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REPORT

OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE – REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF MARSABIT



OFFICE OF THE AUDITOR - GENERAL
ISIOLO REGION OFFICE
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RECEIVER OF REVENUE
(County Government of Marsabit)

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)**

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



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

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1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

| | |
|----------------------|---|
| Comparative FY | Comparative Prior Financial Year |
| Fiduciary Management | 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 18/05/2023 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 Marsabit' day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance
- Chief Officer, Finance
- Chief Officers, in charge of departments collecting revenue
- Director, Revenue
- Head of Revenue Reporting



Key Entity information and Management (continued)

- a) **County Headquarters**
P.O. Box 384-60500
County Headquarters
Marsabit-Isiolo Highway
Marsabit, KENYA

- b) **Receiver of Revenues Contacts**
Telephone: (254)708852046
E-mail: info@treasury.marsabit.go.ke
Website: www.marsabit.go.ke

- c) **Independent Auditor**
Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

- d) **Principal Legal Adviser**
The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

- e) **Bankers**
 - I. Kenya Commercial Bank
Marsabit Branch
P.O Box 83 – 60500
Marsabit, Kenya
 - II. Equity Bank
Marsabit Branch

- f) **County Attorney**

3. Foreword by the CECM Finance and Economic Planning

The following financial statements have been prepared according to Section 165(1) of the Public Finance Management Act, 2012.

The accompanying reports are structured in accordance to the International Public Sector Accounting Standards Board (IPSASB) as stipulated in the PFMA, 2012 Section 165(2)(a). These financial statements and reports are for the **County Government of Marsabit** covering the financial year ended June 30, 2024.

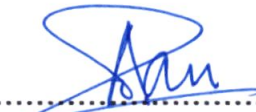
During the period, the county had a revenue target of Kshs 190 Million and managed to raise Kshs 167,579,472.20 which is 88 per cent. This own source revenue performance is an improvement from the previous financial year ending June 30, 2023 when the county generated Kshs 142.66 Million against a target of Kshs 170 Million. The National exchequer contributed Kshs 7.564 billion which included the County's Equitable share allocation as well as conditional grants allocated during the financial year under consideration.

The general revenue performance is against a slowdown of economic activities that are as a ripple effect of the Federal Reserve in the United States adjusting upward interest rate which informed increase of the Central Bank Rate. National Treasury projects the economy to grow by 5.5 per cent and 6.0 per cent over the medium term. The increase in CBR has caused access to finance for businesses to be challenge even as efforts are in place to incentivise micro, small and medium enterprises.

The major sources of revenue for counties include single business permit, county stalls, royalties, produce cess, livestock charges, land transaction charges, liquor licences and for services rendered like Hospital charges and public health services fees.

There have been several challenges however on the revenue collection from the insecurity in the area, Moyale porous border point, prolonged drought which affected the lives of pastoralist, business owners or individuals collude with revenue collection agents not to pay the requisite amounts and absence of reliable connectivity to deploy technology for revenue collection.

The county is in the process of implementing new revenue collection strategies and plans that seek to not only improve revenue collection but ensure prudent use of public funds.


.....
CECM Finance and Economic Planning
County Government of Marsabit

4. Management Discussion and Analysis

During this period, own source revenue (OSR) has shown some improvement consistently. This is seen in the Kshs 167,579,472.20 collected in the financial year ended 30th June 2024. which preceded Kshs 142.66 million in 2022/2023, Kshs 100.2 million in 2021/2022 and Kshs 107.45 million in 2020/2021.

As highlighted earlier in the report, challenges affecting revenue collection are mainly absence of reliable connectivity to deploy technology for revenue collection and collusion between collection agents and tax payers. Other challenges include insecurity, lack of a complete data base on existing business premises and individuals who opt to operate enterprises from homes.

Due to insecurity, mapping of businesses and plots for land rates becomes a challenge. Additionally, county revenue officers are limited to areas that have favourable security. Time to time, the county revenue officers work with administration police during their routine mapping exercises to ensure their safety. However, a lasting solution is being sought including but not limited to setting up police posts and stations in far flung areas and provision of vehicles.

Section 160 of the Public Finance Management Act also allows collaboration between the County Government and Kenya Revenue Authority on collection of revenue. This is a path that can be explored as well.

Adoption of mobile money, which is done through specified till numbers. Digitising revenue collection reduced the frequency revenue offices interact with money. This not only deals with possible cases of corruption through collusion to either pay less than the specified amounts or not pay at all but also ensures accountability. The county will also in time digitise services offered in health facilities, payments of fines and waste management.

There are also plan to involve one of the two major telecom companies to set up mast which will improve network strength and boost digital transactions.

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.

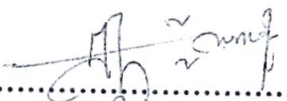
The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (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 *receiver of revenue*, (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 *receiver of revenue*, (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 *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 *receiver of revenue* account gives a true and fair view of the state of *receiver of revenue* transactions during the financial year ended June 30, 2024, and of the *receiver’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.

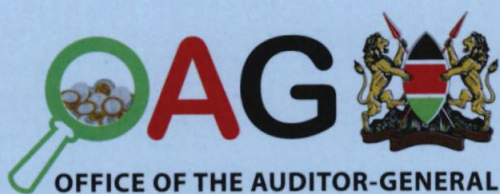
The Receiver of Revenue confirms that it has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards 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 2/09/2024


.....
Name *Woldemariam Weso*
County Receiver of Revenue

REPUBLIC OF KENYA



Enhancing Accountability

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

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

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

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 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 Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue – Revenue Statements - County Government of Marsabit set out on pages 1 to 22, which comprise

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

of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and disbursements 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 revenue statements present fairly, in all material respects, the revenue position of Receiver of Revenue – Revenue Statements - County Government of Marsabit as at 30 June, 2024 and of its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Understatement of Revenue

The statement of financial assets and liabilities and as disclosed in Note 21 to the financial statements reflects an amount of Kshs.38,233,377 in respect of bank balances. Included in this amount is Kshs.21,702,715 and Kshs.8,897,545 all totalling Kshs.30,600,260 held in two commercial bank accounts as at 30 June, 2024 which was yet to be deposited into the County Revenue Fund account.

In the circumstances, the reported internally generated revenue was understated by Kshs.30,600,260.

2. Unsupported Revenue from Property Rent

The statement of receipts and disbursements and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.6,084,510 from property rent which includes an amount of Kshs.3,212,630 from lease rent for communication boosters and windmills erected on public land. However, comprehensive list detailing the number of boosters or wind power mills on public land and lease agreements between the County Government of Marsabit and the communication equipment and windmills' operators were not provided for audit contrary to Regulation 63 (6) of the Public Finance Management (County Governments) Regulations, 2015. In addition, Kshs.1,925,880 of the revenue was collected from kiosks and stalls rent. However, there were no records indicating the number of stalls or the payment arrangements based on square footage.

In the circumstances, the accuracy and completeness of revenue from property rent amounting to Kshs.6,084,510 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue – County Government of Marsabit 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 amount reflects Kshs.190,000,000 and Kshs.167,579,472 in respect of total revenue budget and actual collections respectively, resulting in an under-collection of Kshs.22,420,527 or approximately 12% of the budget.

The under-collection affected the planned activities and may have negatively impacted on service delivery to the residents of Marsabit County.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Prior Years Audit Matters

In the Auditor-General's report for the previous year, various issues were raised under Report on the Revenue Statements and although the management has indicated all the issues as having been resolved, it was noted that Management has not put in place mechanisms to address the issues and implement audit recommendations contrary to Section 31(1) (a) of the Public Audit Act, 2015.

Other Information

Management is responsible for the other information set out on page ii to x which comprise of Key Entity Information and Management, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of management responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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 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 Disburse Revenue to the County Revenue Fund

The statement of receipts and disbursements and as disclosed in Note 21 to the financial statements reflects an amount of Kshs.38,233,377 as total balance due for disbursement. The amount includes County's own generated revenues collected during the year amounting to Kshs.30,600,260 but not transferred to the County Revenue Fund 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, Management was in breach of the law.

2. Failure to Update Valuation Roll and Land Rates Registers

Note 2 to the financial statements reflects an amount of Kshs.1,983,220 in respect of land rates. However, Management did not maintain an updated record of all land owners within the County and an updated valuation roll contrary to Section 3 of the Valuation for Rating Act of 2012 which provides that every local authority shall from time to time, but at least once in every ten years or such longer period as the Minister may approve, cause a valuation to be made of every ratable property within the area of the local authority in respect of which a rate on the value of land is, or is to be imposed, and the values to be entered in a valuation roll. Further, plot allotments and the list of individuals granted temporary occupation licenses were not provided for audit review.

In the circumstances, the County Government was denied opportunity to raise more revenue from land rates and rent. In addition, the Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the revenue 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 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 effect of the matters described in the Basis for Conclusion on Report on the 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. Failure to Automate Revenue Collection

Review of the revenue collection system revealed that the County Receiver of Revenue had not automated all its revenue collection of own source revenue and instead operated a manual revenue collection system in the collection, banking and recording of revenue collections. No explanation was provided for the failure to put in place an automated revenue collection system that would ensure proper management of revenue and minimize the risks of pilferage and misappropriation.

In the circumstances, the effectiveness of the controls on County own generated revenues budgeting, monitoring of revenue collection and banking could not be confirmed.

2. Ineffective Revenue Collection from Single Business Permits

Note 3 to the financial statements reflects an amount of Kshs.8,225,793 in respect of Single Business Permits. However, Receiver of Revenue lacked proper guidelines for business owners regarding the application process for business permits as records of business permit applications and applications evaluation methods to determine fee charges were not provided for audit review. Additionally, there were no records indicating that premises were assessed prior to the issuance of single business permits. Further, Receiver of Revenue maintained manual records which are prone to errors and abuse leading to inaccurate financial reporting.

In the circumstances, the effectiveness of internal controls over single business permit fees collections could not be confirmed.

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

Responsibilities of 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 control 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 control, risk management and overall governance.

In preparing the revenue statements, Management is responsible for assessing the Receiver'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 or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

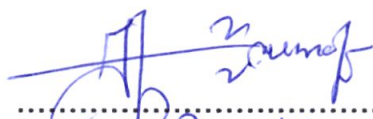
23 December, 2024


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

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

| | Note | FY2 023/2024 | FY2022/2023 |
|--|------|--------------------|-----------------------|
| | | Kshs | Kshs |
| County Own Source Revenue | | | |
| Cess/Produce | 1 | 31,157,473 | 37,059,254 |
| Land rates | 2 | 1,983,220 | 2,170,042 |
| Single /Business Permits | 3 | 8,225,793 | 9,516,150 |
| Property Rent | 4 | 6,084,510 | 4,728,501 |
| Parking fees | 5 | 0 | 0 |
| Market Fee/Charges | 6 | 1,533,433 | 1,384,283 |
| Advertising | 7 | 2,040,800 | 1,971,600 |
| Hospital Fees | 8 | 112,786,322 | 74,979,289 |
| Public Health Service Fees | 9 | 613,300 | 388,800 |
| Physical planning and development | 10 | 0 | |
| Hire of County Assets/stadium | 11 | 0 | |
| Conservancy administration | 12 | 0 | |
| Administration control fees and charges | 13 | 1,772,190 | 664,000 |
| Proceeds from sale of county asset | 14 | 0 | 0 |
| Parking fees | 15 | 0 | 0 |
| Other Fines, Penalties and Forfeitures | 16 | 0 | |
| Miscellaneous Receipts | 17 | 1,224,181 | 9,696,949 |
| Veterinary- Meat Inspection | 18 | 158,250 | 104,144 |
| Total County Own Source Revenue | | 167,579,472 | 142,663,012 |
| Other Receipts | | | |
| Donations/Grants Not Received Through CRF | | | |
| Total Other Receipts | | | |
| Total Receipts | | 167,579,472 | 142,663,012.00 |
| Balance b/f at the beginning of the year | | 18,514,246 | 15,039,480 |
| Disbursements to CRF and other transfer | 19 | (147,860,341) | (139,188,246) |
| Bank charges | 20 | 7110 | 16,239 |
| Balance Due for Disbursement | 21 | 38,233,377 | 18,514,246 |

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 2/09/2024 and signed by:


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

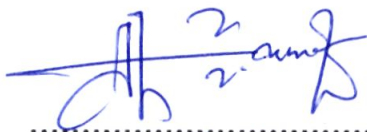

 Name **Shams Ibrahim**
 Head of Revenue Reporting
 ICPAK M/No 11648

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

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

| | Note | FY2023/2024 | FY2022/2023 |
|------------------------------------|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash And Cash Equivalents | | | |
| Bank Balances | 21 | 38,233,377 | 18,514,246 |
| Cash In Hand | 25 | | |
| Total Financial Assets | | 38,233,377 | 18,514,246 |
| Total Financial Assets | | 38,233,377 | 18,514,246 |
| Financial Liabilities | | | |
| Payables-Due to CRF | 26 | 38,233,377 | 18,514,246 |
| Total Financial Liabilities | | 38,233,377 | 18,514,246 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The *receiver of revenue* financial statements was approved on 2/09/2024 and signed by:



Name *Wilde Wessu*
 County Receiver of Revenue



Name *STARUS IBRAHIM*
 Head of Revenue Reporting
 ICPAK M/No 11648

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 | | | | | | |
| <i>cess</i> | 50,000,000 | | 50,000,000 | 31,157,473 | 18,842,527 | 62% |
| <i>land rate</i> | 5,000,000 | | 5,000,000 | 1,983,220 | 3,016,780 | 40% |
| <i>single business permit</i> | 40,000,000 | | 40,000,000 | 8,225,793 | 31,774,207 | 21% |
| <i>property rent</i> | 2,300,000 | | 2,300,000 | 6,084,510 | -3,784,510 | 265% |
| <i>parking fees</i> | - | | - | | - | 0% |
| <i>market fees</i> | 1,100,000 | | 1,100,000 | 1,533,433 | -433,433 | 139% |
| <i>advertising</i> | 2,000,000 | | 2,000,000 | 2,040,800 | -40,800 | 102% |
| <i>Physical Planning and Development</i> | 4,000,000 | | 4,000,000 | - | 4,000,000 | 0% |
| <i>Hire of county Assets</i> | 200,000 | | 200,000 | - | 200,000 | 0% |
| <i>Conservancy Administration</i> | - | | - | - | - | 0% |
| <i>Administration control fees and charges</i> | 200,000 | | 200,000 | 1,772,190 | -1,572,190 | 886% |
| <i>Proceeds from sale of assets</i> | 5,000,000 | | 5,000,000 | - | 5,000,000 | 0% |
| <i>park fees</i> | - | | - | | - | 0% |

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

| | | | | | | |
|--|---------------------------|----------|---------------------------|---------------------------|--------------------------|-------------------|
| <i>other fines, penalties, and forfeiture fees</i> | 1,000,000 | | 1,000,000 | | 1,000,000 | 0% |
| <i>Miscellaneous receipts</i> | 9,200,000 | | 9,200,000 | 1,224,181 | 7,975,819 | 13% |
| Sub Total | 120,000,000 | | 120,000,000 | 54,021,600 | 65,978,400 | 45% |
| <i>Hospital</i> | 57,000,000 | | 57,000,000 | 112,786,322 | -56,608,282 | 199% |
| <i>Public Health Service Fees</i> | 10,000,000 | | 10,000,000 | 613,300.00.00 | 9,386,700 | 6% |
| <i>veterinary services</i> | 3,000,000 | | 3,000,000 | 158,250 | 2,841,750 | 5% |
| Total County Own Source Revenue | <u>190,000,000</u> | | <u>190,000,000</u> | <u>167,579,472</u> | <u>22,420,528</u> | 88% |
| Other Receipts | | | | | | |
| Donations /Grants Not Received Through CRF | - | | - | - | - | |
| Total Other Receipts | - | - | - | - | - | - |
| Total Receipts | <u>190,000,000</u> | | <u>190,000,000</u> | <u>167,579,472</u> | <u>22,420,528</u> | <u>88%</u> |

1. Administration control fees and charges (886%)- there is increase in number of liquor stores, bars and wine and spirit shops than targeted value within the year.
2. property rent (265%) - compliance from some trader who occupied Saku modern market boosted revenue collection form stalls rent.
3. Hospital (265%) - in the finance bill 2023/2024 hospital administration requested increase in some hospital charges there by increasing revenue collection than targeted value by the department.
4. market fees (139%) - most shop owners closed their shops and turned to hawkers thereby increasing market gate.
5. advertising (102%) - traders form outside the county increased advertising product within the county.
6. Cess (62%) - Insecurity on the border town of Moyale affected the production and import of cereals from Ethiopia.

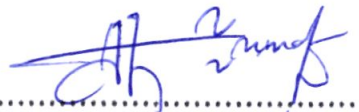
County Government of Marsabit

Revenue Statements for the Period Ended 30th June 2024


Prolonged drought affected no. of livestock, over 80% of livestock were lost during the drought. This also affected livestock market i.e. auction fees.

- 7. single business permit (21%) - due to the intensity of the drought that strike the county which affected a lot of traders which led to closer of many shops this reduced number of trader shops.*
- 8. Public Health Service Fees (6%)- public health charges are mostly from inspection of business premises within the town, reduced no. of shops also reduce collection of inspection fees.*
- 9. veterinary services (5%) - veterinary service charges are mostly from livestock inspection, reduced no. of livestock from the previous drought means low inspection of livestock.*
- 10. Hire of county Assets (0%)- as an incentive to farmers government did not charge hire of tractors to farmers in the last.*
- 11. Proceeds from sale of assets (0%)- the county did not do any disposal within.*

The County Receiver of revenue's financial statements were approved on 2/09/2024 and signed by:



 Name *Wode West*
 County Receiver of Revenue



 Name *Shara Ibrahim*
 Head of Revenue Reporting
 ICPAK M/No 11648

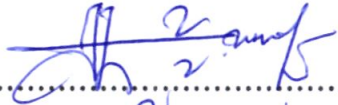
10. Statement of Arrears of Revenue As at 30th June 2024

| Classification of Receipts (Indicate As Applicable) | Balance as at the beginning of the current year (1 st 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 |
|--|--|--|---|---|---------------------------------------|---|
| Cess | | | | | | |
| Land rate | | | | | | |
| Single/Business Permits | | | | | | |
| Property Rent | | | | | | |
| Parking Fees | | | | | | |
| Market Fees | | | | | | |
| Advertising | | | | | | |
| Hospital Fees | | | | | | |
| Public Health Service Fees | | | | | | |
| Physical Planning and Development | | | | | | |
| Hire Of County Assets | | | | | | |
| Conservancy Administration | | | | | | |
| Administration Control Fees and Charges | | | | | | |
| Park Fees | | | | | | |
| Other Fines, Penalties, Forfeiture Fees | | | | | | |
| Miscellaneous | | | | | | |
| Total Arrears | | | | | | |

Receiver of Revenue

County Government of Marsabit

Revenue Statements for the Period Ended 30th June 2024



.....
Name *Wale Walegi*
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))



.....
Name *Shau Ibrahim*
Head of Revenue Reporting
ICPAK M/No 11648

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of *Marsabit*. 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 *receiver of revenue*. 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 *receiver of revenue*.

2. Recognition of Receipts

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

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly in June 2023 for the period 1st July 2023-1 to 30 June 2024 as required by law. There were *no* 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**.

7. Comparative Figures

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

8. Subsequent Events

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

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

12. Notes to the Financial Statements

1. Cess

| Description | FY2 023/2024 | FY2022/2023 |
|-------------------------|---------------------|-------------------|
| | Kshs | Kshs |
| Farm produce | 17,265,267.20 | 22,571,726 |
| Quarrying | 1,971,030.00 | 1,160,450 |
| Livestock | 9,265,269.00 | 12,091,208 |
| Slaughter house fees | 367,140.00 | 301,750 |
| Fish farming | 465,752.00 | 829,900 |
| Miraa | 1,407,170.00 | 0 |
| Scrap metal | 135,240.00 | 104,220 |
| Others (specify)mitumba | 280,605.00 | 0 |
| Total | 31,157,473.2 | 37,059,254 |

2. Land rates.

| Description | FY2 023/2024 | FY2022/2023 |
|-----------------------------|---------------------|------------------|
| | Kshs | Kshs |
| Land rates | 1,983,220.00 | 2,170,042 |
| Land penalties and interest | - | 0 |
| Arrears | - | 0 |
| Total | 1,983,220.00 | 2,170,042 |

3. Single /Business Permits.

| Description | FY2 023/2024 | FY2022/2023 |
|--|---------------------|------------------|
| | Kshs | Kshs |
| Business permit application fees | - | 0 |
| Annual Business permit fees | 8,225,793.00 | 9,516,150 |
| Business permit penalties and interest | - | 0 |
| Business permit fees arrears | - | 0 |
| Total | 8,225,793.00 | 9,516,150 |

4. Property Rent.

Receiver of Revenue
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| Description | FY2 023/2024 | FY2022/2023 |
|---|------------------|------------------|
| | Kshs | Kshs |
| County Housing | - | 0 |
| Plot Rent | 3,212,630.00 | 4,728,501 |
| Tenancy Agreement | - | - |
| Transfer of Property | - | - |
| Stalls/kiosks rent | 1,925,880.00 | - |
| Others (<i>Specify</i>) wayleave charge/Transit | 946,000.00 | - |
| Total | 6,084,510 | 4,728,501 |

5. Parking Fees.

| Description | FY2 023/2024 | FY2022/2023 |
|---------------------------|--------------|-------------|
| | Kshs | Kshs |
| Street parking fees | - | - |
| Monthly toll/sticker fees | - | - |
| Motorbike fees | - | - |
| Registration fees | - | - |
| Reserved parking | - | - |
| Bus Park fees | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | - | - |

6. Market Fees.

| Description | FY2 023/2024 | FY2022/2023 |
|-------------------|------------------|------------------|
| | Kshs | Kshs |
| Market entry fees | 1,426,623.00 | 1,384,283 |
| Hawking fees | - | 0 |
| Others (Charcoal) | 106,810.00 | 0 |
| Total | 1,533,433 | 1,384,283 |

7. Advertising.

| Descriptions | FY2 023/2024 | FY2022/2023 |
|--------------|--------------|-------------|
|--------------|--------------|-------------|

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

| | Kshs | Kshs |
|-------------------------------|------------------|------------------|
| Branding/advertisement | 2,040,800.00 | 1,971,600 |
| Billboard advertising | - | 0 |
| Signage | - | 0 |
| Roadshows | - | 0 |
| Banners | - | 0 |
| Posters | - | 0 |
| Tent advertising | - | 0 |
| Street pole/clock advertising | - | 0 |
| others (<i>Specify</i>) | - | 0 |
| Total | 2,040,800 | 1,971,600 |

8. Hospital Fees.

| Description | FY2 023/2024 | FY2022/2023 |
|--|---------------------|--------------------|
| | Kshs | Kshs |
| Level 5 hospitals | | 0 |
| Level 4 hospitals - MCRH & Moyale Hospital | 112,725,222.00 | 74,979,289 |
| Others (<i>Specify</i>) N/Horr | 61,100.00 | 0 |
| Total | 112,786,322 | 74,979,289 |

9. Public Health Service Fees.

| Description | FY2 023/2024 | FY2022/2023 |
|---|---------------------|--------------------|
| | Kshs | Kshs |
| Inspection of buildings/premises/Institutions | - | - |
| Inspection for issuance of hygiene license | - | - |
| Applications for medical examination | - | - |
| Sanitation inspection for schools | - | - |
| Public health permit | 613,300 | 388,800 |
| Rodent Control/Fumigation | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | 613,300 | 388,800 |

10. Physical Planning and Development.

| Description | FY2 023/2024 | FY2022/2023 |
|--------------------|---------------------|--------------------|
| | Kshs | Kshs |

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

| | | |
|--|---|---|
| Sale of County planning documents | - | - |
| Land valuation and registration fees | - | - |
| Change / Renewal of user | - | - |
| Building plans approval | - | - |
| Signboards | - | - |
| Occupational Permits | - | - |
| Enforcement / Demolition | - | - |
| Architectural designs by county officers | - | - |
| Hoarding fees | - | - |
| Others (Specify) | - | - |
| Total | - | - |

11. Hire of County Assets.

| Description | FY2 023/2024 | FY2022/2023 |
|---|--------------|-------------|
| | Kshs | Kshs |
| Agricultural Mechanization Services (AMS) | - | - |
| Hire of Machines and Equipment | - | - |
| Hire of County Stadia | - | - |
| Hire of County Halls | - | - |
| Conference facilities/Agricultural Training Centers (ATC) | - | - |
| Others (Specify) | - | - |
| Total | - | - |

12. Conservancy Administration.

| Description | FY2 023/2024 | FY2022/2023 |
|-----------------------|--------------|-------------|
| | Kshs | Kshs |
| Refuse disposal fees | - | - |
| Dumpsite fees | - | - |
| Sewerage fees | - | - |
| Sale of seedlings | - | - |
| Public cemetery | - | - |
| Disposal of carcasses | - | - |
| Noise control | - | - |
| Others (Specify) | - | - |
| Total | - | - |

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Revenue Statements for the Period Ended 30th June 2024

13. Administration Control Fees and Charges.

| Description | FY2 023/2024 | FY2022/2023 |
|---------------------------|------------------|----------------|
| | Kshs | Kshs |
| Weights and measures | - | - |
| Fire Services | 19,500 | - |
| Liquor licenses | 1,752,690 | 664,000 |
| Betting levy | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | 1,772,190 | 664,000 |

14. Proceeds from sale of Assets.

| | FY2 023/2024 | FY2022/2023 |
|---|--------------|-------------|
| | Kshs | |
| Receipts from Sale of Buildings | - | - |
| Receipts from Sale of Vehicles and Transport Equipment | - | - |
| Receipts from Sale of Plant Machinery and Equipment | - | - |
| Receipts from Sale of Certified Seeds and Breeding Stock | - | - |
| Receipts from Sale of Strategic Reserves Stocks | - | - |
| Receipts from Sale of Inventories, Stocks and Commodities | - | - |
| Disposal and Sales of Non-Produced Assets | - | - |
| Total | - | - |

15. Park Fees.

| Description | FY2 023/2024 | FY2022/2023 |
|------------------------------|--------------|-------------|
| | Kshs | Kshs |
| Lodge Tariffs and levies | - | - |
| Park entry fees | - | - |
| Filming and Photography fees | - | - |
| Camping fees | - | - |
| Balloon landing fees | - | - |

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 Revenue Statements for the Period Ended 30th June 2024

| | | |
|---------------------------|---|---|
| Others (<i>Specify</i>) | - | - |
| Total | - | - |

16. Other Fines, Penalties and Forfeitures

| Description | FY2 023/2024 | FY2022/2023 |
|---------------------------|--------------|-------------|
| | Kshs | Kshs |
| Impounding Fees | - | - |
| Towing Fees | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | - | - |

17. Miscellaneous Receipts.

| Description | FY2 023/2024 | FY2022/2023 |
|--------------|------------------|------------------|
| | Kshs | Kshs |
| Dividends | - | 0 |
| Interest | - | 0 |
| Municipality | - | 0 |
| Others | 1,224,181 | 9,696,949 |
| Total | 1,224,181 | 9,696,949 |

18. Veterinary.

| Description | FY2 023/2024 | FY2022/2023 |
|------------------------------|----------------|----------------|
| | | |
| Veterinary – meat Inspection | 158,250 | 104,144 |
| Total | 158,250 | 104,144 |

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

19. Disbursements to CRF and Other transfers

| Description | FY2 023/2024 | FY2022/2023 |
|----------------------------|-----------------------|--------------------|
| | Kshs | Kshs |
| Disbursement to CRF | 36,811,000 | |
| Other transfers - Hospital | 111,049,341.17 | |
| Others (Specify) | | |
| Total | 147,860,341.17 | 139,188,246 |

20. Bank Charges

| Description | FY2 023/2024 | FY2022/2023 |
|----------------------------|--------------|---------------|
| | Kshs | Kshs |
| Bank Charges & commissions | 7110 | 16,239 |
| Total | 7110 | 16,239 |

21. Bank Balances

| Name of Bank, Account No. & currency | Amount | Exc. rate (if in foreign currency) | FY2 023/2024 | FY2022/2023 |
|--|--------|------------------------------------|-----------------------------|--------------------------|
| | | | Kshs | Kshs |
| Kenya Commercial Bank-Local Revenue, Marsabit Branch Account no.1140751484 | | | 21,702,715.33 | 13,214,998 |
| Free Maternity Health Care Services (FIF)-Saku A/c-1145056148 | | | 143.25 | 433,615 |
| Marsabit District Health Care Fund (NHIF)-1102656240 | | | 6,798,277.90 | 605 |
| KCB Moyale Sub-County Health A/c-1153997037 | | | 634,250.50 | 278,383 |
| KCB Moyale Sub-County Referral Hospital A/c-1154715086 | | | 146,141.80 | 1,502,469 |
| North - Horr Health Facility-1153926040 | | | 54,303.25 | 158,389 |
| Equity Bank Marsabit Municipal Revenue A/c-1010280501019 | | | 8,897,545.00 | 2,925,788 |
| | | | | |
| | | | | |
| Total | | | <u>38,233,377.03</u> | <u>18,514,246</u> |

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

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

| Ref | | Amount (Kshs) | <i>Date subsequently transferred</i> |
|----------------|--|----------------------|---|
| Disbursement 1 | | - | - |
| Disbursement 2 | | - | - |
| Total | | - | - |

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

23. Cash in hand

| Description | FY2 023/2024 | FY2022/2023 |
|----------------------------------|---------------------|--------------------|
| | Kshs | Kshs |
| Cash Balance (<i>Location</i>) | - | - |
| Mobile Money | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | - | - |

24. Payables- Due to CRF

| Payables | FY2 023/2024 | FY2022/2023 |
|--|-----------------------------|-----------------------------|
| | Kshs | Kshs |
| Balance b/f at the beginning of the year | 18,514,246.00 | 15,039,480 |
| Amount collected during the year | 167,579,472.20 | 142,663,012 |
| Amounts disbursed to CRF and other transfers during the year | (147,860,341.17) | (139,188,246) |
| Balance c/d at the end of the year | <u>38,233,377.03</u> | <u>18,514,246.00</u> |

25. Ageing Analysis of Revenue in Arrears


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

26. 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 |
|------|--|---|---|-------------------------------|--|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

(PFM ACT section 165 subsection 4, 5)



Sign and date
 Accounting Officer

02/09/2024

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

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

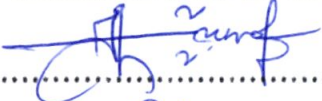
| Reference No. on the external audit Report | Issue Observations from Auditor / | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|-----------------------------------|--|
| 1.0 | Unsupported Balances | The management have provided with all the schedules supporting revenue collections including Receipt books cash books and ledgers. | Resolved | 18 th march, 2024 |
| 2.0 | Errors in the revenue statements | Variance of 16,239 was as a result of bank charges. And the response have been given on the same. | Resolved | 18 th march, 2024 |
| 3.0 | Unconfirmed prior year comparative balances | The management have confirmed that although the financial statement was prepared for the first time in 2022/2023, the annual collection report for the financial year 2021/2022 was prepared and was used as comparative year report. | Resolved | 18 th march, 2024 |
| 4.0 | Uncollected rent from market stalls | Government gave waiver to traders to encourage occupation. | Resolved | 18 th march, 2024 |
| 5.0 | Presentation and disclosure of revenue statements | Anomalies which was as a result of typing error have been corrected. | Resolved | 18 th march, 2024 |

Receiver of Revenue
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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) |
|--|-----------------------------------|---|-----------------------------------|--|
| 6.0 | Un-surrendered receipt books | During the time of audit, the receipt books they requested for were in the field. All the receipt books were surrendered. | Resolved | 18 th march, 2024 |
| 7.0 | Budgetary control and performance | Under realization was as results of factors such as insecurity and severe drought that hit the residents. | Resolved | 18 th march, 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.



Name *Wilde Wasy*

County Receiver of Revenue

Date *02/09/2024*



Name *Samuel Ibrahim*

Head of Revenue Reporting

ICPAK M/No 11648

Date *2/9/2024*