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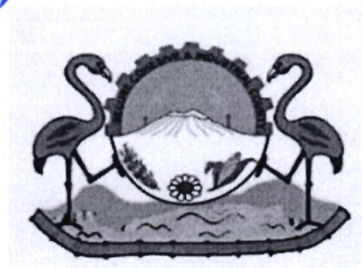
THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF NAKURU



RECEIVER OF REVENUE
(County Government of Nakuru)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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1. Acronyms and glossary of terms

a) Acronyms

ATC	Agricultural Training Centre.
CA	County Assembly
CECM	County Executive Committee Member
COB	Controller of Budget
COT	Certificate of Transport
CPA	Certified Public Accountant
CRF	County Revenue Fund
CROR	County Receiver of Revenue
ECD	Early Childhood Education
EDAMS	Electronic Development Application Management System
FY	Financial Year
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KSHS	Kenya Shillings
NAWASCO	Nakuru Water and Sewerage Company
NEMA	National Environment Management Authority
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
Tuk Tuk	Three-wheeler motor vehicle

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

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* was designated as a receiver on 10th August, 2023 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

(c) Key Management Team

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

- County Executive Committee Member for Finance – Mr. Iribe Njogu
- Chief Officer Economic Planning, Receiver of Revenue & Revenue Administration – CPA. Everlyne B. Kakai
- Head of Revenue Reporting - CPA. Priscilla Wanjiku Maina

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

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 2870-20100
New Town Hall Building
Moi Road
Nakuru, Kenya

(e) Entity Contacts

Telephone: (051) 221-6472
E-mail: info@nakuru.go.ke
Website: <https://nakuru.go.ke>

(f) Independent Auditors

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

(g) Principal Legal Adviser

The Attorney General
State law office
Harambee Avenue
P.O Box 40112
City Square 00200
Nairobi, Kenya

(h) County Attorney

The County Attorney
New Town Hall Building
Moi Road
P.O. Box 2870-20100
Nakuru, Kenya

(i) Bankers

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

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(j) Bankers

Kenya Commercial Bank
Kencom House
P.O Box 48400
GPO 00100
Nairobi, Kenya

(k) Bankers

Equity Bank
Equity Centre, Hospital Road
P.O Box 75104
City Square 00200
Nairobi, Kenya

(l) Bankers

Access Bank Kenya
P.O Box 34353
GPO 00100
Muthangari Drive
Nairobi, Kenya

(m) Bankers

Cooperative Bank
Cooperative House
Haile Selassie Avenue
P.O Box 48231
GPO 00100
Nairobi, Kenya

(n) Bankers

National Bank of Kenya Ltd
National Bank Building
Harambee Avenue
P.O Box 72866
City Square 00200
Nairobi, Kenya

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(o) Bankers

Family Bank Ltd
Fourway towers
Muindi Mbingu Street
P.O Box 74145
City Square 00200
Nairobi, Kenya

3. Foreword By the CECM Finance and Economic Planning

The County Government of Nakuru receipts and disbursements for the period ended 30th June 2024 statement represents the actual performance for Financial Year 2023/2024.

The own source revenue attained was Kshs. **1,818,118,425.35** against a set target of Kshs. **2,400,000,000** translating to **76%** achievement.

The County experienced an increase in actual own source revenue generated from Kshs. **1,611,074,681.9** in 2022/2023 to **Kshs 1,818,118,425.35** generated in the financial year 2023/24. The increase in OSR was Kshs. **207,043,743.45** from the prior year. In the FY 2023/24, the County's own source revenue had a general increase.

As a way forward the county has a Chief Officer in-charge of revenue administration who ensures revenue is collected efficiently and transparently. County treasury has revamped revenue structures by forming regional, zonal and revenue streams champions who do spot checks to ensure compliance in payment by the various categories of traders. The County Treasury is also in the process of introducing paperless collection of revenue (on pilot). To curb the challenges occasioned by power outages, solarization of revenue collection points has been done to ensure seamless revenue collection. A new revenue server was also procured to ensure the functioning of the revenue collection system is enhanced.



.....
CECM Finance and Economic Planning

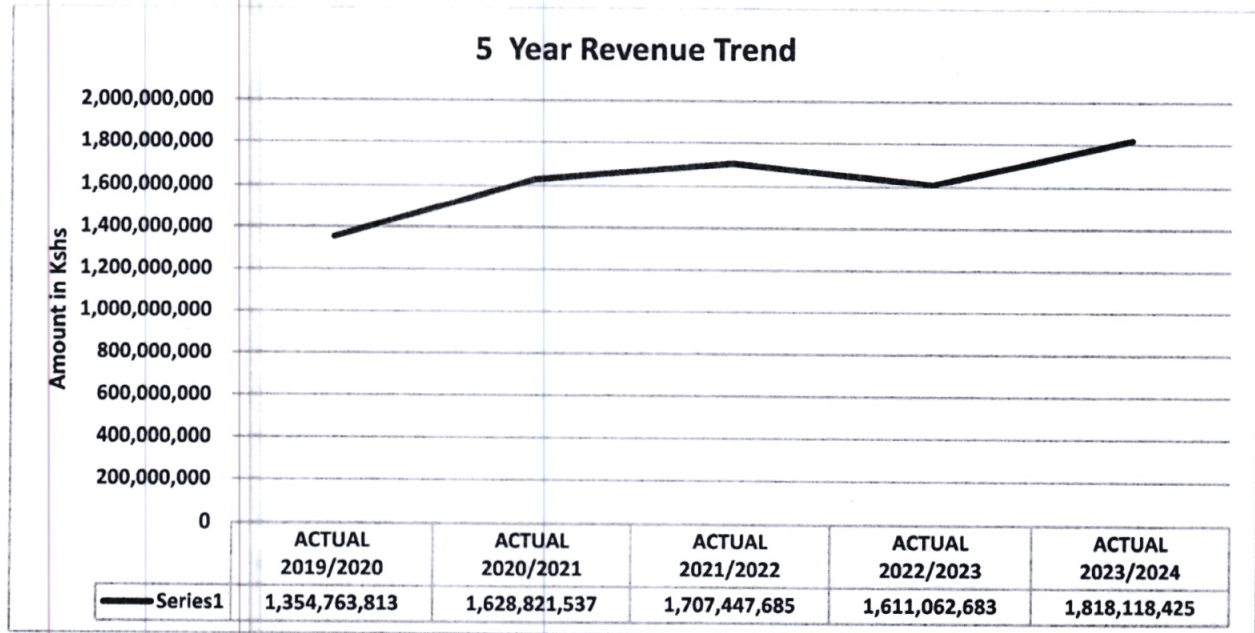
County Government of Nakuru

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

4. Management Discussion and Analysis

Five-year revenue trend analysis

REVENUE SOURCE	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024
Property Tax (Land Rates)	168,879,318	401,518,169	358,025,333	299,846,895	265,935,172
Trade Licence (SBP)	260,490,430	316,448,065	340,914,255	368,530,455	432,030,600
Market Fees	48,546,920	40,093,432	42,902,255	36,953,827	39,694,395
Building Approval	38,513,104	62,731,124	62,899,592	59,338,984	57,365,213
Cess	15,391,371	22,284,895	19,906,004	17,667,491	35,293,228
Royalties	188,948,337	223,995,891	226,165,890	181,247,525	212,010,117
Stock/Slaughter Fees	11,235,679	8,431,939	10,032,019	9,651,794	11,099,135
House Rent	20,306,877	14,351,317	12,825,091	8,400,082	6,398,870
Advertising	95,703,056	108,618,320	135,641,699	133,598,036	159,616,862
Parking Fees	253,340,376	219,378,664	242,540,937	244,301,240	269,481,939
Liquor Licensing	39,345,240	39,783,231	78,088,705	55,491,224	138,327,082
County Park Fees	17,000	-	56,000		179,000
Health Fees	59,454,302	54,858,105	59,230,055	62,852,524	58,575,132
Other Fee and Charges	154,591,803	116,328,385	118,219,850	133,182,606	132,111,681
TOTAL REVENUE RECEIPTED	1,354,763,813	1,628,821,537	1,707,447,685	1,611,062,683	1,818,118,425



Management discussion (Continued)

The office of County receiver of Revenue is established under provision of section 157 of the PFM Act 2022. The Act stipulates the duties and responsibilities of County Receiver of Revenue which is mainly management of revenue collection and accounting for the revenue collected.

In view of the roles and responsibilities of the holder of the office, the office is charged with delegating revenue collection responsibility to staff in Directorate of Revenue as well as other departments.

The County Receiver of Revenue has continuously undertaken the preparation of Quarterly and Annual revenue statements in compliance with the PFM Act and Public Accounting Standards Board requirements.

Further, the Office of County Receiver of Revenue has established structures which has enabled the allocation of duties and responsibilities to staff in the department. The County Receiver has steered the department into ensuring integration of revenue collection accounts and revenue collection system in collection and management of Own Source Revenue. The key activities identified include Legislation, Mapping of revenue streams and adoption of cashless collection of revenue.

With respect to performance management, the office of Chief Officer Economic Planning and Revenue Administration has ensured continuous performance appraisal that will inform staff welfare including promotion and motivation of staff as well as improving performance in revenue collection.

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

5. Statement of Receiver of Revenue's responsibilities

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

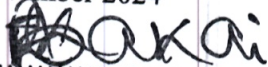
The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining 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 Nakuru County Executive receiver of revenue accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the receiver of revenue account gives a true and fair view of the state of Nakuru County Executive receiver of revenue transactions during the financial year ended June 30, 2024, and of the 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 Nakuru County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants. 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

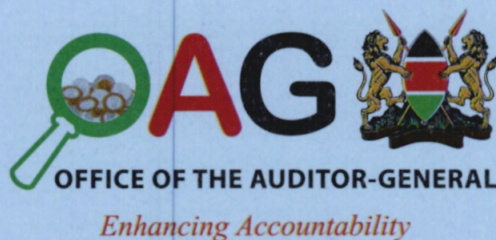
The Nakuru County Executive statements were approved and signed by the Receiver of Revenue on 19th November 2024



.....
Name: CPA Everlyn B. Kakai
County Receiver of Revenue

REPUBLIC OF KENYA

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

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

PREAMBLE

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

- A. Report on 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 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 Nakuru set out on pages 1 to 23, which comprise statements of financial

assets and liabilities and the statement receipts and disbursement and the statements of comparison of budget and actual amounts as at 30 June, 2024 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Nakuru as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis and comply with County Government Act, 2012 Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Revenue on Cess, Hire of County Assets and Penalties, Fines and Forfeiture

The statement of receipts and disbursements reflects total County own source revenue of Kshs.1,818,118,425. Included in the balance are amounts of Kshs.265,439,909, Kshs.1,627,380 and Kshs.1,783,500 in respect of cess, hire of County assets and other fines, penalties and forfeiture respectively all totalling Kshs.268,850,789. However, Management did not provide for audit a list of all the County assets for hire thus it was therefore not possible to determine how much the county expected to collect. Further, the supporting schedules provided for audit review for the three (3) revenue components did not give clear narrations on the various revenues collected and the sources of those revenues.

In the circumstances, the accuracy and completeness of the revenue amount of Kshs.268,850,789 on cess, hire of County assets and other fines, penalties and forfeiture could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

During the year under review, the County Government budgeted to collect own generated revenue amounting to Kshs.2,400,000,000 from various revenue sources. However, records available indicates that the County managed to collect and account for only Kshs.1,818,118,425 resulting to an under-collection of Kshs.581,881,575 or 24% of the budget.

The under collection was mainly due to various revenue components as detailed in the table below:

Details	Final Budget (Kshs)	Actual Amount (Kshs)	Performance Difference (Kshs)	Percentage of Under collection (Kshs)
Cess	349,333,511	265,439,909	83,893,602	24%
Land Rate	338,190,706	234,216,526	103,974,180	31%
Property Rent	114,562,724	33,208,120	81,354,604	71%
Market Fees	49,566,716	33,679,672	15,887,044	32%
Advertising	207,107,366	159,616,862	47,490,504	23%
Public Health Service Fees	85,375,516	57,332,132	28,043,384	33%
Physical Planning and Development	122,687,811	59,566,269	63,121,542	51%
Hire of County Assets	3,368,000	1,627,380	1,740,620	52%
Conservancy Administration	60,201,983	12,505,320	47,696,663	79%
Administration Control Fees and Charges	308,053,200	246,331,869	61,721,331	20%
Park Fees	576,000	179,000	397,000	69%
Other Fines, Penalties and Forfeiture Fees	2,280,000	1,783,500	496,500	22%
Miscellaneous Receipts	9,053,184	1,709,128	7,344,056	81%

Further, the County Government used a revenue collection system which was largely manual and required the revenue collectors to manually collect the revenue, issue manual receipts, post to the system, bank the cash collected and prepare reconciliations afterwards. The system therefore, is prone to human manipulation and error which could have contributed to the under collection of revenue amounting to Kshs.581,881,575.

The under collection of revenue affected the planned activities of the County and may have adversely affected service delivery to the public.

In the circumstances, it was not possible to determine if the County Government properly accounted for all the revenues collected in the year under review using the revenue system.

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 are responsible for the other information set out on page iv to xi which comprise of Key Entity Information and Management, forward by CECM finance and

Economic planning, management discussion analysis, statement of Receiver of Revenue responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Remit Own Generated Receipts into County Revenue Fund

The Management failed to transfer revenue amount of Kshs.38,683,030 to the County Revenue Fund account contrary to Regulation 81(2) of Public Finance Management (County Governments) Regulations, 2015 which requires revenue collected to be paid into the County Revenue Fund (CRF) not later than five (5) days after the receipt. No satisfactory explanations were given for failure to transfer the funds into the CRF account on regular basis.

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

2. Long Outstanding Revenue Arrears

Note 23 to the financial statements reflects revenue arrears of Kshs.10,291,425,075 that comprised of land rates arrears amounting to Kshs.9,607,094,356 market stalls arrears of Kshs.5,087,711 and house rent arrears of Kshs.679,243,008 aged over three (3) years. Management did not provide evidence that the County has not made any effort to recover the arrears.

Further, the respective registers were not made available for audit and as a consequence it was not possible to confirm that all the revenue due for the year under review in respect to the three classes of revenue were realized.

In the circumstances, the recoverability of the revenue arrears of Kshs.10,291,425,075 by the County Executive could not be confirmed.

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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Prepare a Report on Waivers and Variations on Parking Fees Granted by the Receiver of Revenue

In the year under review, the County granted waivers and variations of fees or charges for parking fees of Kshs.300,700,189 as disclosed in Appendix 1 to the financial statements.

This was however not supported by a legislation and a report that included the details in respect of each waiver or variation such as, the full name of each person benefiting from the waiver or variation, the amount of tax, fee or charge affected by the waiver or variation and the year to which the waiver or variation relates.

In the circumstances, the legitimacy and effectiveness of internal controls in relation to the waiver on parking fees could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

Auditor-General's Responsibilities for the Audit

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

31 December, 2024

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

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

	Note	2023/24 FY	2022/23 FY
		Kshs	Kshs
County Own Source Revenue			
Cess	1	265,439,909.4	17,667,491.0
Land Rate	2	234,216,525.8	-
Single/Business Permits	3	432,030,600.0	368,530,455.0
Property Rent	4	44,208,119.5	299,846,895.1
Parking Fees	5	267,892,139.0	244,301,239.8
Market Fees	6	33,679,672.0	36,953,826.7
Advertising	7	159,616,861.6	133,598,036.2
Hospital Fees	8	-	1,519,361,041.5
Public Health Service Fees	9	57,332,132.0	62,852,524.0
Physical Planning and Development	10	59,566,268.7	59,338,983.6
Hire Of County Assets	11	1,627,380.0	8,400,082.0
Conservancy Administration	12	12,505,320.2	181,247,525.0
Administration Control Fees and Charges	13	246,331,869.0	55,491,224.0
Proceeds from sale of assets	14	-	-
Park Fees	15	179,000.0	-
Other Fines, Penalties, And Forfeiture Fees	16	1,783,500.0	9,651,794.0
Miscellaneous receipts	17	1,709,128.3	133,182,605.5
Unreceipted Payments			14,547,462.9
Total County Own Source Revenue		1,818,118,425.4	3,290,572,261.19
Other Receipts			
Donations/Grants Not Received Through CRF	18	0	0
Total Other Receipts		0	0

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

Total Receipts		1,818,118,425.4	3,290,572,261.19
Balance b/f at the beginning of the year		184,039,079.42	202,708,123.00
Disbursements To CRF		(1,963,474,474.00)	(1,618,072,215.05)
Bank charges	19	(39,699.00)	(63,809.04)
Balance Due for Disbursement		38,683,030.52	184,319,532.42

Note: The categorization of the revenue streams in the current financial year differs from the prior years streams and amounts due to transitioning of the ROR template from the old template to the new PSASB template.

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 19th November, 2024 and signed by:



Name CPA Everlyne B. Kakai
County Receiver of Revenue
ICPAK M/No 9735
(Ref: PFM ACT section 165, 2(a))



Name CPA. Priscilla Wanjiku Maina
Head of Revenue Reporting

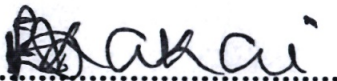
Receiver Of Revenue
County Government Of Nakuru
Revenue Statements for the Period Ended 30th June 2024

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

	Note	HY 2023/24 KSh	HY 2022/23 KSh
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	38,683,030.52	184,039,079.42
Cash In Hand	21	0	280,423.00
Total Financial Assets		38,683,030.52	184,319,532.42
Total Financial Assets		38,683,030.52	184,319,532.42
Financial Liabilities			
Payables-Due to CRF	22	38,683,030.52	184,319,532.42
Total Financial Liabilities		38,683,030.52	184,319,532.42

NOTE: The mobile money balance of Kshs. 280,423.00 as per note 21 reported in the financial year 2022/23 was erroneously disclosed as cash in hand. The amount was already treated in the bank balances in note 20.

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 19th November, 2024 and signed by:



Name: CPA Everlyne B. Kakai
County Receiver of Revenue



Name: CPA. Priscilla Wanjiku Maina
Head of Revenue Reporting

ICPAK M/No 9735

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

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

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	282,660,500	66,673,011	349,333,511	265,439,909	83,893,601	76%
Land Rate	338,190,706	-	338,190,706	234,216,526	103,974,180	69%
Single/Business Permits	360,000,000	100,800,000	460,800,000	432,030,600	28,769,400	94%
Property Rent	101,506,500	13,056,224	114,562,724	44,208,120	70,354,605	39%
Parking Fees	246,890,000	41,953,283	288,843,283	267,892,139	20,951,144	93%
Market Fees	38,310,000	11,256,716	49,566,716	33,679,672	15,887,044	68%
Advertising	140,000,000	67,107,366	207,107,366	159,616,862	47,490,505	77%
Hospital Fees	-	-	-	-	-	0%
Public Health Service Fees	77,640,000	7,735,516	85,375,516	57,332,132	28,043,384	67%
Physical Planning and Development	115,820,000	6,867,811	122,687,811	59,566,269	63,121,542	49%
Hire Of County Assets	3,368,000	-	3,368,000	1,627,380	1,740,620	48%
Conservancy Administration	17,923,036	42,278,947	60,201,983	12,505,320	47,696,663	21%
Administration Control Fees and Charges	173,385,000	134,668,200	308,053,200	246,331,869	61,721,331	80%
Proceeds from sale of assets	-	-	-	-	-	0%
Park Fees	800,000	(224,000)	576,000	179,000	397,000	31%
Other Fines, Penalties, And Forfeiture Fees	1,780,000	500,000	2,280,000	1,783,500	496,500	78%
Miscellaneous Receipts	1,726,258	7,326,926	9,053,184	1,709,128	7,344,056	19%
Total County Own Source Revenue	1,900,000,000	500,000,000	2,400,000,000	1,818,118,425	581,881,575	76%

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

Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	0%
Total Other Receipts	-	-	-	-	-	0%
Total Receipts	1,900,000,000	500,000,000	2,400,000,000	1,818,118,425	556,849,927	76%

Notes:

- (a) Cess collection did not hit the 90% realization mark due to the nationwide finance bill 2024 protests which took about two months affecting transportation of goods and materials within the county. The effects of heavy rains that led to flooding of quarries and landslides especially in areas of Maai Mahiu in Naivasha Sub-county also hindered collection of cess in most parts within the county.
- (b) Land rates realisation of 69% was as a result of tough economic times and hence the reduced disposable income among the citizenry.
- (c) Property rent collection stood at a low of 49%. This was due to the decreased land transactions leading to a decrease in all land transaction costs which are the components of property rent. Under collection in house rent was as a result economic recession.
- (d) Collection of market fees did not achieve 90% realisation due to the enhanced rainfall in the course of the year which affected transportation of farm produce and agricultural production.
- (e) Due to the nationwide doctor's strike that lasted for 56 days in the fiscal year 2023/2024 hence disrupting health sector, the public health service fees collection realization was 67%. The Public health service fees are collected in collaboration with health facilities.
- (f) The physical planning and development fees did not hit the 90% realisation mark due to the slow uptake of construction of buildings within the county in the course of the financial year.

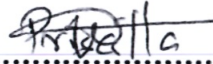
- (g) Conservancy Administration fees did not hit 90% realization due to economic factors such as the impact of economic downturn which led to lower-than-expected payment from stakeholders. Unforeseen circumstances such floods protests which were witnessed in the county during the FY under review.
- (h) Administration Control Fees and Charges did not hit 90% realization as its dependent to the Economic factors. Economic downturn experienced during the year under review led to slow in businesses activities that require permits or services tied to administration fees, leading to lower-than-expected revenues.
- (i) Park Fees hit low of 31% of realization due to lower visitor numbers that has contributed to under-collection.
- (j) Miscellaneous Receipts didn't hit 90% realization because it includes dividends, commissions, interest and refund of salaries which is difficult to budget and ascertain.
- (k) Other Fines, Penalties, And Forfeiture Fees didn't hit 90% realization due to improved compliance and enforcement efforts that has led to increased compliance.
- (l) Due to the ongoing upgrading and renovation of county halls and stadia, the collection from hire of county facilities could not hit the 90% achievement expectation.

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

The County Receiver of revenue's financial statements were approved on 19th November, 2024 and signed by:

..........

Name: CPA Everlyne B. Kakai
County Receiver of Revenue

..........
Name: CPA. Priscilla Wanjiku Maina
Head of Revenue Reporting

ICPAK M/No 9735

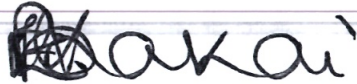
Receiver Of Revenue
County Government Of Nakuru
Revenue Statements for the Period Ended 30th June 2024

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

Classification Of Receipts	Balance as at The beginning of the current year (1 st July 2023)	Arrears received during the year	Additions in arrears for the current year to June 30, 204	Total arrears as at 30 June 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
(Indicate if A) Applicable)	A	B	C	D= A+(B)+C		
Cess	0	0	0	0		
Land rate	8,395,053,088.8	0	1,212,041,268.0	9,607,094,356.8		
Single/Business Permits						
Property Rent						
Market Stalls Rent	4,599,551.0	0	488,160.0	5,087,711.0		
House rent	597,808,758.0	0	81,434,250.0	679,243,008.0		
Parking Fees	104,519,049.0		0	0	waived	
	0	0	0	0		
Market Fees	0	0	0	0		
Advertising	0	0	0	0		
Hospital Fees	0	0	0	0		
Public Health Service Fees	0	0	0	0		
Physical Planning and Development	0	0	0	0		
Hire Of County Assets	0	0	0	0		
Conservancy Administration	0	0	0	0		
Administration Control Fees and Charges	0	0	0	0		
Park Fees	0	0	0	0		
Other Fines, Penalties, Forfeiture Fees	0	0	0	0		
Miscellaneous						
Total Arrears	9,101,980,446.8	—	1,293,963,678.0	10,291,425,075.8		

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

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



.....
Name: CPA Everlyne B. Kakai
County Receiver of Revenue
ICPAK M/No 9735

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



.....
Name: CPA. Priscilla Wanjiku Maina
Head of Revenue Reporting

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

2. Recognition of Receipts

The Nakuru County Executive recognises all receipts from the various sources when the related cash has been received by the Nakuru County Executive.

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 29th June 2023 as required by law. There was 2 (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 (M-pesa paybill account balance) and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

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

5. Revenue in Arrears

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

6. Disbursements to CRF

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

7. Comparative Figures

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

8. Subsequent Events

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

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

12. Notes to the Financial Statements

1. Cess

Description	2023/24	2022/23
	Kshs	Kshs
Farm produce	25,298,325.2	16,035,578.0
Quarrying	212,633,271.0	182,014,889.0
Livestock	338,142.0	518,263.0
Fish farming	752,045.2	1,954,940.0
Others	-	-
Slaughter House Fees/Fisher man's licenses e.g. Meat Inspection, C.O. T, Private & County Slaughter house, Animal movement Permits e.tc	11,099,135.0	9,651,794.0
Vaccination of Pets e.g. Dogs, Cats etc.	70,200.0	257,490.0
Mineral Water- Commercial	5,500,030.0	5,001,500.0
Water charges (lease of assets-NAWASCO)	92,000.0	210,000.0
Transporters Certificate per year	9,656,761.0	1,113,650.0
Total	265,439,909.4	216,758,104.0

2. Land rates

Description	2023/24	2022/23
	Kshs	Kshs
Land rates	234,216,525.8	259,246,269.2
Land penalties and interest	-	-
Arrears	-	-
Total	234,216,525.8	259,246,269.2

3. Single /Business Permits

Description	2023/24	2022/23
	Kshs	Kshs
Business permit application fees	-	-
Annual Business permit fees	432,030,600.0	368,530,455.0
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
Total	432,030,600.0	368,530,455.0

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

Notes to the Financial Statements (Continued)

4. Property Rent

Description	2023/24	2022/23
	Kshs	Kshs
County Housing	6,008,560.0	8,400,082.0
Plot Rent	1,171,509.0	2,636,979.0
Tenancy Agreement	-	-
Transfer of Property	7,676,500.0	7,246,000.0
Stalls/kiosks rent	6,014,723.0	6,020,379.5
Others	-	-
Clearance Certificate	6,644,000.0	9,113,000.0
Ground Rent	14,605,827.5	8,510,773.9
Extension of Lease	169,000.0	622,000.0
Beacon Search/Beacon Certificates	602,500.0	3,222,000.0
Sub-division	168,000.0	4,663,902.0
Amalgamation	2,500.0	248,000.0
Certificate of Compliance	81,000.0	1,335,070.0
Survey Fees	899,000.0	2,830,600.0
Consent fees	165,000.0	115,000.0
Total	44,208,119.5	54,963,786.4

5. Parking Fees

Description	2023/24	2022/23
	Kshs	Kshs
Street parking fees	145,943,668.0	68,498,130.0
Monthly toll/sticker fees	7,920,239.0	19,041,309.0
Motorbike fees	12,072,120.0	10,610,338.8
Registration fees	-	-
Reserved parking	19,901,935.0	34,402,861.0
Bus Park fees	78,553,799.0	107,234,315.0
Others	-	-
Tuk Tuk Monthly Sticker	218,900.0	6,000.0
Unclamping fees	3,281,478.0	3,272,576.0
Total	267,892,139.0	243,065,529.8

6. Market Fees

Description	2023/24	2022/23
	Kshs	Kshs
Market entry fees	33,679,672.0	30,933,447.2
Hawking fees	-	-
Others	-	-
Total	33,679,672.0	30,933,447.2

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

Notes to the Financial Statements (Continued)

7. Advertising

Description	2023/24 Kshs	2022/23 Kshs
Branding	68,718,651.8	42,962,414.0
Billboard advertising	10,458,342.5	16,417,165.0
Signage	58,568,040.3	23,501,867.0
Roadshows	517,000.0	894,900.0
Banners	630,000.0	186,000.0
Posters	1,852,500.0	5,174,751.0
Tent advertising	10,219,670.0	17,392,601.0
Street pole/clock advertising	246,000.0	45,009.0
others		
Signboards	8,306,657.0	26,565,329.2
PA systems	100,000.0	458,000.0
Total	159,616,861.6	133,598,036.2

8. Hospital Fees

Description	2023/24 Kshs	2022/23 Kshs
Level 5 hospitals		
Level 4 hospitals		
Others		
Total	-	-

Note: The Facility Improvement Fund (FIF) revenues from health facilities has not been included herein since it is reported independently by the facilities.

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

Notes to the Financial Statements (Continued)

9. Public Health Service Fees

Description	2023/24	2022/23
	Kshs	Kshs
Inspection of buildings/premises/Institutions	12,861,200.0	5,063,660.0
Inspection for issuance of hygiene license	22,071,117.0	23,838,284.0
Vaccination: Yellow fever, Typhoid, etc	8,500,000.0	6,097,900.0
Applications for medical examination	11,918,535.0	11,491,310.0
Sanitation inspection for schools	-	-
Public health permit	-	-
Rodent Control/Fumigation	-	-
Others	-	-
Mortuary Fees	204,780.0	-
Food Water Sampling Fees	9,000.0	-
Private Water Boozers Health Certificates	304,500.0	135,000.0
Private Exhauster Certificate	300,000.0	-
Incinerator Services	9,500.0	5,500.0
Building Plan Certificates	1,008,000.0	14,187,870.0
Emergence Services (Hire of Ambulance/hearses)	145,500.0	-
Total	57,332,132.0	60,819,524.0

10. Physical Planning and Development

Description	2023/24	2022/23
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	551,310.0	5,351,371.0
Building plans approval	57,365,212.7	31,908,771.0
Signboards	-	-
Occupational Permits	161,500.0	3,643,500.0
Enforcement / Demolition	17,130.0	20,000.0
Architectural designs by county officers	551,536.0	7,052,782.0
Hoarding fees	23,200.0	538,960.0
Others (Specify)	-	-
Development Application Fees	236,000.0	4,061,000.0
Demolition of Buildings	17,130.0	20,000.0
Penalty for Unapproved Plans	-	37,818.6
Renovation/Alteration of Buildings	77,250.0	238,220.0
Building Inspection fees	336,000.0	4,860,970.0
Permit For Temporary Extension Within Pavements/Shop/Corridor/Verandah etc.	-	80,300.0
Construction Site Boards	230,000.0	6,100,552.0
Total	59,566,268.7	63,914,244.6

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

Notes to the Financial Statement (Continued)

11. Hire Of County Assets

Description	2023/24 Kshs	2022/23 Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	94,000.0
Hire of County Stadia	340,000.0	-
Hire of County Halls	508,499.0	65,000.0
Conference facilities/Agricultural Training Centers (ATC)	500,000.0	1,638,300.0
Others	-	-
Social Welfare/ Cultural/Group Registration	49,415.0	43,400.0
Application/Approval for Registration of Educational Institutions e.g. ECD, Vocational Colleges, Private Schools, Universities etc.	20,500.0	82,600.0
Inspection of Education Facilities	107,466.0	9,500.0
Film Shooting/Making	101,500.0	-
Total	1,627,380.0	1,932,800.0

12. Conservancy Administration

Description	2023/24 Kshs	2022/23 Kshs
Refuse disposal fees	7,901,500.2	4,711,720.0
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	490,700.0	52,500.0
Public cemetery	1,243,000.0	2,033,000.0
Disposal of carcasses	-	-
Noise control	1,545,250.0	1,385,300.0
Others	-	-
sale of county trees	51,900.0	21,365.0
Tree cutting/pruning fees	140,600.0	157,150.0
Car Wash Certificates	537,000.0	310,600.0
Environmental Impact assessment (NEMA)	595,370.0	1,666,630.0
Total	12,505,320.2	10,338,265.0

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

Notes to the Financial Statement (Continued)

13. Administration Control Fees and Charges

Description	2023/24	2022/23
	Kshs	Kshs
Weights and measures	3,531,820.0	1,948,803.0
Fire Services	90,154,705.0	80,357,277.0
Liquor licenses	138,327,082.0	55,491,224.0
Betting levy	450,270.0	33,500.0
Others		
All Bed Occupancy Fees	5,949,815.0	6,048,960.0
Cooperative Audit Fees	594,515.0	515,137.0
Animal Sanctuary Licenses	661,000.0	-
Boat Licensing (For Tourism)	45,000.0	46,400.0
Approval of Way-leaves	6,605,154.0	19,991,500.0
All Search Fees	12,508.0	6,000.0
Total	246,331,869.0	164,438,801.0

14. Proceeds from sale of assets.

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

15. Park Fees

Description	2023/24	2022/23
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	179,000.00	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others	-	-
Total	179,000.00	-

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

Notes to the Financial Statement (Continued)

16. Other Fines, Penalties and Forfeitures

Description	2023/24	2022/23
	Kshs	Kshs
Impounding Fees	193,700.0	420,745.0
Towing Fees	1,589,800.0	1,235,710.0
Others	-	-
Total	1,783,500.0	1,656,455.0

17. Miscellaneous Receipts

Description	2023/24	2022/23
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	-	-
Others	-	-
Refund of Salaries/Imprest Surrender	1,709,128.3	878,964.5
Total	1,709,128.3	878,964.5

18. Donations And Grants Not Received Through CRF

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Donations	0	0
Grants	0	0
Others	0	0
Total	0	0

19. Bank Charges

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Bank Charges & commissions	39,699.0	63,809.0
Total	39,699.0	63,809.0

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

Notes to the Financial Statement (Continued)

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2023/2024 Kshs	FY 2022/2023 Kshs
KCB Bank Account number 1140746057	14,875.0		14,875.0	13,215,498.0
Cooperative Bank 1141521630800	30,909,962.5		30,909,962.5	117,089,150.4
Equity Bank 130261954816	1,361,850.0		1,361,850.0	792.0
ACCESS Bank 80130000007	276,870.0		276,870.0	2,346,291.0
Family Bank 18000053211	29,405.0		29,405.0	38,302,375.0
National Bank 1001065283400	6,090,068.0		6,090,068.0	13,085,003.0
Total	38,683,030.5		38,683,030.5	184,039,079.4

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

Ref	Amount (Kshs)	Date subsequently transferred
FT24183G3LH3	276,525.0	1-Jul-24
FT241833GTG7	1,361,850.0	1-Jul-24
FT241832YP8G	6,089,723.0	1-Jul-24
FT24183DK45J	29,405.0	1-Jul-24
FT24183V5SXY	14,875.0	1-Jul-24
FT241842KTR6	30,909,962.5	2-Jul-24
Total	38,682,340.5	

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

21. Cash in hand

Description	FY 2023/24	FY 2022/23
	Kshs	Kshs
Cash Balance	0	0
Mobile Money	0	280,423.00
Others	0	0
Total	0	280,423.00

Notes to the Financial Statement (Continued)

22. Payables- Due To CRF

Payables	FY 2023/24	FY 2022/23
		Kshs
Balance b/f at the beginning of the year	184,039,079.42	176,781,602.71
Amount collected during the year	1,818,118,425.35	1,625,610,144.8
Amounts disbursed to CRF during the year	1,963,474,474.25	1,618,072,215.1
Balance c/d at the end of the year	38,683,030.5	184,319,532.42

NOTE: The balance c/d of Kshs. 184,319,532.42 was inclusive of mobile money of Kshs 280,423.0 which was erroneously disclosed as cash in hand in note 21 which was supposed to be Kshs. 184,039,079.2 as disclosed in Note 20 – bank balances.

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23. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land rate	-	-	-	9,607,094,356.8	9,607,094,356.8
Single/Business Permits	-	-	-	-	-
Property Rent	-	-	-	-	-
Market Stalls Rent	-	-	-	5,087,711.0	5,087,711.0
House rent	-	-	-	679,243,008.0	679,243,008.0
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	-	-	-	-	-
Park Fees	-	-	-	-	-
Other Fines, Penalties, Forfeiture Fees	-	-	-	-	-
Miscellaneous	-	-	-	10,291,425,075.8	10,291,425,075.8

13. Appendices

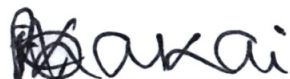
Appendix 1: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name of person / organisation benefiting from waiver/variation	Year in which waiver/variation relates	Amount of variation/ waiver (fee or charge in Kshs.)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
1.	Rates Taxpayers	2023-2024	51,754,878.14	To enhance compliance	PFM ACT section 159
2.	Parking Fees Tax Payers	2023-2024	300,700,189	To enhance compliance	PFM ACT section 159
3.	Nakuru Mololine Services 2014 Ltd	2023-2024	44,400.00	Director's absence on medical ground	PFM ACT section 159
4.	County Assembly of Nakuru	2023-2024	total waiver	CASA games and Associated activities	PFM ACT section 159
5.	Peter Muchiri Mwangi. Id 2332204	2023-2024	19,500.00	PWD	PFM ACT section 159
6.	Kingdom Seekers Fellowship	2023-2024	2,421,880.00	Kingdom City Housing Project	PFM ACT section 159
7.	Huduma Center	2023-2024	25,000.00	Parking and tent pitching	PFM ACT section 159
8.	The County Executive Committee Member Trade, Cooperatives, Tourism & Culture	2023-2024	60,000.00	County entertainment and public amenities, Road by truck and Sandwich advert	PFM ACT section 159
9.	Chief Officer Medical Services Nakuru County	2023-2024	75,280.00	Proposed Molo level 4 Hospital: architectural and structural drawings	PFM ACT section 159
10	Chief Officer Medical Services Nakuru County	2023-2024	80,620.00	Proposed Molo level 4 Hospital: architectural and structural drawings	PFM ACT section 159
11	Urukan And Culture	2023-2024	150,000.00	banners, posters and sandwich men	PFM ACT section 159
12	Zacharia Mwangi Njeru	2023-2024	76,926.00	penalties: Block 4730-Plot 122/7 & 122/8	PFM ACT section 159

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13	New Life In Jesus Ministries	2023-2024	1,710,150.00	outstanding principal: Plot 3/521	PFM ACT section 159
14	Kenya Red Cross	2023-2024	60,000.00	Humanity Power Walk 2024: public address banner and branded t-shirts	PFM ACT section 159
15	Nakuru Rugby Football Club (Nrfe)	2023-2024	42,000	Road show, Banners and road closure	PFM ACT section 159
16	B.F.C Enterprises Limited	2023-2024	259,900.00	lying of sewer line Pangani USAID Flamingo Ward	PFM ACT section 159
17	Zacharia Mwangi Njeru	2023-2024	76,926.00	penalties: Block 4730-Plot 122/7 & 122/8	PFM ACT section 159
18	New Life in Jesus Ministries	2023-2024	1,710,150.00	outstanding principal: Plot 3/521	PFM ACT section 159
19	Kenya Red Cross	2023-2024	60,000.00	Humanity Power Walk 2024: public address banner and branded t-shirts	PFM ACT section 159
20	Nakuru Rugby Football Club (NRFC)	2023-2024	42,000	Road show, Banners and road closure	PFM ACT section 159
21	B.F.C Enterprises Limited	2023-2024	259,900.00	lying of sewer line Pangani USAID Flamingo Ward	PFM ACT section 159
22	Nakuru Mololine Services 2014 Ltd	2023-2024	44,400.00	Director's absence on medical ground	PFM ACT section 159
23	County Assembly of Nakuru	2023-2024	total waiver	CASA games and Associated activities	PFM ACT section 159
24	Total		357,461,223.14		

(PFM ACT section 165 subsection 4, 5)



Sign and date
Accounting Office

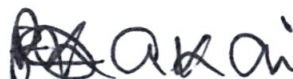
Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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)
2	Failure to prepare bank reconciliation statements	To be effected in F/Y 2023/2024	Resolved	
2	Inaccuracy of Total County Own Source Revenue	The casting error to be corrected in the F/Y 2023/2024 statements	Resolved	
3	Understatement of Balance Due for Disbursement (FIF and interest income not included in the balance due for disbursement)	County treasury has engaged the city board to ensure the interest income is disbursed to CRF and department of Health to ensure FIF is deposited to the CRF	Not resolved	31 st December 2024
4	Failure to transfer revenue (FIF) into the County Revenue Fund	Follow up with the department of Health in progress	Not resolved	31 st December 2024
5	Under collection of revenue	Adopted a collaborative approach towards the collection of houses rent by forming a committee to steward the collection of houses rent arrears.	Not resolved	
Other Matter	Failure to adhere to the provisions of the standards prescribed by the PSASB template	Adhered to beginning F/Y 2023/2024	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.


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Name: CPA Everlyne B. Kakai
County Receiver of Revenue

ICPAK M/No 9735

Date: 19th November 2024


.....
CPA. Priscilla Wanjiku Maina
Head of Revenue Reporting

Date: 19th November 2024