REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE – REVENUE STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2024

COUNTY GOVERNMENT OF NANDI

RECEIVER OF REVENUE

County Government of Nandi

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

Background information

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

(a) Principal activities

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

(b) Key Management Team

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

- County Executive Committee Member for Finance – Hillary Serem
- Chief Officer, Finance – CPA Ms Prisca Jepchirchir
- Chief Officers, in charge of departments collecting revenue ...
- Director, Revenue- CPA Nicholas Biwott
- Head of Financial Reporting...CPA Mark Too

Key Entity information and Management (continued)

(c) County Headquarters
P.O. Box 802-30300
Kapsabet, Kenya

(d) Entity Contacts
Telephone: (254) 053 525 2355
E-mail: info.@nandi.go.ke
Website: www.nandi.go.ke

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

(f) Principal Legal Adviser
The County Attorney
Telephone: (254) 053 525 2355
E-mail: info.@nandi.go.ke
Website: www.nandi.go.ke

(g) Bankers

1. Central Bank of Kenya, Haile Selassie Avenue
   P.O Box 60000-00200
   Nairobi Kenya.

2. Equity Bank
   P.O Box 75104-00200
   Nairobi Kenya.

3. National Bank of Kenya
   P.O Box 72866-00200
   Nairobi Kenya.

(h) County Attorney
(list details of other County Attorneys if any.)

3 Foreword By the CECM Finance and Economic Planning

During the financial year ended 30th June 2024, there was tremendous improvement in revenue performance despite setbacks which were occasioned by political environment. Strategies were put in place to ensure that set targets were achieved with little deviation.

Our key local revenue sources for Nandi County include Health and Sanitation, Vehicle Parking Fees, Business Permits, Kiborgok tea Estate, liquor licensing, House and stall Rents, Cess, Plot Rents, Agriculture, Market/Trade Centre fees, Slaughterhouses Administration cost, Sewerage and water, Cattle dips/veterinary and other small, varied sources. managing county government budget constraints forms a major risk to our strategic plans.

The total local revenue collected during the financial year ended 30th June 2024 was Ksh. 621,666,879.27 against a set target of Ksh. 558,329,869.00 representing 111.34% performance. A disbursement to Nandi County Revenue Fund amounted to Ksh. 301,771,187.00 including an opening balance figure of Ksh. 2,877,584.38. The un remitted funds to the CRF was Ksh., 8,889,407.38 as at the close of business on 30th June 2024.

Missed targets in local collections have been noted since this would impact negatively on the general service delivery to the citizens of the county, critical measures have been put in place to gap the same during the subsequent financial years, and these measures include broadening the revenue base, enhancing compliance, improving the administrative functions of revenue-collection, expanding use of ICT systems in revenue collection, improvement of parking sites and enhancement of land rates, site value rates and property rates collection by updating the county valuation roll.

In the financial year 2024-2025 I look forward to a more vibrant local revenue source.

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CECM Finance and Economic Planning

County Government of Nandi

4. Management Discussion and Analysis of Revenue

In the year ended June 30,2024, the County had projected revenues of Kshs 558,329,869 fom the eighteen revenue streams and an amount of Kshs. 2,877,584.38 was the opening balance.

Receipt	FY 2021-2022		FY 2022-2023		FY 2023-2024	
Revenue Streams	**Original Budget**	**Actual On Comparable Basis**	**Original Budget**	**Actual On Comparab le Basis**	**Original Budget**	**Actual On Comparable Basis**
Business Permits	43,954,440	33,886,516	44,870,387	52,980,727	60,123,000	55,229,639
Administration control fees	14,383,114	11,981,880	20,636,910	3,183,547	17,017,368	12,242,920
Property rents	8,623,652	8,623,652	9,918,088	8,597,873	8,885,186	9,561,481
Land Rates	41,737,642	19,654,496	40,158,060	4,613,618	120,554,080	94,945,854
Parking fees	44,695,799	24,815,122	41,541,179	38,479,112	48,700,060	47,335,322
Other fines, penalties & forfeitures	-	-	-	2,723,328	-	2,616,255
Conservancy Administration	2,410,466	2,410,466	665,067	4,404,067	678,719	6,118,100
Market fees	15,587938	15,009,301	12,501,429	15,675,007	16,340,000	19,490,530
Cess	23,931,845	23,931,845	14,691,690	23,295,390	65,537,662	104,028,371
Hospital fees	151,872,821	118,969,920	150,761,069	27,176,547	198,281,711	228,990,721
Public health service fees	-	-	-	690,700		62,000
Trade fair	-	-	-		1,000,300	0
Hire of county assets	28,204,221	19,462,552.73	23,688,102	5,270,333	6,390,132	24,328,456
Slaughter & veterinary	2,617,927	1,330,194	5,388,711	540,987	1,405,686	1,594,642
Advertising	-	-	2,148,999	3,736,900	2,168,295	7,337,618
Physical planning & development	-	-	1,800,952	4,171,934	6,866,044	7,202,270
Park fees	-	-	1,001,795	472,190	771,226	344,730
Other fees	9,086,565	7,327,377	3,462,006	584,722	3,610,400	237,970
Total	**387,106,430**	**287,403,321.73**	**373,234,444**	**196,596,982**	**558,329,869**	**621,666,879**

5. Statement of Receiver of Revenue's responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,(ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *entity's receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of *entity's receiver of revenue* transactions during the financial year ended June 30, 2024, 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 07th November, 2024

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Name: Nicholas Biwott
County Receiver of Revenue

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE FOR THE YEAR ENDED 30 JUNE, 2024 - COUNTY GOVERNMENT OF NANDI

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 financial 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 financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver - Revenue County Government of Nandi set out on pages 1 to 19, which comprise of the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2024 and statement of receipts and disbursements, statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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 discussed in the basis of Qualified Opinion section of my report, revenue statements present fairly, in all material respects, the financial position of the Receiver of Revenue - County Government of Nandi as at 30 June, 2024, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Public Finance Management (County Governments) Regulations, 2015.

Basis for Qualified Opinion

1. Presentation, Accuracy and Disclosure of Revenue Statements

Audit review of revenue statements revealed the following anomalies;

(i) Statement of receipt and disbursements and Note 18 to the revenue statements reflects Other Receipts not received through County Revenue Fund of Kshs.313,844,561. Included in this amount is Kshs.188,945,746 for Facility Improvement Fund however, ledgers and schedules provided for audit review reflected Kshs.188,985,054 as transfer to Facility Improvement Fund resulting to unexplained variance of Kshs.39,308.

(ii) Statement of receipts and disbursements and Note 8 to the revenue statements reflects hospital fee of Kshs.40,044,975, Note 9 reflects Public health Service Fees of Kshs.62,000 and Note 18 reflects Kshs.188,945,746 reported under other receipts not received through County Revenue Fund in regards to Facility Improvement Fund collections all totalling Kshs.229,052,721 however, the ledgers and schedules provided for review reflects Kshs.229,094,211 which was at variance resulting to an unexplained variance of Kshs.41,490.

(iii) Statement of receipts and disbursements and Note 2 to the revenue statements reflects land rates received of Kshs.94,943,671. However, apart from land rates of Kshs.93,410,071 documentary evidence for other sub components such as land transfer fees, land sub-division fees, board fee, survey fee and land clearance certificate were not provided for audit.

(iv) The statement of receipts and disbursements reflects balance brought forward at the beginning of the year of Kshs.2,877,584 which was at variance with the amount of Kshs.5,503,600 reported in the prior audited revenue statements as balance due for disbursement.

(v) Revenue statements balances were not rounded off to the nearest shilling.

In the circumstances, the accuracy, validity and completeness of the revenue statements could not be confirmed.

2. Other Receipts not Received Through CRF-Tea and Sugar Cess

The statement of receipts and disbursements and Note 18 to the revenue statements reflects other receipts amount of Kshs.313,844,561 which includes tea cess and sugar cess amounts of Kshs.84,442,200 and Kshs.7,756,209 respectively. The same amounts have been reflected under Note 19 as other transfers and bank charges. Enquiry revealed that Management of these cess collections was done through a stake holder committee whose representation included tea factories, tea farmers and the County Government of Nandi who were also joint signatories to the account operated. This was agreed after a court ruling which declared collection of cess unconstitutional. However, documentary evidence were not provided to support receipts and payments made in relation to these funds.

In the circumstances, the accuracy of receipts and payments made in the year under review could not be confirmed.

3. Unsupported Revenues from Single Business Permit

The statement of receipts and disbursements reflects under County Own Source Revenue, single business permits collections of Kshs.55,229,639 as disclosed in Note 3 to the revenue statements however, revenues generated through annual business permit, business permit renewal fees and business permit application fees were not supported with the list of total registered business outlets and the schedules provided were not broken down into the individual revenue streams as reported.

Further, the amount invoiced as per the system report was Kshs.62,923,330 which is at variance with the reported collection of Kshs.55,229,639 resulting to an unexplained variance of Kshs.7,693,691. In addition, the reported revenue of Kshs.55,229,639 is at variance with the system generated report amount of Kshs.55,229,266.

In the circumstances, the accuracy and completeness of single business permit revenue amount of Kshs.55,229,639 could not be confirmed.

4. Arrears of Revenue

The statement of arrears of revenue reflects revenue arrears amount of Kshs.96,253,841 which includes land rate amount of Kshs.27,192,191, plot rent of Kshs.62,754,082 and house rent of Kshs.6,307,268 as disclosed in Note 23 to the revenue statements. However, debtor's movement schedule and source documents were not provided to confirm the accuracy of the reported balances. In addition, Management explained that agreements was arrived at with the stakeholders involved on the outstanding payments however, the arrears remained unpaid.

In the circumstances, the County Government risks losing revenues by accumulating arrears which cannot be collected.

5. Variance in Balances Between Receiver of Revenue and County Revenue Fund Financial Statements

The statement of receipts and disbursement reflect own source revenue of Kshs.307,822,318 which differs with the own source revenue disclosed at Note 6 of statement of receipts and payments for Nandi County Revenue Fund financial statements of Kshs.301,771,187 resulting to a variance of Kshs.6,014,006.

In addition, statement of receipts and disbursements reflects balance due for disbursement of Kshs.8,889,407, no reason was provided for not disbursing the amount.

In the circumstances, the accuracy of the own source revenue could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Nandi 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 qualified 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.558,329,869 and Kshs.621,666,879 respectively, resulting to over realization of Kshs.63,337,010 or 11% of the budget. Further, the statement reflects own source revenue final receipts budget and actual amounts on comparable basis of Kshs.558,329,869 and Kshs.307,822,318 respectively, resulting to under realization of Kshs.250,507,551 or 45% of the budget.

In addition, no report was provided by the Receiver of Revenue to the County Executive Committee Member - Finance and Economic Planning detailing the reasons for difficulties in revenue collection as required of Regulation 63(2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that where there are difficulties in revenue collection, a receiver of revenue shall report the circumstances to the CECM-Finance.

Further, revenue statements reflects other receipts not received through County Revenue Fund amount of Kshs.313,883,869 which were not included in the original and final revenue budget. This amount varies with the amount in Note 18 which reflects other receipts not received through County Revenue Fund amount of Kshs.313,844,561 resulting to a variance of Kshs.39,308.

Similarly, the Management did not provide measures being put in place to ensure that local revenue targets were met to enhance service delivery to the residents of Nandi County.

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 this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for 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, three (3) issues were reported under the Report on the Financial Statements, one (1) issue under the Budgetary Control and Performance and one (1) issue under Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management of the Fund had not resolved the outstanding issues.

Other Information

Management is responsible for the other information set out on page iii to viii which comprise of Key Entity Information and Management, Foreword by the County Executive Committee Member Finance and Economic Planning, Management Discussion and Analysis of Revenue and Statement of Receiver of Revenue's responsibilities. The Other Information does not include the revenue statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue of Nandi County 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 revenue 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. In my opinion except for the matters described in the Basis for Conclusion, I confirm that is not materially inconsistent with the revenue statements.

My opinion on the 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 matter described in the Basis for Conclusion on 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

Non-Maintenance of Electronic Register of Land owners

The statements of receipts and disbursement reflects total own generated revenue amount of Kshs.307,822,318. Included in this amount is Kshs.94,945,854 relating to land rate as disclosed in Note 2 to the revenue statements. However, it was noted that the Receiver of Revenue has not maintained a backup register of plot rent or parcel of lands owners which could be used in case of loss or destruction of manual register. This is contrary to Regulation 63(6) of the Public Finance Management (County governments) Regulations, 2015 which requires that an accounting officer or receiver of revenue or collector of revenue shall ensure adequate books of account are kept relating to revenue collection and management.

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

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

Conclusion

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

Basis for Conclusion

Risk in Revenue Collections

The statement of receipts and disbursement reflects own generated revenue amount of Kshs.307,822,318. It was noted that the County Government terminated employees' contract for some staff in revenue department in the month of September, 2024. However, during audit verification, it was noted that employees whose contracts were terminated were still performing their duties. Allowing employees whose contract has been terminated and not receiving any remuneration from the County Government to continue performing their duties poses a risk and may lead to loss of revenue. Further, enforcement officers' contracts were equally terminated and this may lead to lack of supervision in revenue collection.

In the circumstances, there was potential risk of revenue loss.

The audit was conducted in accordance with ISSAIs 2315 and 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 (Cash 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 financial 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, financial transactions and information reflected in the revenue statements comply with the authorities which govern them and those public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the 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

16 December, 2024

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

	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	11,829,962.00	23,295,390.00
Land Rate	2	94,945,854.00	4,613,618.00
Single/Business Permits	3	55,229,639.00	52,980,727.27
Property Rent	4	9,561,481.00	8,597,873.00
Parking Fees	5	47,335,322.00	38,479,112.00
Market Fees	6	19,490,530.00	15,675,007.17
Advertising	7	7,337,618.00	3,736,900.00
Hospital Fees	8	40,044,975.00	27,176,547.00
Public Health Service Fees	9	62,000.00	690,700.00
Physical Planning and Development	10	7,202,270.00	4,171,934.00
Hire Of County Assets	11	1,057,550.00	5,270,332.80
Conservancy Administration	12	6,118,100.00	4,404,067.00
Administration Control Fees and Charges	13	2,813,420.00	3,183,547.00
Slaughter & veterinary fee	14	1,594,642.00	540,987.00
Park Fees	15	344,730.00	472,190.00
Other Fines, Penalties, And Forfeiture Fees	16	2,616,255.00	2,723,328.00
Others fees	17	237,970.00	584,722.00
Total County Own Source Revenue		**307,822,318.00**	**196,596,982.24**
Other Receipts			
Other transfers Not Received Through CRF	18	**313,844,561.27**	-
Total Other Receipts		**313,844,561.27**	-
Total Receipts		**621,666,879.27**	**196,596,982.24**
Balance b/f at the beginning of the year		2,877,584.38	7,738,391.00
Disbursements To CRF		**301,771,187.00**	**198,831,772.51**
Other Transfers and Bank charges	19	**313,883,869.27**	-
Balance Due for Disbursement		**8,889,407.38**	**5,503,600.73**

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 07th November, 2024 and signed by:

……………………………………… ………………………………………

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

Name: Mark Too
Head of Financial Reporting
ICPAK M/No: 8010

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	8,807,844.58	5,477,630.73
Cash In Hand	21	81,563.00	25,970.00
Total Financial Assets		**8,889,407.58**	**5,503,600.73**
Total Financial Assets		**8,889,407.58**	**5,503,600.73**
Financial Liabilities			
Payables-Due to CRF	22	**8,889,407.58**	**5,503,600.73**
Total Financial Liabilities		**8,889,407.58**	**5,503,600.73**

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 07th November, 2024 and signed by:

……………………………………… ………………………………………

Name: Nicholas Biwott
County Receiver of Revenue

Name: Mark Too
Head of Financial Reporting
ICPAK M/No: 8010

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

Receipt	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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	**65,537,662.00**	-	65,537,662.00	11,829,962.00	53,707,700.00	18.04
Land Rate	**120,554,080**	-	120,554,080.00	94,945,854.00	25,608,226.00	78.50
Single/Business Permits	**60,123,000**	-	60,123,000.00	55,229,639.00	4,893,361.00	90.25
Property Rent	**8,885,186**	-	8,885,186.00	9,561,481.00	(676,295.00)	105.35
Parking Fees	**48,700,060**	-	48,700,060.00	49,951,577.00	(1,251,517.00)	100.98
Market Fees	**16,340,000**	-	16,340,000.00	19,490530.00	(3,150530.00)	115.13
Advertising	**2,168,295**	-	2,168,295.00	7,337,618.00	(5,169,323.00)	336.08
Hospital Fees	**198,281,711**	-	198,281,711.00	40,106,975.00	158,174,736.00	20.23
Physical Planning and Development	**6,866,044**	-	6,866,044.00	7,202,270.00	(336,226.00)	99.83
Hire Of County Assets	**6,390,132**	-	6,390,132.00	1,057,550.00	5,332,582.00	15.21
Conservancy Administration	**678,719**	-	678,719.00	6,118,100.00	(5,439,381.00)	892.27
Administration Control Fees and Charges	**17,017,368**	-	17,017,368.00	2,813,420.00	14,203,948.00	16.26
Slaughter & Veterinary Fees	**1,405,686**	-	1,405,686.00	1,594,642.00	(188,956.00)	99.19
Park Fees	**771,226**	-	771,226.00	344,730.00	426,496.00	43.40
Miscellaneous Receipts	**3,610,400**	-	3,610,400.00	237,970.00	3,372,430.00	6.39
Trade Fair	**1,000,300**		-	-	-	-
Total County Own Source Revenue	**558,329,869.00**	-	**558,329,869.00**	**307,822,318.00**	**250,507,551.00**	**55.13**
Other Receipts						
Other Receipts Not Received Through CRF	-	-	-	313,883,869.27	-	-
Total Other Receipts	-	-	-	**313,883,869.27**	**313,883,869.27**	-
Total Receipts	**558,329,869.00**	-	**558,329,869.00**	**621,666,879.27**	**63,337,010.27**	**111.34**

The County Receiver of revenue's financial statements were approved on 07th November, 2024 and signed by:

....

Name: Nicholas Biwott
County Receiver of Revenue

....

Name: Mark Too
Head of Financial Reporting
ICPAK M/No: 8010

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

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2023) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 2024 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	59,039,467.00	51,169,791.40	19,322,515.00	27,192,191.00	Already an agreement signed	Recoverable in FY 2024-25
Plot rent	60,603,097.00	1,823,885.00	3,974,870.00	62,754,082.00	Upgraded system tracks all arrears A programme on Sensitization for payment rolled out	Recoverable. It's a requirement to have a clearance certificate to transact
House rent	4,189,894.00	-	2,117,374.00	6,307,268.00	Upgraded system tracks all arrears Some houses and stalls were condemned Accounting Officer to write off	All outstanding arrears to be collected with monthly rent payments.
Total Arrears	**123,832,458**	**52,993,676.4**	**25,414,759**	**96,253,541**		

……………………………………
Name: Nicholas Biwott
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a)

……………………………………
Name: Mark Too
Head of Financial Reporting
ICPAK M/No: 8010

An ageing analysis of revenue in arrears has been shown on note 23 of these financial statements.

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *entity*.

2. Recognition of Receipts

The *entity* recognises all receipts from the various sources when the related cash has been received by the *entity*.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The County Assembly approved the original budget on 29th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. 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.

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. (*Include the receiver's actual policy on disbursements)*

7. Comparative Figures

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

8. Subsequent Events

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

12. Notes to the Financial Statements

1. Cess

Description	2023-2024	2022-2023
	Kshs	**Kshs**
Sugar cess	11,008,769.00	22,957,979.00
murram cess	168,500.00	265,651.00
log/timber/firewood	60,900.00	71,760.00
Maize & wheat cess	569,993.00	-
Cess/Avocado	21,800.00	-
Total	**11,829,962.00**	**23,295,390**

2. Land rates

Description	2023-2024	2022-2023
	Kshs	**Kshs**
Land rates	42,240,279.80	4,330,314.00
Land rates arrears	51,169791.40	0
Land transfer fee	158,000.00	62,000.00
Land subdivision fee	246,000.00	-
Board fee	35,000.00	76,804.00
Survey fee	0	8,000.00
Land clearance certificate	1,094,600.00	136,500.00
Total	**94,943,671.2**	**4,613,618.00**

3. Single /Business Permits

Description	2023-2024	2022-2023
	Kshs	**Kshs**
Business permit application fees	791,250.00	2,418,424.00
Undercharge fee on SBP	9,000.00	256,034.00
Annual Business permit fees	50,124,751.00	48,799,805.27
Business permit penalties and interest	315,140.00	155,647.00
Reprint fee	0	8,050.00
Business permit renewal fees	3,989,498.00	1,342,767.00
Total	**55,229,639.00**	**52,980,727.27**

4. Property Rent

Description	2023-2024	2022-2023
	Kshs	Kshs
Plot Rent	2,441,255.00	1,486,016.00
Stalls/kiosks rent	7,120,226.00	7,111,857.00
Total	**9,561,481.00**	**8,597,873**

5. Parking Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Street parking fees	8,840,472.00	6,696,731.00
Monthly toll/sticker fees	27,424,200.00	23,973,478.00
Motorbike fees	9,354,650.00	6,848,890.00
Reserved parking	1,716,000.00	960,013.00
Total	**47,335,322.00**	**38,479,112**

6. Market Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Market entry fees	19,451,222.00	15,675,007.17
Total	**19,451,222.00**	**15,675,007.17**

7. Advertising

Descriptions	2023-2024	2022-2023
	Kshs	Kshs
Branding	1,449,318.00	1,216,900.00
Signage	920,000.00	598,700.00
Roadshows/banners/posters	1,875,500.00	782,500.00
Tent advertising	596,000.00	140,400.00
Billboard	1,106,000.00	0
Sandwitch	527,000.00	504,000.00
Promotion	759,900.00	494,400.00
Crusade fee	103,900.00	-
Total	**7,337,618.00**	**3,736,900.00**

Notes to the Financial Statements (continued)

8. Hospital Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Level 5 hospitals-kcrh	5,800,280.00	678,980.00
Level 4 hospitals	5,430,713.00	2,192,781.00
NHIF	28,813,982.00	24,304,786.00
Total	**40,044,975.00**	**27,176,547.00**

9. Public Health Service Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Public health permit	62,000.00	690,700.00
Total	**62,000.00**	**690,700.00**

10. Physical Planning and Development

Description	2023-2024	2022-2023
	Kshs	Kshs
Extension of user	580,623.00	147,880.00
Change of use	110,000.00	0
Building plan/Sale of county spatial plan	2,115,326.00	2,231,631.00
Circulation form	61,000.00	25,608.00
Occupation certificates	50,000.00	0
Internal amendment	7,500.00	0
Penalties	2,759,052.00	904,567.00
Structural approval	577,314.00	324,139.00
compliance/PPA5/PPA2	543,000.00	303,112.00
Site Inspection	25,000.00	0
Reqularization	350,455.00	193,857.00
Hording	23,000.00	10,000.00
Container Approval	0	31,140.00
Total	**7,202,270.00**	**4,171,934.00**

11. Hire Of County Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	477,550.00	551,540.00
Hire of Exhauster	327,600.00	349,900.00
Hire of County Stadia	203,400.00	117,000.00
Certificate & Licensing fee- Coffee	49,000.00	-
Kiborgok fee	-	2,428,957.80
Conference facilities/Agricultural Training Centers (ATC)	-	1,822,935.00
Total	**1,057,550.00**	**5,270,332.80**

12. Conservancy Administration

Description	2023-2024	2022-2023
	Kshs	Kshs
Sewerage fees	1,011,300.00	737,600.00
Sewerage connection fee	12,000.00	9,000.00
Conservancy	4,991,500.00	3,542,617.00
Public cemetery	2,500.00	3,000.00
Noise control	100,800.00	111,850.00
Total	**6,118,100.00**	**4,404,067.00**

13. Administration Control Fees and Charges

Description	2023-2024	2022-2023
	Kshs	Kshs
Weights and measures	909,420.00	825,546.00
Fire Services	1,904,000.00	971,001.00
Liquor licenses	-	1,387,000.00
Total	**2,813,420.00**	**3,183,547.00**

14. Slaughter & Veterinary fee.

	2023-2024	2022-2023
	Kshs	Kshs
Slaughter fee	701,265.00	536,182.00
Hides & Skins	0	180.00
livestock movement	200,440.00	-

Meat Inspection	386,070.00	4,625.00
Vaccination	306,867.00	0
Total	**1,594,642.00**	**540,987.00**

15. Park Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Park entry fees-chepkiit	344,730.00	472,190.00
Total	**344,730.00**	**472,190.00**

16. Other Fines, Penalties and Forfeitures

Description	2023-2024	2022-2023
	Kshs	Kshs
Obstruction	200,000.00	215,000.00
Impounding fee	528,000.00	418,480.00
Enforcement fee	444,750.00	460,200.00
Parking default	1,056,000.00	1,463,602.00
Destruction county property	17,000.00	28,000.00
Roaming cattle	12,100.00	14,700.00
abusive language	5,000.00	3,000.00
SBP enforcement	341,405.00	90,796.00
Storage	8,000.00	13,050.00
Towing fee	3,000.00	10,000.00
Wrong lane	1,000.00	6,500.00
Total	**2,616,255.00**	**2,723,328.00**

17. Others Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance of fence	0	1,870.00
Cooperative audit fee	0	253,652.00
Certificate of participation	0	1,200.00
Pool table inspection fee	163,300.00	320,600.00
Renovation of PSS	0	1,000.00
KNLS	74,670.00	0
Dishonour cheque	0	6,400.00
Total	**237,970.00**	**584,722.00**

18. Other Receipts Not Received Through CRF

Description	2023-2024	2022-2023
	Kshs	Kshs
Facility Improvement Fund	188,945,746.00	-
Tea Cess	84,442,200.67	-
Sugar Cess	7,756,208.60	-
Kaimosi ATC	23,270,906.00	-
Nandi County Alcoholic Drink Fund	9,429,500.00	-
Total	**313,844,561.27**	-

19. Other Transfers and Bank Charges

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Charges & commissions	39,308.00	-
Facility Improvement Fund	188,945,746.00	-
Tea Cess	84,442,200.67	-
Sugar Cess	7,756,208.60	-
Kaimosi ATC	23,270,906.00	-
Nandi County Alcoholic Drink Fund	9,429,500.00	-
Total	**313,883,869.27**	-

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	2023-2024	2022-2023
			Kshs	Kshs
Equity Bank-0490260871255		-	7,975,855.58	774,962.38
National Bank-01570246414100		-	37,655.00	146,080.00
Mpesa 299299		-	171,970.00	139,433.00
MPesa 4094029		-	622,364.00	1,791,139.00
Total			**8,807,844.58**	**2,851,614.38**

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

Ref	Amount (Kshs)	*Date subsequently transferred*
Disbursement 1-National Bank	913,552.00	*09-08-2024*
Disbursement 2-Equity Bank	7,975,855.58	*07-08-2024*
Total	**8,889,407.58**	

(This is a disclosure note indicating how the cash balance as at the end of the year has been subsequently disbursed to the CRF)

21. Cash in hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Cash Balance	81,563.00	25,970.00
Others *(Specify)*	0	0
Total	**81,563.00**	**25,970.00**

22. Payables- Due To CRF

Payables	FY2023-2024	FY2022-2024
	Kshs	Kshs
Balance b/f at the beginning of the year	2,877,584.38	7,738,391.00
Amount collected during the year	307,783,010.00	196,596,982.24
Amounts disbursed to CRF during the year	301,771,187.00	198,831,772.51
Balance c/d at the end of the year	**8,889,407.38**	**5,503,600.73**

23. 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
Land rate	0	7,869,676	19,322,515	0	**27,192,191**
Plot rent	3,974,870	0	0	58,779,212	**62,754,082**
House & stalls	2,117,374	0	0	4,189,894	**6,307,268**
Total	**6,092,244**	**7,869,676**	**19,322,515**	**62,969,106**	**96,253,541**

13. Appendices

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

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
1.	Daniel Kipkosgei Arusei	2024	*6,500*	PWD	Article 159, PMF act 2012
2.	Laurence Kipkemboi Chepkwony	2024	*8,100*	PWD	Article 159, PMF act 2012
3.	John Kiprugut Lagat	2024	*3,000*	PWD	Article 159, PMF act 2012
4.	Hillary Kiptarus Kennedy	2024	*6,000*	PWD	Article 159, PMF act 2012
5.	Samson Tiongoi Metto	2024	*6,000*	PWD	Article 159, PMF act 2012
6.	Salome Jepkoech Kibowen	2024	*5,000*	PWD	Article 159, PMF act 2012
7.	Stanley Cheruiyot Kogo	2024	*7,500*	PWD	Article 159, PMF act 2012
8.	Henry Kipsang Sugut	2024	*12,100*	PWD	Article 159, PMF act 2012
9.	Stanley Cheruiyot Kogo	2024	*11,000*	PWD	Article 159, PMF act 2012
10.	For Nemuel B. Gichana	2024	*25,000*	PWD	Article 159, PMF act 2012
11.	Emmy Jepngetich Chepkwony	2024	*3,000*	PWD	Article 159, PMF act 2012
12.	Samwel Kipng'etich Kenei	2024	*10,000*	PWD	Article 159, PMF act 2012
13.	Gilbert Kiprob Chirchir	2024	*25,000*	PWD	Article 159, PMF act 2012
14.	Rashid Kipkosgei Kitur	2024	*25,000*	PWD	Article 159, PMF act 2012
15.	Maemuna Minayo	2024	*3,000*	PWD	Article 159, PMF act 2012
16.	Hillary Kipchirchir	2024	*12,500*	PWD	Article 159, PMF act 2012
17.	Kimeli Arap Ngetich	2024	*15,000*	PWD	Article 159, PMF act 2012

18.	Kipkurgat Arap Rop	2024	7,500	PWD	Article 159, PMF act 2012
19.	Samwel Kiprugut Bett	2024	8,000	PWD	Article 159, PMF act 2012
20.	Jane Musimbi	2024	7,500	PWD	Article 159, PMF act 2012
21.	Paul Kipkosgei Sambu	2024	15,900	PWD	Article 159, PMF act 2012
22.	Linah J. Biwott	2024	22,500	PWD	Article 159, PMF act 2012
23.	Franklyn Kiptanui Rotich	2024	11,000	PWD	Article 159, PMF act 2012
24.	Paul Kipkosgei Sambu	2024	16,900	PWD	Article 159, PMF act 2012
25.	Mike Tarus Kiptum	2024	7,900	PWD	Article 159, PMF act 2012
26.	Albert Kipchumba	2024	7,900	PWD	Article 159, PMF act 2012
27.	Daniel Kipkoech Kogo	2024	13,400	PWD	Article 159, PMF act 2012
28.	Neema Victory	2024	3,000	PWD	Article 159, PMF act 2012
29.	Joseph Kipruto Mitei	2024	14,000	PWD	Article 159, PMF act 2012
30.	George Odhiambo Magero	2024	7,500	PWD	Article 159, PMF act 2012
31.	Jennifer Jepketer	2024	7,500	PWD	Article 159, PMF act 2012
32.	Elisha Kipsang Cherotich	2024	5,000	PWD	Article 159, PMF act 2012
33.	Naomi Chepkorir	2024	7,500	PWD	Article 159, PMF act 2012
34.	Nelson Nyamogutu	2024	18,000	PWD	Article 159, PMF act 2012
35.	Jacob Kipkurgat Lagat	2024	6,500	PWD	Article 159, PMF act 2012
			376,200		

(PFM ACT section 165 subsection 4, 5)

Sign and date
Accounting Officer

Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
4.2	Lack of Valuation Roll	County has engaged the National Government valuers to come up with a valuation roll for the county. Valuation roll has been factored in, in the county budget.	resolved	31st December 2024
4.3	Accuracy of Street Parking Fees	County is in process of marking and numbering of parking lots	resolved	31st December 2024
4.4	Budgetary Control and Performance	• Negotiation with multinationals concluded and invoices issued • Liquor licensing fees paid to the fund account no longer to CRF • Slaughter fees, Tourism and Co-op development was as a result of reduced economic activity. • County government has embarked on sensitization	resolved	31st December 2024

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)***
		program of plot owners about payments of plot rates and arrears across the county to meet the targets. • County government issued a notice to all traders concerning payments of weight and measures fee as per the attached notice issued September 2023. • Health sanitation fee target were not achieved as a result of implementation of FIF		
4.5	Under Collection of hospital fees	The low revenue collections during the financial year under review was majorly due to the establishment of Facility Improvement Fund which transferred most the collections under health and sanitation revenue stream to the said fund	resolved	30th September 2024

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report.

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.

(iii) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

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Name: Nicholas Biwott

County Receiver of Revenue

07th November, 2024

....

Name: Mark Too

Head of Financial Reporting

ICPAK M/No: 8010