE WAMBUI	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
92	PETER	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
93	PETER	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
94	SIPILI	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
95	MOFFAT NDUNGU	17th May - 17th June 2024	6,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
96	STANLEY	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
97	ELIZABETH WANGARI	17th May - 17th June 2024	100	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
98	CHRISTOPHER	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
99	STANLEY	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
100	ROSEMARY	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
101	ABDUL	17th May - 17th June 2024	53,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
102	CHRISTOPHER	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
103	ROSEMARY	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
104	CHRISTOPHER	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
105	DAVID WANJAU	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
106	ROBERT	17th May - 17th June 2024	38,880	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
107	MARGARET	17th May - 17th June 2024	2,160	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
108	BERNARD NDICHU	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
109	MARGARET	17th May - 17th June 2024	2,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

110	PETER GICHIGO GICHIOHI	17th May - 17th June 2024	3,320	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
111	JOHN MUGENDI	17th May - 17th June 2024	18,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
112	NOTTINGHAM	17th May - 17th June 2024	5,280	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
113	CHARLES	17th May - 17th June 2024	4,570	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
114	GLADYS	17th May - 17th June 2024	1,200	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
115	JOSPHAT KIBIENEI	17th May - 17th June 2024	25,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
116	TIRUS KINYUA	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
117	JOHN	17th May - 17th June 2024	2,640	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
118	PAUL KANYUGO	17th May - 17th June 2024	21,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
119	SOLOMON KIGURU	17th May - 17th June 2024	27,900	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
120	JANE	17th May - 17th June 2024	3,600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
121	PATRICK KARINGA MUNEHE &	17th May - 17th June 2024	1,028	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
122	SAMUEL	17th May - 17th June 2024	600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
123	ESTHER	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
124	JULIA	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
125	SAMUEL	17th May - 17th June 2024	600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
126	LUCY	17th May - 17th June 2024	600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
127	KINAMBA MILK SUPPLY GROUP	17th May - 17th June 2024	1500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
129	SAMUEL	17th May - 17th June 2024	600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

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

130	ALOYS GATHOGO	17th May - 17th June 2024	1,260	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
131	STEPHEN NDUNGU	17th May - 17th June 2024	23,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
132	GEORGE KAMAU	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
133	FRANCIS	17th May - 17th June 2024	100	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
134	MARGARET	17th May - 17th June 2024	2,294	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
135	MARY	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
136	SOLOMON	17th May - 17th June 2024	17,280	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
137	JOHN KINITI	17th May - 17th June 2024	17,700	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
138	ROBERT	17th May - 17th June 2024	14,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
139	WASHINGTON KABUE	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
140	WATUTHU JOHN NDIANG'UI	17th May - 17th June 2024	42,240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
141	PATRICK	17th May - 17th June 2024	28,800	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
142	AGOSTINO	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
143	WHARF	17th May - 17th June 2024	40,250	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
144	WHARF	17th May - 17th June 2024	58,200	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
145	GRACE	17th May - 17th June 2024	3,600	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
146	WHARF	17th May - 17th June 2024	64,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
147	ANN WANGUI	17th May - 17th June 2024	240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
148	VICTOR NYAMBURA	17th May - 17th June 2024	5,760	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

Receiver of Revenue
County Government of Laikipia

Revenue Statements for the Period Ended 30th June 2024.

149	GRACE NDUTA	17th May - 17th June 2024	240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
150	JOHN	17th May - 17th June 2024	38,400	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
151	GASTONE ENTERPRISES LIMITED C/O	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
152	CAVERSHMA	17th May - 17th June 2024	13,300	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
153	BONIFACE	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
154	KENYA NATIONAL	17th May - 17th June 2024	4,688	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
155	MOSES	17th May - 17th June 2024	80	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
156	AGNESS WAMBUI	17th May - 17th June 2024	6,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
157	JOHN MACHARIA	17th May - 17th June 2024	360	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
158	JOSEPHINE BURASI	17th May - 17th June 2024	60	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
159	JOSEPHINE BURASI	17th May - 17th June 2024	560	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
160	EMMANUEL	17th May - 17th June 2024	6,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
161	MARY	17th May - 17th June 2024	500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
162	BENSON	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
163	S M	17th May - 17th June 2024	7,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
164	UBUNTU	17th May - 17th June 2024	12,580	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
165	SAUL	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
166	JAMES	17th May - 17th June 2024	240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

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

167	STANLEY	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
168	THEURI WAITHAKA	17th May - 17th June 2024	2,160	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
169	STANLEY	17th May - 17th June 2024	4,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
170	DAVID THEURI	17th May - 17th June 2024	240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
171	STANLEY	17th May - 17th June 2024	120	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
172	NANYUKI GENERAL ENG.	17th May - 17th June 2024	64,744	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
173	TIMOTHY	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
174	WAMITHI	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
175	SAMMY NDUNGU	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
176	MOSES IRUNGU	17th May - 17th June 2024	6,080	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
177	ALFRED	17th May - 17th June 2024	3,460	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
178	GORRET WANGUI	17th May - 17th June 2024	6,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
179	MARTIN KARANJA KARIUKI &	17th May - 17th June 2024	480	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
180	ZACHAEL	17th May - 17th June 2024	2,900	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
181	ZACHAEL	17th May - 17th June 2024	2,900	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
182	ZACHAEL	17th May - 17th June 2024	2,900	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
183	MARY	17th May - 17th June 2024	240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
184	SYMON	17th May - 17th June 2024	700	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

185	SAMUEL NJOROGE	17th May - 17th June 2024	7,040	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
186	FRANCIS	17th May - 17th June 2024	3,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
187	PETER MAINA	17th May - 17th June 2024	1,800	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
188	PAUL KANG'ANG'A GACHUMA	17th May - 17th June 2024	7,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
190	PETER MAINA GICHOHI	17th May - 17th June 2024	16,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
191	BONIFACE MURETHI	17th May - 17th June 2024	2,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
192	GALMA	17th May - 17th June 2024	50,400	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
193	CHARLES GWANDARU	17th May - 17th June 2024	6,680	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
194	MICHAEL	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
195	LUCY WANGECHI	17th May - 17th June 2024	1,500	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
196	GALMA	17th May - 17th June 2024	50,400	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
197	MICCA	17th May - 17th June 2024	240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
198	FRANCIS	17th May - 17th June 2024	1,000	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
199	A C K	17th May - 17th June 2024	5,742	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
200	SALINA	17th May - 17th June 2024	1,022	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
201	PATRICK	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
202	JAMES MWANGI	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
203	FRANCIS	17th May - 17th June 2024	1,452	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

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

204	SALINA	17th May - 17th June 2024	8,200	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
205	DAVID	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
206	MICHAEL MATHENGE	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
207	NGARUA TEACHERS	17th May - 17th June 2024	12,731	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
208	KAMINDO	17th May - 17th June 2024	660	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
209	GASTONE ENTERPRISES C/O	17th May - 17th June 2024	9,200	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
210	PETER KIPKEMOI	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
211	SALINA	17th May - 17th June 2024	660	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
212	JOSEPH	17th May - 17th June 2024	9,240	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
213	DAVID MUCHEMI	17th May - 17th June 2024	6,468	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
214	SALINA	17th May - 17th June 2024	2,750	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
215	SALINA	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
216	ALICE	17th May - 17th June 2024	6,150	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
217	SAMUEL KIAMBATI	17th May - 17th June 2024	3,400	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
218	WAMBUI	17th May - 17th June 2024	2,750	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
219	PARTRICK GITHAIGA	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
220	SAMUEL KIAMBATI	17th May - 17th June 2024	2,750	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
221	SAMUEL KIAMBATI	17th May - 17th June 2024	6,150	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.

Receiver of Revenue

County Government of Laikipia

Revenue Statements for the Period Ended 30th June 2024.

222	MUTA JACKSON MUCHIRI	17th May - 17th June 2024	1,650	To reduce the huge debt	Laikipia County Revenue Administration Act 2022.
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Sign and date

Accounting Officer

APPENDIX 2: PROGRESS ON FOLLOW -UP OF PRIOR YEAR AUDITOR RECOMMENDATIONS.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1	Long Outstanding Arrears of Revenue	The Management have attached arrears register for the outstanding revenue as attached below.	Not Resolved	FY 24/25
2	Unsupported Land Rates .	We recognize that the Valuations roll is outdated but the assessment was done with 2 different valuation roll. The Land Rates for Laikipia West were assessed using valuation roll dated 2001 and Laikipia East valuation roll dated 2001.	Not Resolved	FY 24/25
3	Budgetary Control and Performance	As management, we acknowledge and take seriously the concerns raised regarding the variance between the budgeted and actual revenue collection. We have thoroughly reviewed the comparison of budget versus actual amounts, which indicates a significant under collection totaling Kshs. 304,746,350 or 23% of the budgeted amount. While the under collection has indeed impacted our planned activities, resulting in potential challenges in service delivery, we have already initiated several measures to address this issue and mitigate its impact going forward	Not Resolved	FY 24/25
1	Land Rates Waiver	Upon review of the information provided, we acknowledge the discrepancy regarding the issuance of a waiver for land rates, specifically the failure to gazette the waiver within the required timeframe as stipulated by Section 83 of the Laikipia County Revenue Administration Act 2022. We understand the importance of compliance with statutory requirements and take this matter seriously.	Not Resolved	FY 24/25
2	Failure to Transfer Revenue Collected to the County Revenue Fund	The Management has been sweeping the funds every Thursday as per the existing instruction but the system failed on 29 th June 2023 resulting to payable to CRF as per attached Letter.	Not Resolved	FY 24/25

Receiver of Revenue
County Government of Laikipia

Revenue Statements for the Period Ended 30th June 2024

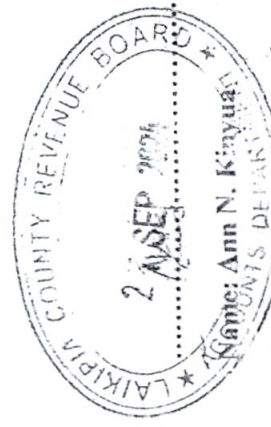
<p>3 Failure to set Data Back-Up Server for the Laikipia Revenue Management System</p>	<p>Laikipia County Revenue Board has significantly improved its data security and reliability by transitioning from a standalone system to an integrated revenue collection system hosted on Google Cloud. This modern approach offers numerous benefits over the previous on-premises solution: increased security, scalability and reliability. This mechanism provides advanced encryption, regular security updates, and compliance with global standards.</p>	<p>Not Resolved FY 24/25</p>
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[Signature]
27 SEP 2024

Name: Daniel K. Ngumi
County Receiver of Revenue
& CO Finance.

ICPAK M/No; 8207
Date: 27/09/2024



Name: Ann N. Kinua
Head of Revenue Reporting
ICPAK M/No; 24979

Date: 27/09/2024