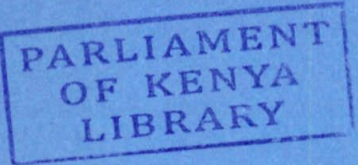


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF KIAMBU

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

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

19 DEC 2024

RECEIVED



**RECEIVER OF REVENUE
COUNTY GOVERNMENT OF KIAMBU**

REVENUE STATEMENTS

FOR THE PERIOD ENDED

30TH JUNE, 2024

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

***Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June, 2024***

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1. Acronyms and glossary of terms

(a) Acronyms

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

(b) Glossary of terms

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

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance and Economic Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for finance who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue was designated on 29th December 2020 by the County Executive Committee member for Finance, per section 157 (1) of the PFM Act,2012.

Section 158 (3) of the PFM Act,2012 states that a receiver of revenue for a county government shall provide quarterly statements to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation. Following that requirement, the receiver of revenue therefore avails the report every quarter and yearly based on Section 165. (1) of the PFM Act,2012. “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.”

(b) Principal activities

A receiver of county government revenue is responsible to the County Executive Committee member for finance for ensuring that the revenue for which the receiver is responsible is collected or recovered, and is accounted for. The receiver may authorize a public officer to be a collector of revenue. Section 158. (1) states that a receiver of revenue for a county government may authorize any public officer employed by that county government or any of its entities to be a collector of revenue for the purpose of collecting revenue for that county government and remitting it to the receiver. (2) Any other public officer, other than a receiver of revenue or collector of revenue for a county government, who collects revenue for that Government shall, not later than three days after receiving it, deliver the revenue to a receiver or collector of revenue for that county government.

The receiver of revenue collects revenue and remits it to the County Revenue Fund (CRF). Revenue collections from health facilities are remitted to the Facility Improvement Fund (FIF).

(c) Key Management

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

- CEC Member for Finance and Economic planning – Nancy Kirumba
- Chief Officer, Finance and Economic Planning – CPA William Kimani
- Chief Officer, Revenue, ICT, Procurement and Internal Audit – CPA Zachariah Gitau
- Director Revenue and Head of Revenue Reporting- CPA Henry Waweru

Key Entity information and Management (continued)

(d) Kiambu County Headquarters

P.O. Box 2344-00900

Municipal Hall

Kiambu, Kenya.

(e) Kiambu County Contacts

Telephone: (254) 067858108

E-mail: info@kiambu.go.ke

(f) Independent Auditors

Office of the Auditor General

Anniversary Towers, University Way

P. O. Box 30084 GPO 00100

Nairobi, Kenya

(g) Principal Legal Adviser

The County Attorney

P.O. Box 2344-00900

Municipal Hall

Kiambu, Kenya

(h) Bankers

I. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

II. Co-operative bank of Kenya

Kiambu Branch

P.O. Box 1064-00900

Kiambu.

Tel.254-066-2022720

III. Kenya Commercial Bank

Kiambu Branch

P.O. Box 81-00900 Kiambu

IV. Family Bank

Kiambu Branch

P.O. Box 354-0100 Thika

(i) County Attorney

Waithira Waiyaki

3. Foreword by the CECM Finance and Economic Planning

Revenue collected for the FY 2023/2024 up to 30th June, 2024 was Kshs 4.586 billion compared to Kshs 3.608 billion collected for the same period last financial year 2022/2023. This translates to an increase of Ksh. 978 billion or 27.1 percent.

The improvement in performance, has been attributed to strategies implemented by the management to increase revenue during the FY 2023/2024. These measures include; County Revenue Enhancement weeks where all the county senior officers led by H. E the Governor, Deputy Governor, CECMs, COs and Directors are assigned sub counties where they inspect the development approvals and business permits among others fees and charges and sensitize the public on the need to comply.

The major sources of revenue for the county as at 30th June, 2024 are Hospital Fees – 1.247 billion, (FY 2022/2023 Kshs 1.182 billion), Physical Planning - Kshs 677.2 million, (FY 2022/2023 Kshs 603.1 million), Land Rates – Kshs 650.5 million, (FY 2022/2023 Kshs 350.2 million), Parking Fees – Kshs. 424.4 million, (FY 2022/2023 Kshs 334.3 million), Single business permits - Kshs 401.7million, (FY 2022/2023 Kshs 351.9 million), Liquor Licenses - Kshs 277.2 million, (FY 2022/2023 Kshs 133.5 million) Public Health Service Fees - Kshs 262.6 million, (FY 2022/2023 Kshs 166.4 million) and Cess fees - Kshs 127.1 million, (FY 2022/2023 Kshs 113.8 million).

Revenue collected is disbursed to the County Revenue Fund (CRF) and Facility Improvement Fund (FIF) weekly. The total amount collected from the Sub counties and Liquor licenses in the FY 2023/2024 was Kshs 3.344 billion while Kshs 1.247 billion were collected by the Health Facilities for the Facility Improvement Fund (FIF) account and NHIF rebates as per the requirements of the Kiambu County Health Services Act 2019.



.....
Nancy Kirumba
CECM Finance, ICT and Economic Planning
County Government of Kiambu

*Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June, 2024*

4. Management Discussion and Analysis

a. REVENUE COLLECTION, MANANGEMENT AND OPERATIONS

SUB-COUNTIES'S REVENUES

The overall revenue management and operations at the county is headed by the chief officer in charge of revenue, director revenue and the revenue accountants at the headquarters.

Revenue is collected at the twelve (12) sub counties, which are headed by the sub county administrators' and sub county finance officers with the purpose of collecting revenue.

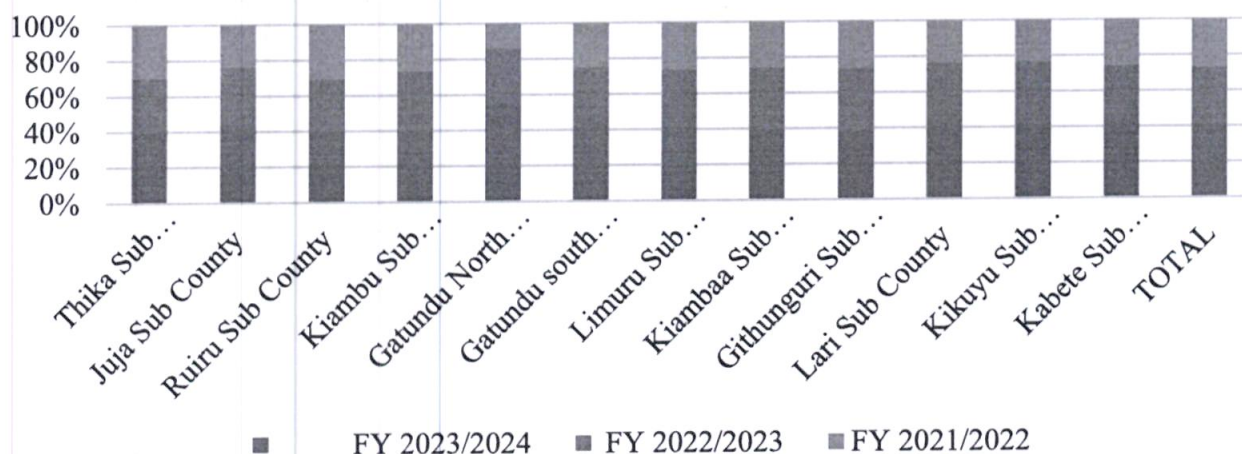
The revenue performance for the last three (3) years in the sub county's is as stipulated below.

SUB COUNTY COLLECTION

SUB COUNTY	FY 2023/2024	FY 2022/2023	FY 2021/2022
Thika Sub County	602,437,666.89	469,425,840.31	455,782,797.89
Juja Sub County	492,714,566.13	369,641,735.00	270,378,478.52
Ruiru Sub County	608,451,883.83	452,987,165.00	465,016,545.15
Kiambu Sub County	365,523,999.65	301,642,020.00	239,376,483.29
Gatundu North Sub County	50,117,622.00	27,143,515.00	12,828,916.39
Gatundu south Sub County	47,704,182.00	34,914,355.00	27,592,534.67
Limuru Sub County	182,290,096.55	138,690,190.00	113,576,801.92
Kiambaa Sub County	134,786,127.75	115,405,555.00	87,250,934.87
Githunguri Sub County	67,389,049.32	59,782,050.00	45,047,810.25
Lari Sub County	42,997,611.00	31,908,150.00	23,545,880.41
Kikuyu Sub County	240,080,442.50	196,107,145.00	130,713,784.99
Kabete Sub County	132,315,571.00	95,427,740.00	78,819,766.84
TOTAL	2,966,808,818.62	2,293,075,460.31	1,949,930,735.19

**Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June, 2024**

SUB COUNTIES' COLLECTIONS

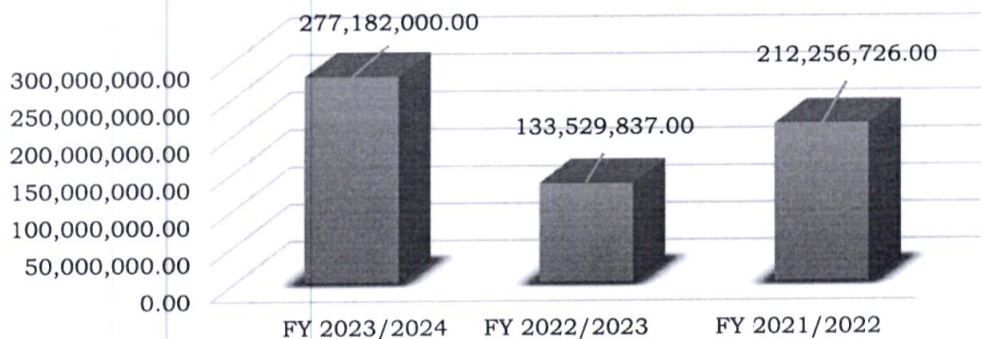


LIQUOR COLLECTIONS

Liquor revenue is collected by the department of administration and public service through the directorate of alcoholic drinks control which is governed by Kiambu county alcoholic drinks control Act, 2018 (Revised 2022). During the period under review the county collected Kshs. 276.8 million compared to the same period in the previous two years of Kshs. 133.5 million and 212.2 Million respectively.

	FY 2023/2024	FY 2022/2023	FY 2021/2022
LIQUOR COLLECTIONS	277,182,000.00	133,529,837.00	212,256,726.00

LIQUOR COLLECTIONS



Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June, 2024

The health services revenue is collected from the three (3) level 5 hospitals and eleven (11) level 4 hospitals and ninety four (94) level 2 and 3 hospitals. The performance for the period under review is as follows;

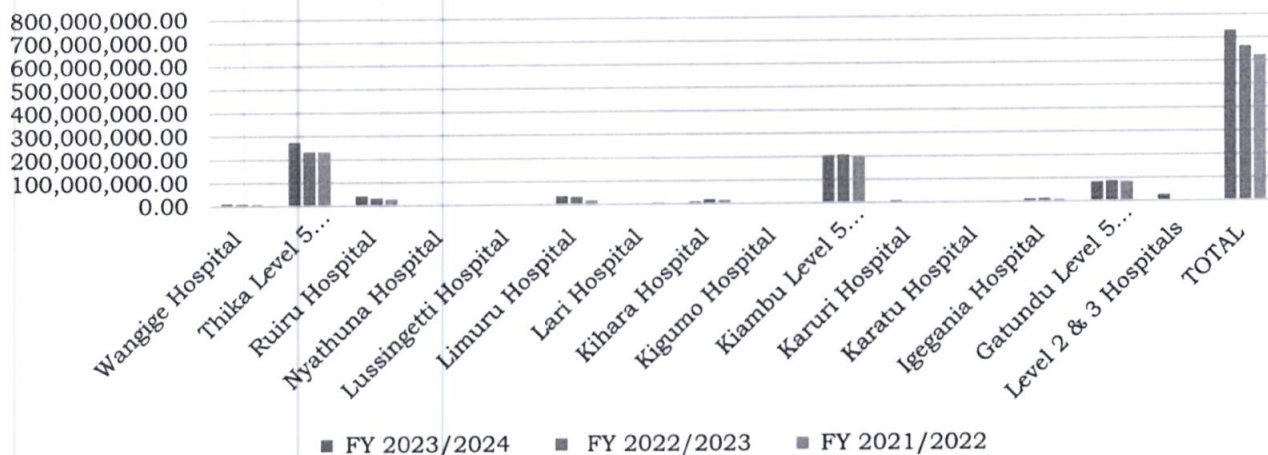
HOSPITAL COLLECTIONS

HEALTH FACILITY	FY 2023/2024	FY 2022/2023	FY 2021/2022
Wangige Hospital	11,191,549.00	10,168,819.00	8,520,369.00
Thika Level 5 Hospital	273,229,738.5 0	233,968,908.0 0	232,009,025.0 0
Ruiru Hospital	41,997,757.50	32,729,692.00	29,045,364.25
Nyathuna Hospital	1,751,155.50	1,506,960.00	1,660,118.00
Lussingetti Hospital	6,254,726.50	4,339,669.00	2,545,323.00
Limuru Hospital	36,765,831.50	33,933,337.00	18,139,602.00
Lari Hospital	6,278,269.00	6,069,652.00	6,965,669.00
Kihara Hospital	10,284,714.50	18,623,862.00	15,281,849.00
Kigumo Hospital	3,791,482.50	4,239,480.00	4,664,416.00
Kiambu Level 5 Hospital	204,452,857.0 0	206,844,444.0 0	200,912,316.0 0
Karuri Hospital	8,255,084.50	5,017,937.00	4,908,840.00
Karatu Hospital	1,416,798.50	1,226,968.00	1,649,350.00
Igegania Hospital	11,463,183.50	14,192,348.00	10,565,293.25
Gatundu Level 5 Hospital	83,382,468.50	88,002,086.00	83,948,636.25
Level 2 & 3 Hospitals	27,678,150.00	-	-
TOTAL	728,193,766.5 0	660,864,162.0 0	620,816,170.7 5

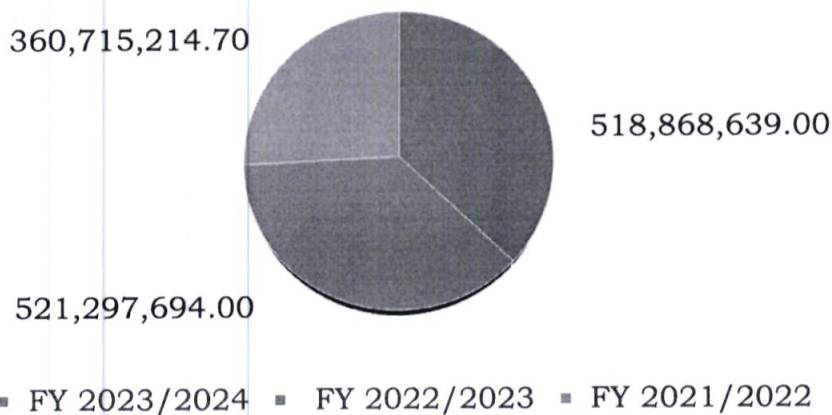
	FY 2023/2024	FY 2022/2023	FY 2021/2022
NHIF REBATES	518,868,639.0 0	521,297,694.0 0	360,715,214.7 0

**Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June, 2024**

FIF COLLECTIONS



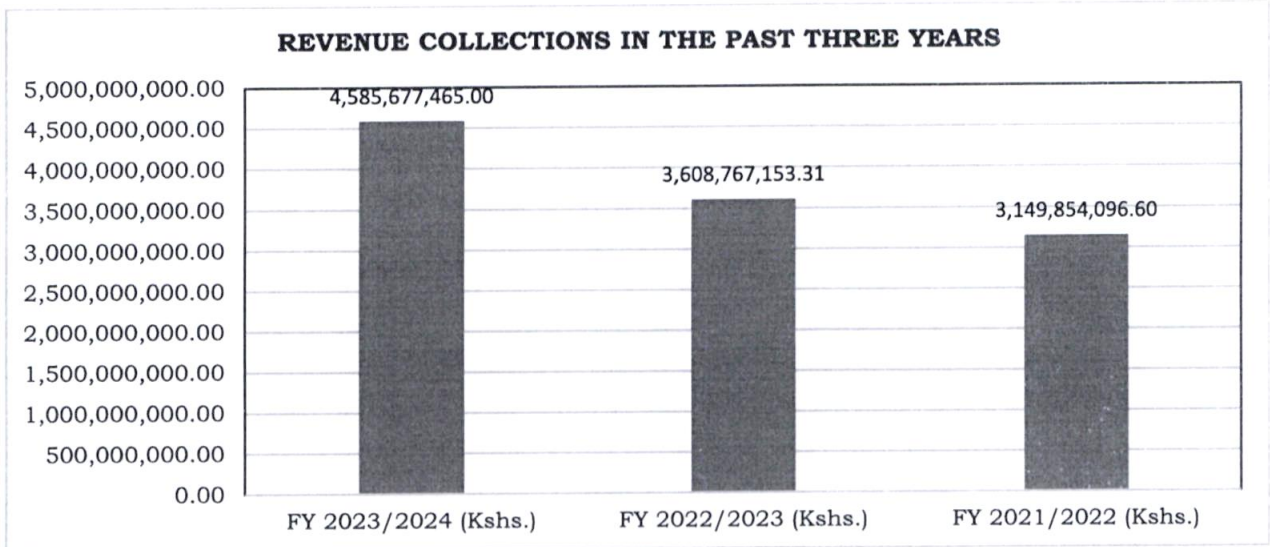
NHIF REBATES



Summary of the revenue collected in the past three years is as tabulated below;

FY 2023/2024 (Kshs.)	FY 2022/2023 (Kshs.)	FY 2021/2022 (Kshs.)
4,585,677,465.00	3,608,767,153.31	3,149,854,096.60

**Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June, 2024**



The period under review recorded an improvement compared to the previous years. The improvement in performance, has been as a result of strategic measures which included acquisition of a new revenue collection system to ensure increase in revenue collection by ensuring that all loopholes leading to revenue loss are sealed and implementation of Rapid result initiatives in revenue and Huduma mashinani initiatives.

Receiver Of Revenue
County Government Of Kiambu
Revenue Statements for the Period Ended 30th June, 2024

5. Statement of Receiver of Revenue's responsibilities

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

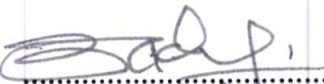
The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for the period ended 30th June 2024. These responsibility includes: (i) maintaining adequate financial management 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 county, (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 county, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the county's receiver of revenue accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the county's receiver of revenue account gives a true and fair view of the state of county's receiver of revenue transactions during the period ending June 30, 2024, and of the county's statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the county has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on **20th September, 2024**.


.....
Name: CPA Zachariah Gitau (10387)
County Receiver of Revenue

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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 Kiambu set out on pages 1 to 23, which comprise the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2024 and the statement of receipts and disbursements, statement of comparison of budget and

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

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

Basis for Qualified Opinion

1. Variances in Own Source Revenue

The statement of receipts and disbursements reflects total own source revenue amount of Kshs.4,585,751,301 from sixteen (16) revenue streams. However, analysis of the bank statements for the revenue collection revealed a total revenue collection of Kshs.4,601,634,880 resulting to an unexplained variance of Kshs.15,883,579.

In the circumstances, the accuracy and completeness of the own source revenue totalling Kshs.4,585,751,301 could not be confirmed.

2. Unsupported and Low Recovery of Outstanding Arrears

The statement of arrears of revenue reflects total revenue arrears totalling Kshs.5,329,380,708 arising from land rate of Kshs.5,145,607,784 and property rent of Kshs.183,772,924. The comparative balance of revenue arrears was Kshs.4,744,682,548 for both land rate and property rent. During the year under review therefore, Management only recovered arrears totalling Kshs.253,277,386 or 5% of amount outstanding as at the beginning of the year. Further, Management did not provide ageing analysis report for the arrears and support documentation outlining the measures taken to collect the long-outstanding arrears.

In the circumstances, the full recoverability of revenue arrears totalling Kshs.5,329,380,708 could not be confirmed.

3. Cash and Cash Equivalents

The statements of financial assets and liabilities and as disclosed in Note 20 to the financial statements reflects Nil balance for bank balances as at 30 June, 2024. However, review of bank certificates revealed that the accounts had a balance Kshs.7,339,585 as at 30 June, 2024. The failure to disclose the amount in the financial statements was not explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalents nil balance could not be confirmed.

4. Overstatement of Liquor Revenue

The statement of receipts and disbursements reflects total County own source revenue amount of Kshs.4,585,751,301 which includes administration control fees and charges amount of Kshs.417,537,017 and as disclosed in Note 13 to the financial statements. The administration control fees and charges amount includes liquor licenses amount of Kshs.277,182,000. However, an analysis of the liquor collection bank statements revealed a total collection of Kshs.276,875,159 resulting to an unexplained variance of Kshs.306,841.

In the circumstances, the accuracy and completeness of liquor revenue totalling Kshs.277,182,000 could not be confirmed.

5. Variance Between the County Revenue Fund Own Source of Revenue and Disbursements from the Receiver of Revenue

The statement of receipts and disbursement reflects disbursement of Kshs.3,349,812,646. However, the statement of receipts and payments for County Revenue Fund (CRF) reflects own source of revenue Khsh.3,347,988,570 resulting to unexplained variance of Kshs.1,824,076.

In the circumstances, the accuracy and completeness of disbursement to CRF totalling Kshs.3,349,812,645 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 Kiambu 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 versus actual amounts reflect receipts final budget and actual on comparable basis of Kshs.6,995,366,310 and Kshs.4,585,751,301 resulting to under collection of Kshs.2,409,615,009 or 34% of the budget.

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

Other Matter

Prior Year Audit Issues

In the audit report of the previous year, several matters were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Appendix II on progress on follow up of prior year Auditor's recommendations indicates that the issues were under discussion in the Assembly. However, Management has not provided evidence on how the matters have been addressed. Therefore, the matters remain unresolved.

Other Information

Management is responsible for the other information set out on page iv to xiii which comprise of Key Entity Information and Management, Forward by the CECM Finance and Economic Planning, Management Discussion and Analysis and Statement of Receiver of revenues and responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

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 County Government of Kiambu Receiver of Revenue ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

The Management is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP 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

30 December, 2024

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


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

Receipt	Note	2023/24	2022/23
		Kshs	Kshs
County Own Source Revenue			
Cess	1	127,138,419.99	113,838,661.10
Land/Poll Rate	2	650,488,939.67	350,185,734.65
Single/Business Permits	3	401,710,876.00	351,943,207.00
Property Rent	4	24,686,269.00	22,431,374.20
Parking Fees	5	424,360,478.00	334,347,143.00
Market Fees	6	3,091,172.00	8,789,222.00
Advertising	7	146,829,167.48	111,442,045.00
Hospital Fees	8	1,247,062,405.50	1,182,161,856.00
Public Health Service Fees	9	262,588,230.00	166,425,549.25
Physical Planning and Development	10	677,211,929.36	603,139,463.00
Hire Of County Assets	11	1,248,000.00	836,060.00
Conservancy Administration	12	101,783,330.00	88,041,830.00
Administration Control Fees and Charges	13	417,537,017.12	222,619,222.15
Proceeds from sale of assets	14	-	-
Park Fees	15	244,000.00	969,668.00
Other Fines, Penalties, And Forfeiture Fees	16	5,072,990.00	3,170,400.00
Miscellaneous receipts	17	94,698,076.78	48,425,717.96
Total County Own Source Revenue		4,585,751,300.90	3,608,767,153.31
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-


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

Total Other Receipts		-	-
Total Receipts		4,585,751,300.90	3,608,767,153.31
Balance b/f at the beginning of the year		1,824,075.76	155,611.30
Disbursements To CRF		-3,349,812,645.76	-2,424,936,832.85
Bank Charges	19	-73,835.90	
Disbursements To Hospital Fund Account		-1,237,688,895.00	-1,182,161,856.00
Balance Due for Disbursement		0	1,824,075.76

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on **20th September 2024** and signed by:
 -3,349,812,645.76



Name: CPA Zachariah Gitau (12389)
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))





Name: CPA Henry Waweru
Head of Revenue Reporting
ICPAK M/No; 5921

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

	Note	2023/24	2022/23
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	0	1,824,075.76
Cash In Hand	21	-	-
Total Financial Assets		0	1,824,075.76
Financial Liabilities			
Payables-Due to CRF	22	0	1,824,075.76
Total Financial Liabilities		0	1,824,075.76

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The county financial statements were approved on 20th September, 2024 and signed by:


 Name: CPA Zachariah Gitau (10387)
 County Receiver of Revenue


 Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No; 5921

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

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

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	240,317,224.00	-	240,317,224.00	127,138,419.99	113,178,804.01	53%
Land/Poll Rate	1,686,633,742.00	(223,424,407.00)	1,463,209,335.00	650,488,939.67	812,720,395.33	44%
Single/Business Permits	450,650,500.00	-	450,650,500.00	401,710,876.00	48,939,624.00	89%
Property Rent	35,450,000.00	-	35,450,000.00	24,686,269.00	10,763,731.00	70%
Parking Fees	602,132,055.00	-	602,132,055.00	424,360,478.00	177,771,577.00	70%
Market Fees	15,525,226.00	-	15,525,226.00	3,091,172.00	12,434,054.00	20%
Advertising	296,940,007.25	-	296,940,007.25	146,829,167.48	150,110,839.77	49%
Hospital Fees	2,300,000,000.00	(763,700,000.00)	1,536,300,000.00	1,247,062,405.50	289,237,594.50	81%
Public Health Service Fees	100,000,000.00	150,000,000.00	250,000,000.00	262,588,230.00	(12,588,230.00)	105%
Physical Planning and Development	1,607,079,594.75	(170,000,000.00)	1,437,079,594.75	677,211,929.36	759,867,665.39	47%
Hire Of County Assets	1,000,000.00	-	1,000,000.00	1,248,000.00	(248,000.00)	125%
Conservancy Administration	102,805,757.00	-	102,805,757.00	101,783,330.00	1,022,427.00	99%

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


Administration Control Fees and Charges	541,606,611.00	22,350,000.00	563,956,611.00	417,537,017.12	146,419,593.88	74%
Proceeds from sale of assets	-	-	-	-	-	-
Park Fees	-	-	-	244,000.00	(244,000.00)	
Other Fines, Penalties, And Forfeiture Fees	-	-	-	5,072,990.00	(5,072,990.00)	
Miscellaneous Receipts	-	-	-	94,698,076.78	(94,624,240.88)	
Total County Own Source Revenue	7,980,140,717.00	(984,774,407.00)	6,995,366,310.00	4,585,751,300.90	2,409,688,845.00	66%
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	7,980,140,717.00	(984,774,407.00)	6,995,366,310.00	4,585,751,300.90	2,409,688,845.00	66%

Reasons for *under realisation (below 90% of realisation)*

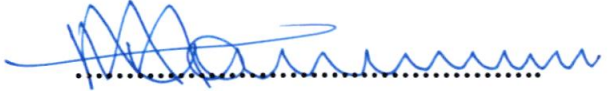
- (a) prolonged doctors' strike that halted service delivery in hospitals and led to a subsequent loss of revenue.
- (b) Flooding adversely affected revenue collection from physical planning, cess, and vehicle parking. These conditions disrupted normal business activities, limiting revenue generation opportunities in these sectors.
- (c) The transition to a new revenue collection system took longer than anticipated, leading to delays in implementation and inadequate time for staff training. This impacted revenue collection efficiency across various units, particularly in the initial stages of the transition.

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

The County Receiver of revenue's financial statements were approved on **20th September, 2024** and signed by:




.....
Name: CPA Zachariah Gitau (0387)
County Receiver of Revenue



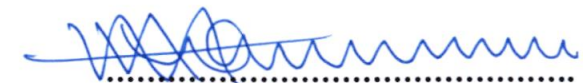
.....
Name: CPA Henry Waweru
Head of Revenue Reporting
ICPAK M/No 5921

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

Classification Of Receipts	Balance as at 1 st July 2023	Revenue received as at 30 th June 2024	Arrears Received as at 30 th June 2024	Additions in arrears for the current year to 30 th June 2024	Total arrears as at 30 th June 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land/Poll Rate	4,582,461,143.96	398,498,543.66	251,990,396.01	1,213,635,580.04	5,145,607,784.33	Sensitize the public to pay	
Property Rent	162,221,404.00	23,399,279.00	1,286,990.00	46,237,789.00	183,772,924.00	Operationalize the Kiambu Housing Act	
Total Arrears	4,744,682,547.96	421,897,822.66	253,277,386.01	1,259,873,369.04	5,329,380,708.33		



 Name: CPA Zachariah Gitau (0387)
 County Receiver of Revenue



 Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No; 5921

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 Kiambu. 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 Kiambu County. 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 Kiambu County.

2. Recognition of Receipts

Kiambu County recognises all receipts from the various sources when the related cash has been received by the County of Kiambu.

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 20th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were *two* number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. Funds collected in the revenue accounts are transferred every Friday to the CRF Account.

7. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2024.

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

12. Notes to the Financial Statements

1. Cess

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Crop and irrigation	1,144,850.00	569,000.00
Quarrying	55,881,310.00	49,187,100.00
Veterinary Services	70,085,659.99	64,077,957.10
Fish farming	26,600.00	4,604.00
Total	127,138,419.99	113,838,661.10

2. Land rates

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Land rates	352,767,902.85	336,252,304.99
Land penalties and interest	45,054,640.81	-
Arrears	251,990,396.01	-
Miscellaneous	-	12,701,257.66
Contribution In Lieu of Rates	-	1,172.00
Transfer fees	676,000.00	1,231,000.00
Total	650,488,939.67	350,185,734.65

3. Single /Business Permits

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Business permit application fees	27,823,000.00	26,463,000.00
Annual Business permit fees	368,125,498.00	325,480,207.00
Business permit penalties and interest	4,780,378.00	-
Registration fees	982,000.00	-
Total	401,710,876.00	351,943,207.00

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

Notes to the Financial Statements (continued)

4. Property Rent

Description	FYE2023/24	FYE2022/23
		Kshs
House and Stalls Rents	23,399,279.00	22,431,374.20
House Rent Arrears	1,286,990.00	-
Total	24,686,269.00	22,431,374.20

5. Parking Fees

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Reserved Parking	31,605,600.00	24,043,400.00
On Street Parking	353,793,128.00	281,568,993.00
Penalties and Fines	15,500,850.00	330,500.00
Unclamping Charges	840,700.00	2,803,750.00
Enclosed Bus Park	22,620,200.00	25,600,500.00
Total	424,360,478.00	334,347,143.00

6. Market Fees

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Market entry fees	3,088,532.00	8,789,222.00
Hawking fees	2,640.00	-
Total	3,091,172.00	8,789,222.00

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

Notes to the Financial Statements (continued)

7. Advertising

Descriptions	FYE2023/24	FYE2022/23
	Kshs	Kshs
Branding	13,809,511.81	15,670,985.00
Billboard advertising	23,804,467.00	11,018,180.00
Signage	37,136,825.79	34,407,443.00
City Clock	200,000.00	255,000.00
LED Screen Advertisement	31,000.00	11,000.00
Banners	694,610.00	722,500.00
Guard Rail Advertisement	191,100.00	1,300.00
Posters	4,144,865.92	-
Canvas canopy	7,055,282.40	1,716,846.00
Street pole/Display	12,672,630.68	12,421,631.00
Handbills/Fliers	4,336,530.74	5,789,913.00
Display of flags	499,180.00	397,410.00
Advertisement Application fees	5,055,300.00	-
Sandwich men Adverts	7,766,341.46	10,852,755.00
Advertisement on Hoarding	135,900.00	-
Business Encroachment	36,400.00	-
Penalties for non compliance	214,920.00	-
Video shooting	23,400.00	-
Fun/Fete/Acrobats/Fixed Stage	3,940,401.52	-
Vehicle Branding	25,080,500.16	18,177,082.00
Total	146,829,167.48	111,442,045.00

8. Hospital Fees

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Level 5 hospitals	561,065,064.00	528,815,438.00
Level 4 hospitals	139,450,552.50	132,048,724.00
Level 2 & 3 hospitals	27,678,150.00	
NHIF	518,868,639.00	521,297,694.00
Total	1,247,062,405.50	1,182,161,856.00

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

Notes to the Financial Statements (Continued)

9. Public Health Service Fees

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Inspection of buildings/premises/Institutions	21,604,350.00	15,709,900.00
Public Health Approval of Building Plans	34,207,190.00	5,707,900.00
Public Health Occupation Permit	4,620,240.00	991,000.00
Student Attachment	347,500.00	-
Public Cemetery	515,600.00	71,500.00
Inspection, sampling and analysis	-	2,858,350.00
Medical Certificate	32,271,400.00	31,205,078.25
Food, Drugs and Non food Hygiene Permit	140,129,700.00	101,635,100.00
Rodent Control/Fumigation	10,000.00	30,100.00
Public Health Charges	28,882,250.00	8,216,621.00
Total	262,588,230.00	166,425,549.25

10. Physical Planning and Development

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Sale of County planning documents	93,000.00	-
Land valuation and registration fees	1,750,000.00	25,982,590.00
Change of user/Extension of user/Extension of lease	79,683,282.00	75,359,405.00
Building Plans and Permits	338,530,051.46	101,586,634.00
Vetting and Approval of Buildings	241,483.00	536,000.00
Occupational Permits	7,010,410.00	14,172,862.00
Enforcement / Demolition	402,800.00	305,000.00
Posters	-	893,954.00
Hoarding fees	12,836,360.00	-
Land surveying	22,915,979.00	15,036,207.00
Physical Planning Charges	169,427,721.90	363,272,851.00
Wayleave charges	12,748,150.00	5,616,010.00
Approval fee for installation of Communicate Equipment	-	376,900.00
Penalties for non approval	31,572,692.00	1,050.00
Total	677,211,929.36	603,139,463.00

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

Notes to the Financial Statements (Continued)

11. Hire of County Assets

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Hire of County Stadia/Grounds/Halls	1,248,000.00	836,060.00
Total	1,248,000.00	836,060.00

12. Conservancy Administration

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Public cemetery	-	362,500.00
Waste Charges	2,985,600.00	2,664,600.00
Tipping Charges	10,882,450.00	13,874,900.00
Noise control	1,879,000.00	-
Garbage/Refuse Collection Fees	86,036,280.00	71,139,830.00
Total	101,783,330.00	88,041,830.00

13. Administration Control Fees and Charges

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Weights and measures	1,489,800.00	4,149,540.00
Fire Services	113,253,537.00	81,258,020.00
Road Engineering Fees	-	722,000.00
Liquor licenses	277,182,000.00	133,529,837.00
Public Lottery	1,482,950.00	19,800.00
Private Lotteries/Funfair	-	41,800.00
Pool Table	-	811,550.00
Registration of self help group	896,980.00	584,000.00
Administrative fees	17,861,270.80	241,317.00
Registration of Education Institutions	58,000.00	2,000.00
Professional Income	4,692,936.00	1,259,458.00
Fees for co-operatives services	619,543.32	-
Demurrage Charge	-	500.00
Total	417,537,017.12	222,619,222.00

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

Notes to the Financial Statements (Continued)

14. Proceeds from sale of assets.

	FYE2023/24	FYE2022/23
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

15. Park Fees

Description	FYE2023/24	FYE2022/23
	Kshs	Kshs
Tourism	244,000.00	969,668.00
Total	244,000.00	969,668.00

16. Other Fines, Penalties and Forfeitures

Description	FYE2023/24	FYE2022/23
		Kshs
Impounding Fees	4,914,050.00	3,170,400.00
Demurrage Charges	22,000.00	-
Enforcement	136,940.00	-
Total	5,072,990.00	3,170,400.00

17. Miscellaneous Receipts

Description	FYE2023/24	FYE2022/23
		Kshs
Prepayments	94,698,076.78	48,425,717.96
Total	94,698,076.78	48,425,717.96

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

Notes to the Financial Statements (Continued)

18. Donations and Grants Not Received Through CRF

Description	2023/24	2022/23
	Kshs	Kshs
Donations <i>(Specify Based on Source)</i>	-	-
Total	-	-

19. Bank Charges

Description	FYE 2023/24	FYE 2022/23
	Kshs	Kshs
Co-operative Bank of Kenya Account No 01103715435001	10,925.00	0
Co-operative Bank of Kenya Account No 01141371543502	31,130.90	0
Co-operative Bank of Kenya Account No 01141371543516	29,450.00	0
Kenya Commercial Bank Account No. 1164796372	2,330.00	0
Total	73,835.90	0

20. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	FYE 2023/24	FYE 2022/23
			Kshs	Kshs
Co-operative Bank of Kenya Account No 01103715435001	Kshs.	-	0	-
Co-operative Bank of Kenya Account No 01141371543502	Kshs.	-	0	1,818,239.50
Kenya Commercial Bank Account No. 1164796372	Kshs.	-	0	5,836.76
Total	Kshs.	-	0	1,824,076.26

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

Notes to the Financial Statements (Continued)

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

Ref	Amount (Kshs)	Date subsequently transferred
Co-operative Bank - 01103715435001	0	01-July-24
Co-operative Bank - 01141371543502	0	01-July-24
KCB Bank	0	01-July-24
Total	0	

21. Cash in hand

Description	2023/24	2022/23
	Kshs	Kshs
Cash Balance (<i>Location</i>)	-	-
Mobile Money	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

22. Payables- Due To CRF

Payables	FYE 2023/24	FYE 2022/23
	Kshs	Kshs
Balance b/f at the beginning of the year	1,824,076.26	155,611.30
Amount collected during the year	4,585,751,300.90	3,608,767,153.31
Amounts disbursed to CRF during the year	-3,349,812,645.76	-2,424,936,832.85
Bank Charges	-73,835.90	
Amount transferred Facility Improvement Fund (FIF)	-1,237,688,895.00	-1,182,161,856.00
Balance c/d as at 30th June 2024	0	1,824,075.76

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

Appendix 1: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/N	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
1	Samuel Gaithuru Karonjo	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
2	David Kamau Ndung'u	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
3	Maurice Chagusha	FY 2023/2024	10,080	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
4	Leah Waithera Waweru	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
5	Siphira Wambui Wangari	FY 2023/2024	6,370	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
6	Benard Mugweru Mundia	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
7	Lawrence Ndung'u Wambui	FY 2023/2024	3,640	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
8	John Mwangi Irungu	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
9	Nancy Wairimu Wahito	FY 2023/2024	8,500	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
10	Rosemary Wanjiku Kamau	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
11	John Gikeri Muthunga	FY 2023/2024	12,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
12	Rachel Wambui Njoroge	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
13	Rose Mary Makena Mugo	FY 2023/2024	6,370	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
14	George Kimundui Ng'ang'a	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
15	Simon Njenga Mwaura	FY 2023/2024	14,560	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
16	Dickson Kimani Mucheru	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
17	Faith Wanza Musyimi Ng'aru	FY 2023/2024	4,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
18	Lucy Wambui Watene	FY 2023/2024	9,100	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
19	Catherine Wanjiru Kinuthia	FY 2023/2024	10,920	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
20	Janet Wairimu Wanjau	FY 2023/2024	32,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
21	Esther Njeri Muiruri	FY 2023/2024	9,100	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012

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22	Tabitha Waithira Hiri	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
23	Nelly Njoki Waithaka	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
24	Jacob Muriithi Kinyua	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
25	Susan Wanjiru Ndung'u	FY 2023/2024	12,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
26	Margaret Wangui	FY 2023/2024	12,370	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
27	Elizabeth Waithira Kamau	FY 2023/2024	23,700	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
28	Joyce Wairimu mburu	FY 2023/2024	2,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
29	Philip Kuria Waithaka	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
30	Philip Kamau	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
31	Mary Nyokabi Mbugua	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
32	Hannah Wanjiru Wanyeki	FY 2023/2024	12,370	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
33	Susan Caroline Gathigia Weru	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
34	Juliah Wanjiku Njoroge	FY 2023/2024	6,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
35	Hellen Akinyi Owour	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
36	Mwaura Solomon Ndirangu	FY 2023/2024	5,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
37	Dorcas Wambui Mwangi	FY 2023/2024	3,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
38	Shelmith Wairimu Ngatia	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
39	Virginia Wanjiru Mwaura	FY 2023/2024	12,370	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
40	Margaret Njeri Mwangi	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
41	Simon Njenga Wanjiru	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
42	Moses Githua Mbugua	FY 2023/2024	3,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
43	Catherine Wangeci Wanjohi	FY 2023/2024	7,200	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
44	Caroline Wairimu Gacho	FY 2023/2024	5,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
45	Timothy Kaweru Ndathia	FY 2023/2024	4,550	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
46	Peninah Nduta Njoroge	FY 2023/2024	12,370	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
47	Peter Mwangi Macharia	FY 2023/2024	3,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012

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48	Jane Wanja	FY 2023/2024	40,950	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
49	Stephen Gicheche Njenga	FY 2023/2024	20,480	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
50	Leonard Njuguna Kamaru	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
51	George Boro Mburu	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
52	Jacinta Mwikali Mutua	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
53	Stephen Ndungu Mbugua	FY 2023/2024	4,000	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
54	Benson Wachira Wambugu	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
55	Lucy Nyagaki Njoroge	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
56	Josephine Mugiko Njogu	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
57	Jane Wairimu Ng'ang'a	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
58	Eunice Ngendo Wanjiru	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
59	Elizabeth Wanjiku Ngugi	FY 2023/2024	32,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
60	James Kihohia Munyiri	FY 2023/2024	32,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
61	Simon Njoroge Kariuki	FY 2023/2024	11,600	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
62	Thika Girls Hostel	FY 2023/2024	14,000	Religious Sponsored-ACK Ladies Hostel	Section 159 (1) of the PFM Act,2012
63	ST.FRANCIS OF ASSISI PRIMARY SCHOOL	FY 2023/2024	5,460	Religious sponsored-Catholic Church Primary	Section 159 (1) of the PFM Act,2012
64	Purity Ruguru Kaburia	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
65	James Muturi Thuo	FY 2023/2024	2,500	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
66	Jane Maregi Kamau	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
67	Peter Mwangi Macharia	FY 2023/2024	10,530	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
68	Martin Njoroge Maina	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
69	Beatrice Wangui Mwaura	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
70	Erastu Kariamu Kagai	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
71	Mutuma Francis Mutegi	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
72	Florence Agutu Okuku	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012

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73	Stephen Nderi Gichuki	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
74	Monicah Wanjiku Muchuku	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
75	Phillis Wambui Kinuthia	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
76	Francis Wakori Njuki	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
77	Wilfred Mogoko Ayunga	FY 2023/2024	14,560	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
78	Eliud Ndiritu	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
79	Geoffrey Bosire Nyakundi	FY 2023/2024	10,920	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
80	Samuel Ndungu Kamau	FY 2023/2024	4,260	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
81	Lucy Nduta Nganga	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
82	Paul Kagiri Muthoni	FY 2023/2024	10,920	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
83	Simon Njubi	FY 2023/2024	4,260	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
84	Elias Ndirangu Gachihi	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
85	Jacinta Wambui Bacha	FY 2023/2024	10,920	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
86	Nancy Mwhaki Mwaura	FY 2023/2024	4,260	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
87	John Nganga	FY 2023/2024	10,920	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
88	Patrick Muiruri Maina	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
89	David Waithaka Njoroge	FY 2023/2024	17,600	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
90	Margaret Nyiha Kamau	FY 2023/2024	4,260	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
91	Catherine Wacu Muhu	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
92	Ann Wambui Maina	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
93	Joseph Karanja Kariuki	FY 2023/2024	4,260	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
94	Peter Kio Njenga	FY 2023/2024	10,530	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
95	Polly Wanjeri Kibunja	FY 2023/2024	5,160	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
96	Teresia Wangari Kinuthia	FY 2023/2024	5,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
97	Regina Njoroge	FY 2023/2024	10,530	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
98	Victor Maina	FY 2023/2024	38,760	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012

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99	John Maina Kamunjuki	FY 2023/2024	3,500	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
100	David Njoka Koigi	FY 2023/2024	10,530	Persons Living with Disabilities	Section 159 (1) of the PFM Act,2012
	TOTAL		848,300		Section 159 (1) of the PFM Act,2012

(PFM ACT section 165 subsection 4, 5)


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Nancy Kirumba
CECM Finance and Economic Planning
County Government of Kiambu

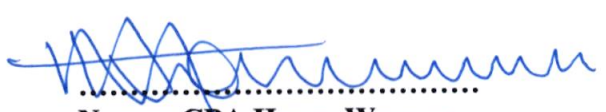
Receiver of Revenue
County Government of Kiambu
Revenue Statements for the Period Ended 30th June 2024

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)
1	Inaccuracies in the financial statements	The variance was reconciled	Currently at the County Assembly and the Senate	
2	Variances Between Revenue Statements and Kiambu Pay Records	An analysis was done to account for the difference	Currently at the County Assembly and the Senate	
3	Unsupported Own Source Revenue	Itemized Revenue component schedules availed	Currently at the County Assembly and the Senate	
4	Inconsistencies in Revenue Arrears	Implementation of ERP system to generate accurate report on revenue arrears	Currently at the County Assembly and the Senate	
5	Unrecorded Liquor Revenue	The County Government of Kiambu has acquired a new revenue collection system that will link the money paid in the bank and the system	Currently at the County Assembly and the Senate	


 Name: CPA Zachariah Gitau (10387)
 County Receiver of Revenue


 Name: CPA Henry Waweru
 Head of Revenue Reporting
 ICPAK M/No; 5921