

REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

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

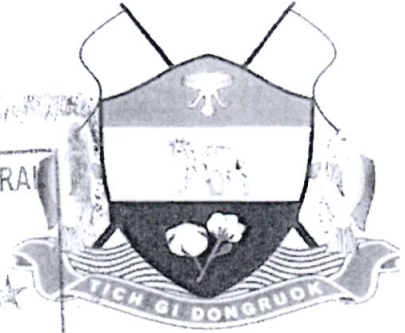
COUNTY GOVERNMENT OF SIAYA

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RECEIVER OF REVENUE
(County Government of Siaya)

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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

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○ 1. **Acronyms and glossary of terms**

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance and Economic Planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 28th September 2019 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 Siaya day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance – Hon. CPA Benedict Omollo
- Chief Officer, Finance Jack Odinga
- Chief Officers, in charge of departments collecting revenue ...
- Director, Revenue... CPA Moses Keya
- Head of Revenue Reporting... CPA Enock Ongure

Receiver Of Revenue

• *County Government of Siaya*

Revenue Statements for the Period Ended 30th June 2024

(d) **County Headquarters**

P.O. Box 803, (40600)

SIAYA, KENYA

(e) **Entity Contacts**

Telephone:

E-mail: fiance@siaya.go.ke

Website: www.go.ke

(f) **Independent Auditor**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P. O. Box 30084

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Nairobi, Kenya

(g) **Principal Legal Adviser**

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E-mail: pro.owade@gmail.com.

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(h) **Bankers;**

Kenya Commercial Bank,

Siaya Branch

Telephone: +254772086084

E-mail: retailmgsiaya@kcbgroup.com

Website: www.kcbgroup.com

3. Foreword By the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Siaya financial statements for the year ended 30th June 2024. The financial statements present the financial performance of the County Government over the past year.

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.

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 of Kenya.

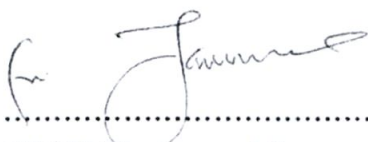
The County also finances its operations through Own Source generated revenues. These are revenues collected within the County. They key local revenue sources for Siaya County included Single Business Permits, Land Rates, Building Plan approval, Plot Rents, Fish cess, Sand cess, Sugar cess', Market fees and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- i. **Fully Automate Revenue collection system** – the County is currently in the process of sourcing for competent firm to undertake full automation of its revenue collection which is at the evaluation stage.
- ii. **Development of Centralized Database** - the County Government has put measures in place to computerize/ digitize all business inventories (currently manual) such as database of all businesses, plot inventories; county Government houses; and all other revenue-generating assets; for ease of County planning and revenue target settings.

Revenue Projection FY 2023/2024

In the year ended 30th June 2024 the County had projected Kshs. 760,998,234.00 from own sources but realised Kshs 610,364,012.00 being 80% of budget.



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CECM Finance and Economic Planning
County Government of Siaya.

4. Management Discussion and Analysis

S/No.	FINANCIAL YEAR	TARGET (A)	ACTUAL (B)	VARIANCE (B - A)	ACHIEVEMENT (%)
1	2013/2014	153,466,278.00	100,657,764.00	(52,808,514.00)	65.59
2	2014/2015	301,474,027.00	143,271,988.00	(158,202,039.00)	47.52
3	2015/2016	230,000,000.00	132,586,919.00	(97,413,081.00)	57.65
4	2016/2017	270,000,000.00	172,822,681.00	(97,177,319.00)	64.01
5	2017/2018	270,000,000.00	134,955,357.00	(135,044,643.00)	49.98
6	2018/2019	325,000,000.00	189,668,022.00	(135,331,978.00)	58.36
7	2019/2020	420,000,000.00	277,193,698.20	(142,806,301.80)	66.00
8	2020/2021	420,000,000.00	329,295,212.34	(90,704,787.66)	78.40
9	2021/2022	445,445,551.00	446,379,626.98	934,075.98	100.21
10	2022/2023	700,998,234.00	501,460,021.00	(199,538,213.00)	71.54
11	2023/2024	760,998,234	610,364,012	(150,634,222)	80.25

Table 1: OSR performance from 2013 to 2024

Source; County Treasury.

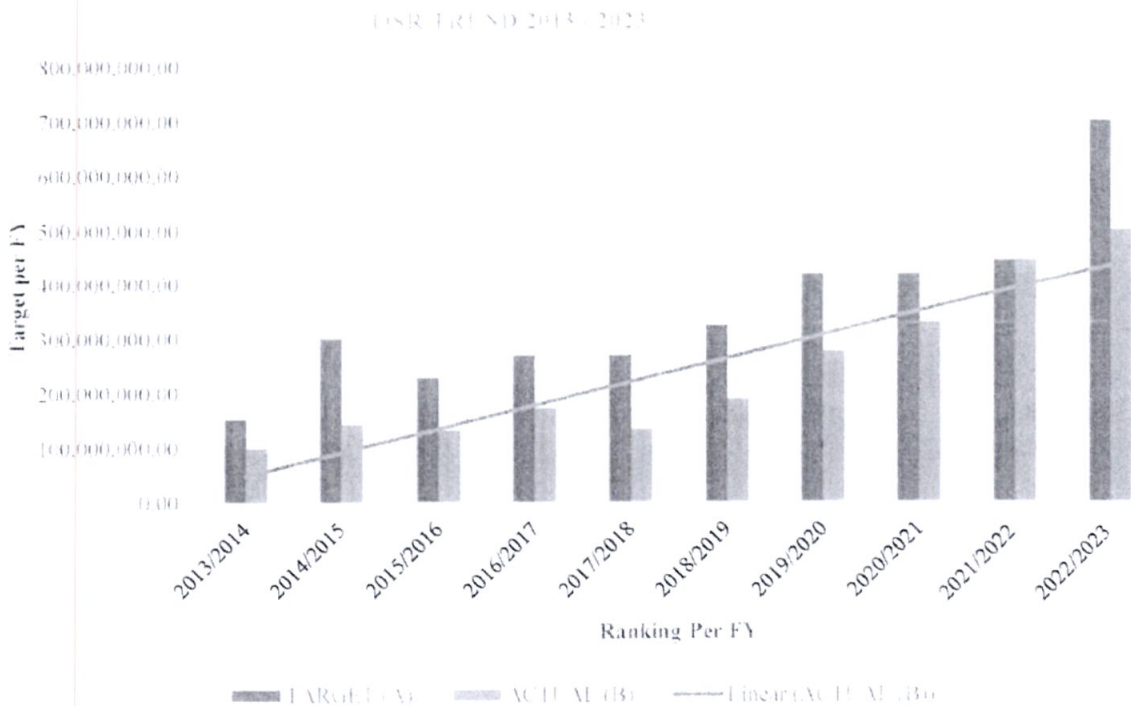


Table 2: Bar graph showing Graphical representation of the OSR trends from Table 1.

As evidenced in Table 1. above the revenue targets have consistently not been met with the consequences of County's ability to undertake planned activities being reduced. The schedule shows a sharp increment to try and meet the target in the financial year 2021/2022 recording 100.21%, this was the best performance compared to other financial years. Financial year 2014/2015 was the lowest in terms of revenue ever to be collected within the county, which registered 47.52%.

Review of Performance for FY 2023/2024

During the period under review, the county targeted to collect Kshs. **760,998,234** million from local sources. Actual collection realized in the same period (1st July 2023 to 30th June 2024) totaled to Kshs. **610,364,012**. This is inclusive of Liquor licenses and Hospital revenue.

Reasons why the county failed to meet its set target may include but not limited to;

- i. Lack of enough supply of fuel.
- ii. Lack of enough accountable documents.
- iii. Manual revenue collection
- iv. Lack of principle legislation
- v. In adequate budget funding for the department
- vi. Thermorols shortage.
- vii. Services not provided to the public hence adamant to pay taxes.
- viii. Non approval of finance bill.
- ix. Weak enforcement and compliance mechanisms.
- x. Incomplete database of potential revenue streams.
- xi. Lack of enough vehicles and motorcycles to supervise.

Some of the strategies to be implemented to improve revenue collection include.

- i. Completion of Siaya and Bondo municipal bus park.
- ii. Construction of parking lanes within municipality to enhance parking fee.
- iii. Completion of market shades and construction of new ones to create conducive environmental for business.
- iv. Fast racking the enactment of missing principal legislation to support our Finance Act, 2024/2025.
- v. Updating and mapping of County businesses.
- vi. Developing and operationalizing the revenue automation system.
- vii. Provision of additional motor vehicle and motorcycle to enhance supervision.

5. Statement of Receiver of Revenue's responsibilities

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

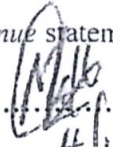
The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: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

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

The Receiver of Revenue confirms that *Siaya* 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 29th Sep. 2024

.....
Name 
County Receiver of Revenue 29/09/2024

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

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

PREAMBLE

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

- A. Report on Revenue statements that considers whether the revenue statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the revenue statements;
- B. Report on Lawfulness and Effectiveness in the 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 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 Siaya set out on pages 1 to 25, which comprise of the statement of

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

financial assets and liabilities and the statement of arrears of revenue as at 30 June, 2024 and the statement of receipts and disbursements, statement of comparison of budget and actual amounts for the year the 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 the Receiver of Revenue - County Government of Siaya as at 30 June, 2024, and of its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccurate and Unsupported Arrears of Revenue

The statement of arrears of revenue reflects a balance of Kshs.223,398,338 in respect of total arrears which comprise of an opening balance of Kshs.363,976,645 net of arrears received during the year of Kshs.140,578,307. However, the opening balance of Kshs.363,976,645 differs with the audited closing balance for the period of Kshs.323,674,531 resulting to an unexplained variance of Kshs.40,302,114.

In the circumstances, the accuracy, completeness and recoverability of arrears of revenue balance of Kshs.223,398,338 could not be confirmed

2. Inaccuracies in Hospital Fees Revenue

The statement of receipts and disbursements and as disclosed in Note 8 to the revenue statements reflects hospital fees of Kshs.382,072,395. Included in the amount is Level 4 hospital Facility Improvement Fund (FIF) and National Hospital Insurance Fund (NHIF) capitation of Kshs.199,286,041 and Kshs.139,476,358 respectively. However, review of revenue returns from level 4 hospitals revealed that Kshs.339,804,054 was received resulting to an unexplained variance of Kshs.1,041,655 as tabulated below;

Revenue Stream	Amount as Per Support Schedules (Kshs.)	Amount as Per the Revenue Statements (Kshs.)	Difference (Kshs.)
FIF	200,028,096	199,286,041	742,055
NHIF	139,775,958	139,476,358	299,600
Total	339,804,054	338,762,399	1,041,655

In the circumstances, the accuracy and completeness of hospital fees amount of Kshs.382,072,395 could not be confirmed.

3. Unsupported Hire of County Assets

The statement of receipts and disbursements and as disclosed in Note 11 to the revenue statements reflects an amount of Kshs.1,768,150 relating to hire of agriculture mechanizations services of Kshs.1,764,150 and hire of county halls of Kshs.4,000. However, the registers for the two (2) categories of hire of county assets were not maintained and the Management did not have an approved policy on hiring of county assets.

In the circumstances, the accuracy and completeness of the hire of county assets revenue amounting to kshs.1,768,150 could not be confirmed.

4. Unsupported Bank Balances

The statement of financial assets and liabilities and as disclosed in Note 20 to the revenue statements reflects bank balance of Kshs.1,327,796. However, review of the cash book indicates negative balance of Kshs.2,908,238 resulting to unexplained variance of Kshs.4,236,034.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.1,327,796 could not be confirmed.

5. Unsupported Conservancy Administration Revenue

The statement of receipts and disbursements reflects an amount of Kshs.809,690 under revenue from conservancy administration and as disclosed under Note 12 to the revenue statements. However, the amount has not been supported by a cash book, receipts, schedules and bank statements.

In the circumstance, the accuracy and completeness of the conservancy administration revenue of Kshs.809,690 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Siaya Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance - County Own Source Revenue

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.760,998,234 and Kshs.610,737,745 respectively, resulting to under collection of Kshs.150,260,489 or 20% of the budget.

The underperformance in revenue may have affected planned activities and negatively impacted 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 Information

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

In connection with my audit on the Receiver of Revenue 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.

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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Adherence to the Reporting Framework Format

Review of the revenue statements submitted for audit revealed that the table of content, report of the Auditor General and significant accounting policies is indicated as XXX instead of populating the same with the relevant information contrary to Section 101 (4) of the Public Finance Management (County Government) Regulations, 2015 which requires an Accounting Officer shall prepare the revenue statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board.

In the circumstances, the revenue statements did not comply with the financial reporting framework prescribed by the Public Sector Accounting Standards Board.

2. Failure to Disclose and Maintain Records for Public Health Service Fees

The statement of receipts and disbursements and as disclosed in Note 9 to the revenue statements reflects an amount of Kshs.9,970,601 in respect of public health service fees, which includes an amount of Kshs.6,554,381 relating to public health permits and Kshs.3,416,220 for meat inspection and vet services. However, revenue from hotel health certificates and inspection services were not disclosed and supporting registers for medical examination, vaccination and health hygiene under hotel services licenses were not provided for audit review. This was contrary Section 63(1) and (6) of the Public Finance Management (County Government) Regulations, 2015 which require that an accounting officer and a receiver of revenue are personally responsible for ensuring that an accounting officer or receiver of revenue or collector of revenue shall ensure adequate books of accounts are kept relating to revenue collection and management

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

3. Lack of an Updated Valuation Roll

The County collected land rates and property rent of Kshs.23,416,667 and Kshs.13,525,615 respectively during the year under review. However, the existing valuation roll in place was last updated in the year 1997 by the defunct Municipal Council of Siaya. Further, the County Receiver of Revenue did not keep an updated valuation roll of all the land parcels owned by the County Government contrary to Section 3 of the Valuation for Rating Act, (Revised 2015) which require that at least once in every ten years or such longer period, a valuation to be made of every ratable property in respect of which a rate on the value of land is, or is to be imposed and the values to be entered in a valuation.

In addition, ledgers and register of the houses owned and managed by the County Government were not provided for audit review. The ledgers, list of land rate defaulters and evidence to show the measures the Management is taking to collect land rates from the defaulters were not provided. It was therefore not possible to confirm whether the land and property rates charged and applied during the year were regular and reflective of the current property value in the County.

In the absence of the valuation roll, the County rent and rates applied may have been below the market rates, resulting to low revenue collections.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the 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 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

Failure to Fully Automate Revenue Collection

Review of the revenue collection system revealed that the Receiver of Revenue had not automated all its revenue collection sources of own/internally generated revenue and continued to rely on both manual and electronic methods of revenue collections which was prone to abuse.

In the circumstances, it was not possible to detect revenue collection fraud and achieve real-time payments and revenue reporting within the County Government.

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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

27 December, 2024

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

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

	Note	FY 2023/2024	Comparative FY 2022/2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	7,935,491	11,697,085
Land Rate	2	23,416,667	20,176,756
Single/Business Permits	3	77,177,639	73,947,724
Property Rent	4	13,525,615	279,000
Parking Fees	5	16,484,449	16,613,104
Market Fees	6	28,464,900	32,723,244
Advertising	7	11,404,065	2,446,451
Hospital Fees	8	382,072,395	273,612,051
Public Health Service Fees	9	9,970,601	9,389,430
Physical Planning and Development	10	9,130,770	4,488,399
Hire Of County Assets	11	1,768,150	3,926,250
Conservancy Administration	12	809,690	991,560
Administration Control Fees and Charges	13	9,767,637	8,424,950
Proceeds from sale of assets	14	7,124,044	11,023,308
Plan Approval (engineer)	15	4,241,028	4,090,735
Other Fines, Penalties, And Forfeiture Fees	16	-	105,250
Miscellaneous receipts	17	7,070,872	27,626,324
Total County Own Source Revenue		610,364,012	501,561,621
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-

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

Total Other Receipts		-	-
Total Receipts		610,364,012	501,561,621
Balance b/f at the beginning of the year		586,969	1,792,443
Disbursements To CRF		219,607,700	215,555,285
Bank charges	19	223,760	86,473
A.I.A		389,791,725	281,331,381
Balance Due for Disbursement		1,327,796	1,104,394

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 11/11/2024 and signed by:



.....
Name ISAAC MOSES OTHMAN
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))




.....
Name
Head of Revenue Reporting
ICPAK M/No

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

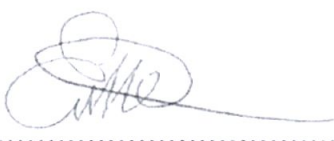
7. Statement of Financial Assets and Liabilities As at 30th June 2024

	Note	Insert Comparative FY Kshs	Insert Comparative FY Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	1,327,796	1,104,394
Cash In Hand	21	-	-
Total Financial Assets		1,327,796	1,104,394
Total Financial Assets		-	-
Financial Liabilities			
Payables-Due to CRF	22	1,327,796	1,104,394
Total Financial Liabilities		1,327,796	1,104,394.

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 1/11/2024 2024 and signed by:



 Name KETA MOSES
 County Receiver of Revenue



 Name
 Head of Revenue Reporting
 ICPAK M/No 19704

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

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

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	31,500,000	-	31,500,000.0	7,935,491.05	23,564,509.0	25%
Land/Poll Rate	33,000,000	-	33,000,000.0	23,416,667.00	9,583,333.0	71%
Single/Business Permits	105,798,659	-	105,798,659.0	77,177,638.95	28,621,020.1	73%
Property Rent	37,010,650	-	37,010,650.0	13,525,614.55	23,485,035.5	37%
Parking Fees	53,023,234	-	53,023,234.0	16,484,448.50	36,538,785.5	31%
Market Fees	45,800,000	-	45,800,000.0	28,464,900.00	17,335,100.0	62%
Advertising	10,000,000	-	10,000,000.0	11,404,065.00	(1,404,065.0)	114%
Hospital Fees	317,344,097	-	317,344,097.0	382,072,394.75	(64,728,297.8)	120%
Public Health Service Fees	12,556,144	-	12,556,144.0	9,970,601.00	2,585,543.0	79%
Physical Planning and Development	17,803,000	-	17,803,000.0	9,130,770.00	8,672,230.0	51%
Hire Of County Assets	11,840,000	-	11,840,000.0	1,768,150.00	10,071,850.0	15%
Conservancy Administration	2,573,200	-	2,573,200.0	809,690.00	1,763,510.0	31%
Administration Control				9,767,637.00		39%

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

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Fees and Charges	25,749,250	-	25,749,250.0		15,607,880.0	
Plan Approval/Engineers	15,000,000	-	15,000,000.0	4,241,028.00	10,758,972.0	28%
Proceeds from sale of assets	40,000,000		40,000,000.0	7,124,044.00	32,875,956.0	18%
Other Fines, Penalties, And Forfeiture Fees	2,000,000	-	2,000,000.0	-	2,000,000.0	0%
Miscellaneous Receipts				7,070,871.95	(7,070,872.0)	
Total County Own Source Revenue	760,998,234		760,998,234.0	610,737,744.75	150,260,489.3	80%
Other Receipts		-		-		-0%
Donations /Grants Not Received Through CRF	-	-		-		-0%
Total Other Receipts	-	-		-		-0%
Total Receipts	760,998,234		760,998,234.0	610,737,744.75	150,260,489.3	80%
Total Other Receipts						

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) Inadequate budget to facilitate revenue department.
- (b) Weak enforcement and compliance mechanisms.
- (c) Incomplete database of potential revenue streams.
- (d) Manual revenue collection system.


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

- (e) Lack of infrastructural related to revenue collection, i.e., lack of bus parks, parking lots, market shades among others.
 - (f) Lack of legislation for example valuation roll
- (Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should be prepared and disclosed.)

The County Receiver of revenue's financial statements were approved on 14/11 2024 and signed by:

.....

Name **VETH MOSES OGETH**
County Receiver of Revenue

.....

Name
Head of Revenue Reporting
ICPAK M/No 19704

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

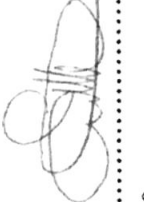
9. Statement of Arrears of Revenue As at 30th June 2024

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2023) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 2024 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess					e.g., the Governor has waived interest and penalties	
Land rate	99,223,258	24,826,392		74,396,866.44		
Single/Business Permits/Advertisement	134,185,874	108,632,888		25,552,986.00		
Property Rent	130,567,513	7,119,027		123,448,486.00		
Parking Fees						
Market Fees						
Advertising						
Hospital Fees						
Public Health Service Fees						
Physical Planning and Development						
Hire Of County Assets						
Conservancy Administration						
Administration Control Fees and Charges						
Park Fees						
Other Fines, Penalties, And Forfeiture Fees						
Miscellaneous						

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

Total Arrears	363,976,645	140,578,307	-	223,398,338.44
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.....
Name  **HERBERT OCHIENG**
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))

.....

Name
Head of Revenue Reporting
ICPAK M/No 111704

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

10. 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 xxx. 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 30th June 2024 for the period 1st July 2023 to 30 June 2024 as required by law. There was xxx number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. The transfer arrangements are normally on weekly basis

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

11. Notes to the Financial Statements

1. Cess

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Farm produce		-
Quarrying	1,100,490	1,189,287
Livestock	3,053,840	4,221,715
Fish farming	-	-
Sugar cess	731,281	3,412,213
Fish cess	3,049,880	2,873,870
Total	7,935,491	11,697,085

2. Land rates

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Land rates	23,416,667	20,093,072
Land penalties and interest		83,684
Arrears		-
Total	23,416,667	20,176,756

3. Single /Business Permits

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Business permit application fees	-	-
Annual Business permit fees/school fees registration	77,141,239	73,262,313
Business permit penalties and interest/Fishermen	-	90,911
Business permit fees arrears	36,400	594,500
Total	77,177,639	73,947,724

4. Property Rent

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
County Housing/Private estate	-	-
Plot Rent	5,680,461	-
Ground/House Rent	939,218	-
Transfer of Property	455,000	-
Stalls/kiosks rent	6,134,936	-
Others (Clearance)	316,000	279,000
Total	13,525,615	279,000

5. Parking Fees

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Street parking fees	-	-
Monthly toll/sticker fees	-	-

Receiver Of Revenue
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Motorbike fees/Boda boda	-	-
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	16,484,449	16,613,104
Others (<i>Specify</i>)	-	-
Total	16,484,449	16,613,104

6. Market Fees

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Market entry fees	28,464,900	32,723,244
Hawking fees	-	-
Others (<i>Specify</i>)	-	-
Total	28,464,900	32,723,244

7. Advertising

Descriptions	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Branding, Distribution & Sales promotion	11,404,065	2,446,451
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-

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Revenue Statements for the Period Ended 30th June 2024

Tent advertising	-	-
Street pole/clock advertising	-	-
others (<i>Specify</i>)	-	-
Total	11,404,065	2,446,451

8. Hospital Fees

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Level 5 hospitals		
Level 4 hospital sFIF	199,286,041	167,799,996
NHIF Capitation	139,476,358	71,489,770
Linda mama	43,309,996	34,322,285
Total	382,072,395	273,612,051

9. Public Health Service Fees

Description	FY 2023/2024	comparative 2022/2023
	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	6,554,381	5,309,130
Rodent Control/Fumigation		
Meat inspection and Vet services	3,416,220	4,080,300
Total	9,970,601	9,389,430

10. Physical Planning and Development

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Sale of County planning documents		
Land valuation and registration fees		
Change / Renewal of user		524,230
Building plans approval	7,712,770	3,424,774
Clearence & Site fee	107,100	
Occupational Permits		-
Enforcement / Demolition		-
Architectural designs by county officers		-
Hoarding fees		-
Others Survey	1,310,900	539,395
Total	9,130,770	4,488,399

11. Hire Of County Assets

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	1,764,150	3,925,250
Hire of Machines and Equipment/Grader		-
Hire of County Stadia		-
Hire of County Halls	4,000	1,000
Conference facilities/Agricultural Training Centers (ATC)		-
Others (specify)	-	-
Total	1,768,150	3,926,250

12. Conservancy Administration

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Refuse disposal fees	-	-
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	9,000	-
Slaughter fees	622,890	836,460
Noise control	177,800	155,100
Others	-	-
Total	809,690	991,560

13. Administration Control Fees and Charges

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Weights and measures	843,470	490,080
Fire Services	164,790	63,100
Liquor licenses	8,683,917	7,719,330
Betting levy		-
Others Co-operative Audit	75,460	152,440
Total	9,767,637	8,424,950

14. Proceeds from sale of assets.

	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs

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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/Fertizer	7,124,044	11,023,308
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	7,124,044	11,023,308

15. Plan approval (engineeres)

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Plan Approval Public works	4,241,028	4,090,735
Total	4,241,028	4,090,735

16. Other Fines, Penalties and Forfeitures

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs

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 County Government of Siaya
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Impounding Fees	-	105,250
Towing Fees	-	-
Others (<i>Specify</i>)	-	-
Total	-	105,250

17. Miscellaneous Receipts

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	-	-
Others Refund and recovery	7,070,872	27,626,324
Total	7,070,872	27,626,324

18. Donations And Grants Not Received Through CRF

Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Donations (<i>Specify Based on Source</i>)	-	-
Grants (<i>Specify Based on Source</i>)	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

19. Bank Charges

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Description	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Bank Charges & commissions	223,760	86,473
Total	223,760	86,473

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)
Name of Bank, Account No. 1140748904 & Kshs	1,327,796	-
Name of Bank, Account No	-	-
Name of Bank, Account No.	-	-
Total	1,327,796	-

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

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	<u>586,969</u>	1st july 2024
Disbursement 2	-	
Total	586,969	

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

21. Cash in hand

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

Description	FY 2023/2024	Insert comparative 2022/2023
	Kshs	Kshs
Cash Balance (<i>Location</i>)	-	-
Mobile Money	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

22. Payables- Due To CRF

Payables	FY 2023/2024	comparative 2022/2023
	Kshs	Kshs
Balance b/f at the beginning of the year	586,969	1,792,443
Amount collected during the year	610,364,012	501,561,621
Amounts disbursed to CRF during the year	220,359,051	215,555,285
Balance c/d at the end of the year	1,327,796	586,969

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 19 above.

1. 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	74,396,866.00	-	-	-	74,396,866.0
Single/business permits/Advertisement	25,552,986	-	-	-	25,552,986.0
Property rent	123,448,486	-	-	-	123,448,486.0
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-

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

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (Specify)	-	-	-	-	-
Total (agree to statement of arrears)	223,398,338	-	-	-	223,398,338.0

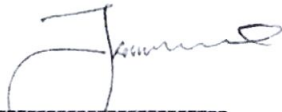
12. Appendices

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

*During the period under review the county government of Siaya did Issue any waiver to the public.
 (PFM ACT section 165 subsection 4, 5)*



*Sign and date
 Accounting Officer*

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/KSMRO/RRV/2022/2023/(22) Copy	Use of the Appropriation in Aid (Health Services) at Source	We corrected this and the subsequent year this has not been repeated.	Not resolved	
	Unsupported Revenue from Single Business Permit	We have developed the data base which is being updated from time to time.	Resolved	
	Lack of General Valuation Roll	County is the process of tendering for a consultant to prepare the valuation roll on its behalf	Not resolved	
	Unsupported Arrears of Revenue	We have prepared ledgers for the arrears	Resolved	
	Failure to Automate Revenue Collection System	County has automated it revenue collection	Not resolved	
	Poor Maintenance of the Cashbook	In the current financial year 2023/2024 this has been corrected.	Not resolved	


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 VOTA MUSA OBIH

County Receiver of Revenue

Date


.....
Name

Head of Revenue Reporting

ICPAK M/No 19704

Date

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

**TRIAL BALANCE FOR THE YEAR ENDED
30TH JUNE 2024**

Cess	1		7,935,491
Land Rate	2		23,416,667
Single/Business Permits	3		77,177,639
Property Rent	4		13,525,615
Parking Fees	5		16,484,449
Market Fees	6		28,464,900
Advertising	7		11,404,065
Hospital Fees	8		382,072,395
Public Health Service Fees	9		9,970,601
Physical Planning and Development	10		9,130,770
Hire Of County Assets	11		1,768,150
Conservancy Administration	12		809,690
Administration Control Fees and Charges	13		9,767,637
Proceeds from sale of assets	14		7,124,044
Park Fees			

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	15		4,241,028
Other Fines, Penalties, And Forfeiture Fees	16		-
Miscellaneous receipts	17		7,070,872
Balance b/f at the beginning of the year			586,969.0
Disbursements To CRF		219,607,700	
Bank charges	19	223,760	
A.I.A		389,791,725	
Balance Due for Disbursement		1,327,796	
		610,950,981	610,950,980.8

.....
 Name *W. K. M. M. M.*
 County Receiver of Revenue

Date

.....
 Name
 Head of Revenue Reporting
ICPAK M/No 19764

Date

