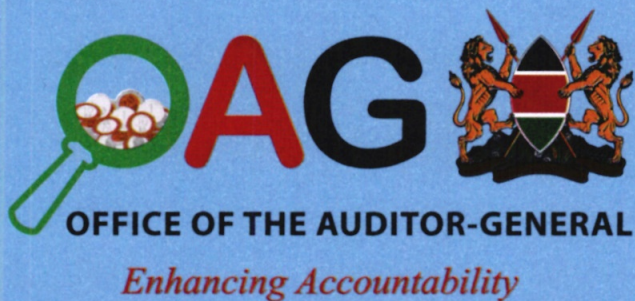


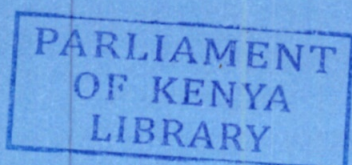
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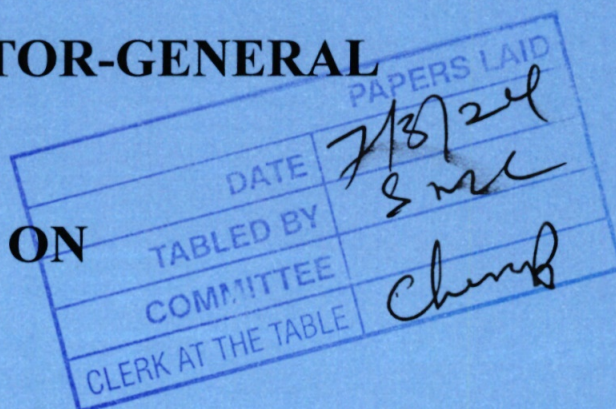
REPORT

OF

THE AUDITOR-GENERAL



ON



RECEIVER OF REVENUE

FOR THE YEAR ENDED
30 JUNE, 2023

COUNTY GOVERNMENT OF
TAITA TAVETA



Revised 30th June 2023

**RECEIVER OF REVENUE
COUNTY GOVERNMENT OF TAITA TAVETA**

**REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

OFFICE OF THE AUDITOR GENERAL
RECEIVED
1997 REGIONAL OFFICE

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023**

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**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023**

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
FIF	Facility Improvement Fund

b) Glossary of terms

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

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023**

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance and Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance and 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 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 Taita Taveta day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CEC Member, Finance & Economic Planning	Mr. Dawson Katuu Mzenge, CPA (K)
2.	Chief Officer, Finance and Economic Planning	Mr. Nashon Chovu Nyali, CPA (K)
3.	Director Revenue Services	Ms. Jael Michigan
4.	Director Supply Chain Management	Mr. Amos Nyamawi
5.	Director Accounting Services	Ms. Joyce Mwachia, CPA (K)

(d) County Executive Headquarters

Office of the Governor

Mwatate Town, Off Voi – Taveta Highway,

P.O. Box 1066-80304

Wundanyi, Kenya

(e) County Executive Contacts

Telephone: 0788186436/0718988717

Email: info@taitataveta.go.ke

Website: www.taitataveta.go.ke

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023**

(f) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Other Commercial Banks

Kenya Commercial Bank
Wundanyi Branch
Along Posta Road
P.O. Box 1067-80304
Wundanyi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

(i) County Attorney

Office of the Governor
Mwatate Town, Off Voi – Taveta Highway,
P.O. Box 1066-80304
Wundanyi, Kenya

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023**

3. Foreword By the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Taita Taveta Revenue statements for the year ended 30th June 2023. The statements have been prepared in accordance with the provisions of the Public Financial Management Act, 2012 cap 165 which requires a receiver of revenue to prepare annual Receiver of Revenue statements at the end of each financial year. The financial statements present the financial performance of the County Government over the past 12 months.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments, Taita Taveta included. Functions and powers exercised by County Executive of Taita Taveta are as articulated in section 5 and 6 of the County Government Act 2012 respectively.

Financing of the County Governments

The County has been putting in efforts to increase its own source revenue over the last few years. In the year under review, the County collected **Kshs 424,845,006** from key revenue streams. This was against a target of **Kshs 541,118,780**.

The key local revenue sources include; Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

The County has always continued to explore new and innovative ways of increasing its local revenue collections.

FINANCIAL PERFORMANCE

I. Budget Performance Against Actual Amounts

a) Revenue

In the year ended 30th June 2023, the County had total projected revenues of **KShs 541,118,780** consisting of Own source revenue of **Kshs 387,373,977.00**, Mwatate Municipality Own Source of **Kshs 51,716,156.00** and Facility Improvement Fund of **Kshs 100,000,000.00**.

Key local revenue Source such as; Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand Cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023**

A graphical representation of the revenue budget is as shown below:

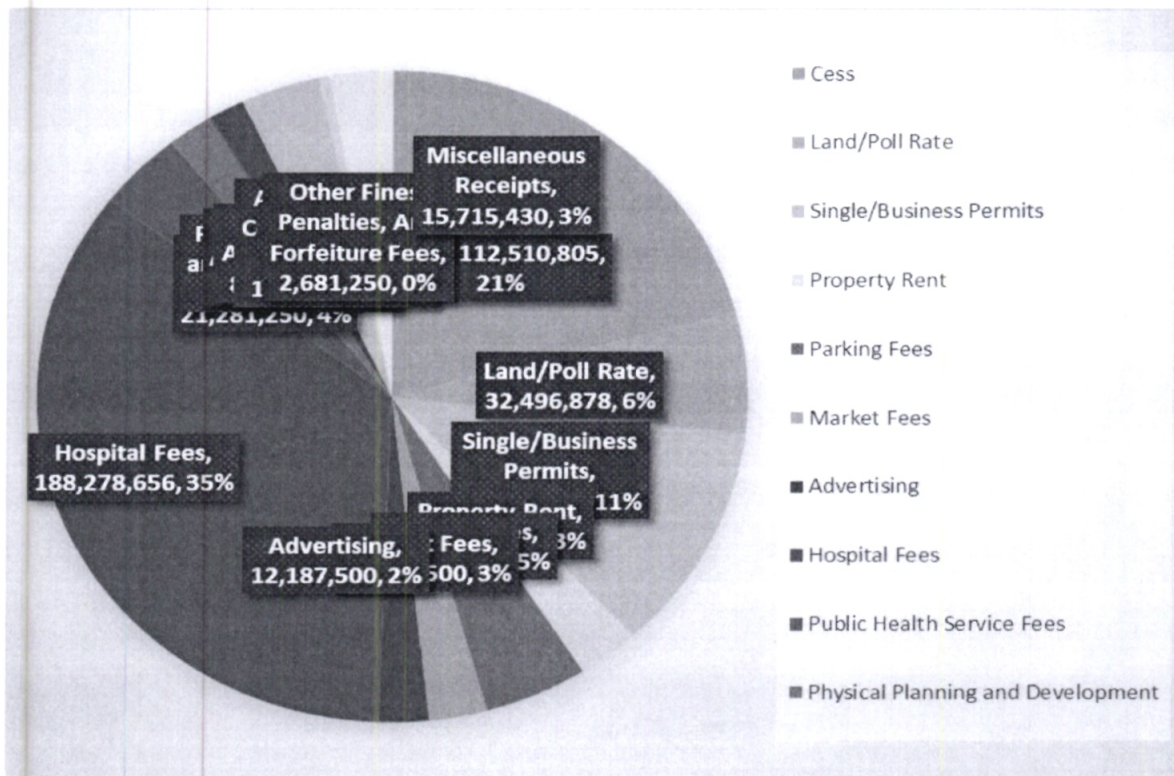


Figure 1: Taita Taveta County revenue sources in FY 2022/2023

Out of the projected revenue of Kshs **541,118,780**, the County was able to realize KShs **424,845,006** in actual revenues, representing 79% performance. Kshs **263,882,456** was disbursed to CRF Account while Kshs **161,329,405** was Disbursed to the Facility Improvement fund (FIF) This performance was as a result of 100% realization of the Cess Revenue i.e. (Agricultural Cess, Sand Cess Mining Cess), 90% on Single Business Permits, 81% from Hospital Revenues amongst other revenues as depicted in the table.

The table below shows an analysis of revenue performance during the year ended 30th June 2023.

Revenue Classification	Revenue Budget (KShs)	Actual (KShs)	Realisation (%)
Cess	112,510,805	112,250,522	100%
Land/Poll Rate	32,496,878	18,663,257	57%
Single/Business Permits	60,937,500	54,867,487	90%
Property Rent	15,389,072	10,336,083	67%
Parking Fees	25,593,755	13,121,507	51%
Market Fees	14,312,500	12,413,253	87%

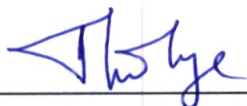
Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Advertising	12,187,500	5,312,220	44%
Hospital Fees	188,278,656	152,897,744	81%
Public Health Service Fees	21,281,250	12,036,361	57%
Physical Planning and Development	11,212,505	7,023,206	63%
Hire Of County Assets	326,561	106,500	33%
Conservancy Administration	8,796,872	4,232,320	48%
Administration Control Fees and Charges	19,398,246	7,335,270	38%
Park Fees	-	-	0%
Other Fines, Penalties, And Forfeiture Fees	2,681,250	862,029	32%
Miscellaneous Receipts	15,715,430	13,387,247	85%
Total	541,118,780	424,845,006	79%

Table 1: Revenue performance in FY 2022/2023

I take this earliest opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Taita Taveta County achieves its mission.

I thank all staff in the Department of Finance and Planning, and especially Revenue directorate amidst many challenges, they have continued to show commitment and dedication through hard work in delivering their mandate to the people of Taita Taveta County.



CPA Dawson Katuu Mzenge
CECM FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF TAITA TAVETA

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

4. Management Discussion and Analysis

The County Government gets it's financing from the Equitable share from National Government, Conditional grants from Donors & Development Partners and its own Source Revenue collected from various revenue streams. Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through Own Source revenues. These are revenues collected within the County. They key local revenue sources for Taita Taveta County included Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand Cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

FINANCIAL PERFORMANCE

II. Budget Performance Against Actual Amounts

a) Revenue

In the year ended 30th June 2023, the County had total projected revenues of **KShs 541,118,780** consisting of Own source revenue of **Kshs 387,373,977.00**, Mwatate Municipality Own Source of **Kshs 51,716,156.00** and Facility Improvement Fund of **Kshs 100,000,000.00**.

Key local revenue Source such as; Single Business Permits, Market fees, Agricultural Produce Cess, Hospital cost sharing fees, Sand Cess, Land rates, Development plan approvals, Advertising fees, and various other administrative charges.

A graphical representation of the revenue budget is as shown below:

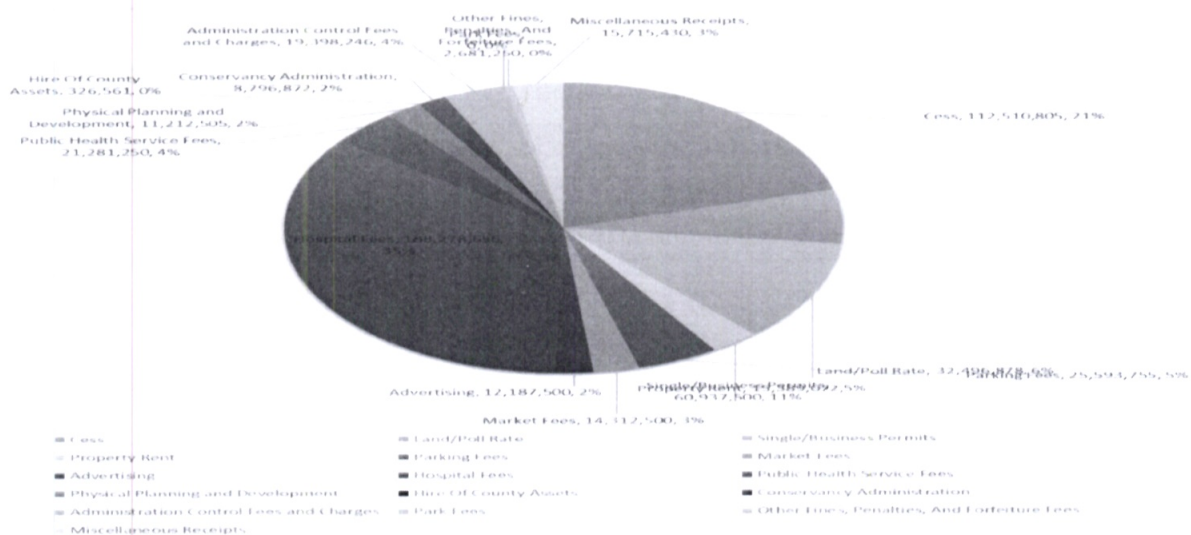


Figure 1: Taita Taveta County revenue sources in FY 2022/2023

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Out of the projected revenue of Kshs **541,118,780**, the County was able to realize KShs **426,497,788** in actual revenues, representing 79% performance. Kshs **263,882,456** was disbursed to CRF Account while Kshs **161,118,235** was Disbursed to the Facility Improvement fund (FIF) This performance was as a result of 104% realization of the Cess Revenue i.e. (Agricultural Cess, Sand Cess Mining Cess), 91% on Single Business Permits, 81% from Hospital Revenues amongst other revenues.

The graph below shows an analysis of revenue performance over the past five years.

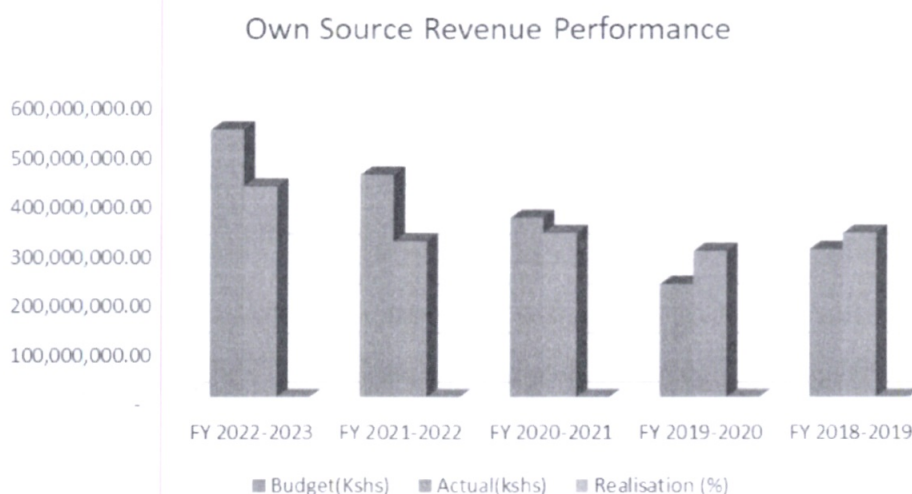


Figure 2: Taita Taveta County revenue sources in FY 2022/2023

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023**

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, 2023. 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, 2023, 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.

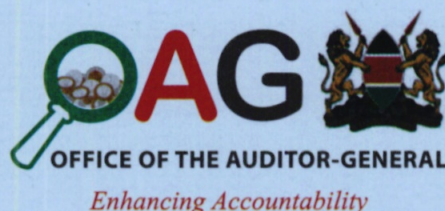
Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on **17th -Nov-2023**

.....
Name: CPA Nashon Chovu Nyah
County Receiver of Revenue

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF TAITA TAVETA

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue-County Government of Taita Taveta set out on pages 1 to 17, which comprise of the statement

Report of the Auditor-General on Receiver of Revenue for the year ended 30 June, 2023 - County Government of Taita Taveta

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

Basis for Qualified Opinion

1. Unexplained Variance in the Revenue Statements and Revenue Systems Report

The statement of receipts and disbursements reflects own source generated revenue amounting to Kshs.424,845,006. This revenue was recorded using the Local Integrated Financial Operations Management Systems (LAIFOMS) and County Integrated Revenue Management Information System (CIRMIS). However, the systems data from LAIFOMS did not indicate the revenue streams making it difficult to determine the revenue collected from each revenue stream as reflected in the revenue statements. In addition, records provided for audit indicated that revenue from various revenue streams generated through LAIFOMS system was Kshs.129,021,680, while the revenue statements reflected an amount of Kshs.116,898,914 resulting to a variance of Kshs.12,122,766 which had not been explained.

In the circumstances, the accuracy and completeness of the own generated revenue of Kshs.424,845,006 could not be confirmed.

2. Undisbursed Revenue to Facilities Improvement Fund

The statement of receipts and disbursements reflects Kshs.152,897,744 and Kshs.12,036,361 in respect to hospital and public health service fees respectfully and as disclosed in Note 8 and 9 to the revenue statements. This translates to total fees of Kshs.164,934,105 from the health facilities in the County. However, the financial statements for Taita-Taveta County Facilities Improvement Fund(FIF) reflects receipts from Receiver of Revenue amounting to Kshs.67,042,652 resulting to a variance of Kshs.97,891,453. Further, this variance represents disbursements in form of Authority to Incur Expenditure(AIE) from the Receiver of Revenue to the health facilities whose details are not included in the FIF financial statements. In addition, no explanation was provided as to why this amount was spent from the collection accounts instead of being channeled through the FIF for allocation.

In the circumstances, the disbursements of Kshs.164,934,105 to FIF 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 Taita Taveta Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

During the year under review, actual revenue collection amounted to Kshs.424,845,006 against budgeted amount of Kshs.541,118,780, resulting to an under collection of Kshs.116,273,774 or 21% of the budget. No reason or explanation was provided for the underperformance as required by the International Public Sector Accounting Standards (IPSAS) Reporting Template.

2. Unexplained Budget Variance

The foreword by the CECM Finance and Economic Planning on budget performance against actual amounts indicate that the County had total projected revenues of Kshs.541,118,780, consisting of own source revenue of Kshs.387,373,977, Mwatate Municipality own source of Kshs.51,716,156 and Facility Improvement Fund of Kshs.100,000,000. However, the reported budget amount differed with the Facility Improvement Fund budget of Kshs.229,051,349 reflected in the Fund's statement of comparison of budget and actual amounts for the period ended 30 June, 2023. Neither the breakdown for the Mwatate Municipality revenue budget of Kshs.51,716,156 nor the explanation for the variance in the budget amounts between the two statements were provided for audit review.

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. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

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

Conclusion

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

Basis for Conclusion

1. Underperformance on Own Source Revenue Generation

The statement of receipts and disbursements reflects own source generated revenue amounting to Kshs.424,845,006 for the year under review. However, the Receiver of Revenue could be under-performing because of the following inadequacies:

1.1 Outdated Finance Act

During the year under review, the Finance Act, 2020 rates were used to generate revenue for the County Government. However, this Act had not been updated.

1.2 Outdated Valuation Rolls

The County Government of Taita Taveta Management used Voi Municipality Valuation Roll, 2006 and Taveta Sub County Valuation Roll, 2006. Further, Mwatate Sub County, Wundanyi Sub County and Maungu Town used the valuation roll from the defunct County Council, which was reviewed in 2009 and came into force in 2012. This was contrary to the Rating Act which requires that the valuation roll be reviewed after every ten(10) years. The County Government was therefore using outdated valuation rolls despite appreciation in property values.

2.3 Unregistered Point of Sale Devices

The County Government of Taita Taveta Management procured sixty (60) Point of Sales (POS) devices to help in collection of revenue. However, the devices were neither integrated with the revenue management system in place nor registered in the revenue

collection system making it difficult to confirm whether all revenue generated from the POS devices had been recorded into the system.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the revenue statements, Management is responsible for assessing the Receiver of Revenue's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Receiver of Revenue 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.

In addition to the audit of the revenue statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the revenue statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Receiver of Revenue's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also: -

- Identify and assess the risks of material misstatement of the revenue statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Receiver of Revenue's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the revenue statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Receiver of Revenue to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures and whether the revenue statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Receiver of Revenue to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 February, 2024

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

7. Statement of Receipts and Disbursements for the year ended 30th June 2023

County Own Source Revenue	Note	FY 2022/23	FY 2021/22
		Kshs	Kshs
Cess	1	112,250,522	129,772,639
Land/Poll Rate	2	18,663,257	9,880,648
Single/Business Permits	3	54,867,487	53,021,305
Property Rent	4	10,336,083	5,011,121
Parking Fees	5	13,121,507	19,032,250
Market Fees	6	12,413,253	7,918,753
Advertising	7	5,312,220	10,456,635
Hospital Fees	8	152,897,744	35,073,654
Public Health Service Fees	9	12,036,361	1,210,300
Physical Planning and Development	10	7,023,206	5,602,126
Hire Of County Assets	11	106,500	1,575,750
Conservancy Administration	12	4,232,320	7,678,770
Administration Control Fees and Charges	13	7,335,270	21,466,662
Proceeds from sale of assets	14	-	-
Park Fees	15	-	-
Other Fines, Penalties, And Forfeiture Fees	16	862,029	611,320
Miscellaneous receipts	17	13,387,247	16,764,241
Total County Own Source Revenue		424,845,006	325,076,174
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		424,845,006	325,076,174
Balance b/f at the beginning of the year		12,711,750	3,072,726
Disbursements To CRF		(263,882,456)	(315,437,150)
Receipts Disbursed to FIF & Bank charges	19	(161,329,405)	
Balance Due for Disbursement		12,344,895	12,711,750

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 17th -Nov- 2023 and signed by:

.....
Name: CPA Nashon Chovu Nyali
County Receiver of Revenue

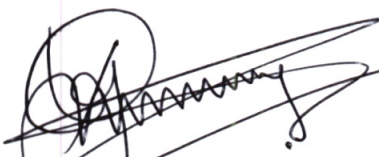
.....
Name: JAELE MICHIGANI
Head of Revenue Reporting
ICPAK M/No:

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

8. Statement of Financial Assets and Liabilities As at 30th June 2023

Financial Assets	Note	FY 2022/23	FY 2021/22
		Kshs	Kshs
Cash And Cash Equivalents			
Bank Balances	20	11,790,077	5,641,278
Cash In Hand	21	554,818	7,070,471
Total Financial Assets		12,344,895	12,711,749
Total Financial Assets		12,344,895	12,711,749
Financial Liabilities			
Payables-Due to CRF	22	12,344,895	12,711,750
Total Financial Liabilities		12,344,895	12,711,750

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 17th -Nov- 2023 and signed by:



.....
Name: CPA Nashon Chovu Nyali
County Receiver of Revenue



.....
Name: JAEL MICHIGANI
Head of Revenue Reporting
ICPAK M/No:

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	111,936,980	573,825	112,510,805	112,250,522	260,283	100%
Land/Poll Rate	22,800,940	9,695,938	32,496,878	18,663,257	13,833,621	57%
Single/Business Permits	56,718,750	4,218,750	60,937,500	54,867,487	6,070,013	90%
Property Rent	19,908,290	(4,519,218)	15,389,072	10,336,083	5,052,989	67%
Parking Fees	23,821,880	1,771,875	25,593,755	13,121,507	12,472,248	51%
Market Fees	43,106,250	(28,793,750)	14,312,500	12,413,253	1,899,247	87%
Advertising	11,343,750	843,750	12,187,500	5,312,220	6,875,280	44%
Hospital Fees	167,150,030	21,128,626	188,278,656	152,897,744	35,380,912	81%
Public Health Service Fees	17,015,625	4,265,625	21,281,250	12,036,361	9,244,889	57%
Physical Planning and Development	10,436,255	776,250	11,212,505	7,023,206	4,189,299	63%
Hire Of County Assets	4,027,030	(3,700,469)	326,561	106,500	220,061	33%
Conservancy Administration	11,910,935	(3,114,063)	8,796,872	4,232,320	4,564,552	48%
Administration Control Fees and Charges	24,661,310	(5,263,064)	19,398,246	7,335,270	12,062,976	38%
Park Fees	-	-	-	-	-	0%
Other Fines, Penalties, And Forfeiture Fees	2,495,625	185,625	2,681,250	862,029	1,819,221	32%
Miscellaneous Receipts	5,785,130	9,930,300	15,715,430	13,387,247	2,328,183	85%
Total County Own Source Revenue	533,118,780	8,000,000	541,118,780	424,845,006	116,273,774	79%
Other Receipts						
Donations /Grants Not Received Through CRF						
Total Other Receipts	-	-	-	-	-	
Total Receipts	533,118,780	8,000,000	541,118,780	424,845,006	116,273,774	79%

The County Receiver of revenue's financial statements were approved on _____ 2023 and signed by:

.....
Name: CPA Nashon Chovu Nyali
County Receiver of Revenue

.....
Name: Jael Michigani
Head of Revenue Reporting
ICPAK M/No:

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

10. Statement of Arrears of Revenue As at 30th June 2023

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2022) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2023 C	Total arrears as at 30 June 2023 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, And Forfeiture Fees	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Total Arrears	-	-	-	-		

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 Taita Taveta. 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 original budget was approved by the County Assembly on for the period 1st July 2022 to 30 June 2023 as required by law. There was three (3) 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.

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

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, 2023

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

12. Notes to the Financial Statements

1. Cess

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Farm produce	106,646,722	71,960,959
Quarrying	-	14,176,103
Livestock	921,210	6,114,517
Fish farming	6,000	10,700
Mining Cess	2,304,790	18,192,450
Sisal Cess	2,222,000	13,907,090
Sand Cess	149,800	5,410,820
Total	112,250,522	129,772,639

2. Land rates

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Land rates	18,513,257	9,695,648
Land penalties and interest	150,000	185,000
Arrears	-	-
Total	18,663,257	9,880,648

3. Single /Business Permits

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Business permit application fees	-	2,764,750
Annual Business permit fees	54,867,487	50,256,555
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
Total	54,867,487	53,021,305

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
County Housing	4,611,173	2,946,084
Plot Rent	3,574,015	1,209,542
Plot Rent Arears	95,245	
Tenancy Agreement	-	-
Transfer of Property	-	218,200
Stalls/kiosks rent	2,055,650	600,700
Plot Fencing Fees	-	36,595
Total	10,336,083	5,011,121

5. Parking Fees

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Street parking fees	-	-
Monthly toll/sticker fees	-	-
Motorbike fees	-	207,420
Registration fees	-	-
Reserved parking	36,000	778,850
Bus Park fees	3,406,030	-
Motor Vehicles Parking Fees	9,679,477	18,045,980
Total	13,121,507	19,032,250

6. Market Fees

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Market entry fees	12,413,253	7,918,753
Hawking fees	-	-
Others (<i>Specify</i>)	-	-
Total	12,413,253	7,918,753

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	FY 2022/23	FY 2021/22
	Kshs	Kshs
Branding	-	-
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
Advertising	5,312,220	10,456,635
Total	5,312,220	10,456,635

8. Hospital Fees

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Level 5 hospitals	-	-
Level 4 Hospital Fees (FIF)	57,932,566	35,073,654
Level 4 Hospital Fees (NHIF)	94,965,178	
Others (<i>Specify</i>)	-	-
Total	152,897,744	35,073,654

9. Public Health Service Fees

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Inspection of buildings/premises/Institutions	-	-
Inspection for issuance of hygiene license	-	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	-	-
Sanitation inspection for schools	-	-
Public health permit	3,815,870	1,210,300
Rodent Control/Fumigation	-	-
Public Health Service Fees (FIF)	8,220,491	-
Total	12,036,361	1,210,300

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	1,002,938
Change / Renewal of user	-	176,700
Building plans approval	2,101,652	3,952,140
Signboards	-	120,810
Occupational Permits	-	-
Enforcement / Demolition	166,500	-
Architectural designs by county officers	-	349,538
Hoarding fees	-	-
Physical Planning	4,279,854	
Survey and Mapping	333,000	
Wayleaves Fee	142,200	-
Total	7,023,206	5,602,126

11. Hire Of County Assets

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	87,500
Hire of County Halls	106,500	1,488,250
Conference facilities/Agricultural Training Centres (ATC)	-	-
Sale of Assets	-	-
Total	106,500	1,575,750

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Refuse disposal fees	1,171,600	1,856,020
Dumpsite fees	21,700	-
Sewerage fees	-	546,400
Sale of seedlings	-	-
Public cemetery	-	133,400
Disposal of carcasses	-	-
Noise control	-	-
Public Toilets Fee	3,050	1,126,870
Slaughtering Fee	3,035,970	4,016,080
Total	4,232,320	7,678,770

13. Administration Control Fees and Charges

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Weights and measures	186,000	74,500
Fire Services	624,400	-
Liquor licenses	2,643,100	6,065,730
Betting levy	-	-
Administrative Fees and Charges	2,876,970	14,342,932
Water Supply Administration	825,000	983,500
Audit Fees	179,800	
Total	7,335,270	21,466,662

14. Proceeds from sale of assets.

	FY 2022/23	FY 2021/22
	Kshs	Kshs
Receipts from Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment		
Receipts from Sale of Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from Sale of Strategic Reserves Stocks		
Receipts from Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Total		

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

15. Park Fees

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

16. Other Fines, Penalties and Forfeitures

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Impounding Fees	25,400	113,860
Towing Fees	-	-
Others Fines	836,629	497,460
Total	862,029	611,320

17. Miscellaneous Receipts

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Other Levies	13,387,247	16,764,241
Others (<i>Specify</i>)	-	-
Total	13,387,247	16,764,241

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Donations		
Grants		
Others		
Total		

19. Revenue Disbursed to FIF & Bank charges

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Bank Charges & commissions	211,170	-
Disbursement To FIF	161,118,235	
Total	161,329,405	-

20. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	FY 2022/23	FY 2021/22
			Kshs	Kshs
TTC Revenue Collection Account No:	1140754017	Kshs	6,104,127	5,237,108
Moi Hospital Revenue Collection	1197838384	Kshs	2,333	2,333
Taveta Hospital Revenue Collection	1197838996	Kshs	1,170	1,170
Taita Taveta County Hospitals Revenue	1261095480	Kshs	40,723	41,788
TTC Revenue Collection -Equity	0790280132509	Kshs	358,880	358,880
Voi Sub County Rev Collection	1305926846	Kshs	275,091	-
Mwatate Sub County Rev Collection	1305926870	Kshs	5,000	-
Taveta Sub County Rev Collection	1305926897	Kshs	5,000	-
Wundanyi Sub County Rev Collection	1305926935	Kshs	5,000	-
Mwatate Municipality Rev Collection	1305926943	Kshs	1,075,562.20	-
Taveta Sub- County Hospital Maternity	1145668097	Kshs	2,389,403	
Moi Voi Subcounty Maternity	1145667961	Kshs	5,615	
Wesu Hospital NHIF	1174149914	Kshs	99,995	
Mwatate Sub County Hosp Maternity	1145668054	Kshs	1,422,178	
Total			11,790,077	5,641,278

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

20 (a) Balance carried forward as at 30th June 2023 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
	11,790,077	
Total	11,790,077	

(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	FY 2022/23	FY 2021/22
	Kshs	Kshs
Moi County Referral Hosp Mpesa 593856	398,060	97,881
Taveta Sub County Hospital Mpesa 593863	82,290	16,740
Wundanyi Sub County Hospital Mpesa 899131	-	-
Wesu Sub County Hospital Mpesa 593858	33,050	13,950
Mwatate Sub County Hospital Mpesa 593948	24,800	20,120
Taveta Sub County Revenue Collection Mpesa 4101269	1,040	
Mwatate Municipality Revenue Collection Mpesa 8200892	1,978	
Voi Sub County Public Health Mpesa 4087137	600	
Taveta Sub County Public Health Mpesa 4087139	5,800	
Mwatate Sub County Public Health Mpesa 4087141	1,500	
Wundanyi Sub County Public Health Mpesa 4087135	5,700	
Mpesa Revenue Collection statement 899131	-	6,921,780
Total	554,818	7,070,471

22. Payables- Due To CRF

Payables	FY 2022/23	FY 2021/22
	Kshs	Kshs
Balance b/f at the beginning of the year	12,711,750	3,072,726
Amount collected during the year	424,845,006	325,076,174
Amounts disbursed to CRF during the year	(263,882,456)	(315,437,150)
Bank Charges	(211,170)	-
Amount disbursed to FIF	(161,118,235)	-
Balance c/d at the end of the period	12,344,895	12,711,750

Notes to the Financial Statement (Continued)

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
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 (<i>Specify</i>)	-	-	-	-	-
Total (agree to statement of arrears)	-	-	-	-	-

24. 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

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2023

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	Inaccurate & Unsupported Revenue		Resolved	30 th June 2023
2.0	Unconfirmed Bank Balance		Resolved	30 th June 2023
3.0	Budgetary Control & Performance		Resolved	30 th June 2023