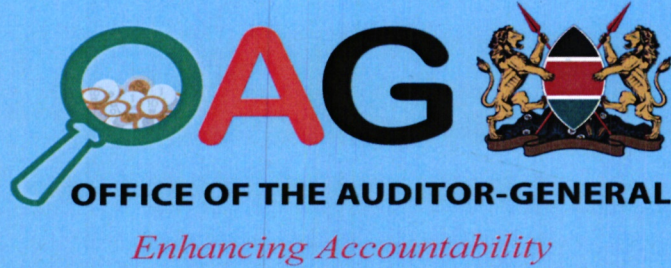


REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE -
REVENUE STATEMENT**

**FOR THE YEAR ENDED
30 JUNE, 2022**

**COUNTY GOVERNMENT
OF UASIN GISHU**

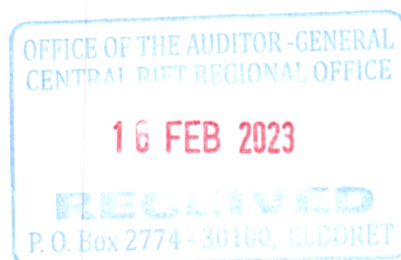




RECEIVER OF REVENUE
(County Government of Uasin Gishu)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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



Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022

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I. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance and Economic planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance and Economic planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver in 2020 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

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

- County Executive Committee Member- Finance & Economic planning : Mr. Samuel Yego
- Chief Officer, Finance : Mr. Peter Chesos
- Chief Officers, in charge of Trade: Mr.Simon Tanui
- Chief Officer in charge of Lands: Mrs. Ruth Rop
- Director, Revenue: CPA Jonah Lamai
- Head of Revenue Reporting: CPA Priscillah Koech

(d) County Headquarters

P.O. Box 40, 30100
County Hall Building
Uganda Road
Eldoret, KENYA

(e) Entity Contacts

Telephone: (254) : (254) – 053-2016215
-053-2016125
-053-2016600
E-mail: info@uasingishu.go.ke
Website: www.uasingishu.go.ke

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022*

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022

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Receiver Of Revenue
County Government Of Uasin Gishu
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(f) Independent Auditors

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

(g) Principal Legal Adviser

The County Attorney
County Hall Office
P.O. Box 40, 30100
Eldoret, Kenya

(h) Bankers

(i) Kenya Commercial Bank
P.O Box 560-30100
Eldoret

(ii) Family Bank Ltd
PO Box 629- 30100
Eldoret

(iii) National Bank of Kenya
PO Box 3111,
Eldoret

(iv) Cooperative Bank of Kenya
PO Box 2948
Eldoret

(v) Spire Bank Ltd
PO Box 52467
Nairobi

(vi) Equity Bank
Po Box 2201
Eldoret

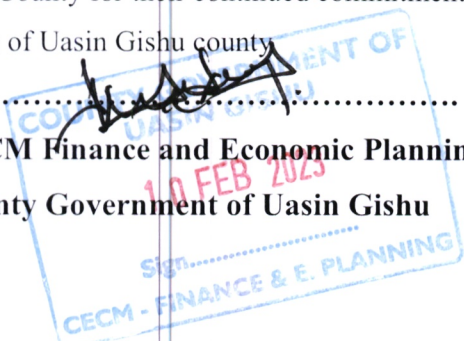
II. Foreword By the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Uasin Gishu Revenue statements which presents the Receiver of revenue performance for the year ended 30th June 2022. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution. The financial reports are utilized in informing policy decisions regarding operations, management and service delivery and also ensure the most effective and efficient use of resources. It further reviews the performance of county departments and agencies in regard to budget allocations and execution as outlined in their annual work plans. This report presents only Local revenue achievements in the period under review; the County also finances its operations through own generated revenues. The key local revenue sources for County Government of Uasin Gishu includes business permits, land rates, Vehicle Parking, Signage & advertising fees, cesses, Markets and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

In the period under review, the county government managed to collect own source revenue of Kshs.858,349,786 and transferred Kshs. 932,262,253 to CRF account. Revenue for the year ended 30th June 2022 declined drastically by Kshs 247,229,942 compared to the last financial year due to the effects of elections uncertainties. Total local revenue collected in the FY 2021/2022 amounted to Kshs 858,349,786 representing 61% of the estimated target of Kshs 1,414,917,111 for the year. Included in Transfers to CRF account is Kshs.75,424,670 closing balances for the year 2020/2021.

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

.....
**CECM Finance and Economic Planning
County Government of Uasin Gishu**



I. Management Discussion and Analysis

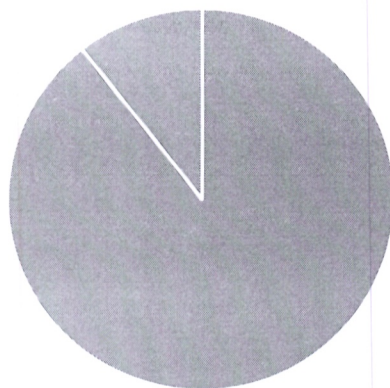
Article 209 (3) of the Constitution of Kenya 2010 gave power to the County Government to impose taxes and charges from;- a) Property taxes; b) Entertainment taxes; and c) any other tax that is authorized to impose by an Act of parliament and Article 209 (4) county governments may impose charges for the services they provide. The source of revenue for Uasin Gishu county government are;

- 1) National Government release (Exchequer release)
- 2) Locally generated revenue (Own source revenues)
- 3) Funds sourced externally e.g Grants (Donations), Loans etc

Uasin gishu county collects own source revenue from fourth six (46) revenue streams. The leading revenue streams are Business permits, Land Rates, vehicle parking, signages and advertisements, cesses, Health centres & Dispensary fees and Housing rent. Out of 46 revenue streams, 13 streams contribute approximately 89% of the annual revenues; the remaining 33 streams contributes only 11% of annual revenues (Chart1.1)

Chart 1.1

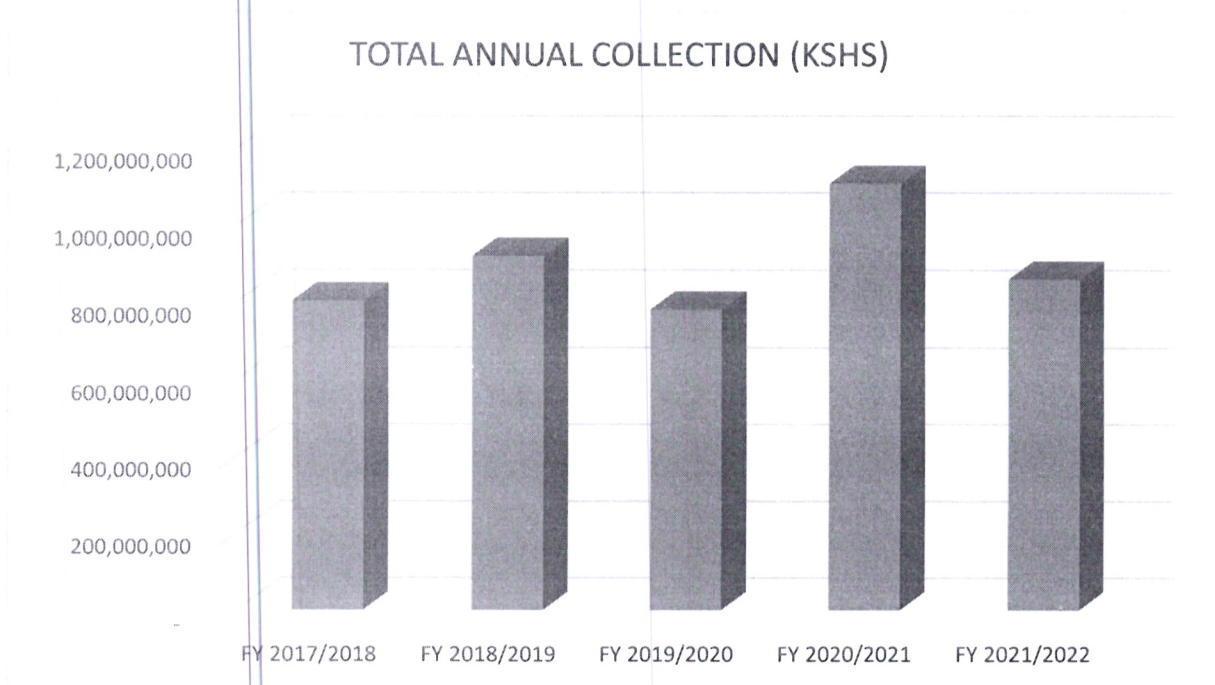
ANNUAL REVENUE COLLECTION



■ Total Collection of 13 Revenue streams ■ Total Collection of 33 Revenue streams

For the past 5 years total revenue collection has been progressively increasing from Kshs. 801,540,123 in the FY 2017/2018 to Kshs.1,105,676,540 in FY 2020/2021 and dropped to Kshs.858,349,786 in FY 2020/2021. The reduction in FY 2019/2020 to Kshs. 779,330,751 was due to effect of Covid 19 and in FY 2020-2021 was due to effects of Elections. (*Graph1.0*)

Graph 1.0



The county noted that revenue collection is at its peak in quarter 3 of every financial year as shown in table 1.1 below. This is because of annual collections on Land rates, signage's, reserved street parking and Business permits paid between January and March of every year. Revenue collection in the second quarter is low compared to the other Three (3) quarters of the year. Quarterly revenue collection for the five years are as per the table below;

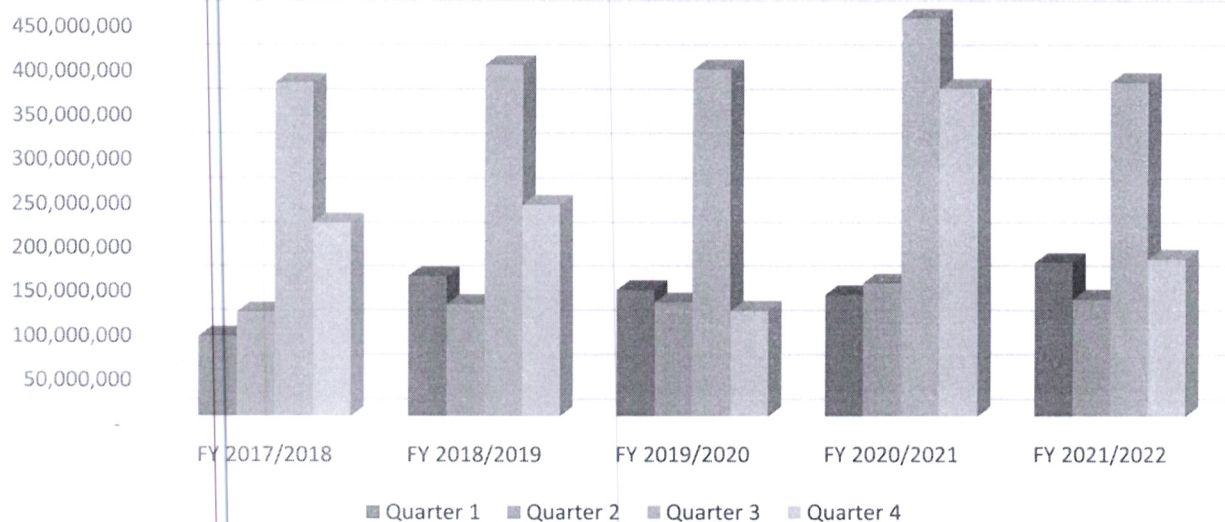
Quarterly Revenue Analysis for the year 2017/2018 to FY 2021/2022

Table 1.1

	FY 2017/2018	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2021/2022	Total
Quarter 1	89,501,705	157,212,230	141,410,064	136,077,040	172,662,037	696,863,076
Quarter 2	116,501,748	125,600,925	127,700,715	149,183,658	131,235,083	650,222,129
Quarter 3	377,064,212	397,087,757	391,827,983	449,878,159	377,338,041	1,993,196,152
Quarter 4	218,472,458	239,066,500	118,391,989	370,537,683	177,114,625	1,123,583,255
Total	801,540,123	918,967,412	779,330,751	1,105,676,540	858,349,786	4,463,864,612

Graph 1.1

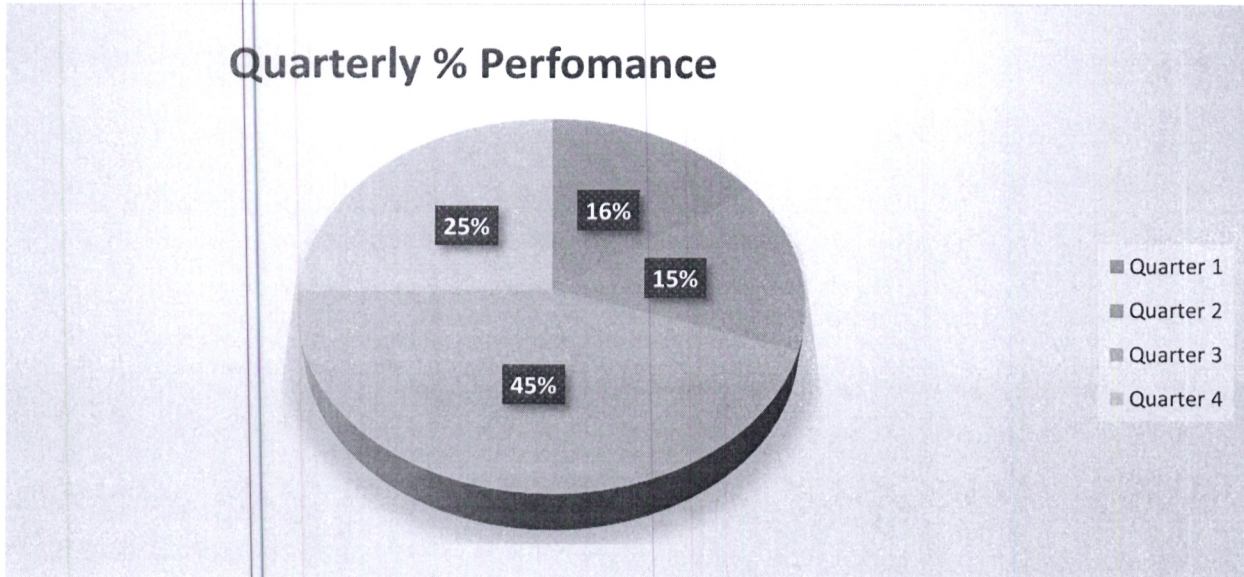
Quarterly revenue Analysis FY 2017/18 to Fy 2021/22



Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2022

Further analysis of revenue performance per quarter shows that 16% of revenues are collected in Quarter one, 15% in Quarter two, 45% in quarter three and 25% in quarter four, as shown in chart 1.2 below;

Chart 1.2



IV. Statement of Performance against County Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives (*Adopted from Uasin Gishu County CIDP 2018-2022*)

The County's 2018-2022 CIDP has identified six key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Uasin Gishu County's 2018-2022 CIDP are to;

- Goal 1: To attain food security and improve nutritional status of residents of Uasin Gishu County;
- Goal 2: To reduce poverty and increase incomes amongst residents of Uasin Gishu County;
- Goal 3: To improve health and well-being of residents of Uasin Gishu County;
- Goal 4: To improve access to clean and portable water, and attain sustainable environment through protection, restoration, conservation and management of the environment;
- Goal 5: To establish a sustainable, secure, compliant and reliable infrastructure in Uasin Gishu County;
- Goal 6: To provide quality education that is accessible, affordable and responsive to societal needs. These goals will be achieved through specific sector objectives presented in the subsequent sub sections.

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Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Uasin Gishu County.

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since the start of CIDP planning period up to date</i>	<i>Remarks (Explain the reasons underperformance/ Over performance)</i>
	Projected local revenue collection for CIDP Period 2018-2022 was Kshs. 6,370,962,972	Collection received for the CIDP period is Kshs 4,463,864,613	During the period revenue performance were affected by Covid-19 pandemic and Elections uncertainties

**Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022**

REVENUE COLLECTION FOR FY 2017/2018 TO FY 2021/2022

REVENUE STREAMS	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	Total
Bar and Restaurant Inspection fee	2,454,200	924,900	979,600.00	114,200	534,166	5,007,066
Application Fee Permit/House	4,577,579	5,273,062	4,273,690.00	4,921,140	5,672,531	24,718,002
Audit and Supervision Fees	1,906,040	2,501,000	3,538,557.00	3,051,343	2,634,784	13,631,724
Buildings Plan Approval Fee	8,364,562	17,315,821	22,915,263.00	16,428,741	24,457,946	89,482,332
Burial Fees	510,000	815,360	811,000.00	662,820	851,911	3,651,091
Business Permits Current Year	198,600,118	195,976,114	144,300,698.20	217,470,498	155,725,850	912,073,279
Clamping Fee	3,416,595	7,308,679	5,318,520.00	5,382,286	2,243,289	23,669,369
Council Premises Occasional Hire	147,300	397,301	97,203.00	360,400	663,828	1,666,032
Court Fines	8,760,734	11,500,362	9,549,499.00	5,533,095	6,756,658	42,100,348
Document Search Fee	1,000					1,000
Enclosed Bus Park Fee	98,139,158	111,921,132	103,515,416.00	107,274,642	116,155,192	537,005,540
Fire-Fighting Services	4,707,050	6,325,141	5,495,462.00	6,058,887	3,958,588	26,545,128
Food Quality Inspection Fee	4,855,858	3,551,649	3,108,737.00	3,889,850	3,223,468	18,629,562
Conservancy (Eldowas)	25,700,000	18,345,144	4,360,030.75	11,904,583	-	60,309,758
Housing Estates Monthly Rent	29,389,722	20,037,341	18,272,397.00	32,684,136	20,998,538	121,382,135
Impounding Charges	3,113,303	5,076,008	4,715,517.00	4,476,504	3,226,627	20,607,959
Innoculation Fee	4,722,102	8,141,661	5,041,090.00	2,172,250	4,119,624	24,196,727
Ict & E-government Led Screen		696,000		220,800	390,000	1,306,800
Land Rates Current Year	105,523,394	120,882,919	104,837,735.83	272,350,042	140,040,824	743,634,915
Lease of Water Distribution Network			70,430.00			70,430
Interest From Bank			7,778.60	37,050	25,574	70,402
Livestock Auction/Sales Fees				161,060	361,920	522,980
Log Cess/ Bark cess	107,437	1,542,050	3,074,279.00	4,223,060	748,475	9,695,301
Market Fees	17,990,463	22,425,904	21,552,447.00	22,570,780	16,895,141	101,434,735
Milk Cess		264,144	18,595.00			282,739

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Refuse Collection Fee	21,287,105	24,926,897	17,062,550.00	25,222,640	16,959,060	105,458,252
Motor Bikes	6,541,500	11,735,201	12,140,044.00	14,963,526	10,992,839	56,373,110
Right-of-Way / Way-Leave Fee	1,462,823	7,409,052	3,298,953.90	3,849,633	7,657,966	23,678,428
Sale of Type 3 Council Assets		13,621,400				13,621,400
Sand, Gravel, and Ballast Extraction Fees	5,944,931	10,775,965	13,549,632.90	6,783,417	9,573,723	46,627,669
Salary Refund		332,043		132,000	170,986	635,029
Sign Boards & Advertisement Fee	59,088,617	62,302,407	56,541,457.00	61,145,799	58,406,110	297,484,390
Slaughtering Fee	14,165,166	17,788,862	9,008,737.00	16,549,758	21,641,745	79,154,268
Street Parking Fee	66,992,665	107,295,101	108,150,355.00	159,771,813	145,189,047	587,398,981
Sugarcane Cess	2,485,719	1,374,358	1,246,106.85	1,679,077	3,301,429	10,086,690
Tender Documents Sale	26,500	1,200				27,700
Transfer Fee	565,400	30,000				595,400
Weight and Measures	1,654,840	1,208,370	2,441,130.00	5,998,730	2,020,345	13,323,415
Water Kiosks Sales	1,055,100	598,860	230,805.00	84,641	15,650	1,985,056
Wheat & Maize Cess	36,968,873	40,184,416	41,901,470.75	41,227,336	22,134,536	182,416,632
Public Toilet	1,671,100	934,500	198,800.00	384,500	97,500	3,286,400
Agriculture AMS	1,049,340	1,856,728	1,977,237.00	3,395,573	1,611,243	9,890,121
Agriculture Vertenary	6,381,960	6,038,640	5,953,600.00	2,029,690	2,454,296	22,858,186
Betting Control	2,534,310	1,695,740	2,034,749.00	495,699	903,262	7,663,760
Health Centers & Dispensaries Fees	35,285,599	37,923,111	27,984,573.00	32,723,915	38,398,830	172,316,028
Public Health	8,107,595	8,371,015	9,752,419.40	7,264,500	7,201,000	40,696,529
Fisheries				23,450	23,010	46,460
Direct Banking	5,284,365	1,341,855	4,185.02	2,676	11,089	6,644,169
TOTAL REVENUE COLLECTION	801,540,123	918,967,412	779,330,751.20	1,105,676,540	858,448,599	4,463,864,613

Progress on attainment of Development Objectives from Annual Development Plan (*Adopted from Uasin Gishu County ADP*)

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Receiver Of Revenue
County Government Of Uasin Gishu
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Department		Objective	Outcome	Indicator	Performance
Devolution and Public administration department		Coordination and administrative functions of the County Government	Government buildings constructed at wards and Sub Counties	Functional Sub County and Ward offices	79%
			Field Administration	No. of meetings for coordination of disaster management	100%
Finance and Planning	Economic	County resource mobilization, financial management, procurement, internal audit, county planning, statistics, budgeting, and monitoring and evaluation	Improved evidence-based planning and budgeting	No. of policy documents, Progress report, M&E reports developed	45%
Roads, Transport, Energy & Public Works		providing a holistic and integrated transport system,	Roads Graded, Gravelled Opened, Maintained, Surveyed	No. of KM done	83%
			New Culverts Installed	Metres of culverts installed	139%

*Receiver Of Revenue
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		development, rehabilitation and maintenance of road network in the county	New Bridges constructed	No. of bridges constructed	156%
			Boda Boda shades constructed	No. of Boda Boda Shades constructed	104%
			New streetlights installed	No. of streetlights lamps	104%
Water,Environment,Natural Resources, Tourism & Wildlife Management		Increase access to potable water; protection of water catchment areas; increase county forest cover; climate change mitigation & adaptation; efficient waste management; and tourism development & wildlife management.	Community water projects developed, Boreholes drilled and equipped, water & Dams rehabilitation	No. of community water projects, Boreholes drilled,water supplies and Dams Rehabilitated	97%
			Solar powered water points installed	No. of solar powered water points installed	63%
			Tourist and arrival and Hotel Occupancy	No.of International Tousists and bed nights occupied	0.7%
			Riparian protected and conserved	No. of hectares of riparian protected and conserved	21%
			Forest cover increased & Arboretum established, trees species planted	No. of hectares under tree plantation, seedlings planted	
Agriculture		Increase crop production and productivity;	Post- harvest facilities constructed	No. of cereal stores constructed	0
			Crop diversification promoted	No. of seedlings purchased	100%

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022*

	improve value addition and market access; reduce post-harvest losses; promote and facilitate production of food and agricultural raw materials for food security and incomes; advance agro-based industries and agricultural exports; and enhance sustainable use of land resources	Farmers training, Trade shows and exhibitions	No. of trainings and exhibitions done	96%
		AMS administration block constructed	No. of buildings constructed	100%
		Kijana na Acre Programe promoted	No. of youth groups supported	100%
		Pesticides distributed	Litres of pesticides distributed	100%
Livestock Development and Fisheries	Improve animal health and productivity through disease	AI kits acquired	No. of A.I Kits, Gloves and plastic sheaths	124%
		Vaccines purchased	Doses supplied	188%
		Cattle dips renovated	No. of cattle dips renovated	640%

*Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2022*

		control, value addition and marketing and increase fish production	Slaughter houses constructed	No. of Slaughter houses rehabilitated	0
			Inua mama na kuku program me enhanced	No. of incubators & Women groups	106%
			Milk coolers connecte d to electricity	No. of coolers connected	52%
			Fingerlings,Fish bonds & feeds provided	No. of fingerlings,bond and Feeds	100%
Co-Operatives & Enterprise Development		Promote; capacity build, compliance, value addition,access to affordable credit improved governance in the co-operative sector.	Capacity building conducted	No.of Meetings held	86%
			Compliances	No.of Meetings held	103%
			Societies Revamped and inspected	No. of Societies Revived & inspected	126%
			Loans Disbursed	Amount Disbursed & Repaid	49%
			Loans Mgt System Acquire	% of System acquired	100%
Trade, Investment and Industrialization		Trade Development, Investment and Industrialization; Control and regulate Gaming and Betting activities & Strengthen Compliance in	Markets development	No. of markets developed/ rehabilitated	10%
			Capacity building of SMES	No. of traders trained	125%
			E-Commerce	No. of marketing software installed	100%
			Verification of weights and measures equipment	No. of verified equipment	91%

Receiver Of Revenue
County Government Of Uasin Gishu
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	trade laws and by-laws	Export Promotion	No. of export linkages established/innovators linked to the export markets	200%
		Adherence to Gaming laws and regulations	Amount collected from licensing of pool tables and amusement machines	73%
Ict &E-Government	develop policy on automation of County functions; support the development, implementation and maintenance of ICT Systems	ICT Innovation hubs and training Centre developed	No. of ICT innovation centers developed	0%
		CCTV cameras Installed	No. of CCTV cameras installed	100%
		ICT Equipment at County Headquarters Purchased	% of assorted equipment supplied	50%
		Point-to-Point Connectivity	Connectivity rate	100%
		Revenue reporting tool mobile	% of design and development	120%
		County mobile app developed	% implementation	200%
Lands and Housing	sustainable management of land resource, efficient land management and provision of affordable and decent housing	Valuation roll developed	No. of valuation rolls developed	500%
		Land purchased	Acreage (Ha) of land purchased	70%
		Titles prepared	No. of titles prepared	0%
		Public utilities & Trading centres surveyed	No. of public utilities & Trading centres surveyed	0%
		Housing estates regenerated	No. of estates developed/Renovated	33%

Receiver Of Revenue
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Physical Planning and Urban Development	Physical Planning and Urban Development	Physical development plans prepared	No. of LPDPs Prepared	60%
		Digitization of plans	No. of plans digitized	100%
		City, Municipalities and Towns established & operationalized	No. of City, Municipality or towns	50%
		Infrastructure projects implemented	No. of implemented infrastructure	100%
Municipality of Eldoret	efficient and effective governance and management of Eldoret Municipality	Eldoret LPDP to Municipality of Eldoret Spatial Plan amended	Percentage completion	90%
		Municipality of Eldoret Urban Integrated Development Plan 2019-2024 Prepared	Percentage completion	90%
		Non-motorized Transportation and beautification of Arboretum in Kapsoya	Percentage completion	100%
		CBD lanes at Huruma neighborhood paved and lights installed	Percentage completion	100%
		Sixty-Four (64) Stadium in Huruma Neighborhood upgraded	Percentage completion	48.8%
		KISIP funded roads	Percentage completion	100%
Health Services	Provision of equitable, affordable and	Community awareness	% of persons reached during the awareness	96%

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quality health care to citizens	Persons screened for diabetes	No. of persons screened for diabetes	84%
	Women screened for cervical cancer	No. of women screened for cervical cancer	42%
	Children screened for stunting, Underweight	No. of Children screened for stunting & Underweight	3535%
	Health care (Penta1,3)	% access & Utilization to health care (Penta1,3)	90%
	Notifiable diseases detected, investigated and Reported	No. of notifiable diseases, Investigated and reported	20%
	TB detection, treatment & follow ups	Treatment success rate	93%
	Deliveries by skilled health personnel	% of deliveries by skilled personnel	102%
	Exclusive breastfeeding of 0-6 months	% of 0-6 months old children exclusively breastfed	106%
	WRA receiving family planning commodities	% WRA receiving family planning commodities	80%
	Maternity units renovated and equipped	No. of maternity units renovated and fully equipped	12%
	HFs offering PMTCT Services	% of HFs offering PMTCT Services	102%
	HIV positive pregnant women receiving preventive ARVs	% of HIV positive pregnant women receiving preventive ARVs	100%

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County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022*

			Infants born of HIV positive mothers receiving preventive ARVs	% of infants born of HIV positive mothers receiving preventive ARVs	102%
			maternity hospital, Kesses level 4, Ziwa level V, Moiben SCH & Other dispensaries	% of Completion	88%
			Portable clinic	% completion	60%
			County Cancer registry	% implementation	75%
Education, Culture and Social Services	Development, management and administration of ECDE; Promotion and preservation of cultural heritage & Coordination of social welfare programmes		ECDE facilities	No. of structures constructed	100%
			Improved access to quality ECD	No. of ECDE centres equipped, Teachers trained	100%
			Increased access to quality vocational training & skills development	No. of beneficiaries	100%
			Increased cultural awareness	No. of meetings workshops held	111%
			Cultural huts and buildings	Cultural huts and buildings	50%
			Increased access to social welfare services	No. of families counseled	82%
			Social amenities refurbished	No. of Perimeter wall constructed	50%
			Special needs assessment centre Chebolol	Completion rate	40%
		Registration of groups Policy	No. of policies registered	100%	

V. 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, 2022. 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, 2022, 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 10/2/2023

.....
Name
County Receiver of Revenue



REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENT FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF UASIN GISHU

PREAMBLE

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

- A. Report on the 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the 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 REVENUE STATEMENTS

Qualified Opinion

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

Report of the Auditor-General on Receiver of Revenue - Revenue Statement for the year ended 30 June, 2022 - County Government of Uasin Gishu

financial assets and liabilities as at 30 June, 2022, and the statement of receipts and disbursements, statement of comparison of budget and actual amounts, statement of Arrears of Revenue as at 30 June, 2022, 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 financial statements present fairly, in all material respects, the financial position of the Receiver of Revenue - County Government of Uasin Gishu as at 30 June, 2022, 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 the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Accuracy of Financial Statements

1.1 Single/Business Permits

The statement of receipts and disbursements reflects single/business permits amount of Kshs.161,398,382 which includes annual business permit fees of Kshs.155,725,851 as disclosed in Note 3 to the financial statements. Review of the permits issued from the UG-Pay system indicates that 15,675 business permits were paid for and issued with expected revenue collection of Kshs.148,852,537 resulting in unexplained variance of Kshs.6,873,314.

In the circumstances, the accuracy and completeness of single/business permits receipts of Kshs.161,398,382 for the year ended 30 June, 2022 could be confirmed.

1.2 Clamping Fees

The statement of receipts and disbursements reflects other fines, penalties and forfeiture amount of Kshs.12,226,574 which includes impounding fees of Kshs.3,226,627 and towing fee of Kshs.2,243,289 both totalling to Kshs.5,469,916 as disclosed in Note 15 of the financial statements. According to the County proposed Finance Bill 2020/2021 it had proposed clamping fee of Kshs.1,000 for not paying parking fees in the Central Business District (CBD) and townships/estates plus parking fee of Kshs.100.

Review of store ledger register indicated that the County Government used 10,749 clamping warrants during the year under review with expected revenue collection of Kshs.11,823,900. However, during the year, an amount of Kshs.5,469,916 was deposited into the County revenue bank account whereas the balance of Kshs.6,353,984 was not accounted for in form of either cash in hand or unused permits.

In the circumstances, the accuracy and completeness of Kshs.12,226,574 in respect of other penalties and forfeitures for the year ended 30 June, 2022 could not be confirmed.

1.3 Disbursements to County Revenue Funds

The statement of receipts and disbursement reflects disbursement to County Revenue Fund of Kshs.932,262,253. However, according to the cash book and bank statement of County Exchequer Account - Central Bank of Kenya reflects a total amount of Kshs.932,290,670 was received from six (6) commercial banks for revenue thus resulting in an unexplained variance of Kshs.28,417. Further, the County Treasury did not acknowledge receipts from the Receiver of Revenue which is contrary to Regulation 81(3) of Public Financial Management (County Government) Regulations, 2015.

In the circumstances, the accuracy and completeness of disbursements made to County Revenue Fund of Kshs.932,262,253 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Uasin Gishu in accordance with ISSAI 130 on 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no other key audit matters to report in the year under review.

Other Matter

Budget Control and Performance

The statement of comparative budget and actual amounts reflects final revenue receipts budget and actual on a comparable basis of Kshs.1,414,917,111 and Kshs.858,349,786 respectively resulting to an under-collection of Kshs.556,567,505 (or 39%) of the budget. The Management has, however, not explained the measures being put in place to ensure that all the budgeted revenue is collected and accounted for to enhance service delivery to the residents of Uasin Gishu County.

The underfunding affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Overdrawn Bank Account

The statement of financial assets and liabilities reflects a bank balance of Kshs.724,575 as disclosed in Note 18 to the financial statements. However Cooperative bank account had a debit balance of Kshs.599.96. This was contrary to Regulation 82(7) of Public Finance Management (County Governments) Regulations, 2015 which stipulates that no official County Government Bank Account shall be overdrawn.

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

The audit was conducted in accordance with 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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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 control, risk management and governance.

In preparing the financial 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 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Receiver 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 financial 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 financial statements.

In addition to the audit of the financial 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 financial 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 financial statements and audit of compliance, I consider internal controls 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 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls 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 financial 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 the Management.
- Conclude on the appropriateness of the 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 financial 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 financial statements, including the disclosures, and whether the financial 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 March, 2023

VII. **Statement of Receipts and Disbursements for the year ended 30th June 2022**

	Note	2021/22	2020/21
		Kshs	Kshs
County Own Source Revenue			
Cess	1	59,877,214.72	72,515,787.53
Land/Poll Rate	2	139,945,034.00	272,350,042.50
Single/Business Permits	3	161,398,381.45	222,391,638.00
Property Rent	4	21,096,038.45	33,068,636.08
Parking Fees	5	272,337,077.50	282,009,980.91
Market Fees	6	17,257,061.00	22,731,840.00
Advertising	7	58,796,110.10	61,366,599.86
Hospital Fees	8	38,398,829.65	32,723,915.00
Public Health Service Fees	9	15,930,168.70	14,103,620.00
Physical Planning and Development	10	32,115,911.06	20,278,373.95
Hire Of County Assets	11	2,275,071.00	3,755,972.54
Conservancy Administration	12	16,974,710.00	37,211,864.30
Administration Control Fees and Charges	13	9,516,979.00	15,604,659.13
Park Fees	14	0	0
Other Fines, Penalties, And Forfeiture Fees	15	12,226,574.00	15,391,885.00
Miscellaneous receipts	16	204,445.25	171,725.91
Total County Own Source Revenue		858,349,786.00	1,105,676,540.71
Other Receipts			
Donations/Grants Not Received Through CRF	17	0	0
Total Other Receipts		0	0
Total Receipts		0	0
Balance b/f at the beginning of the year		75,524,286.69	3,094,870.59
Disbursements To CRF		932,262,253.14	1,033,346,740.61
Balance Due for Disbursement		723,975.34	75,524,286.69

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 10/2/2023 2022 and signed by:

.....
Name

County Receiver of Revenue

(Ref: PFM ACT section 165, 2(a))

.....
Name

Head of Revenue Reporting

ICPAK M/No

7790

Receiver Of Revenue
 County Government Of Uasin Gishu
 Revenue Statements for the Period Ended 30th June 2022

VIII. Statement of Financial Assets and Liabilities as At 30th June 2022

	Note	2021/22	2020/21
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	18	723,975.34	75,424,670.69
Cash In Hand	19	1,972,266.00	99,616.00
Total Financial Assets		2,696,241.34	75,524,286.69
Total Financial Assets		2,696,841.30	75,524,286.69
Financial Liabilities			
Payables-Due to CRF	20	2,696,241.34	75,524,286.69
Total Financial Liabilities		2,696,241.34	75,524,286.69

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 10/2/2023 2022 and signed by:



.....
 Name
 County Receiver of Revenue



.....
 Name Priscilla Koed
 Head of Revenue Reporting
 ICPAK M/No 7790

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022*

IX. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2022

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	64,420,000.00	33,605,000.00	98,025,000.00	59,877,214.72	38,147,785.28	61%
Land/Poll Rate	210,000,000.00	90,000,000.00	300,000,000.00	139,945,034.00	160,054,966.00	47%
Single/Business Permits	221,000,000.00	80,500,000.00	301,500,000.00	161,398,381.45	140,101,618.55	54%
Property Rent	30,300,000.00	18,200,000.00	48,500,000.00	21,096,038.45	27,403,961.55	43%
Parking Fees	261,000,000.00	89,000,000.00	350,000,000.00	272,337,077.50	77,662,922.50	78%
Market Fees	22,000,000.00	18,000,000.00	40,000,000.00	17,257,061.00	22,742,939.00	43%
Advertising	65,200,000.00	35,000,000.00	100,200,000.00	58,796,110.10	40,590,569.90	59%
Hospital Fees	30,000,000.00	00	30,000,000.00	38,398,829.65	(8,398,829.65)	128%
Public Health Service Fees	12,500,000.00	2,300,000.00	14,800,000.00	15,930,168.70	(1,130,168.70)	108%
Physical Planning and Development	18,000,000.00	17,000,000.00	35,000,000.00	32,115,911.06	2,884,088.94	92%
Hire Of County Assets	3,300,000.00	5,000,000.00	8,300,000.00	2,275,071.00	6,838,249.00	18%
Conservancy Administration	35,080,000.00	15,020,000.00	50,100,000.00	16,974,710.00	33,125,290.00	34%
Administration Control Fees and Charges	13,200,000.00	5,292,111.00	18,492,111.00	9,516,979.00	8,975,132.00	51%
Park Fees	00	00	00	00	00	00
Other Fines, Penalties, And Forfeiture Fees	14,000,000.00	6,000,000.00	20,000,000.00	12,226,574.00	7,773,426.00	61%
Miscellaneous Receipts	00	00	00	204,445.25	(204,445.25)	100%
Total County Own Source Revenue	1,000,000,000.00	414,917,111.00	1,414,917,111.00	858,349,786.00	556,567,505.00	61%
Other Receipts	00	00	00	00	00	00
Donations /Grants Not Received Through CRF	00	00	00	00	00	00
Total Other Receipts	00	00	00	00	00	00

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022*

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 %
Total Receipts	1,000,000,000.00	414,917,111.00	1,414,917,111.00	858,349,786.00	556,567,505.00	61%

The under realisation of 61% was due to;

- (a) Electioneering year which affected revenue collection
- (b) Recovery from Covid-19 where most business had not stabilized

The County Receiver of revenue's financial statements were approved on 10/2/2023 2022 and signed by:

.....
Name

County Receiver of Revenue

.....
Name

Head of Revenue Reporting

ICPAK M/No 7790

*Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022*

X. Statement of Arrears of Revenue As At 30th June 2022

Classification Of Receipts (Indicate As Applicable)	Balance as at 1st July 2021	Arrears received during the year	Additions in arrears for the current year to June 30, 2022	Total arrears as at 30 June 2022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	00	(00)	00	00		
Land/Poll Rate	2,048,407,960.43	(139,945034)	288,060,678.53	2,196,523,604.96		
Single/Business Permits	00	(00)	00	00		
Property Rent	130,157,641	(21,096,038)	13,911,418	122,973,018		
Parking Fees	00	(00)	00	00		
Market Fees	00	(00)	00	00		
Advertising	00	(00)	00	00		
Hospital Fees	00	(00)	00	00		
Public Health Service Fees	00	(00)	00	00		
Physical Planning And Development	00	(00)	00	00		
Hire Of County Assets	00	(00)	00	00		
Conservancy Administration	00	(00)	00	00		
Administration Control Fees And Charges	00	(00)	00	00		
Park Fees	00	(00)	00	00		
Other Fines, Penalties, And Forfeiture Fees	00	(00)	00	00		
Miscellaneous	00	(00)	00	00		
Total Arrears	<u>2,178,565,601.43</u>	<u>(161,041,072)</u>	<u>301,972,096.53</u>	<u>2,319,496,622.96</u>		

N/B – Arrears received during the year includes both annual rates/property rent and accrued arrears

An ageing analysis of revenue in arrears has been shown on note 21 of these financial statements.

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022

.....
Name

County Receiver of Revenue

(Ref: PFM ACT section 165, 2(a))

.....
Name

Head of Revenue Reporting

ICPAK M/No 7790

XI. Notes to the Financial Statements

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 Uasin Gishu. 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 xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was *one* 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.

Notes to the Financial Statements (Continued)

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, 2022

Receiver Of Revenue
 County Government Of Uasin Gishu
 Revenue Statements for the Period Ended 30th June 2022

Notes To the Financial Statements (Continued)

1. Cess

Description	2021/22	2020/21
	Kshs	Kshs
Farm produce	25,435,965.72	42,906,412.35
Quarrying	9,573,723.00	6,783,417.00
Livestock -Vertinary Services	2,454,296.00	2,029,690.00
Fish farming	23,010.00	23,450.00
Log/Bark Cess	748,475.00	4,223,060.00
Others (<i>specify</i>) Slaughter slab	21,641,745.00	16,549,758.18
Total	59,877,214.72	72,515,787.53

2. Land/Poll rates

Description	2021/22	2020/21
	Kshs	Kshs
Land rates	139,945,034.00	272,350,042.50
Land penalties and interest	000	000
Arrears	000	000
Total	139,945,034.00	272,350,042.50

3. Single /Business Permits

Description	2021/22	2020/21
	Kshs	Kshs
Business permit application fees	5,672,531.00	4,921,140.00
Annual Business permit fees	155,725,850.45	217,470,498.00
Business permit penalties and interest	000	000
Business permit fees arrears	000	000
Total	161,398,381.45	222,391,638.00

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statements (continued)

4. Property Rent

Description	2021/22	2020/21
	Kshs	Kshs
County Housing	20,998,538.45	32,684,136.08
Plot Rent	000	000
Tenancy Agreement	000	000
Transfer of Property	000	000
Stalls/kiosks rent	000	000
Others (<i>Specify</i>); Public Toilet	97,500.00	384,500.00
Total	21,096,038.45	33,068,636.08

5. Parking Fees

Description	2021/22	2020/21
	Kshs	Kshs
Street parking fees	145,189,046.90	159,771,812.91
Monthly toll/sticker fees	000	000
Motorbike fees	10,992,839.00	14,963,526.00
Registration fees	000	000
Reserved parking	000	000
Bus Park fees	116,155,191.60	107,274,642.00
Others (<i>Specify</i>)	000	000
Total	272,337,077.50	282,009,980.91

6. Market Fees

Description	2021/22	2020/21
	Kshs	Kshs
Market entry fees	17,257,061.00	22,731,840.00
Hawking fees	000	000
Others (<i>Specify</i>)	000	000
Total	17,257,061.00	22,731,840.00

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2021/22	2020/21
	Kshs	Kshs
Branding	000	000
Billboard advertising	000	000
Signage	58,406,110.10	61,145,799.36
Roadshows	000	000
Banners	000	000
Posters	000	000
Tent advertising	000	000
Street pole/clock advertising	000	000
others (<i>Specify</i>)-LED Screen ICT	390,000.00	220,800.50
Total	58,796,110.10	61,366,599.86

8. Hospital Fees

Description	2021/22	2020/21
	Kshs	Kshs
Level 5 hospitals	000	000
Level 4 hospitals	000	000
Others (<i>Specify</i>):County Health Facilities	38,398,829.65	32,723,915.00
Total	38,398,829.65	32,723,915.00

9. Public Health Service Fees

Description	2021/22	2020/21
	Kshs	Kshs
Inspection of buildings/premises/Institutions	000	000
Inspection for issuance of hygiene license	3,223,468.00	3,889,850.00
Vaccination: Yellow fever, Typhoid, etc	4,119,624.01	2,172,250.00
Applications for medical examination	7,735,165.69	7,378,700.00
Sanitation inspection for schools	000	000
Public health permit	000	000
Rodent Control/Fumigation	000	000
Others (<i>Specify</i>)-Burial permit	851,911.00	662,820.00
Total	15,930,168.70	14,103,620.00

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2021/22	2020/21
	Kshs	Kshs
Sale of County planning documents	000	000
Land valuation and registration fees	000	000
Change / Renewal of user	000	000
Building plans approval	24,457,945.55	16,428,740.50
Signboards	000	000
Occupational Permits	000	000
Enforcement / Demolition	000	000
Architectural designs by county officers	000	000
Hoarding fees	000	000
Others (Specify) – Right of way/Wayleaves	7,657,965.51	3,849,633.45
Total	32,115,911.06	20,278,373.95

11. Hire Of County Assets

Description	2021/22	2020/21
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	1,611,243.00	3,395,572.54
Hire of Machines and Equipment	000	000
Hire of County Stadia	000	000
Hire of County Halls	663,828.00	360,400.00
Conference facilities/Agricultural Training Centers (ATC)	000	000
Others (Specify)	000	000
Total	2,275,071.00	3,755,972.54

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2021/22	2020/21
	Kshs	Kshs
Refuse disposal fees	16,959,060.00	25,222,640.00
Dumpsite fees	000	000
Sewerage fees	000	11,904,583.30
Sale of seedlings	000	000
Public cemetery	000	000
Disposal of carcasses	000	000
Noise control	000	000
Others (<i>Specify</i>) – Water sales Kiosks	15,650.00	84,641.00
Total	16,974,710.00	37,211,864.30

13. Administration Control Fees and Charges

Description	2021/22	2020/21
	Kshs	Kshs
Weights and measures	2,020,345.00	5,998,730.13
Fire Services	3,958,588.00	6,058,887.00
Liquor licenses	000	000
Betting levy	903,262.00	495,699.00
Others (<i>Specify</i>) - Co-operatives Audit services	2,634,784.00	3,051,343.00
Total	9,516,979.00	15,604,659.13

14. Park Fees

Description	2021/22	2020/21
	Kshs	Kshs
Lodge Tariffs and levies	000	000
Park entry fees	000	000
Filming and Photography fees	000	000
Camping fees	000	000
Balloon landing fees	000	000
Others (<i>Specify</i>)	000	000
Total	000	000

Notes to the financial statements (continued)

15. Other Fines, Penalties and Forfeitures

Description	2021/22	2020/21
	Kshs	Kshs
Impounding Fees	3,226,627.00	4,476,504.00
Towing Fees (Clamping fees)	2,243,289.00	5,382,286.00
Others (Specify) -Court Fines	6,756,658.00	5,533,095.00
Total	12,226,574.00	15,391,885.00

16. Miscellaneous Receipts

Description	2021/22	2020/21
	Kshs	Kshs
Dividends	000	000
Interest	25,573.85	37,050.00
Commissions	000	000
Others (Specify)- Direct Banking & Resignation	178,871	134,675.91
Total	204,445.25	171,725.91

17. Donations And Grants Not Received Through CRF

Description	2021/22	2020/21
	Kshs	Kshs
Donations (Specify Based on Source)	000	000
Grants (Specify Based on Source)	000	000
Others (Specify)	000	000
Total	000	000

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022

Notes To the Financial Statements (Continued)

18. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2021/22	2020/21
			Kshs	Kshs
KCB-1141856689	000	000	31,000.00	51,845,834.81
Equity bank-1090264611251	000	000	635,270.00	7,654,025.86
National bank-1001111955700	000	000	15,101.50	15,757,407.97
Family bank-082000011728	000	000	0.55	829.91
Spire bank-0405448501	000	000	43,203.25	165,190.05
Cooperative bank-1141672927900	000	000	(599.96)	1,382.09
Total	000	000	723,975.34	75,424,670.69

18 (a) Balance carried forward as at 30th June 2022 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
	723,975.34	1 July 2022
Total	723,975.34	

19. Cash in hand

Description	2021/22	2020/21
	Kshs	Kshs
Cash Balance (<i>Location</i>)	000	000
Mobile Money	1,972,266.00	99,616.00
Others (<i>Specify</i>)	00	00
Total	1,972,266.00	99,616.00

20. Payables- Due To CRF

Payables	2021/22	2020/21
	Kshs	Kshs
Balance b/f at the beginning of the year	75,524,286.69	3,094,870.59
Amount collected during the year	858,349,786.00	1,105,676,540.71
Amounts disbursed to CRF during the year	(932,262,253.00)	(1,033,346,740.61)
Balance c/d at the end of the year	2,696,241.34	75,524,286.69

Receiver Of Revenue
County Government Of Uasin Gishu
Revenue Statements for the Period Ended 30th June 2022

Notes To the Financial Statements (Continued)

21. Ageing Analysis of Revenue in Arrears

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

Appendix 2: Progress on follow up of prior Year Auditor recommendations

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

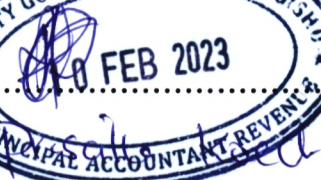
Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.0	A valuation roll was not provided to support the land rates charged. The accuracy and completeness of county own generated receipts amount of Kshs.272,350,042 for the year ended 30 th June 2021 could not be confirmed.	The county is using valuation roll dated 2000.	Not Resolved	30 th June 2023

Guidance Notes:

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

.....
 Name 
 County Receiver of Revenue
 Date

.....

 Name 
 Head of Revenue Reporting
 Date 10/2/2023



10 FEB 2023
PRINCIPAL ACCOUNTANT RECEIVED
COUNTY GOVERNMENT OF UTAH CLERK

Appendix 3 - Reports Generated From IFMIS

The following Financial Reports generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. GOK Miscellaneous Receipts Register
- iii. FO30 (Bank reconciliations) for all bank accounts

