

REPUBLIC OF KENYA



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REPORT

OF

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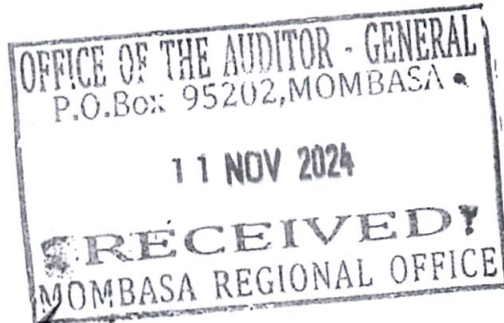
ON

RECEIVER OF REVENUE

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

COUNTY GOVERNMENT OF TAITA TAVETA

PAPERS LAID	
DATE	25/2/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Maulim



Revised 30th June 2024



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

REVENUE STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

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**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

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

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

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)
6.	Head of Reporting Unit	Mr. Fredrick Nganga, CPA (K)

(d) County Headquarters

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

(e) County Contacts

Telephone: 0788186436/0718988717
Email: info@taitataveta.go.ke
Website: www.taitataveta.go.ke

Key Entity information and Management (continued)

(f) County Bankers

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

2. Kenya Commercial Bank
Wundanyi Branch
P.O. Box 1067-80304
Wundanyi, Kenya

3. Equity Bank(K) Limited
Voi Branch
P.O Box 325-80300
Voi, 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

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 2024. 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 463,695,051** from key revenue streams. This was against a target of **Kshs 628,667,445**.

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 2024, the County had total projected revenues of **KShs 628,667,445** consisting of Own source revenue of **Kshs 426,985,000** and Facility Improvement Fund of **Kshs 201,682,445**.

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 2024**

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

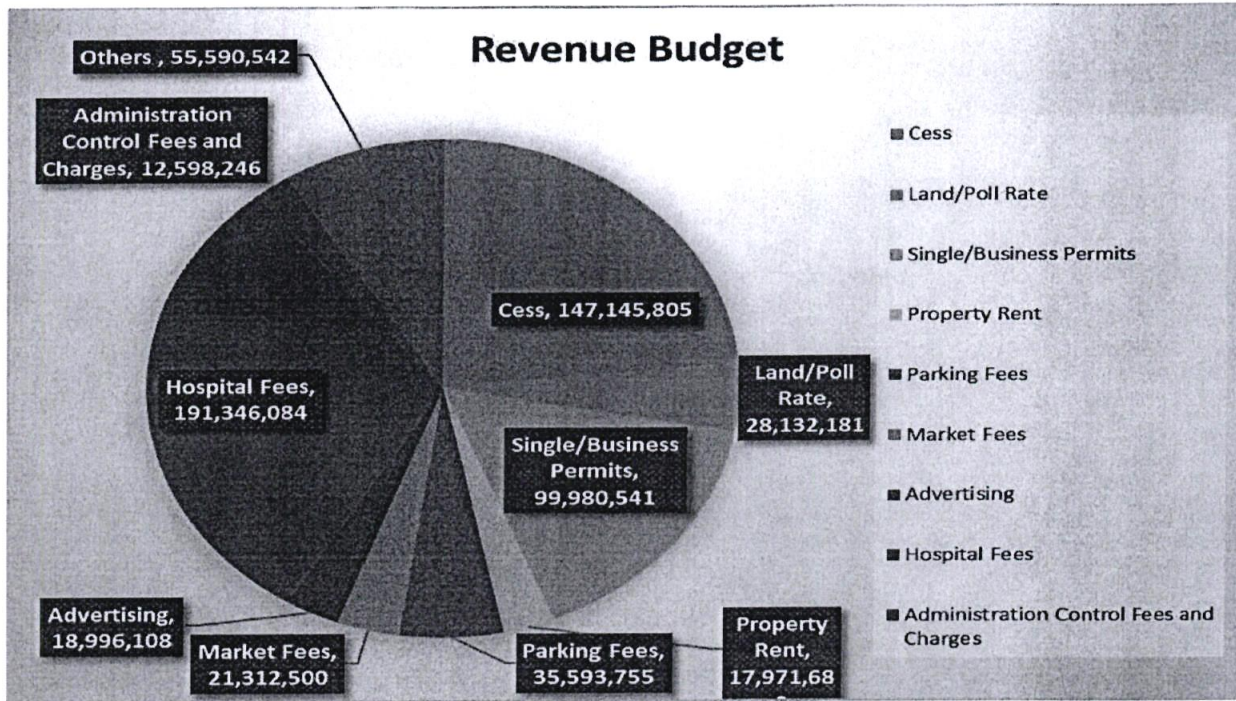


Figure 1: Taita Taveta County revenue sources in FY 2023/2024

Out of the projected revenue of Kshs 628,667,445, the County was able to realize KShs 463,695,051 in actual revenues, representing 74% performance. Kshs 341,719,480 was disbursed to CRF Account while Kshs 127,073,705 was Disbursed to the Facility Improvement fund (FIF) & Level 4 Hospitals. This performance was as a result of 69% realization of the Cess Revenue i.e. (Agricultural Cess, Sand Cess Mining Cess), 69% from Single Business Permits, 104% from Hospital Revenues, 100% from Public Health Service Fees amongst other revenues as depicted in the table.

The table below shows an analysis of revenue performance during the year ended 30th June 2024.

Revenue Classification	Revenue Budget (KShs)	Actual (KShs)	Realisation (%)
Cess	147,145,805	101,425,672	69%
Land/Poll Rate	28,132,181	11,744,663	42%
Single/Business Permits	99,980,541	68,902,489	69%
Property Rent	17,971,683	10,057,332	56%
Parking Fees	35,593,755	18,593,712	52%
Market Fees	21,312,500	10,858,034	51%
Advertising	18,996,108	8,857,050	47%

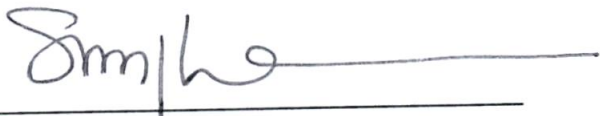
**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

Hospital Fees	191,346,084	196,522,767	103%
Public Health Service Fees	10,336,361	10,917,034	106%
Physical Planning and Development	16,786,174	8,367,205	50%
Hire Of County Assets	426,561	246,050	58%
Conservancy Administration	9,246,872	4,700,805	51%
Administration Control Fees and Charges	12,598,246	6,269,990	50%
Park Fees	-	-	0%
Other Fines, Penalties, And Forfeiture Fees	3,079,144	929,945	30%
Miscellaneous Receipts	15,715,430	5,302,303	34%
Total	628,667,445	463,695,051	74%

Table 1: Revenue performance in FY 2023/2024

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.



Arch. Martin Tairo Maseghe, CPA(K)
Ag. CECM FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF TAITA TAVETA

4. Management Discussion and Analysis

The County Government gets its 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. The 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

Revenue Budget Performance Against Actual Amounts

a) Revenue

In the year ended 30th June 2024, the County had total projected revenues of **KShs 628,667,445** consisting of Own source revenue of **Kshs 426,985,000** and Facility Improvement Fund of **Kshs 201,682,445**.

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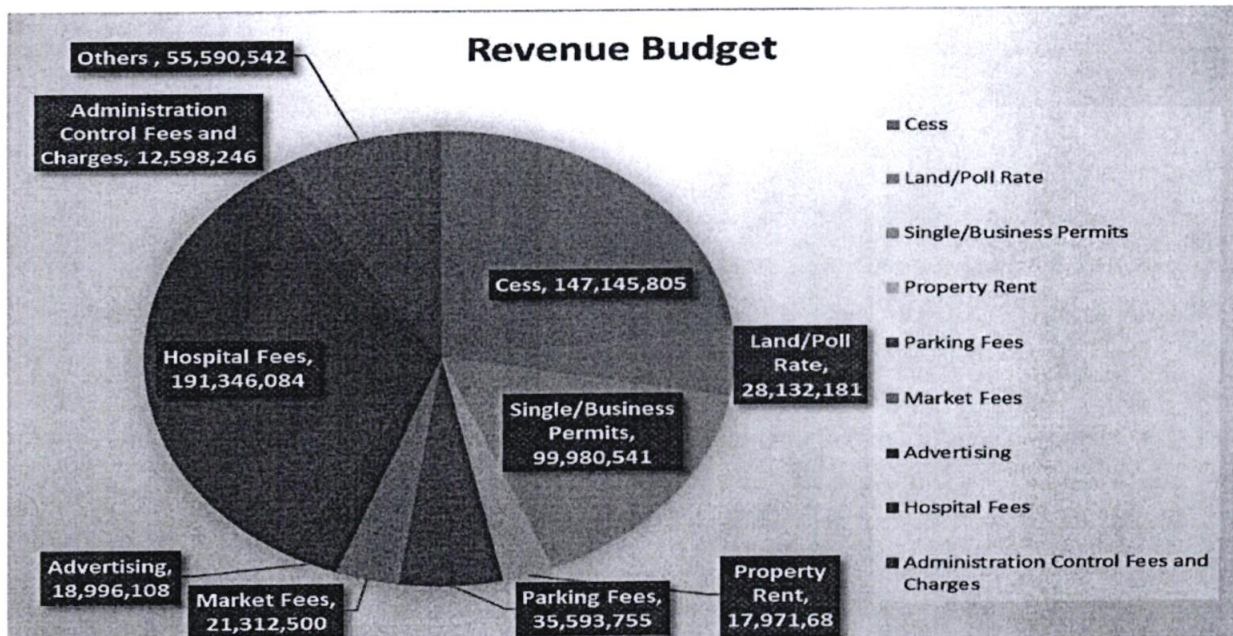


Figure 1: Taita Taveta County revenue sources in FY 2023/2024

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

Out of the projected revenue of Kshs 628,667,445, the County was able to realize KShs 463,695,051 in actual revenues, representing 74% performance. Kshs 341,719,480 was disbursed to CRF Account while Kshs 127,073,705 was Disbursed to the Facility Improvement fund (FIF) and Level 4 Hospitals. This performance was as a result of 69% realization of the Cess Revenue i.e. (Agricultural Cess, Sand Cess Mining Cess), 69% from Single Business Permits, 103% from Hospital Revenues, 106% from Public Health Service Fees amongst other revenues.

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

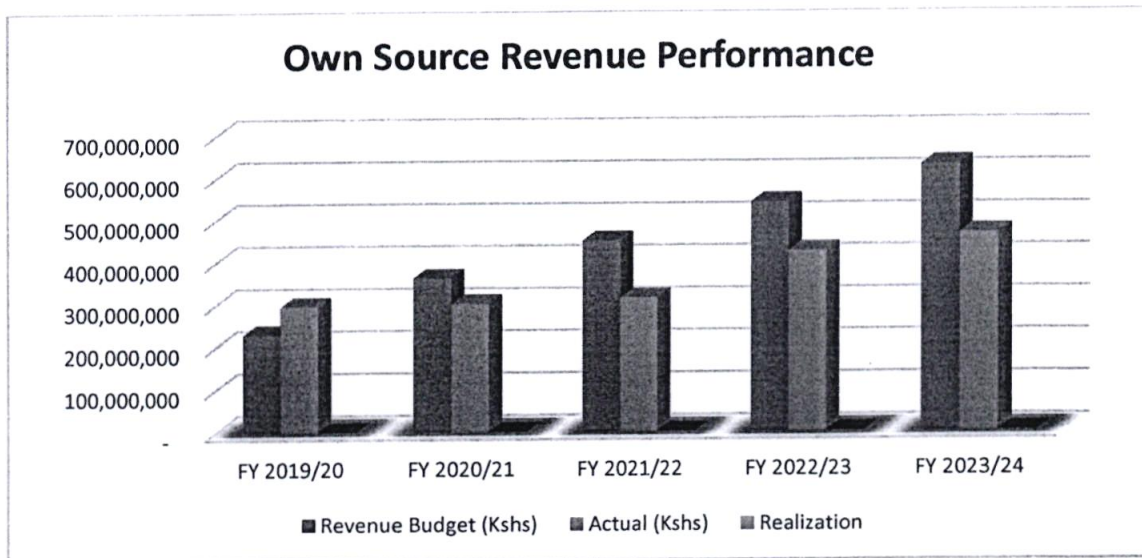


Figure 2: Taita Taveta County revenue sources in FY 2023/2024

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

5. Statement of Receiver of Revenue's responsibilities

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

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

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

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

Approval of the Revenue Statements

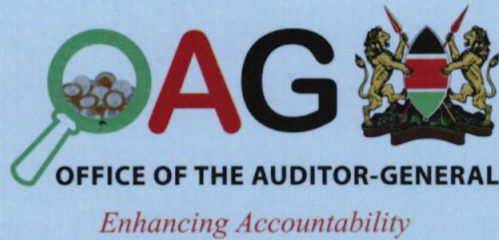
The revenue statements were approved and signed by the Receiver of Revenue on 24/11/24



.....
**Name: CPA Laban Mbelenga Kinyai
County Receiver of Revenue**

REPUBLIC OF KENYA

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NAIROBI

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue County Government of Taita Taveta set out on pages 1 to 18, which comprise the statement of

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

financial assets and liabilities and statement of arrears of revenue 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 financial position of Receiver of Revenue County Government of Taita Taveta as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of financial assets and liabilities and Notes 20 and 21 reflects total financial assets of Kshs.7,185,803, comprising of bank balances of Kshs.6,010,751 and cash in hand of Kshs.1,175,052. The following unsatisfactory issues were observed;

1.1 Unreconciled Receipts and Payments

Included in the bank balance of Kshs.6,010,751 is Kshs.586,089 being revenue collected from Taveta Subcounty. However, review of sampled receipts of Kshs.6,389,845 and payments of Kshs.4,759,022 for the period 1 to 16 July, 2023, and receipts of Kshs.4,719,638 and payments of Kshs.5,141,440 for the period 15 to 30 June, 2024. shows that they were not reconciled or could not be traced in the Mpesa and bank statements.

1.2 Unsupported Mpesa Balances

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.7,185,803. However, Mpesa cashbook balances and statements for Voi, Taveta and Mwatate Sub Counties were not provided for audit review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.7,185,803 could not be confirmed.

2. Failure to Collect Single Business Permit from Miners

The statement of receipts and disbursements and Note 3 reflects Kshs.68,902,489 being single/business permit fees for the year under review. However, the County has 162 Mining Companies which did not pay the single/business permit fees estimated at Kshs.17,299,000. Despite disclosure of the amount as arrears in the statement of arrears of revenue there was no evidence that the miners had been issued with demand notices.

In the circumstances, the accuracy and completeness of Kshs.68,902,489 in respect of the single/business permit fees could not be confirmed.

3. Unsupported Revenue Disbursed to Facilities Improvement Fund (FIF)

The statement of receipt and disbursements and Note 19 reflects revenue disbursed to Facilities Improvement Fund (FIF) and bank charges both totalling Kshs.127,134,663. Included in the amount, are disbursements to FIF and Level 4 hospitals of Kshs.127,073,705. However, the financial statements for Taita-Taveta County FIF disclosed an amount of Kshs.94,315,627 resulting to an unexplained variance of Kshs.32,758,078.

In the circumstances, the accuracy and completeness of disbursements to FIF and Level 4 hospitals of Kshs.127,073,705 could not be confirmed.

4. Failure to Collect Advertising Fees

The statement of receipts and disbursements and Note 7 reflects advertising fees of Kshs.8,857,050. Review of billboard records revealed that there were 109 organizations within Voi Sub-County that had erected signboards but had not paid advertisement fees to the County, estimated at Kshs.436,000. Although Management had disclosed the amount as revenue in arrears in Note 23 to the revenue statements, no evidence was provided on issuance of demand notices to the organizations by the County Government.

In the circumstances, the accuracy and completeness of Kshs.8,857,050 on advertising fees could not be confirmed

5. Under- Collection Cess Revenue

The statement of receipts and disbursements and Note 1 to the revenue statements reflects Cess Revenue of Kshs.101,425,672 which includes Kshs.Nil revenue from quarrying despite the four (4) mining companies dealing on quarry and balast within the County. No reason, was provided for the Kshs.Nil revenue from mining activities. In addition, review of revenue statements disclosed that mining Cess had dropped from Kshs.2,304,790 to Kshs.85,230 resulting to unexplained revenue decline of Kshs.2,219,560.

In the circumstances, the accuracy and completeness of Cess revenue of Kshs.101,425,672 could not be confirmed.

6. Unauthorized Transfer of Revenue Collection Rights

The statement of receipts and disbursements and Note 11 reflects hire of County assets of Kshs.246,050. However, audit verification of the revenue collection sites during the month of September 2024 revealed that there was unauthorized transfer of revenue collection rights on public toilets, County stadia and County halls to private groups. No agreement or any form of contract was provided between the County Government and the groups who had taken over the facilities which would have generated revenue estimated at Kshs.1,060,000 as per the tariff in the County Finance Act, 2020. In addition,

field inspection in Wundanyi, indicate that the County has lodges whose revenue of Kshs.1,407,700 had not been disclosed in the revenue statements.

In the circumstances, the accuracy and completeness of hire of county assets totalling Kshs.246,050 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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects that the Receiver of Revenue had a revenue budget of Kshs.628,667,445 against actual realization of Kshs.463,695,051 from fifteen (15) lines of revenue sources resulting in under-realization of Kshs.164,972,394, or 26% of the budgeted receipts. In addition, the revenue budget amount of Kshs.628,667,445 was not supported with details or the source of the budgeted amounts or how the budgeted amount was arrived at.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Although Management has indicated that all the issues except one have been resolved, no evidence was provided in support of this position considering that the County has not appeared before the relevant Senate Committee.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Unauthorized Transfer of Assets

The statement of receipts and disbursements and Note11 to the revenue statements reflects hire of County assets of Kshs.246,050. The County Government through the County Chief Officer for Water, Sanitation, Environment, Climate Change and Natural Resources authorized the transfer and management of the Voi Bus Park and Upper Market toilets to Tavevo Water and Sewerage Company Ltd. on 13 June, 2022. However, there were no approval or minutes provided to support the transfer. This was contrary to Regulation 134 of the Public Finance Management (County Governments) Regulations, 2015 providing that when assets or liabilities of a government entity are transferred to another government entity or other institution in terms of legislation or following a re-organization of government functions, the Accounting Officer for the transferring county government entity shall be required to both the Accounting Officer for the transferring

county government entity and the Accounting Officer for the receiving county government entity or other institution shall sign the inventory when the transfer takes place.

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

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 matter described in the basis for conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective

Basis for Conclusion

Inadequate Internal Controls at Maungu Lorry Parking Site

The statement of receipts and disbursement reflects parking fees of Kshs.18,593,712. The amount includes parking collections from the Maungu lorry park amounting to Kshs.1,661,120. However, audit review of the internal controls revealed that the park security lights were not functional as a result of power disconnection due to outstanding bills. Further, the entrance from the main highway to the park was not motorable hindering access to the park. In addition, the parking fees were being collected in cash and then deposited hence possible revenue leakages and some lorries parked were not paying.

In the circumstances, failure to improve the internal controls may result in loss of revenue.

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 Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, the Management is responsible for assessing the Fund'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 the Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the Receiver of Revenue 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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

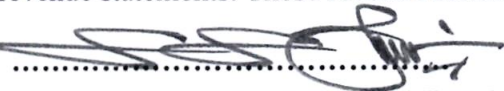
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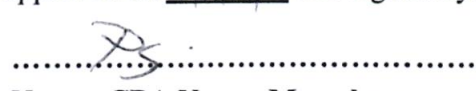
Receiver Of Revenue
County Government of County Government
Revenue Statements for the Period Ended 30th June 2024

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

County Own Source Revenue	Note	FY 2023/24	FY 2022/23
		Kshs	Kshs
Cess	1	101,425,672	112,250,522
Land/Poll Rate	2	11,744,663	18,663,257
Single/Business Permits	3	68,902,489	54,867,487
Property Rent	4	10,057,332	10,336,083
Parking Fees	5	18,593,712	13,121,507
Market Fees	6	10,858,034	12,413,253
Advertising	7	8,857,050	5,312,220
Hospital Fees	8	196,522,767	152,897,744
Public Health Service Fees	9	10,917,034	12,036,361
Physical Planning and Development	10	8,367,205	7,023,206
Hire Of County Assets	11	246,050	106,500
Conservancy Administration	12	4,700,805	4,232,320
Administration Control Fees and Charges	13	6,269,990	7,335,270
Proceeds from sale of assets	14	-	-
Park Fees	15		-
Other Fines, Penalties, And Forfeiture Fees	16	929,945	862,030
Miscellaneous receipts	17	5,302,303	13,387,247
Total County Own Source Revenue		463,695,051	424,845,007
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		463,695,051	424,845,007
Balance b/f at the beginning of the year		12,344,895	12,711,750
Disbursements To CRF		(341,719,480)	(263,882,456)
Receipts Disbursed to FIF & Bank charges	19	(127,134,663)	(161,329,405)
Balance Due for Disbursement		7,185,803	12,344,896

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 04/11/24 and signed by:


 Name: CPA Laban Mbelenga Kinyai
 County Receiver of Revenue



 Name: CPA Nancy Mwacharo
 Head of Revenue Reporting
 ICPAK M/No: 25690


**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

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

Financial Assets	Note	FY 2023/24	FY 2022/23
		Kshs	Kshs
Cash And Cash Equivalents			
Bank Balances	20	6,010,751	11,790,077
Cash In Hand	21	1,175,052	554,818
Total Financial Assets		7,185,803	12,344,895
Total Financial Assets		7,185,803	12,344,895
Financial Liabilities			
Payables-Due to CRF	22	7,185,803	12,344,895
Total Financial Liabilities		7,185,803	12,344,895

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 04/11/24 and signed by:


.....
Name: CPA Laban Mbelenga Kinyai
County Receiver of Revenue


.....
Name: CPA Nancy Mwacharo
Head of Revenue Reporting
ICPAK M/No: 25690

Receiver Of Revenue
 County Government of Taita Taveta
 Revenue Statements for the Period Ended 30th June 2024

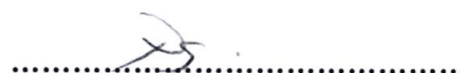
9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2024

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C%
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	152,510,805	(5,365,000)	147,145,805	101,425,672	45,720,133	69%
Land/Poll Rate	28,132,181	-	28,132,181	11,744,663	16,387,518	42%
Single/Business Permits	99,980,541		99,980,541	68,902,489	31,078,053	69%
Property Rent	17,971,683		17,971,683	10,057,332	7,914,351	56%
Parking Fees	35,593,755		35,593,755	18,593,712	17,000,043	52%
Market Fees	24,312,500	(3,000,000)	21,312,500	10,858,034	10,454,466	51%
Advertising	18,996,108		18,996,108	8,857,050	10,139,058	47%
Hospital Fees	164,646,084	26,700,000	191,346,084	196,522,767	(5,176,683)	103%
Public Health Service Fees	12,036,361	(1,700,000)	10,336,361	10,917,034	(580,673)	106%
Physical Planning and Development	23,786,174	(7,000,000)	16,786,174	8,367,205	8,418,969	50%
Hire Of County Assets	726,561	(300,000)	426,561	246,050	180,511	58%
Conservancy Administration	9,796,872	(550,000)	9,246,872	4,700,805	4,546,067	51%
Administration Control Fees and Charges	19,398,246	(6,800,000)	12,598,246	6,269,990	6,328,256	50%
Park Fees	-		-	-	-	0%
Other Fines, Penalties, And Forfeiture Fees	3,079,144		3,079,144	929,945	2,149,199	30%
Miscellaneous Receipts	15,715,430	-	15,715,430	5,302,303	10,413,127	34%
Total County Own Source Revenue	626,682,445	1,985,000	628,667,445	463,695,051	164,972,394	74%
Other Receipts						
	-	-	-	-	-	
Total Receipts	626,682,445	1,985,000	628,667,445	463,695,051	164,972,394	74%

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 04/11/24 and signed by:



Name: CPA Laban Mbelenga Kinyai
 County Receiver of Revenue




Name: CPA Nancy Mwacharo
 Head of Revenue Reporting
 ICPAK M/No: 25690


Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024

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

Classification Of Receipts (Indicate As Applicable)	Balance as at 1 st July 2023) A	Arrears received during the year. B	Additions in arrears during the year C	Total arrears as at 30 June 2024 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverabilit y of arrears
Cess	-	-	-	-	-	-
Land rate	14,500	14,500	-	-	-	-
Single/Business Permits	-	-	17,299,000	17,299,000	-	-
Property Rent	155,300	155,300	-	-	-	-
Parking Fees	-	-	-	-	-	-
Market Fees	-	-	-	-	-	-
Advertising	-	-	436,000	436,000	-	-
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	169,800	169,800	17,735,000	17,735,000	-	-

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 24/11/24 and signed by:


.....
Name: CPA Laban Mbelenga Kinyai
County Receiver of Revenue


.....
Name: CPA Nancy Mwacharo
Head of Revenue Reporting
ICPAK M/No: 25690

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 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 2023 to 30 June 2024 as required by law. There was 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 2024

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 Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

12. Notes to the Financial Statements

1. Cess

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Farm produce	98,284,912	106,646,722
Quarrying	-	0
Livestock	1,423,680	921,210
Fish farming	27,450	6,000
Mining Cess	85,230	2,304,790
Sisal Cess	1,604,400	2,222,000
Sand Cess	-	149,800
Total	101,425,672	112,250,522

2. Land rates

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Land rates	11,730,163	18,513,257
Land penalties and interest	-	150,000
Arrears(land rates)	14,500	-
Total	11,744,663	18,663,257

3. Single /Business Permits

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Business permit application fees	-	-
Annual Business permit fees	68,902,489	54,867,487
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
Total	68,902,489	54,867,487

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
County Housing	6,753,360	4,611,173
Plot Rent	508,300	3,574,015
Plot Rent Areas	155,300	95,245
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	2,640,372	2,055,650
Plot Fencing Fees	-	-
Total	10,057,332	10,336,083

5. Parking Fees

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Street parking fees	-	-
Monthly toll/sticker fees	-	-
Motorbike fees	-	-
Registration fees	-	-
Reserved parking	464,000	36,000
Bus Park fees	9,206,888	3,406,030
Motor Vehicles Parking Fees	8,922,824	9,679,477
Total	18,593,712	13,121,507

6. Market Fees

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Market entry fees	10,858,034	12,413,253
Hawking fees	-	-
Others (<i>Specify</i>)	-	-
Total	10,858,034	12,413,253

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	FY 2023/24	FY 2022/23
	Kshs	Kshs
Branding	-	-
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
Advertising	8,857,050	5,312,220
Total	8,857,050	5,312,220

8. Hospital Fees

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Level 5 hospitals	-	-
Level 4 Hospital Fees(FIF)	82,293,541	57,932,566
Level 4 Hospital Fees (NHIF)	114,229,226	94,965,178
Others (<i>Specify</i>)	-	-
Total	196,522,767	152,897,744

9. Public Health Service Fees

Description	FY 2023/24	FY 2022/23
	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	69,000	3,815,870
Rodent Control/Fumigation	-	-
Public Health Service Fees (FIF)	10,848,034	8,220,491
Total	10,917,034	12,036,361

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	1,949,498	2,101,652
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	399,730	166,500
Architectural designs by county officers	-	-
Hoarding fees	-	-
Physical Planning	5,336,177	4,279,854
Survey and Mapping	681,800	333,000
Wayleaves Fee	-	142,200
Total	8,367,205	7,023,206

11. Hire Of County Assets

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	246,050	-
Hire of County Stadia	-	-
Hire of County Halls	-	106,500
Conference facilities/Agricultural Training Centers (ATC)	-	-
Sale of Assets	-	-
Total	246,050	106,500

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Refuse disposal fees	1,571,650	1,171,600
Dumpsite fees	-	21,700
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	-	-
Disposal of carcasses	-	-
Noise control	-	-
Public Toilets Fee	32,129	3,050
Slaughtering Fee	3,097,026	3,035,970
Total	4,700,805	4,232,320

13. Administration Control Fees and Charges

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Weights and measures	888,090	186,000
Fire Services	108,400	624,400
Liquor licenses	3,550,000	2,643,100
Betting levy	-	-
Administrative Fees and Charges	-	2,876,970
Water Supply Administration	1,509,000	825,000
Audit Fees	214,500	179,800
Total	6,269,990	7,335,270

14. Proceeds from sale of assets.

	FY 2023/24	FY 2022/23
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

Notes to the Financial Statement (Continued)

15. Park Fees

Description	FY 2023/24	FY 2022/23
	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 2023/24	FY 2022/23
	Kshs	Kshs
Impounding Fees	112,600	25,400
Towing Fees	-	-
Storage Fees	11,300	-
By laws	500	-
Others Fines	805,545	836,629
Total	929,945	862,030

17. Miscellaneous Receipts

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Other Levies	39,050	13,387,247
Miscellaneous receipts (Laifoms)	5,263,253	
Total	5,302,303	13,387,247

**Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024**

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Donations	-	-
Grants	-	-
Others	-	-
Total	-	-

19. Bank Charges

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Bank Charges & commissions	60,958	211,170
Disbursement To FIF & Level 4 Hospital	127,073,705	161,118,235
Total	127,134,663	161,329,405

20. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	FY 2023/24	FY 2022/23
			Kshs	Kshs
Taita Taveta County -Revenue Collection A	1140754017	Kshs	4,217,440	6,104,127
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	40,723
Taita Taveta County Revenue Collection -Eq	0790280132509	Kshs	358,880	358,880
Voi Sub County Rev Collection	1305926846	Kshs	161,957	275,091
Mwatate Sub County Rev Collection	1305926870	Kshs	5,078	5,000
Taveta Sub County Rev Collection	1305926897	Kshs	586,089	5,000
Wundanyi Sub County Rev Collection	1305926935	Kshs	61,796	5,000
Mwatate Municipality Rev Collection	1305926943	Kshs	86,353	1,075,562
Taveta Sub- County Hospital Maternity	1145668097	Kshs	186,090	2,389,403
Moi Voi Subcounty Maternity	1145667961	Kshs	26,835	5,615
Wesu Hospital NHIF	1174149914	Kshs	172,897	99,995
Mwatate Sub County Hosp Maternity	1145668054	Kshs	103,109	1,422,178
Total			6,010,751	11,790,077

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024

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

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	6,010,751	1 July 2023
Disbursement 2	-	15 July 2023
Total	-	

Receiver Of Revenue
County Government of Taita Taveta
Revenue Statements for the Period Ended 30th June 2024

21. Cash in hand

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Moi County Referral Hosp Mpesa 593856	799,534	398,060
Taveta Sub County Hospital Mpesa 593863	123,620	82,290
Wundanyi Sub County Hospital Mpesa 899131	-	-
Wesu Sub County Hospital Mpesa 593858	137,980	33,050
Mwatate Sub County Hospital Mpesa 593948	78,218	24,800
Taveta Sub County Revenue Collection Mpesa 4101269	-	1,040
Mwatate Municipality Revenue Collection Mpesa 8200892	-	1,978
Voi Sub County Public Health Mpesa 4087137	6,100	600
Taveta Sub County Public Health Mpesa 4087139	3,000	5,800
Mwatate Sub County Public Health Mpesa 4087141	15,100	1,500
Wundanyi Sub County Public Health Mpesa 4087135	10,500	5,700
Mpesa Revenue Collection statement 899131	-	-
Wundanyi Sub County Revenue Mpesa 4101273	-	-
Voi Sub County Revenue Mpesa 4101275	1,000.00	-
Total	1,175,052	554,818

22. Payables- Due To CRF

Payables	FY 2023/24	FY 2022/23
	Kshs	Kshs
Balance b/f at the beginning of the period	12,344,895	12,711,750
Amount collected during the period	463,695,051	424,845,006
Amounts disbursed to CRF during the period	(341,719,480)	(263,882,456)
Bank Charges	(60,958)	(211,170)
Amount disbursed to FIF & Level 4 Hospital	(127,073,705)	(161,118,235)
Balance c/d at the end of the period	7,185,803	12,344,895

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	-	14,500	-	-	-
Single/business permits	-	17,299,000	-	-	-
Property rent	-	155,300	-	-	-
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	436,000	-	-	-
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	-	17,943,300	-	-	-

13. Appendices

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

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

(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 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)
01	Unexplained Variance in the Revenue Statement and Revenue System.		Resolved	30th June 2024
02	Undisbursed Revenue to Facilities Improvement Fund.		Resolved	30th June 2024
03	Budgetary Control and Performance		Resolved	30th June 2024
04	Unexplained Budget Variance		Resolved	30th June 2024
05	Underperformance on Source Revenue Generation.		Resolved	30th June 2024
06	Outdated Finance Act.		Resolved	30th June 2024
07	Outdated Valuation Rolls.		On waiting	30th June 2024
08	Unregistered Point of sale Devices		Resolved	30th June 2024



**Name: CPA Laban Mbelenga Kinyai
County Receiver of Revenue**



**Name: Nancy Mwacharo
Head of Revenue Reporting
ICPAK M/No: 25690**