

REPUBLIC OF KENYA



REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

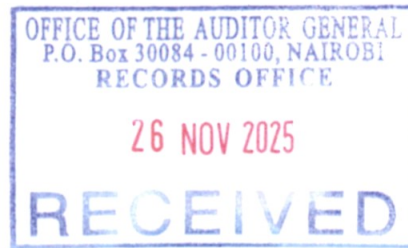
ON

RECEIVER OF REVENUE

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF UASIN GISHU

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COUNTY GOVERNMENT OF UASIN GISHU

RECEIVER OF REVENUE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

**Transitional Financial Statements Prepared in accordance with the Accrual Basis of Accounting Method
under International Public Sector Accounting Standards**

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025*

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Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025

1. Acronyms and Definition of Key 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) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

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 and Economic Planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver on 23 March 2023 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management Team

The County Government of Uasin Gishu's day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance – Mr. Micah Rogony
- Chief Officer, Finance – Mr. Eliud Chemaget
- Chief Officers, in charge of Trade – Mr. Felix Kimaru
- Chief Officer, In charge of Health Services – Mr. Paul Wangwe
- Chief Officer, In charge of Lands – Mr. Julius Koech
- Chief Officer, In charge of Urban, Housing and Physical planning – Mrs Mary Kerich
- Director, Revenue – CPA Jonah Lamai
- Head of Revenue Reporting – Priscilla Koech

Key Entity information and Management (continued)

(d) County Headquarters

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(g) Bankers

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(iii) National Bank of Kenya
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Eldoret

(iv) Cooperative Bank of Kenya
PO Box 2948
Eldoret

(vi) Equity Bank
Po Box 2201
Eldoret

(h) Principal Legal Adviser

P.O Box 40

Uasin Gishu County

County Headquarters

Eldoret

(i) County Attorney

P.O. Box 40

Uasin Goshu County

County Head Quarters

Eldoret

3. Foreword By the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Uasin Gishu Revenue statements which presents the Receiver of revenue performance for the year ended 30 June 2025. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. The financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This report presents only Local revenue achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes Business permits, land rates, Vehicle Parking, Signage & Advertising fees, Cesses, Markets and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

In the period under review, the county government managed to collect own source revenue of Kshs.1,044,975,710 and Revenue from other sources of Kshs.266,855,626 and transferred Kshs. 1,045,859,998.45 to CRF account. Revenue from other sources were, Health fees - Facility Improvement Fund (FIF) Kshs.167,824,435.60, Alcoholic Drinks Licenses fees Kshs.55,902,200 and Kshs.43,128,990 from ATC Chebororwo. Revenue for the year ended 30th June 2025 decreased by Kshs. 83,168,664.20 compared to the last financial year 2023/2024. Total local revenue collected in the year amounted to Kshs. 1,311,831,335.80 representing 95% of the estimated target of Kshs. 1,395,000,000 for the year. Included in Transfers to CRF account is Kshs.1,486,681 being closing balances for the year ended 2023/2024.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I also thank my colleagues, the County Executive Committee Members in charge of other departments whom we have worked hand in hand to ensure that County Government of Uasin Gishu achieves its mission. I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Uasin Gishu county



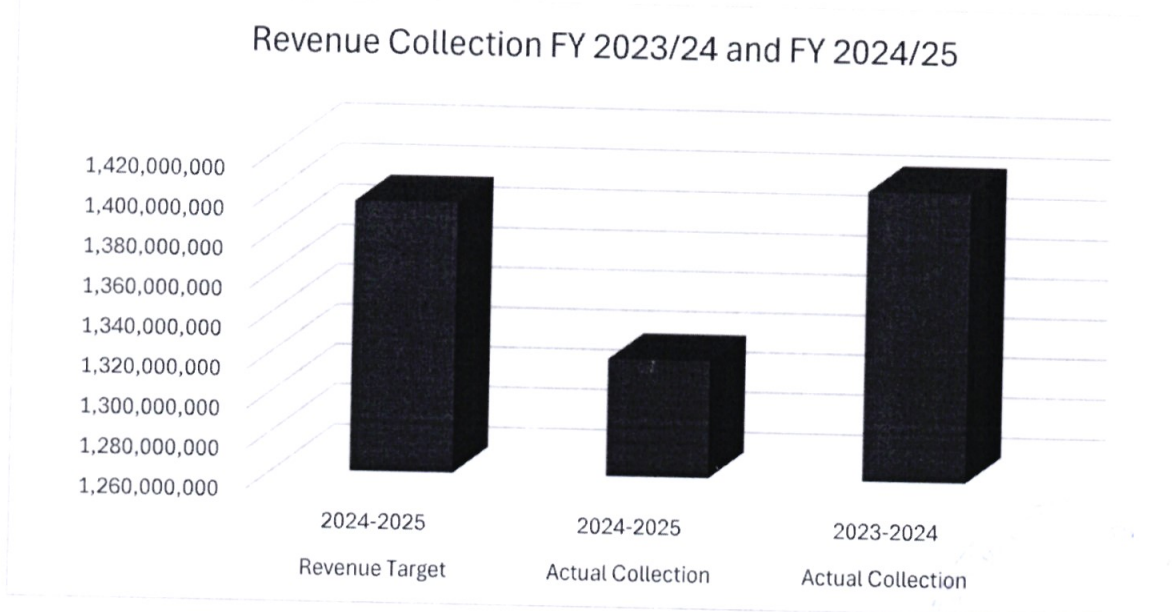
CECM Finance and Economic Planning

County Government of Uasin Gishu

4. Management Discussion and Analysis

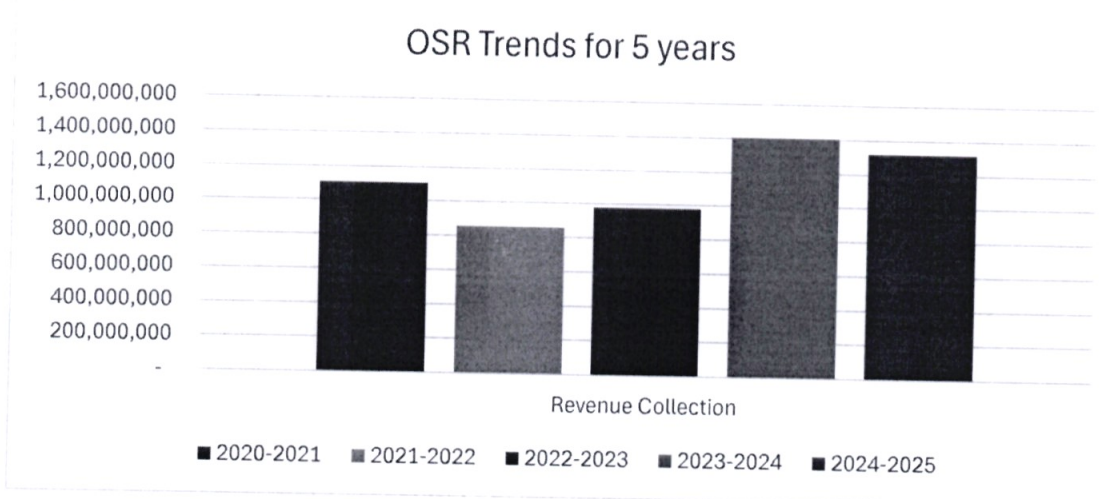
During the period under review the county managed to collect Kshs.1,311,831,335.80 against a budget of Kshs. 1,395,000,000. The overall performance is 95% budget realization. Comparison with own Source Revenue (OSR) for the previous financial year ending 30 June 2024 shows that the county had collected Kshs.83,168,664.20 less. This is illustrated in Graph 1 below:

Graph 1



Graph 2 below shows revenue trends for the last five years. This shows that revenue have been progressively growing from Kshs.858M in the year 2021-2022 to 1.3 billion in the current financial year.

Graph 2



Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025

Challenges encountered in revenue collection during the year were technological issues. New revenue system was implemented and there was capacity challenges amongst the revenue collectors and compliance tools were not in place. Capacity building/ Training exercise was conducted to revenue all officers handling revenue collection and new phones which aid in compliance were bought by the county Government.



Sign.....

Name Eliud Chemaget

County Receiver of Revenue

5. Statement of the Receiver of Revenue’s responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the Receiver of Revenue account, which gives a true and fair view of the state of affairs of the Receiver of Revenue for and as at the end of the financial year (period) ended on June 30, 2025. 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 Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and the 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 the entity’s receiver of revenue transactions during the financial year ended June 30, 2025, and of the entity’s statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the Receiver of Revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the entity 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 *1st Oct* 2025

.....
Name: **Eliud Chemaget**
County Receiver of Revenue



REPUBLIC OF KENYA



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REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF UASIN GISHU

PREAMBLE

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

- A. Report on the revenue 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 revenue statements.
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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 revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue 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 transitional IPSAS revenue statements of Receiver of Revenue set out on pages 1 to 56, which comprise of statement of financial position as

Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2025 - County Government of Uasin Gishu

at 30 June, 2025 and the statement of revenue and disbursements, statement of cash flows and 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue-County Government of Uasin Gishu as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Public Finance Management Act, 2012, the County Governments Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in Presentation and Disclosures in Revenue Statements

Review of the Receiver of Revenue – revenue statements revealed that Appendix 2 reflects statement of arrears of revenue of Kshs.2,320,045,654. However, Appendix 3 on ageing analysis of revenue in arrears has not been populated.

2. Misstatement of Property Rent Income

The statement of revenue and disbursements reflects property rent income of Kshs.16,527,785 which includes property rent income from County housing of Kshs.16,515,745 as disclosed in Note 17 to the revenue statements. However, re-computation of the expected property rent income using the tenants register and applicable rates revealed that the expected property rent income Kshs.22,598,400 resulting into a variance of Kshs.6,082,655.

In the circumstances, the accuracy and completeness of property rent income of Kshs.16,527,785 could not be confirmed.

3. Unsupported Advertising Fees

The statement of revenue and disbursements and Note 18 to the receiver of revenue - revenue statements reflect advertising revenue of Kshs.89,929,690. However, review of advertising fees records and data in sisibo-pay system revealed the following concerns;

- i. Applications for all outdoor adverts such as road shows were not provided for audit.
- ii. The County does not have an outdoor advertising and signage policy that guides on management and collection of county advertisement fees.

- iii. Advertisement income and single business permits collected were lump together and deposited in bank accounts as single business permit revenue resulting to under-statement of advertising fees.
- iv. The revenue collection system, sisibo, does not separate the sub-revenue streams from advertising fees and hence, it was not possible to confirm how much was collected from billboard advertising, branding, roadshows, banners, posters, tent advertising, street pole and clock advertising.
- v. Review of the revenue collected under advertising also indicated that Management did not have a complete billboard register showing the number of billboards within County.
- vi. A sample of receipts from businesses in County revealed that four (4) firms paid for advertising in lump sum. However, Management did not provide a breakdown of the receipts detailing the type of advertising paid for and the basis of the rates charged. In the absence of adequate disclosure, it was not possible to establish whether the correct amounts were charged.

In the circumstances, accuracy of the advertising fees of Kshs.89,929,690 could not be confirmed.

4. Unsupported Revenue on Hire of County Assets

The statement of revenue and disbursements and Note 20 to the receiver of revenue - revenue statements reflect revenue on hire of county assets of Kshs.45,988,746. Included in this amount is revenue from conference facilities at agricultural training centres of Kshs.43,128,990.00 which was not supported by schedules.

In the circumstances, the completeness and accuracy of revenue on hire of county assets of Kshs.45,988,746 could not be confirmed.

5. Misstatements in Disbursement to County Revenue Fund

Statement of revenue and disbursements reflects disbursement to County Revenue Fund of Kshs.1,045,859,998 as disclosed in Note 24 to the financial statements. However, the amount does not agree with what was received and recorded in County Revenue Fund statement of financial performance of Kshs.520,305,711 and Kshs.524,669,999 for non-exchange and exchange own source revenues respectively, all totaling Kshs.1,044,902,142 as disclosed in Note 10 and Note 11 to the financial statements, resulting to a variance of Kshs.957,856.

In the circumstances, the accuracy and completeness of disbursements to County Revenue Fund of Kshs.1,045,859,998 could not be confirmed.

6. Unreconciled Receivables from Non-Exchange Transactions

The statement of financial position and Note 32 to the Receiver of Revenue – revenue statements reflect receivables from non-exchange transactions, land rates, balance of Kshs.2,171,925,161. However, review of land rates movement schedule and records reflect a balance of Kshs.2,045,931,867 resulting into unreconciled variance of Kshs.125,993,294.

In the circumstances, the accuracy and completeness of receivables from non-exchange transactions of Kshs.2,171,925,161 could not be confirmed.

7. Unreconciled Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.148,120,493 as disclosed at Note 33 to the receiver of revenue -revenue statements in regards to property rent arrears. However, review of property rent movement schedule and records revealed a balance of Kshs.142,037,838 resulting into unreconciled variance of Kshs.(6,082,655).

In addition, statement of financial position reflects receivable from exchange transaction of Kshs.148,120,493 which differs with referenced Note 33 to the revenue statement that disclose Kshs.133,679,353 resulting to unexplained variance of Kshs.14,441,140.

In the circumstances, the accuracy and completeness of receivables from exchange transactions of Kshs.148,120,493 could not be confirmed.

8. Unsupported Land Rates and Property Rent

Statement of financial performance and Notes 32 and 33 to the receiver of revenue - revenue statements reflect receivables from non- exchange transactions and receivables from exchange transaction balances of Kshs.2,171,925,161 and Kshs.148,120,493 respectively, all totaling to Kshs.2,320,045,654 in respect of revenue arrears for land rates and property rent respectively. However, records were not provided such as ledger billings, arrears register, aging analysis and demand letters for review to confirm the arrears. In addition, there was no indication that Management had taken effective action to recover the arrears which is contrary to Section (157) (2) of the Public Finance Management Act, 2012 which requires the receiver of County Government revenue to ensure that the revenue for which the receiver is responsible is collected or recovered.

In the circumstances, the accuracy and recoverability of the arrears of revenue balance of Kshs.2,320,045,654 could not be confirmed.

9. Revenue Recognition Not in Compliance with the Accrual Basis of Accounting

Statement of revenue and disbursements reflects total revenue of Kshs.1,311,831,336. However, the County Revenue Management System (CRMS) recognizes revenue for

land and property rates when payment is made in full and the bill status changes to "Paid". It was noted that, the system does not automatically record revenue at the beginning of the financial year for all ratable properties, nor does it recognize receivables for unpaid amounts. In addition, there was also no functionality for recognizing deferred or prepaid income where payments relate to future periods, and no clear linkage between the billing module and the general ledger to automatically post accrued entries.

In the circumstances, accuracy and completeness of own revenue collected could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue 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 revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.1,395,000,000 and Kshs.1,044,975,710 respectively, resulting to under realization of Kshs.350,024,290 or 25% of the budget.

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

My opinion is not modified in respect of these matters.

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under report on Revenue Statements, Report on Lawfulness and Effectiveness in the use of Public Resources and Report on effectiveness of Internal Controls, Risk management and Governance. However, they remain unresolved as shown in the table below;

Financial Year	Audit Issue
2023/2024	Variance in Cess Revenue
2023/2024	Misstatement in Land Rates
2023/2024	Misstatement of Property Rent
2023/2024	Unsupported Parking Fees
2023/2024	Unsupported Market Fees
2023/2024	Anomalies in Advertising Fees
2023/2024	Misstatement in Hospital Fees
2023/2024	Unsupported Other Fines, Penalties and Forfeiture
2023/2024	Unexplained Increase in Statement of Arrears of Revenue
2023/2024	Inaccurate Transfer to County Revenue Fund
2023/2024	Breach of Data Protection Laws
2023/2024	Anomalies in Revenue Collection System
2023/2024	Weakness in Single Business Permit Operations
2023/2024	Weakness in Parking Fees Collection

Other Information

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

In connection with my audit on the receiver of revenue – revenue 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.

My opinion on the receiver of revenue – revenue statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else 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

1. Failure to Transfer Revenue Collected to the County Revenue Fund

The statement of financial position and Note 34 to the receiver of revenue – revenue statements reflect payables due to the County Revenue Fund balance of Kshs.528,825 which represents the County's own generated revenues collected during the year but had not been transferred to the County Revenue Fund by the close of the financial year. This is contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015 requiring the receivers of revenue to promptly pay the revenue received into the County Revenue Fund as soon as possible and not later than five (5) working days after receipt thereof.

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

2. Failure to Collect Revenue from Betting Services

Review of policies and procedures on licensing of betting services revealed that the County has not developed specific legislation on licensing of betting services and failure to enact County specific legislation may hinder enforcement measures aimed at controlling betting and other forms of gambling. In addition, examination of betting and gaming reports from the revenue management system revealed that thirty (30) applicants with pool table businesses were charged Kshs.2,500, which was far below Kshs.5,000 to Kshs.7,000 stipulated in Part II of the Uasin Gishu Finance Act, 2024 on taxes, fees and charges payable and rates applicable resulting to loss of Kshs.77,000.

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

3. Lack of Tariff and Pricing Policy

Review of legislative framework revealed that the County Government management did not have in place a tariffs and pricing policy to guide on charging of levies as required by Section 120 of the County Governments Act, 2012. Failure to formulate tariffs and pricing policy could result to multiple fees being charged by the County without an objective consideration or collections being made without proper guidance.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 effect of the matters 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

1. Weak Controls in Revenue Management System – Sisibo pay

The County collects its revenue using Integrated Revenue Management System (Sisibo pay) which was acquired from a local developer. However, review of the system's document revealed that the County did not have a Service Level Agreement with the vendor which could result to lack of formal guidelines for system performance, system maintenance, accountability and operational control.

In addition, one of the objectives of the Integrated Revenue Management System is to ensure real time bank reconciliation with actual transactions by clients. However, the system did not provide for automatic reconciliation between bank transactions and system records. This is likely to expose the County to revenue leakages.

In the circumstances, controls over revenue management system could not be confirmed.

2. Irregularities in the Management of Marketing Fees

The County reported Kshs.24,410,599 as revenue from market fees for the period ending 30 June 2025 as disclosed in Note 16 to the receiver of revenue – revenue statements. However, examination of revenue records revealed the following unsatisfactory matters;

- i. Management has not put in place a market policy to address operational issues in the market.
- ii. There were no electronic ledgers maintained - the markets maintain manual ledges after issuing POS receipts. This makes it hard for data retrieval and pose weak controls in storage of the manual ledgers in case of fire.
- iii. The revenue system, Sisibo-Pay, does not categorize market revenues collected, into monthly or annual payment.
- iv. The POS mode of payment does not accept part-payments or overpayments from individuals who wish to make advance payments.

- v. The revenue system, Sisibo-Pay, does not recognize arrears payments which are made, received prepayments and fine payments charged.
- vi. Minutes of all Market Management Committees were not provided for audit review and therefore, it was possible to confirm the existence of the market committees who were helping develop income generating programs in the market.
- vii. Proof of and accounting records of 5% income generated in all markets being ploughed back in every market was not provided contrary to Section 27(1) of The Uasin Gishu County Trade and Markets Act, 2022 which states that the Department shall prescribe guidelines to ensure that 5% of the income generated in every market is ploughed back to the respective market to be used in market improvement, provision of amenities and administration cost. (2) The Department shall designate an officer to ensure accountability of the money collected and ploughed back to the markets.

In the circumstances, accuracy and completeness of the market fees of Kshs.24,410,599 could not be confirmed.

3. Lack of Approved and Updated Valuation Roll for Charging of Land Rates

The statement of revenue and disbursements reflects under revenue from non-exchange transactions, land rates collections of Kshs.81,058,810 as disclosed in Note 7 to the receiver of revenue - revenue statements. Examination of land rates records revealed that the County Government does not have an updated valuation roll detailing the plot owners, plot numbers, location, plot value, and land rates payable per year. The valuation rolls used in collection of land rates are those used by the defunct local authorities and last updated in the year 2000. Further, Management did not provide records of invoicing and detailed ledgers to show the amount of land rates invoiced, amount received and arrears of revenue.

In addition, the County maintains record of land owners in an automated system, the system does not show the updated record of all land owners within the County. Further, Management did not provide the list of land rate defaulters, the aging analysis and there was no evidence to show the measures the County Government had taken to collect land rates from the defaulters.

In the circumstances, controls over land rates of Kshs.81,058,810 could not be confirmed.

4. Unconfirmed Cess Revenues Remitted by Milling Firms

The statement of revenue and disbursements reflect under revenue from non-exchange transactions, cess collections of Kshs.124,052,409 as disclosed in Note 6 to the receiver of revenue - revenue statements. Review of records revealed that out of the total cess collections of Kshs.124,052,409, Kshs.6,952,445.00 was collected and remitted by five maize milling firms to the County Government. However, no agreement or memorandum of understanding was provided by the management supporting this arrangement. Further, although there were designated county revenue officers stationed in the firms capturing

all data of monthly expected revenues from the entities, there has been no record of reconciliation to verify the accuracy and completeness of the revenues remitted by the firms.

In the circumstances, controls over cess management could not be confirmed.

5. Lack of Integration Between the Valuation Roll and the Billing Module

Review of the County Revenue Management System (CRMS) technical documentation established that under the integration section, the CRMS is not integrated with the county's valuation roll or property register. Property information must be manually entered or updated by revenue officers before bills can be generated. As a result, properties newly registered or revalued may not be captured promptly or at all.

In the circumstances, controls over system integration could not be confirmed.

6. Weak Controls Over Transaction Adjustments and Voided Invoices

Review of the finance module technical specification established that the system allows authorized officers to initiate transaction adjustments and void payment requests. While these actions require supervisory approval, it was found out that users can still create new adjustment entries linked to original transactions, thereby altering payment records. In addition, the system does not maintain a detailed change history showing before and after values or the reason for adjustment beyond a free-text comment. Further, the audit trail does not restrict overwriting of key financial data fields such as transaction amount, payment status, or reference numbers.

In the circumstances, controls over revenue system could not be confirmed.

7. Inadequate Management of Arrears and Receivables

Review of the technical documentation established that when bills remain unpaid past their due date, the County Revenue Management System (CRMS) marks them as "Expired" without automatically carrying forward the balances to the next financial year or reflecting them in an accounts receivable ledger. In addition, the system also lacks an arrears aging report, making it difficult to monitor outstanding debts, interest accruals, or recovery actions.

In the circumstances, controls over management of arrears could not be confirmed.

8. Weak Controls Over Configuration of Revenue Streams and Access Permissions

Review of the County Revenue Management System (CRMS) documentation disclose that the configuration of new revenue streams and assignment of user roles and permissions is performed without automated approval workflows, validation checks, or secondary authorization. The revenue stream form and revenue stream role modules

allow administrators to create, edit, or delete configurations directly within the production environment. Lack of embedded control mechanisms means that unauthorized or erroneous changes to revenue classifications, rates, or access rights could occur without detection.

In the circumstances, controls over configuration of revenue streams and access permission could not be confirmed.

9. Weak Segregation of Duties in System Administration

Audit of the Parking Module and System Administrator Use Case Diagrams within the County Revenue Management System (CRMS) revealed that a single user role, "System Administrator," has unrestricted access to multiple sensitive functions, including creating and modifying zones, vehicle types, and parking rates. Further, the system administrator can configure penalty rules, fine amounts, and enforcement parameters. However, no evidence was provided of any built-in workflow approval mechanism requiring independent authorization before configuration changes take effect.

In the circumstances, controls over segregation of duties in system administration could not be confirmed.

10. Inadequate Payment Gateway Validation and Reconciliation Controls

Review of the Finance Module – Integration Flow Diagrams for M-Pesa, JamboPay, and Wallet Services revealed the following gaps on how payment confirmations are validated and reconciled within the County Revenue Management System (CRMS);

- i. The payment validation process relies solely on the success or failure responses returned by third-party payment providers such as M-Pesa and JamboPay. However, the system lacks critical security measures to verify the authenticity of these notifications. Specifically, it does not implement digital signature validation, token-based verification, or secure callback authentication to ensure that payment confirmations originate from authorized gateways. This exposes the system to potential risks of fraudulent or spoofed payment notifications.
- ii. The reconciliation process within the CRMS lacks clear definition and automation. The system documentation does not outline a specific process or module for reconciling system-generated receipts with corresponding bank deposits or mobile money settlements. In addition, there is no evidence of daily or periodic automated reconciliation scripts between the CRMS transaction records, M-Pesa statement data, and county revenue bank accounts. As a result, the workflow terminates at the point of updating the bill status and generating receipts, without verifying whether the actual settlement has occurred in the county's designated collection accounts.
- iii. The system exhibits significant audit trail deficiencies. Specifically, there are no log references for failed callbacks, retry attempts, or pending reconciliations. This lack

of detailed logging and reconciliation tracking hinders the ability to verify the integrity of payment transactions. Consequently, it becomes impossible to confirm whether all payments recorded as “successful” in the system were actually settled in the corresponding bank accounts, posing a risk of inaccurate financial reporting and undetected discrepancies.

In the circumstances, controls over payment gateway validation and reconciliation could not be confirmed.

11. Weakness in Period Closure Configuration

The system’s financial period closure configuration was found to be weak, as evidenced by the mismatch between land rates closing balances for 2023/2024 and opening balances for 2024/2025.

In the circumstances, the lack of enforced closure procedures and automated balance carry-forward functions creates opportunities for discrepancies, late postings, or unauthorized changes after year-end.

12. Incomplete Property Master Data

The audit of the property database extracted from the County Revenue Management System showed that out of 4,545 registered properties, only 893 (about 19.6%) had the house type or improvement type field populated, while 3,652 records (80.4%) lacked this key information. The missing data limits the county’s ability to classify and value properties accurately according to applicable rate categories such as residential, commercial, or industrial, which may lead to incorrect or inconsistent billing. The system documentation, particularly the Land Module entity diagrams and Finance Module process flows, did not show any mandatory validation controls for property data, indicating weak enforcement of data completeness and integrity.

In the circumstances, incomplete property data may result in inaccurate billing and loss of potential revenue. It also weakens data integrity and reduces assurance on the accuracy of reported property revenue.

13. Lack of Integration and Missing Receipts from Key Revenue Collection Banks

The audit established that the County Revenue Management System has not been integrated with several key banks used for county revenue collection, specifically Equity Bank, Co-operative Bank, and Family Bank. As a result, receipts from these banks are not captured in the system at all. Transactions deposited through these institutions remain outside the automated revenue records, leading to discrepancies between actual bank collections and system-generated reports. The lack of system connectivity means that revenue received through these banks cannot be automatically posted, tracked, or reconciled within the system’s financial modules.

In the circumstances, the failure to capture receipts from all revenue collection banks results in incomplete revenue data, increasing the risk of understatement of county income and potential revenue leakage. It also prevents timely reconciliation between the system and bank accounts, compromises the accuracy of financial reports, and weakens the overall accountability and audit trail of revenue transactions.

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 revenue statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue 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 revenue statements, Management is responsible for assessing the Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, revenue transactions and information reflected in the revenue statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Receiver of Revenue's financial reporting process, reviewing the effectiveness of how 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 of Supreme Audit Institutions (ISSAIs). The standards requires that, in conducting the audit, I obtain reasonable assurance about whether the revenue 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 revenue 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 revenue 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

21 November, 2025

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025*

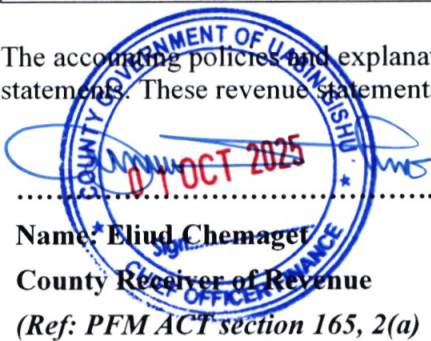
7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	30 June 2025
		Kshs
Revenue from non-exchange transactions		
Cess	6	124,052,409.45
Land Rates	7	81,058,809.80
Single/Business Permits	8	249,604,340.00
Conservancy Administration	9	17,040,076.00
Administration Control Fees and Charges	10	70,355,311.00
Other Fines, Penalties, And Forfeiture Fees	11	4,451,171.85
Public Health Service Fees	12	8,186,664.00
Physical Planning and Development	13	22,292,720.00
Donations/Grants Not Received Through CRF	14	0
Total Revenue from non-exchange transactions		577,041,502.10
Revenue from exchange transactions		
Parking Fees	15	260,983,465.00
Market Fees	16	24,410,599.00
Property Rent	17	16,527,785.00
Advertising	18	89,929,690.40
Hospital Fees	19	193,017,554.60
Hire of County Assets	20	45,988,746.40
Sale of assets	21	94,072,000.00
Park Fees	22	0
Miscellaneous receipts	23	9,859,993.30
Total Revenue from exchange transactions		734,789,833.70
Total Revenues (a)		1,311,831,335.80
Disbursements		
Disbursements To CRF	24	(1,045,859,998.47)
Disbursements to another County Fund	25	(266,855,626.00)
Bank charges	26	(73,567.81)
Waivers and exemptions	27	(000)

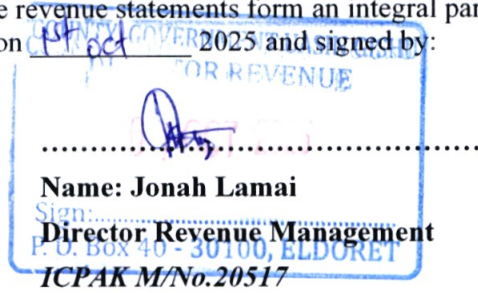
Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025

Bad debts written off	28	(000)
Provision for bad debts	29	(000)
Total Disbursements and other charges (b)		(1,312,789,192.28)
Other gains/(losses)		
Gain/Loss on foreign exchange transactions	30	000/(000)
Increase/Decrease in Dues to County Revenue Fund		(957,856.48)

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 1st Oct 2025 and signed by:



Name: **Eliud Chemager**
 County Receiver of Revenue
 (Ref: PFM ACT section 165, 2(a))



Name: **Jonah Lamai**
 Sign:
 Director Revenue Management
 ICPAK M/No.20517

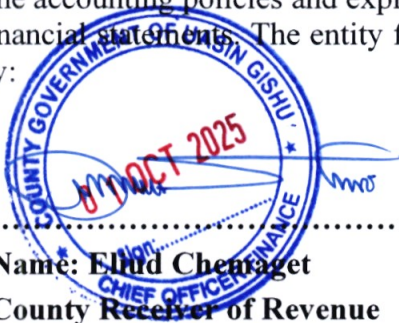
Note: Included in County total receipts is Kshs.167,824,435.60 for Health Fees - Facility Improvement Fund (FIF), ATC Chebororwo collections of Kshs. 43,128,990 and Kshs. 55,902,200 from Alcoholic control Fund. The county's total receipts as at 30th June 2025 is Kshs.1.311,831,335.80

Receiver Of Revenue
 County Government Of Uasin Gishu
 Revenue Statements for the Period Ended 30th June 2025

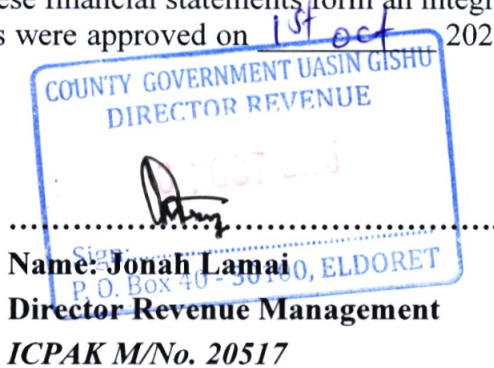
8. Statement of Financial Position as at 30th June 2025

	Note	30 June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	31	528,824.53	1,486,681.01
Receivables from non-Exchange transactions	32	2,171,925,161.00	2,045,932,291
Receivables from Exchange transactions	33	148,120,493.00	142,037,838
Total Current Assets		000	000
Total Assets		2,320,574,478.53	2,189,456,810.01
Financial Liabilities			
Payables-Due to CRF	34	528,824.53	1,486,681.01
Revenue Received in Advance	35	000	000
Total Financial Liabilities		528,824.53	1,486.681.01

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 1st oct 2025 and signed by:



Name: Elud Cheraget
 County Receiver of Revenue



Name: Jonah Lamai
 Director Revenue Management
 ICPAK M/No. 20517

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended 30 June 2025

	Note	30 th June 2025
		Kshs
Operating Activities		
Receipts		
Cess		124,052,409.45
Land Rate		81,058,809.80
Single/Business Permits		249,604,340.00
Conservancy Administration		17,040,076.00
Administration Control Fees and Charges		14,453,111.00
Other Fines, Penalties, And Forfeiture Fees		4,451,171.85
Public Health Service Fees		8,186,664.00
Physical Planning and Development		22,292,720.00
Donations/Grants Not Received Through CRF		0
Parking Fees		260,983,465.00
Market Fees		24,410,599.00
Property Rent		16,527,785.00
Advertising		89,929,690.40
Hospital Fees		25,193,119.00
Hire of County Assets		2,859,756.00
Sale of assets		94,072,000.00
Park Fees		0
Miscellaneous receipts		9,859,993.30
Total Receipts		1,044,975,709.80
Payments		
Disbursements To CRF		(1,045,859,998.47)
Bank charges		(73,567.81)
Total Payments		(1,045,933,465.27)
Net Cash from operating Activities		957,856.48
Cash and Cash Equivalent as at 1 st July 2024	31	1,486,681.01
Cash and Cash Equivalent as at 30th June 2025	31	528,824.53

Receiver Of Revenue
 County Government Of Uasin Gishu
 Revenue Statements for the Period Ended 30th June 2025

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	171,400,000.00	-	171,400,000.00	124,052,409.45	47,347,590.55	72%
Land Rate	135,000,000.00		135,000,000.00	81,058,809.80	53,941,190.20	60%
Single/Business Permits	407,800,000.00		407,800,000.00	249,604,340.00	158,195,660.00	61%
Parking Fees	300,000,000.00		300,000,000.00	260,983,465.00	39,016,535	87%
Market Fees	35,000,000.00		35,000,000.00	24,410,599.00	10,589,401.00	70%
Property Rent	20,500,000.00		20,500,000.00	16,527,785.00	3,972,215.00	81%
Advertising	131,600,000.00		131,600,000.00	89,929,690.40	41,670,309.60	68%
Hospital Fees	45,000,000.00		45,000,000.00	25,193,119.00	19,806,881.00	56%
Public Health Service Fees	23,700,000.00		23,700,000.00	8,186,664.00	15,513,336.00	35%
Physical Planning and Development	37,000,000.00		37,000,000.00	22,292,720.00	14,707,280.00	60%
Hire of County Assets	4,350,000.00		4,350,000.00	2,859,756.00	1,490,244.00	66%
Conservancy Administration	40,800,000.00		40,800,000.00	17,040,076.00	23,759,924.00	42%
Administration Control Fees and Charges	24,000,000.00		24,000,000.00	14,453,111.00	9,546,889.00	60%
Proceeds from sale of assets	0		0	94,072,000.00	-94,072,000.00	0
Park Fees	0		0	0	0.00	0
Other Fines, Penalties, and Forfeiture Fees	13,300,000.00		13,300,000.00	4,451,171.85	8,848,828.15	33%
Miscellaneous Receipts	5,550,000.00		5,550,000.00	9,859,993.30	4,309,993.30	214%
Total County Own Source Revenue	1,395,000,000.00	0	1,395,000,000.00	1,044,975,709.80	350,024,290.20	75%
Other Receipts		0		266,855,626.00	(266,855,626.00)	0

Receiver of Revenue
 County Government Of Uasin Gishu
 Revenue Statements for the Period Ended 30th June 2025

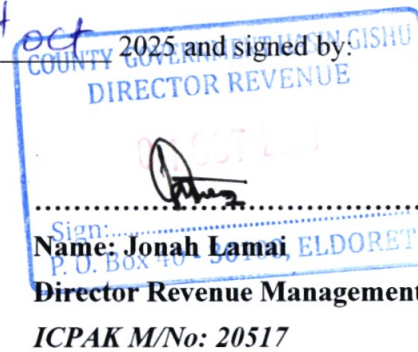
Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Donations /Grants Not Received Through CRF						
Total Other Receipts	0	0				
Total Receipts	1,395,000,000		1,395,000,000	1,311,831,335.80	83,168,664.20	95%

Revenue Collection for the period were affected by technological changes. The revenue officers have been trained on use and importance of embracing change and there is stability in revenue collection.

The County Receiver of Revenue's financial statements were approved on 1st oct 2025 and signed by:



Sign: _____
 Name: Eliud Chemager
 County Receiver of Revenue



Sign: _____
 Name: Jonah Lamai
 Director Revenue Management
 ICPAK M/No: 20517

11. Notes to the Financial Statements

1. General Information

The Receiver of Revenue was appointed by the CEC member of Finance of Uasin Gishu County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is to collect revenue and remit to CRF as outlined in the appointment letter and section 157 of the PFM Act.

2. 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) Accrual Basis of Accounting and relevant legal framework of the County Government of Uasin Gishu. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

Guiding note during the transition period:

The entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

Revenues from Exchange transactions and non-Exchange transactions – The county is in the process of aligning Sisibo system to track arrears, principal, interest and Prepayments.

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 Financial statements were authorized for issue by the Accounting Officer on 1st Oct 2025

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025

Standard	Effective date and impact:
	<p>guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025

Standard	Effective date and impact
IPSAS 49- Retirement Benefit Plans	Applicable 1st January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	Applicable 1st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ol style="list-style-type: none"> <li data-bbox="395 792 1386 882">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. <li data-bbox="395 898 1386 1032">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. <li data-bbox="395 1048 1386 1292">iii. Disclosures that identify and explain the amounts in the entity’s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early-adopt any new or amended standards in the financial year.

4. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The Receiver of Revenue recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

The Receiver of Revenue recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

iii) Budget

The County Revenue budget is developed on cash basis. The budget has 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 29 June 2024 for the period 1st July 2024-1 to 30 June 2025. There was 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.

The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

iv) Cash and cash equivalents.

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

vi) 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. (The county Policy is to swipe revenue to CRF on weekly basis (Every Tuesday)

vii) Payables due to CRF

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

viii) Comparative Figures

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

ix) 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, 2025

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements

6. Cess

Description	FY 2024-2025
	Kshs
Farm produce	45,373,601.10
Quarrying	49,795,307.00
Livestock Auction	2,984,240.00
Fish farming	513,100.00
Log/Bark/Timber/Hay cess	1,096,684.00
Agriculture veterinary	1,000.00
Sugar Cess	4,010,386.35
Others (Slaughter slab)	20,278,091.00
Total	124,052,409.45

7. Land rates

Description	FY 2024-2025
	Kshs
Land rates	81,058,809.80
Land penalties and interest	
Arrears	
Total	81,058,809.80

8. Single /Business Permits

Description	FY 2024-2025
	Kshs
Business permit application fees	69,700.00
Annual Business permit fees	249,534,640.00
Business permit penalties and interest	
Business permit fees arrears	
Total	249,604,340.00

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Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	FY 2024-2025
	Kshs
Refuse disposal fees	16,502,675.00
Dumpsite fees	
Sewerage fees	
Sale of seedlings	
Public cemetery	537,401.00
Disposal of carcasses	
Noise control	
Others (<i>Specify</i>)	
Total	17,040,076.00

10. Administration Control Fees and Charges

Description	FY 2024-2025
	Kshs
Weights and measures	1,491,850.00
Fire Services	7,514,500.00
Liquor licenses (Alcoholic Fund)	55,902,200
Betting levy	1,411,250.00
Others (Audit and Supervision)	4,035,511.00
Total	70,355,311.00

11. Other Fines, Penalties and Forfeitures

Description	FY 2024-2025
	Kshs
Impounding Fees	3,329,550.00
Towing Fees	0
Imprest Recovery	963,720.85
Others (Court fines)	157,901.00
Total	4,451,171.85

Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	FY 2024-2025
	Kshs
Inspection of buildings/premises/Institutions	
Inspection for issuance of hygiene license	
Vaccination: Yellow fever, Typhoid, etc	906,201.00
Applications for medical examination	
Sanitation inspection for schools	
Public health permit	7,280,463.00
Rodent Control/Fumigation	
Others (<i>Specify</i>)	
Total	8,186,664.00

13. Physical Planning and Development

Description	FY 2024-2025
	Kshs
Sale of County planning documents	
Land valuation and registration fees	
Change / Renewal of user	
Building plans approval	21,904,157.00
Signboards	
Occupational Permits	
Enforcement / Demolition	
Architectural designs by county officers	
Hoarding fees	
Others (Right of way leave)	388,563.00
Total	22,292,720.00

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Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

Description	FY 2024-2025
	Kshs
Donations <i>(Specify Based on Source)</i>	0
Grants <i>(Specify Based on Source)</i>	
Others <i>(Specify)</i>	
Total	0

15. Parking Fees

Description	FY 2024-2025
	Kshs
Street parking fees	117,042,205.00
Monthly toll/sticker fees	
Motorbike fees	19,800,910.00
Registration fees	
Reserved parking	
Bus Park fees	124,140,350.00
Others <i>(Specify)</i>	
Total	260,983,465.00

16. Market Fees

Description	FY 2024-2025
	Kshs
Market entry fees	24,410,599.00
Hawking fees	
Others <i>(Specify)</i>	
Total	24,410,599.00

Notes to the Financial Statements (continued)

17. Property Rent

Description	FY 2024-2025
	Kshs
County Housing	16,515,745.00
Plot Rent	
Tenancy Agreement	
Transfer of Property	
Stalls/kiosks rent	
Others (<i>Library fee</i>)	12,040.00
Total	16,527,785.00

18. Advertising

Descriptions	FY 2024-2025
	Kshs
Branding	
Billboard advertising	
Signage	89,385,518.40
Roadshows	
Banners	
Posters	
Tent advertising	
Street pole/clock advertising	
others (<i>Ict and E-government</i>)	544,172.00
Total	89,929,690.40

19. Hospital Fees

Description	FY 2024-2025
	Kshs
Level 5 hospitals	
Level 4 hospitals	85,263,612.30
Others (Hospitals, Health centres, Dispensaries)	107,753,941.30
Total	193,017,554.60

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Notes to the Financial Statements (continued)

20. Hire Of County Assets

Description	FY 2024-2025
	Kshs
Agricultural Mechanisation Services (AMS)	1,193,755.00
Hire of Machines and Equipment	1,560,000.00
Hire of County Stadia	
Hire of County Halls	106,001.00
Conference facilities/Agricultural Training Centers (ATC)	43,128,990
Others (<i>Specify</i>)	
Total	45,988,746.40

21. Sale of assets.

	FY 2024-2025
	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	
Asset Recovery	94,072,000.00
Total	94,072,000.00

22. Park Fees

Description	FY 2024-2025
	Kshs
Lodge Tariffs and levies	
Park entry fees	
Filming and Photography fees	
Camping fees	
Balloon landing fees	
Others (<i>Specify</i>)	
Total	0

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	FY 2024-2025
	Kshs
Dividends	
Interest	
Commissions	9,747,002.30
Salary Refund	112,991.00
Others	
Total	9,859,993.30

24. Disbursements to CRF

Description	Period ended 30th June 2025
	Kshs
Quarter 1	140,595,171.17
Quarter 2	236,182,444.65
Quarter 3	346,739,631.2
Quarter 4	322,342,651.65
Total	1,045,859,898.67

25. Disbursement to another County Fund

Description	Period ended 30th June 2025
	Kshs
Alcoholic Drinks	55,902,200.00
ATC Chebororwo	43,128,990.00
Hospital Facility Improvement Fund	167,824,434.45
Total	266,855,626.00

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Notes to the Financial Statements (continued)

26. Bank Charges

Description	FY 2024-2025
	Kshs
Bank Charges & commissions	73,567.81
Total	73,567.81

27. Waivers and Exemptions

Description	FY 2024-2025
	Kshs
Penalties	0
Interest	0
Others (<i>Specify</i>)	0
Total	0

28. Bad debts written off.

Description	FY 2024-2025
	Kshs
Bad debts written off (<i>Specify revenue stream</i>)	0
Total	0

29. Provision for bad debts

Description	FY 2024-2025
	Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	0
Total	0

Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	Insert Current FY
	Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	0

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024-2025	Opening Statement 1 st July 2024
			Kshs	Kshs
NATIONAL BANK-1001111955700	0.00	0.00	0.00	(345.75)
KCB BANK-1141856689	127,143.50	0.00	127,143.50	1,487,157.00
EQUITY BANK-1090264611251	401,655.00	0.00	401,655.00	(297.85)
FAMILY BANK-082000011728	0.16	0.00	0.16	35.74
COOPERATIVE BANK-1141672927900	25.87	0.00	25.87	131.87
Total	528,824.53	0.00	528,824.53	1,486,681.01

32. Receivables for non-exchange transactions

Description	30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
<i>Land Rates</i>	2,171,925,161	2,045,932,291
	000	000
Sub total		
Less impairment Allowance	000	000
Total Current Receivables	2,171,925,161	2,045,932,291

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Ageing analysis for Receivables from Non-exchange transactions

Description	30 June 2025		Opening Statement 1 st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	00	%	00	%
Between 1- 2 years	00	%	00	%
Between 2-3 years	00	%	00	%
Over 3 years	00	%	00	%
Total (a+b)	00	%	00	%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	30 June 2025
	Kshs
At the beginning of the year	000
Additional provisions during the year	000
Recovered during the year	(000)
Written off during the year	(000)
At the end of the year	000

33. Receivables from exchange transactions

Description	30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
<i>Property Rent</i>	133,679,353.00	142,037,838
	000	000
Less: impairment allowance	(000)	(000)
Total receivables	133,679,353.00	142,037,838

Ageing analysis for total receivables in exchange transactions

Description	30 June 2024		30 June 2023	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	000	%	000	%
Between 1- 2 years	000	%	000	%
Between 2-3 years	000	%	000	%
Over 3 years	000	%	000	%
Total (a+b)	000		000	

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	Insert Current FY
	Kshs
At the beginning of the year	000
Additional provisions during the year	000
Recovered during the year	(000)
Written off during the year	(000)
At the end of the year	000

34. Payables- Due To CRF

Payables	30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	528,824.53	1,486,681.01
Amount billed and yet to be collected for disbursement to CRF	000	000
Total Due to CRF	528,824.53	1,486,681.01

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Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	000
Increase/Decrease in Dues to CRF	000/(000)
Closing Dues to CRF	000

35. Revenue received in advance

Description	Period ended 30 June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<i>Specify</i>	000	000
Total	000	000



12. Appendices

Appendix 1: 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. Cess Revenue	The statement of receipts and disbursements reflects cess revenue of Kshs.129,402,588 which includes farm produce cess of Kshs.57,684,190 as disclosed in Note 1 to the revenue statements. Review of records at the revenue department revealed that one trader had paid cess totalling Kshs.16,621,325 while the supporting schedules provided for audit totaled Kshs.8,637,020 resulting to an unexplained and unreconciled variance of Kshs.7,984,305.	County acknowledges the observation. At the time of this audit review, the reconciliation between the revenue system and the supporting schedules was ongoing. Kshs 16,621,325 was payments made by Mombasa millers. The variance of Kshs 7,984,305 has been reconciled (Annex 1 – Reconciliation attached)	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
2. Lands Rates	Management had projected to collect total land rates of	At the time of this audit review, the County didn't have an updated	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.125,000,000 during the period under review. However, Management collected an amount of Kshs.104,014,832 resulting to a shortfall of Kshs.20,985,168 or 17% of the projected revenue. Further, the County Executive maintained records of land owners in an automated system however, the system does not show the updated record of all land owners within the County, the valuation rolls used in collection of land rates were those used by the defunct local authorities and were last updated in the year 2000. In addition, Management did not provide a list of land rates defaulters, the ageing analysis of outstanding land rates</p>	<p>land rates register. However, the system has currently been updated capturing 100,894 rates payers as at February, 2025</p> <p>There was a proposed valuation of parcel of lands in 2017, however, it was challenged in court. The court allowed out of court settlement where one session was done and the petitioners requested an update of the system before the proceeding to another sessions. This is still a live case in court.</p> <p>(Annex 2- Court case ruling on valuation roll)</p> <p>Further, the previous system could not tabulate the analyses of the land rates. The revenue system land rates module is being finalized to capture the</p>		



Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	and the measures undertaken to collect outstanding land rates.	functionality in totality. This will enable us to have the ageing analysis of the land rates. County has put in place a number of measures to enhance revenue collection such as: i. County has developed a comprehensive enhancement plan to assist in revenue collection ii. Decentralization of revenue collection to the ward level		
3. Property Rent (i)	The statement of arrears of revenue reflects property rent balance of Kshs.595,439,307. However, no explanation was provided as to why the receiver of revenue failed to collect the	The County Government of Uasin Gishu inherited huge house rent arrears from the defunct Municipality of Eldoret. Upon physical verification of occupants of the houses it was discovered that all initial	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>outstanding rent contrary to Regulation 83(2)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that, as part of sound cash management practices, the County Treasury shall pursue debtors with appropriate sensitivity and vigour to ensure that amounts receivable by the County Government are collected and banked promptly.</p>	<p>tenants had since vacated and other tenants were occupying the houses. In April 2023 the Department of Housing carried out a mass eviction exercise and started new registration and verification exercise of the tenants occupying the County houses. The Department also prepared a list of tenants who had since vacated the houses with huge arrears for purposes of initiating the process of declaring the arrears as ‘Bad Debts’ as the tenants could not be traced while others were deceased.</p>		
3 (ii)	<p>The approved tenancy policy, the lease agreements/contracts between the County Government and tenants, ageing analysis</p>	<p>The Department of Housing has come up with a Uasin Gishu County Draft Housing and Tenancy Policy 2024 that is already at</p>	<p>Appeared at senate PAC on 28th March 2025</p>	<p>Awaiting Pac Resolution</p>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	of the county housing arrears and register of the houses owned and managed by the County Government, were not provided for audit review.	the Cabinet level awaiting Approval. (Annex 4 - draft Housing and Tenancy Policy 2024)		
3(iii)	The property rent amount of Kshs.17,778,237 includes public toilet amounts of Kshs.55,000. Physical verification of the toilets revealed that the toilets were being managed by third parties who did not have contractual agreements with the County Government. Further, the Receiver of Revenue revealed that the amount of Kshs.55,000, which was paid in three installments, was the unremitted public toilet collections relating to the financial year 2022/2023 which was	Those who manage the toilets are tenants allocate the public toilets to operate as a way of service delivery to the residents. County has developed a draft policy on solid and waste management which will guide on the identification, allocation and maintenance of the public toilets among others. On the remittance of the revenue collection, the	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	owed to the County by the third parties who were managing the public toilets. The Receiver of Revenue did not explain how the third parties were identified, how they were allocated the toilets and why they were not remitting collections to the County promptly.	revenue system was on progress on a few modules during the period under review and the tenants were waiting for the modules to be finalized for them to start remittance.		
3(iv)	The property rent revenue includes stalls and lock-up fees which was not disclosed in revenue statements. The list of the stalls and the lockups owned by the County Government and the rates charged were not provided for audit verification.	At the time of this audit, the list of all stalls and the lockup shops was being compiled hence not availed in good time for audit verification. Going forward the list will be availed in good time as it will be retrieved from the revenue system. (Annex 6 - copy of the list lockup shops)	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
	Physical verification of some of the rental houses owned by the	Kilimani Estate and other Estates have been earmarked for	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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)
	County Government at Milimani estate revealed that some of the houses were in a very dilapidated condition. The receiver of revenue did not explain why the houses were in a state of disrepair.	demolition to pave way for the implementation of The Affordable Housing Program. Notices to vacate the houses have already been issued to the Tenants. (Annex 7 – copies of the Demand Notice issued to the tenants).		
3 (v)	The statement of comparison of budget and actual amounts reflects actual property rent revenue amount of Kshs.17,778,237 against budgeted revenue amount of Kshs.31,500,000 leading to an under collection of Kshs.13,721,763 or approximately 44% of the budget amount. Further, the property rent revenue had dropped by Kshs.12,568,718 or	The County Government of Uasin Gishu is among the Counties that have benefited from the Affordable Housing Program. Consequently, a number of houses belonging to the county were demolished to pave way for the implementation of the projects. Among the Estates demolished were Pioneer Estate that had 200 houses and Kidiwa Estate that had 14 houses. This led to a	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>approximately by 41.4% compared to the previous year amount of Kshs.30,346,955. No explanation was provided for the under collection.</p> <p>In the circumstances, the accuracy and negatively of property rent amount of Kshs.17,778,237 could not be confirmed</p>	<p>drop in the Annual revenue from property rent by Kshs.12,568,718. (Annex 8a – copy of Memo from the State Department of Housing and Urban Development and a newspaper advert for the AHP Project). In addition, the property rent will drop further as more estates have been earmarked for demolition during this FY 2024/2025 to pave way for more affordable houses. (Annex 8b - Notices for demolition)</p>		
<p>4. Parking Fees (i)</p>	<p>There was no register of reserved parking slots making it impossible to verify whether street parking revenue from all reserved parking slots were reported.</p>	<p>County acknowledges the findings. At the time of this audit, the process of updating the reserved parking register in the revenue management system was on going. The reserved parking is 313 in number and the manual register is up to</p>	<p>Appeared at senate PAC on 28th March 2025</p>	<p>Awaiting Pac Resolution</p>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		date. Currently, physical numbering of the reserved parking is ongoing thereafter, GIS mapping will be done for each numbered slot. (Annex 9 – copy of reserved parking)		
4(ii)	The County Government charges an annual fee of Kshs.105,000 for reserved parking slots. However, there were instances where parking clients were charged for reserved parking - offloading bay which was not provided for in the County Government Finance Act for the financial year 2023/2024. There were clients who were charged annual charges of Kshs.50,000 for the offloading bay. These constituted irregular charges.	This charge emanated from the previous Finance Act where charges for offloading bay was Kshs 50,000. This fee charge was erroneously omitted in the finance bill proposals for 2023 and 2024. However, this charge will be reinstated in the finance bill proposal for 2025 since it is a revenue stream that can earn County extra revenue.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Physical verification identified instances where parking clients engaged in malpractices such as double parking in reserved slots and parking in non-parking zones adjacent to their official parking slots like entrances to buildings.	The observation has been acknowledged. County has enhanced compliance and frequent checks on all parking areas including reserved parking slots to avert parking malpractices which denies the County the needed revenue.		
4(iii)	The revenue collected from monthly toll/sticker fees, registration fees and reserved parking was not disclosed in Note 5 to the revenue statements	The observation has been acknowledged. The monthly toll/sticker fees, and reserved parking were all reported as street parking fees. Going forward the segregation of monthly toll/sticker fees, registration fees and reserved parking will be effected	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
4(iv)	Management did not enforce street parking fees collections in the Sub-counties including Ainabkoi, Turbo, Moiben, Kapsaret, Soy	The observation is acknowledged. All the urban towns have not been designated as street parking thus not able to fully enforce street	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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)
	and Kesses including urban areas and towns such as Moi's Bridge, Matunda, Burnt Forest, Juakali and Turbo.	parking fees. Currently, roadworks for this purpose have been budgeted to be undertaken during the FY 2025/2026.		
4 (v)	At the time of audit, the Revenue System could not categorize street parking fees for reserved parking per street or lane	County acknowledges the finding. The challenges were due to lack of physical numbering but currently it is ongoing. The numbering will allow the GIS mapping according to streets and lane.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
4(vi)	There were instances where reserved parking fees was reported under enclosed bus park fees, and monthly toll/sticker fees was reported either under street parking or enclosed bus park fees. There were also instances where advertising revenue from tents erected in the	During the audit under review, the module was still under development but has since been finalized and the revenue streams have been separated	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	streets for sales and advertising purposes were reported under street parking fees.			
4 (vi)	Management collected revenue from areas not demarcated as parking zones making it difficult to report and account such parking fees	The observation is acknowledged. All the urban towns have not been designated as street parking thus not able to fully enforce street parking fees. Currently, roadworks for this purpose have been budgeted to be undertaken during the FY 2025/2026.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
4 (vii)	Management did not provide data from the Revenue System for audit analysis indicating distinct revenue sub-streams under parking revenue including street parking fees, monthly toll/sticker fees, motorbike fees, reserved parking and bus park fees. It was therefore not	Revenue system was still at the development stage where the segregation of the data and revenue stream was ongoing thus could not avail audit analysis of the required revenue streams. Currently it is able to separate a number of revenue	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>possible to verify the classification, accuracy and completeness of revenues reported in the revenue ledgers. In the circumstances, the accuracy and completeness of parking fees revenue of Kshs.264,006,339 could not be confirmed.</p>	<p>stream and is about to be finalized.</p>		
<p>5. Market Fees</p>	<p>The Receiver of Revenue did not disclose the hawking fees collected during the year under review but revealed that they were reported under market entry fees. It was therefore not possible to determine the revenue collected under hawking fees.</p>	<p>County does not charge hawking fees since it was not in the County Finance Act 2023 but rather charged petty trader fees. The revenue system was still under development thus segregation of various revenue streams was affected in the reporting template. Going forward, the revenue system will be separating each revenue stream thus easing the reporting of each</p>	<p>Appeared at senate PAC on 28th March 2025</p>	<p>Awaiting Pac Resolution</p>

*Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025*

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)
5 (ii)	Physical verification and enquiries revealed that traders operating the locked-up shops were allocated the shops by individuals to whom they paid occupancy fees. However, the ledgers provided for audit and the revenue system did not reveal fees collected from the locked-up shops. Further, Management did not provide a register or inventory of locked-up shops for each market, or the identities of the traders allocated the shops and their payment status	At the time of this audit review, the lock up registers for each market was being compiled and at the same time verification of the traders and tenants of the lock up shops. Management is in discussion in regard to all lock up shops to identify the defaulters and the occupants of these lock up shops.		
5(iii)	Management did not provide data from the Revenue System for sub-revenue streams under market fees including market entry fees, hawking fees and livestock auction fees	During the audit review, the system was still under development and therefore, market entry fees and livestock auction fees were summed up as market fees. The revenue	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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)
	for audit analysis and verification against the revenue ledgers.	system will segregate each revenue stream to enable reporting of each separately to ease audit analysis and verification.		
5(iv)	The ledgers provided for audit did not indicate the revenues collected per livestock auction market which Management attributed to lack of capacity of the Revenue System.	During the audit review, the system was still under development and therefore, market entry fees and livestock auction fees were summed up as market fees. The revenue system will segregate each revenue stream to enable reporting of each separately to ease audit analysis and verification.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
5 (vi)	During the year under review the Receiver of Revenue collected an amount of Kshs.25,125,959 against the approved budget of Kshs.40,000,000 resulting into revenue shortfall of	The observation has been noted. There was a shortfall in revenue collection from markets due to demolition of 1973 stalls at the Wholesale and hawkers' market at @600/= totaling 14,205,600/=	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.14,874,041 or approximately 37% of the budget. No explanation was provided for the shortfall in revenue collected and the measures being put in place to ensure that all the budgeted revenue is efficiently collected and accounted for.</p> <p>In the circumstances, the accuracy and completeness of the market fees could not be confirmed.</p>	<p>for the financial year. It is worth noting that despite the shortfall of the targets, the revenue increased from Kshs 19,251,535 to Kshs 25,125,959.</p> <p>In addition, County had earmarked to activate additional markets but markets did not have sufficient infrastructure in place such as washrooms.</p> <p>Measures put in place</p> <ul style="list-style-type: none"> • Relocation of displaced traders to other markets • Enhancing compliance across all markets in the County. • Enhancing the budget for construction of the 		

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)
		infrastructures to be in place		
6. Advertising Fees	The revenue collection system does not separate the receipts from advertising fees into the various advertising sub-streams but categorizes the entire amount as signages. It was therefore not possible to determine whether or not revenue was collected from billboard advertising, branding, roadshows, banners, posters, tent advertising and street pole/clock advertising, and if collected, the amounts realized.	At the time of this audit review, the system was summing up together the collection of billboard advertising, branding, roadshows, banners, posters, tent advertising and street pole/clock advertising. However, segregation of these revenue stream is ongoing in the revenue system	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
6 (ii)	Review of the revenue collected under advertising revealed that Management did not have billboard and compliance registers to indicate the number of billboards within Uasin	At the time of this audit, the registers for billboards and compliance were being compiled for data input to the new system thus not availed to audit for verification in good	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Gishu County and whether the companies have complied with the laid down and approved procedures. Further, a register of all the adverts done on the billboards and quarterly payments from the billboard companies was not provided for audit review.	time. Upon completion of separation of these revenue streams, each will have its own reporting segment to ease the accuracy and completeness of transactions		
7. Hospital Fees	The UG – Pay Revenue Management System was not able to generate the revenue collected from each hospital and therefore not possible to confirm that all billed revenues had been accounted for	At the time of this audit review, hospital fees were being collected through the use of PoS and all revenue collection summed up to one code. This will be cured by the operationalization of the facilities improvement financing (FIF) where each facility will account for its revenue collection.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
7(ii)	The Receiver of Revenue generates invoices for each	The finding has been noted. County was using a unified invoice in the	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>hospital and each invoice had a different pay bill. Patients would pay using the invoice paybill offsetting the invoiced amount. After offsetting the invoice, Receiver of Revenue would generate a new invoice, alongside another paybill number and the cycle repeats. As a result, each hospital uses different paybill numbers for each payment throughout the year. Different paybills in each hospital had no control account to ensure all payments were captured as revenue. Further, there was no unique identifier for each hospital which may lead to leakages of the County Revenue</p>	<p>health facilities to collect revenue as the revenue system was being developed. The hospitals did not have different paybill numbers but rather had different invoice numbers used for revenue collections.</p>		
7 (iii)	<p>The schedules provided for audit did not indicate the names of the</p>	<p>At the time of this audit review, the revenue system was still being</p>	<p>Appeared at senate PAC on 28th March 2025</p>	<p>Awaiting Pac Resolution</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	hospitals from which payments were made by patients through the paybills	developed thus did not indicate the names of the hospitals. Going forward, the implementation of facilities improvement financing will enable accountability in all the hospital.		
7(iv)	The statement of comparison of budget and actual amounts reflects actual hospital fees amount of Kshs.42,862,000 against budgeted revenue of Kshs.50,000,000 resulting to an under-collection of Kshs.7,138,000 or 14.3% of the budget hospital fees. No explanation was provided for the under collection. In the circumstances, the accuracy and completeness of the hospital fee amount of	Despite the under collection of the hospital fee of Kshs 42,862,000, in the FY 2023/2024, there was an upward improvement of the revenue collection in the same revenue stream in the FY 2022/2023 from the registered Kshs 37,472,079	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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)
	Kshs.42,862,000 could not be confirmed			
<p>8. Unsupported Other Fines, Penalties and Forfeitures</p>	<p>The statement of receipts and disbursements and Note 16 to the revenue statements reflects other fines, penalties and forfeiture fees amount of Kshs.9,511,304 which includes impounding fees and others (clamping fee, court fines and staff surcharge) amounts of Kshs.4,807,363 and Kshs.4,703,940 respectively. However, the amounts were not supported by registers of impounding fees and others (clamping fee, court fines and staff surcharge). In the circumstances, the revenue from other fines, penalties and forfeitures amounts of Kshs.9,511,303 could not be confirmed.</p>	<p>At the time of this audit review, clamping fee had no manual register since it had been implemented in the revenue system but the report module in the system was still on progress. The impounding fees, staff surcharge were being compiled for the data to be posted in the revenue system while the Court fines are on collected by the Judiciary but no longer by the County. (Annex 10 – impounding register)</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>9. Statement of Arrears Revenue</p>	<p>The statement of arrears of revenue reflects a balance of Kshs.2,641,371,598 comprising of land rates balance of Kshs.2,045,932,291 and property rent balance of Kshs.595,439,307 as disclosed in Note 10 to the revenue statements. During the financial year ended 30 June, 2023, the statement reflected a balance of Kshs.2,415,830,567, comprising of land rates balance of Kshs.2,273,792,729 and property rent balance of Kshs.142,037,838. The movement from Kshs.2,415,830,567 in 2022/2023 to Kshs.2,641,371,598 in 2023/2024 was not explained. In addition, the ageing analysis of revenue in arrears in</p>	<p>The movement of Kshs 2,415,830,567 in 2022/2023 to Kshs 2,641,371,598 in 2023/2024 on land rates was due to migration of data from the old revenue system to the new revenue system. However, the module is now operational though with few hiccups that are being addressed. For property rents, it was due to demolition of houses to pave way to the affordable houses. The summation of different categories of the revenue stream culminated to revenue stream not being reported in the revenue statement as per the template. The revenue system is currently segregating the revenue stream thus will enable</p>	<p>Appeared at senate PAC on 28th March 2025</p>	<p>Awaiting Pac Resolution</p>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	accordance with Note 23 to the revenue statements was blank and does not indicate how the balance of Kshs.2,641,371,598 was accrued	the reporting to be adequate.		
10. Inaccurate Transfer to County Revenue Fund	The statement of receipts and disbursements reflects disbursement to County Revenue Fund amounting to Kshs.1,404,074,949. However, the County Revenue Fund financial statements reflects an amount of Kshs.1,404,777,903 resulting to a variance of Kshs.702,954. In the circumstances, the accuracy of transfers to County Revenue Fund could not be confirmed.	Details Kshs Closing Balance as at June 30,2024 1,486,681.01 Add: Bank Charges 74,529.43 Total 1,561,210.44 Less: Opening Balance as at June 30,2023 858,256.87 Variance as per above 702,953.57	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on	The under-collection of revenue Kshs.173,369,710 or approximately 11% of the approved budget was	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	comparable basis amounts of Kshs.1,578,147,614 and Kshs.1,404,777,904 respectively resulting to an under-collection of Kshs.173,369,710 or approximately 11% of the approved budget. The under-collection affected the planned activities and may have impacted negatively on service delivery to the Public.	as a result of demolition of estates, wholesale markets and champion market, data migration of land rates and building plans that took long to go live.		
1. Breach of Data Protection Laws	The Management had not registered with the data commissioner as a data controller or data processor thereby breaching data confidentiality	County acknowledge the observation. Currently, local vendor developing the review system is registered, however, at the time of this audit review, County had not registered with the data commissioner as a data controller. The registration has now been done.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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)
	principles of the data protection Act, 2019.	(Annex 11 - copy of the registration with data commissioner)		
	Management had not established personal data retention schedule as required by the data protection (general) Regulations, 2021	County acknowledges the finding. At the time of this audit the personal data retention schedule was not in place as by the data protection. Going forward, County will have a personal data retention schedule before the end of this FY 2024/2025	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
	Management had not established appropriate time limits for the periodic review of the need for the continued storage of personal data for any of the law enforcement purposes	County acknowledges the finding. County will put in place a data protection policy that that will be a guiding factor on the time limits for the periodic review on items in regard to personal data to be stored.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
	Management had not developed and published a policy reflecting their	County acknowledges the finding. County will put in place a data protection policy that	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	personal data handling practices.	that will be a guiding factor on personal data handling practices		
	Management and the service provider had not entered into a written contract relating to data handling obligations by the service provider on behalf of the County Government	County acknowledges the finding. County will develop a data protection policy that will guide on the confidentiality and non-disclosure of data	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
	Management had not implemented the elements necessary to safeguard the principle of storage limitation including having in place means of managing policies and procedures for information security, assessing the risks against the security of personal data and putting in place measures to counter identified risks and regularly reviewing and testing the revenue	County acknowledges the finding. County will put in place a data protection policy that will be a guiding factor on personal data handling practices, managing policies and procedures for information security, assessing the risks against the security of personal data. This will also enable regular reviews of the revenue system to avert risks before the occur	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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)
	management system to uncover vulnerabilities.			
	Management had not implemented the elements necessary to safeguard the principle of storage limitation including having in place a clear internal procedure for deletion and destruction of personal data of subjects, determining what data and length of storage of personal data that is necessary for the purpose and formulating internal retention statements of implementing them	The observation has been noted and going forward, County will develop a data protection policy which will include clear internal procedure for detection and destruction of any risks that can occur. Further, it will also guide on data storage period for personal data.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution
	Management did not conduct data protection impact assessment prior to processing of the data.	The finding has been noted. The protection impact assessment could not be carried out prior to processing of the data since the policy to guide on the matter was not in place.	Appeared at senate PAC on 28 th March 2025	Awaiting Pac Resolution

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2. Revenue Targets and Customer Details	During the period under review, Management had not set revenue targets on the Revenue System, therefore it was not possible to make an analysis between the revenue collected and the set targets. In addition, the standard customers like business owners and landlords had not been added to the revenue system. This was contrary to Section 63(1)(a) of the Public Financial Management (County Governments) Regulations, 2015 which requires an accounting officer and receiver of revenue to ensure that adequate safeguards exist and are applied for prompt collection and proper accounting for revenue.	At the time of this audit, the revenue system was still on progress thus the revenue targets had not been set. However, the revenue targets, the standard customers like business owners and landlords have also been added to the revenue system		
	Parking attendants were each allocated and	County acknowledges the observation. During	Appeared at senate PAC on 28 th March 2025	




Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>issued with a Special Subscriber Identity Module (SIM) card with subscriptions to data bundles for accessing the Parking Verification Application (App). However, Management had not provided some of the officers with smartphones to enable them access the Parking Verification App making the officers unable to effectively perform their duties in enforcing parking fees collection.</p> <p>Further, the officers who opted to use their own smartphones had not been able to use the parking verification app due to non-payment of data subscription by Management of the Receiver of Revenue. This made it impossible for the parking</p>	<p>this audit review a number of officers had not been provided with the smartphones to enable them access the Parking Verification App. Nonetheless, the officers have been provided with the same and are currently being trained.</p> <p>In addition, the smartphones procured have a one-year subscription fee thus</p>		

**Receiver Of Revenue
County Government Of Uasin Gishu
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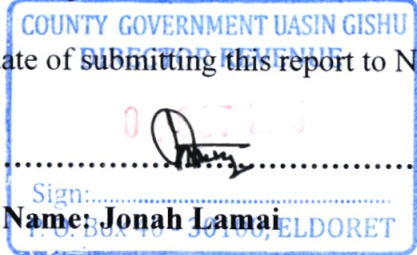
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	attendants to identify and account for vehicles whose parking fees had been paid and those which had been parked at designated parking zones without payment of requisite parking fees.			

Guidance Notes:

- Use the same reference numbers as contained in the external audit report.
- Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management
- Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



 Name: Eliud Chemaget
 County Receiver of Revenue



 Name: Jonah Lamai
 Director Revenue Management
 ICPAK M/No 20517
 Date

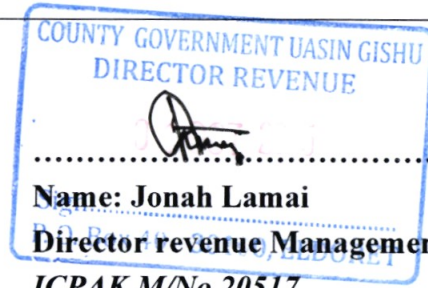
Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	000	(000)	000	000		
Land rate	2,045,932,291	(000)	125,992,870	2,171,925,161		
Single/Business Permits	000	(000)	000	000		
Property Rent	142,037,838	(000)	6,082,655	148,120,493		
Parking Fees	000	(000)	000	000		
Market Fees	000	(000)	000	000		
Advertising	000	(000)	000	000		
Hospital Fees	000	(000)	000	000		
Public Health Service Fees	000	(000)	000	000		
Physical Planning and Development	000	(000)	000	000		
Hire Of County Assets	000	(000)	000	000		
Conservancy Administration	000	(000)	000	000		
Administration Control Fees and Charges	000	(000)	000	000		
Park Fees	000	(000)	000	000		
Other Fines, Penalties, And Forfeiture Fees	000	(000)	000	000		
Miscellaneous	000	(000)	000	000		
Total Arrears	2,034,186,900	(000)	132,075,525	2,320,045,654		

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2025



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



Name: Jonah Lamai
Director revenue Management
ICPAK M/No 20517

Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	000	000	000	000	000
Land rate	000	000	000	000	000
Single/business permits	000	000	000	000	000
Property rent	000	000	000	000	000
Parking fees	000	000	000	000	000
Market fees	000	000	000	000	000
Advertising	000	000	000	000	000
Hospital fees	000	000	000	000	000
Public health service fees	000	000	000	000	000
Physical planning and development	000	000	000	000	000
Hire of County Assets	000	000	000	000	000
Conservancy administration	000	000	000	000	000
Administration control fees and charges	000	000	000	000	000
Proceeds from sale of assets	000	000	000	000	000
Park fees	000	000	000	000	000
Other fines, penalties, and forfeiture fees	000	000	000	000	000
Miscellaneous receipts	000	000	000	000	000
Others (<i>Specify</i>)	000	000	000	000	000
Total (<i>agree to statement of arrears above</i>)	000	000	000	000	000

Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted



 Sign and date
 Accounting Officer



