

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

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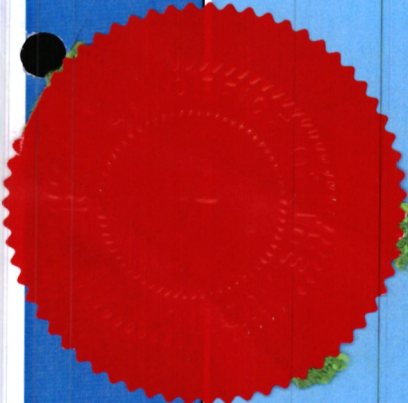
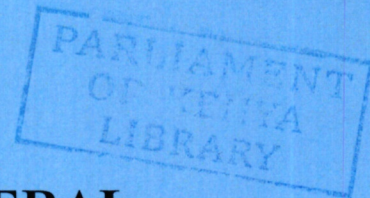
THE AUDITOR-GENERAL

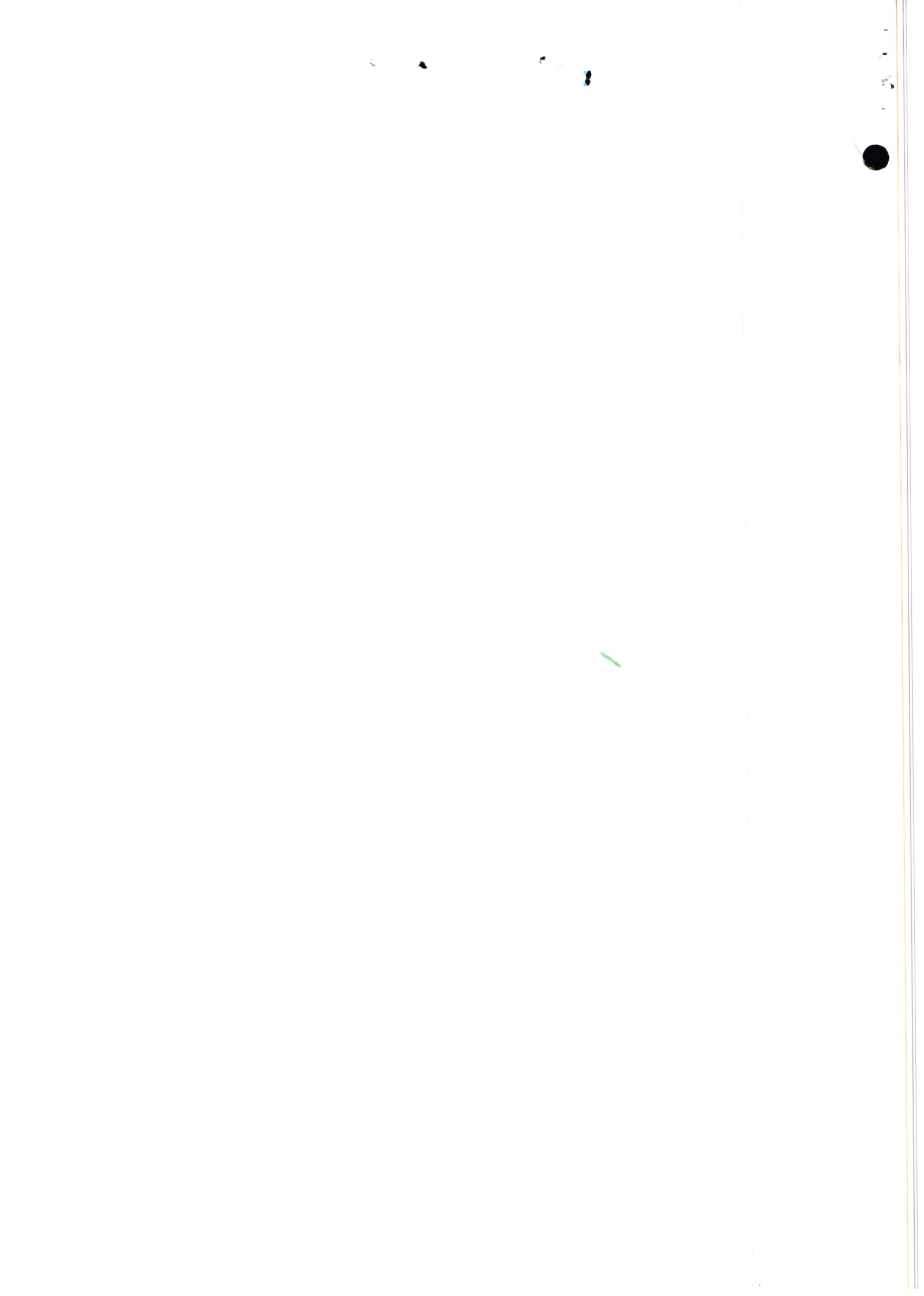
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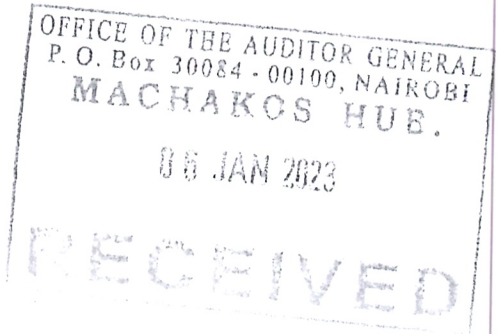
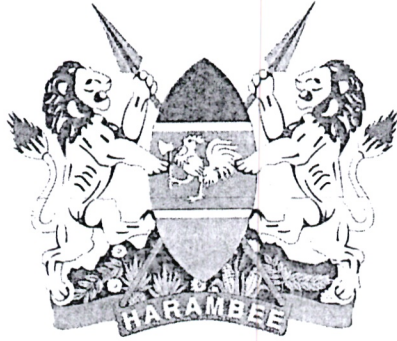
**RECEIVER OF REVENUE -
REVENUE STATEMENTS**

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

**COUNTY GOVERNMENT
OF KAJIADO**







RECEIVER OF REVENUE
County Government of Kajiado

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022*

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I. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance, 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 01st July 2021 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management

The County Government of Kajiado day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance -
- Chief Officer, Finance ...
- Chief Officers, in charge of departments collecting revenue ...
- Director, Revenue...
- Head of Revenue Reporting...

1.	County Executive Committee Member for Finance	Michael Semera
2.	Chief Officer, Finance	Lekina Tutui
3.	Chief Officers, in charge of departments collecting revenue	Lekina Tutui
4.	Director, Revenue	Verah Moraa
5	Head of Revenue Reporting	Verah Moraa

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(d) County Headquarters

P.O. Box 11-01100

Kajiado County Offices

Along Namanga Road

KAJIADO, KENYA

(e) Entity Contacts

Telephone: (254) 0202043075

E-mail: ctreasury@kajiado.go.ke

Website: www.kajiado.go.ke

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(f) Independent Auditors

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

(g) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200

(h) Bankers

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

2. Other Commercial Banks
 - I. Kenya Commercial Bank
P.O. Box 01100
Nairobi, Kenya

 - II. Equity Bank Ltd
P.O. Box 75104-00200
Nairobi, Kenya

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II. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the Government of Kajiado County Executive Financial Statements for the Financial Year ended 30 June, 2022, The Financial Statements present the financial performance of the County Government over the financial year 2021/22.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government shall prepare Financial Statements in respect of the County in formats prescribed by the Public Sector Accounting Standards Board. The law requires that these Statements are submitted to the Auditor General (OAG), the National Treasury, the Controller of Budget (COB) and Commission on Revenue Allocation (CRA) within three months after the end of each Financial Year. The Financial Statements have been prepared in line with the requirements of the Public Finance Management Act (PFMA), 2012, and present a true and fair view of the state of affairs of the County Government of Kajiado for the year ending 30 June, 2022.

County Governments' Financing

The County has two major sources of revenue as provided for by the Constitution of Kenya, the revenue from the National Government and revenues collected locally, the largest source of financing is the equitable share from the National Government.

National Transfers

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 is 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.

Own Source Revenue

Own Source Revenue is locally generated through taxes. Licences and user fees and charges as prescribes in Article 209 of the Constitution of Kenya. 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:

- a) Revenue enforcement - The County has put revenue enforcement personnel in place to help seal any pilferage-s in revenue collection.
- b) Automated all revenue streams - This has ensured minimization of revenue leakages.

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- c) Expansion strategy – opening offices close to every potential revenue collection point
- d) Adoption mobile money collection system such as tax collections through Pay-Bills
- e) Corporates strategy – Introduction of corporates revenue streams to ensure no tax evasion and avoidance

Financial performance

a) Revenue

In the year ending 30 June, 2022 the County Government of Kajiado had projected revenue of Kshs. **11,022,090,439** comprising of Ksh 1,595,132,700 from own sources Kshs. 7,963,695,998 from exchequer and balances carried forward from previous year while Kshs. 1,463,261,741 from development partners.

Out of the budgeted revenue the county is able to realize a total Kshs. 8,367,104,690 representing 75% performance. The difference was a result of shortfall in revenue collection and donor find not realized as well as the delay of the final tranche of equitable share. The analysis of revenue performance is represented in the table below;

Items	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
Exchequer	7,954,768,229	0	7,954,768,229	7,318,386,768	92%
Local revenue	1,605,355,500	-223,911,583	1,595,132,700	527,973,636	33%
Conditional grants	1,687,173,324	-10,222,800	1,463,261,741	414,481,105	28%
Returned to CRF	8,927,769		8,927,769	8,927,769	100%
TOTAL	11,256,224,822	-234,134,383	11,022,090,439	8,269,769,278	75%

I take this opportunity to thanks H.E the Governor and the Deputy Governor for their leadership and guidance in achieving the mission and vision of this great County of Kajiado. I also wish to thank my colleagues, the County Executive Committee Members in charge of other departments and the County Chief Officers who we work hand in hand to ensure that services reached to the people of Kajiado County.

Lastly, I thank the staff of Kajiado County Government for their continued commitment, dedication and hard work in delivering services to the residents of Kajiado County.

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CECM Finance and Economic Planning
County Government of Kajiado

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022*

III. Management Discussion and Analysis

Operational Performance

The County is structured in terms of departments headed by County Executive Committee Members. For seamless service delivery, all departments work together toward achieving efficiency. During the draught period the county was faced with the challenge of collecting revenue. However, we have made efforts to ensure continuity of service delivery and development.

CHALLENGES

The County's optimum performance was constrained by the following factors:

Inadequate Funding: Inadequate funding is a major constraint in implementing defence programmes and activities. Inadequate funding has in particular delayed implementation of Programmes in the Development Budget occasioning Pending Bills in the both the Recurrent and Development Vote.

Ageing and Inadequate Infrastructure: The deterioration of County's infrastructure over the years due to inadequate funding continues to demand for more resources for the rehabilitation of most of the physical infrastructure and the rehabilitation of ageing equipment.

Technological Changes: The rapid changes being experienced in technology has continued to impact on the County's ability to retain military systems over extended periods. Consequently, this effect has resulted in frequent changes in communications and information systems.

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

Ref	Objective as per CIDP	Performance/Progress made up since the start of CIDP planning period up to date				Remarks (Explain the reasons underperformance/Overperformance)
		2018/19	2019/20	2020/21	2021/22	
1.	Increase to 20% the proportion of external resources to the total county budget	-	-	-	-	
2.	Increase to 100% the local revenue against the target	71.26 %	39.24 %	51.14 %	33.1 %	<ul style="list-style-type: none"> In the FY 2018/19 the revenue collection was quite well due to automation of revenue streams, revenue mapping and enforcement drives. The second half of FY 2019/20 and better part of FY 2020/21 was affected by the outbreak of the covid-19 pandemic. Severe drought in the county affected collections from agricultural and livestock cess as well as barter market. The political risks experienced across the country led to a drop in business activities. Retail and wholesale outlets ceased

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						operations and sand harvesting dipped.
3.	Automate to 100% all revenue streams	100%	100%	100%	100%	

IV. Statement of Performance against County Predetermined Objectives

Introduction

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

The County's 2018-2022 CIDP has identified five key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's big four, SDIGs and the MTP III. The strategic objectives are a synthesised product of the aforementioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

Strategic development objectives (*Adopted from Kajiado County- Customize as per specific county,*)

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

CIDPs overall goal 'increased household income for sustainable livelihoods', the specific objectives during the plan period are:

- To increase agricultural productivity and value addition
- To increase availability and access to water
- To enhance quality health care for all
- To economically empower youth, women and PWD

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

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Ref	Objective as per CIDP	Performance/Progress made up since the start of CIDP planning period up to date				Remarks (Explain the reasons underperformance/Overperformance)
		2018/19	2019/20	2020/21	2021/22	
4.	Increase to 20% the proportion of external resources to the total county budget	-	-	-	-	
5.	Increase to 100% the local revenue against the target	71.26 %	39.24 %	51.14 %	33.1 %	<ul style="list-style-type: none"> In the FY 2018/19 the revenue collection was quite well due to automation of revenue streams, revenue mapping and enforcement drives. The second half of FY 2019/20 and better part of FY 2020/21 was affected by the outbreak of the covid-19 pandemic. Severe drought in the county affected collections from agricultural and livestock cess as well as barter market. The political risks experienced across the country led to a drop in business activities. Retail and wholesale outlets ceased operations and sand harvesting dipped.

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6	Automate to 100% all revenue streams	100%	100%	100%	100%	
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Progress on attainment of Development Objectives from Annual Development Plan (Adopted from Kajiado County ADP) - Customize as per specific county.

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

Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Revenue Department	Increase to 20% the proportion of external resources to the total county budget	Increased resources from development partners	Proportion of external resources to the total county budget	
	Increase to 100% the local revenue against the target	Increased revenue	% of local revenue collected against the target	33.1% of targeted revenue collected.
	Automate to 100% all revenue streams	Increased revenue	% level of automation of all revenue streams	100% of automation achieved

V. Statement of Receiver of Revenue's responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *entity's receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of *entity's receiver of revenue* transactions during the financial year ended June 30, 2022, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

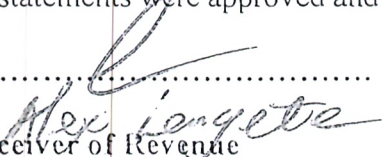
The Receiver of Revenue confirms that the *entity* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting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

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 02/07/2022

.....
Name

County Receiver of Revenue





REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022 COUNTY GOVERNMENT OF KAJIADO

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in use of public resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Kajiado set out on pages 1 to 20, which comprise the statement of

Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2022 County Government of Kajiado

financial assets and liabilities as at 30 June, 2022, and the statement of receipts and disbursements, statement of arrears of revenue and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Receiver of Revenue County Government of Kajiado as at 30 June, 2022, and its revenue performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply the Public Finance Management Act, 2012, and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in County Own Source Revenue

The statements of receipts and disbursements reflects amounts which differs with the corresponding notes to the financial statements as analyzed below:-

Description	Note	Financial Statement Amount (Kshs)	Notes to Financial Statements Amount (Kshs)	Variance (Kshs)
Property Rent	4	35,677,444	36,273,244	595,800
Parking Fees	5	6,990,150	36,899,700	29,909,550
Public Health Service Fees	9	23,114,260	5,980,000	17,134,260
Administration Control Fees and Charges	13	16,426,360	521,500	15,904,860
Park Fees	14	521,500	0	521,500
Other Fines, Penalties and Forfeiture Fees	15	61,935,500	0	61,936,500

Further, Note 18 to the financial statements on bank balances includes County Revenue Fund bank account balance of Kshs.638,217,488 which is not an element of the Receiver of Revenue financial statements.

In the circumstances, the accuracy and validity of the amounts and balances in the financial statements could not be confirmed.

2. Inconsistencies in County Own Source Revenue

The statement of receipts and disbursements reflects total County own source revenue amount of Kshs.527,003,117 while the summary of all County own source revenue

reflects an amount of Kshs.527,973,637 resulting to unexplained difference of Kshs.970,521. Further, analysis of the Kajiado revenue collection account at the Cooperative Bank show total collections of Kshs.490,137,420 resulting to an unexplained and unreconciled variance of Kshs.36,865,696.

In the circumstances, the accuracy and completeness of County own source revenue amount of Kshs.527,003,117 could not be confirmed.

3. Inaccuracies in the Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts reflects total County own source revenue final budget of Kshs.1,252,584,592. The final supplementary budget provided for audit for the year however, reflects total County own source revenue budget amount of Kshs.1,595,132,700 resulting to an unexplained variance of Kshs.342,548,108.

In the circumstances, the accuracy and completeness of the County own source revenue final budget of Kshs.1,252,584,592 could not be confirmed.

4. Failure to provide a Trial Balance

The revenue statements reflects balances and amounts for the year under review, which are however, not supported by a trial balance. The details of the balances and amounts are indicated below:

No.	Item Description	Amounts (Kshs.)
1	Total Receipts	527,003,117
2	Disbursements to CRF	471,110,969
3	Bank Balances	643,196,858
4	Revenue Arrears	12,091,737,040
5	Payables Due to CRF	63,920,152

In the circumstances, the accuracy and validity of the amounts and balances in the statement of receipts and disbursements for the year ended 30 June, 2022 could not be confirmed.

5. Misstatement of Bank Balances

The statement of financial assets and liabilities and Note 18 to the revenue statements reflects bank balances of Kshs.643,196,858, which includes the County revenue collection account and revenue fund account balances of Kshs.4,979,369 and Kshs.638,217,489 respectively. The revenue fund bank balance should however not be included in the receiver of revenue statements but should be reported on separately. In addition, the Management did not disclose the balances in revenue collection account held at Equity Bank, with a balance of Kshs.459,625 as at 30 June, 2022.

In the circumstances, the accuracy and fair statement of the reported bank balances of Kshs.643,196,858 as at 30 June, 2022 could not be confirmed.

6. Overstatement of Balance Due for Disbursement

The statement of receipts and disbursements reflects balance due for disbursement of Kshs.63,920,152, being total collection of Kshs.527,003,117 and balance brought forward of Kshs.8,028,004, less disbursement of Kshs.471,110,969. Further, the County Revenue Fund reflects receipts from Receiver of Revenue as at 30 June, 2022 of Kshs.495,876,526 resulting in unremitted amount of Kshs.39,154,595 instead of the reported amount of Kshs.63,920,152.

In the circumstances, the accuracy of the balance due for disbursement of Kshs.63,920,152 as at 30 June, 2023 is overstated.

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

Key Audit Matters

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

Other Matter

Revenue Under Collection

The County Government of Kajiado budgeted total receipts of Kshs.1,595,132,700 during the year under review while the actual collection was Kshs.527,003,117 or 33% of the budget resulting to a shortfall of Kshs.1,068,129,583 or 67% which was not explained.

The under-collection impacted negatively on the implementation of planned programmes and activities for the year under review.

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. Late submission of the Revenue Statements

The Management of the County Government of Kajiado submitted the Receiver of Revenue statement for the year ended 30 June, 2022 for audit to the Office of the Auditor-General on 06 January, 2023, three months after the stipulated deadline of 30 September, 2022.

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

2. Presentation and Disclosures in the Financial Statements

Review of the receiver of revenue statement for the County Government of Kajiado revealed the following anomalies;

- i. The forwarding letter for the financial statements refers to the financial statements as Kajiado revenue fund instead of receiver of revenue for County Government of Kajiado;
- ii. Logo for County Government was omitted on financial statement cover page;
- iii. Page (vi), (ix) and 13 of the financial statement are blank;
- iv. Page x shows a section on technological changes for military systems which does not relate to the County Government of Kajiado; and
- v. Pages x-xv are incorrectly arranged.

In the circumstances, the financial statements have not been prepared in conformity with the template prescribed by the Public Sector Accounting Standards Board.

3. Long Outstanding Revenue in Arrears

The statement of arrears of revenue and Note 21 to the revenue statements reflects revenue in arrears of Kshs.12,091,737,040 as at 30 June, 2022 which comprise of uncollected land rent, rates and royalties. The Management did not, however, explain measures put in place to collect the revenue in arrears.

In the circumstances, failure to collect revenue impacted negatively on service delivery to the residents of Kajiado.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 County ability to continue sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

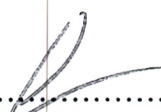
25 April, 2023

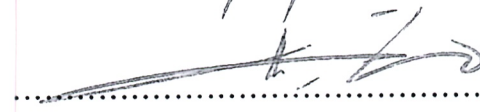
Receiver of Revenue
 County Government of Kajiado
 Revenue Statements for the Period Ended 30th June 2022

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

	Note	2021/22	2020/21
		Kshs	Kshs
County Own Source Revenue			
Cess	1	146,501,757.00	139,178,827.80
Land/Poll Rate	2	5,387,614.00	5,514,235.00
Single/Business Permits	3	129,346,680.00	180,694,454.00
Property Rent	4	35,677,444.00	57,403,649.00
Parking Fees	5	6,990,150.00	5,632,509.00
Market Fees	6	21,815,600.00	15,716,587.00
Advertising	7	20,955,459.00	49,959,050.00
Hospital Fees	8	4,604,880.00	78,281,732.55
Public Health Service Fees	9	23,114,260.00	17,570,096.70
Physical Planning and Development	10	53,130,112.80	102,177,319.00
Hire Of County Assets	11	595,800.00	439,206.00
Conservancy Administration	12	0	0
Administration Control Fees and Charges	13	16,426,360.00	17,648,341.00
Park Fees	14	521,500.00	28,263,295.00
Other Fines, Penalties, And Forfeiture Fees	15	61,935,500.00	112,138,687.00
Miscellaneous receipts	16	0	263,673.00
Total County Own Source Revenue		527,003,116.80	810,881,662.05
Other Receipts			
Donations/Grants Not Received Through CRF	17	0	0
Total Other Receipts			
Total Receipts		527,003,116.80	810,881,662.05
Balance b/f at the beginning of the year		8,028,004.00	0
Disbursements To CRF		(471,110,968.60)	810,881,662.05
Balance Due for Disbursement		63,920,152.20	8,028,004.00

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 29/6/22 2022 and signed by:

.....


.....


Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022

Name *Alex Longete*
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))


Name *Pulei Ken*
Head of Revenue Reporting
ICPAK M/No *17887*

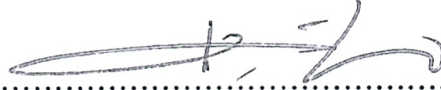
Receiver of Revenue
 County Government of Kajiado
 Revenue Statements for the Period Ended 30th June 2022

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

	Note	2021/22	2020/21
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	18	643,196,857.85	264,678,173.10
Cash In Hand	19	0	0
Total Financial Assets		643,196,857.85	264,678,173.10
Total Financial Assets		643,196,857.85	264,678,173.10
Financial Liabilities			
Payables-Due to CRF	20	63,920,152.20	8,028,004.00
Total Financial Liabilities		63,920,152.20	8,028,004.00

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 _____ 2022 and signed by:


 Name *Alex Lenyete*
 County Receiver of Revenue


 Name *Pauli Ken*
 Head of Revenue Reporting
 ICPAK M/No *17884*

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

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	204,890,892.00	0.00	204,890,892.00	146,501,757.00	58,389,135.00	71.50%
Land/Poll Rate	200,049,804.00	2,000,000.00	202,049,804.00	5,387,614.00	196,662,190.00	2.67%
Single/Business Permits	279,558,676.00	2,000,000.00	281,558,676.00	129,346,680.00	152,211,996.00	45.94%
Property Rent	81,554,500.00	0.00	81,554,500.00	35,677,444.00	45,877,056.00	43.75%
Parking Fees	32,311,920.00	0.00	32,311,920.00	6,990,150.00	25,321,770.00	21.63%
Market Fees	27,740,480.00	0.00	27,740,480.00	21,815,600.00	5,924,880.00	78.64%
Advertising	40,096,640.00	0.00	40,096,640.00	20,955,459.00	19,141,181.00	52.26%
Hospital Fees		0.00	0.00	4,604,880.00	-4,604,880.00	0.00%
Public Health Service Fees	121,042,800.00	-60,222,800.00	60,820,000.00	23,114,260.00	37,705,740.00	38.00%
Physical Planning and Development	245,481,120.00	43,000,000.00	288,481,120.00	53,130,112.80	235,351,007.20	18.42%
Hire Of County Assets	24,551,360.00	0.00	24,551,360.00	595,800.00	23,955,560.00	2.43%
Conservancy Administration		0.00	0.00		0.00	0.00%
Administration Control Fees and Charges	8,529,200.00	0.00	8,529,200.00	16,426,360.00	-7,897,160.00	192.59%
Park Fees	0	0.00	0.00	521,500.00	-521,500.00	0.00%
Other Fines, Penalties, And Forfeiture Fees		0.00	0.00	61,935,500.00	-61,935,500.00	0.00%
Miscellaneous Receipts		0.00	0.00	0	0.00	0.00%
Total County Own Source Revenue	1,265,807,392.00	-10,222,800.00	1,252,584,592.00	527,003,116.80	-725,581,475.20	42.07 %

Receiver of Revenue
 County Government of Kajiado
 Revenue Statements for the Period Ended 30th June 2022

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Other Receipts	0	0	0	0	0	0
Donations /Grants Not Received Through CRF	0	0	0	0	0	0
Total Other Receipts	0	0	0	0	0	0
Total Receipts	0	0	0	0	0	0

The County Receiver of revenue's financial statements were approved on 27/12/2022 2022 and signed by:

.....
 Name Alex Lengete
 County Receiver of Revenue

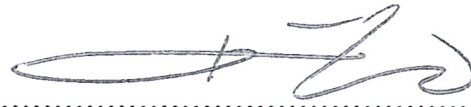
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 Name Pulley Ken
 Head of Revenue Reporting
 ICPAK M/No 17804

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

Classification Of Receipts (Indicate As Applicable)	Balance as at 1 st July 2020	Arrears received during the year	Additions in arrears for the current year to June 30, 2021	Total arrears as at 30 June 2022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	0	0	0	0		
Land/Poll Rate	12,091,737,040	0	0	12,091,737,040	Litigation proceedings and enforcement relationships e.g following up with debtors.	
Single/Business Permits	0	0	0	0		
Property Rent	0	0	0	0		
Parking Fees	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, And Forfeiture Fees	0	0	0	0		
Miscellaneous	0	0	0	0		
Total Arrears	12,091,737,040	0	0	12,091,737,040		



.....
Name *Alex Longete*
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))



.....
Name *Pulen Ken*
Head of Revenue Reporting
ICPAK M/No *17884*

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

XI. Notes to the Financial Statements

Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government Kajiado. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The accounting policies adopted have been consistently applied to all the years presented.

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *entity*.

2. Recognition of Receipts

The *entity* recognises all receipts from the various sources when the related cash has been received by the *entity*.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was 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.

Notes to the Financial Statements (Continued)

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. *(Include the receiver's actual policy on disbursements)*

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2022

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022

Notes To the Financial Statements (Continued)

1. Cess

Description	2021/22	2020/21
	Kshs	Kshs
Farm produce	15,570,250	18,571,571
Quarrying	53,097,316.00	54,534,638
Livestock	14,691,150	15,015,188
Fish farming	0	0
Others (<i>specify</i>)	63,143,041	51,057,432
Total	146,501,757.00	139,178,827.80

2. Land/Poll rates

Description	2021/22	2020/21
	Kshs	Kshs
Land rates	5,387,614.00	5,514,235
Land penalties and interest	0	0
Arrears	0	0
Total	5,387,614.00	5,514,235

3. Single /Business Permits

Description	2021/22	2020/21
	Kshs	Kshs
Business permit application fees	0	0
Annual Business permit fees	129,346,680	180,694,454
Business permit penalties and interest	0	0
Business permit fees arrears	0	0
Total	129,346,680	180,694,454

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statements (continued)

4. Property Rent

Description	2021/22	2020/21
	Kshs	Kshs
County Housing	0	0
Plot Rent	35,677,444	57,403,649
Tenancy Agreement	0	0
Transfer of Property	0	0
Stalls/kiosks rent	0	0
Others (Specify)	595,800	439,206
Total	36,273,244	57,842,855

5. Parking Fees

Description	2021/22	2020/21
	Kshs	Kshs
Street parking fees	6,990,150	5,632,509
Monthly toll/sticker fees	0	0
Motorbike fees	0	0
Registration fees	0	0
Reserved parking	0	0
Bus Park fees	29,909,550	28,111,656
Others (Specify)	0	0
Total	36,899,700	33,744,165

6. Market Fees

Description	2021/22	2020/21
	Kshs	Kshs
Market entry fees	21,815,600.00	15,716,587.00
Hawking fees	0	0
Others (Specify)	0	0
Total	21,815,600.00	15,716,587.00

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2021/22	2020/21
	Kshs	Kshs
Branding	0	0
Billboard advertising	20,955,459	49,949,050
Signage	0	0
Roadshows	0	0
Banners	0	0
Posters	0	0
Tent advertising	0	0
Street pole/clock advertising	0	0
others (<i>Specify</i>)	0	0
Total	20,955,459	49,949,050

8. Hospital Fees

Description	2021/22	2020/21
	Kshs	Kshs
Level 5 hospitals	3,214,667	61,213,481.00
Level 4 hospitals	1,390,213	17,068,251.55
Others (<i>Specify</i>)	0	0
Total	4,604,880.00	78,281,732.55

9. Public Health Service Fees

Description	2021/22	2020/21
	Kshs	Kshs
Inspection of buildings/premises/Institutions	5,980,000	5,057,787
Inspection for issuance of hygiene license	0	0
Vaccination: Yellow fever, Typhoid, etc	0	0
Applications for medical examination	0	0
Sanitation inspection for schools	0	0
Public health permit	0	0
Rodent Control/Fumigation	0	0
Others (<i>Specify</i>)	0	0
Total	5,980,000	5,057,787

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022*

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2021/22	2020/21
	Kshs	Kshs
Sale of County planning documents	0	0
Land valuation and registration fees	0	0
Change / Renewal of user	0	0
Building plans approval	53,130,113	102,177,319
Signboards	0	0
Occupational Permits	0	0
Enforcement / Demolition	0	0
Architectural designs by county officers	0	0
Hoarding fees	0	0
Others (Specify)	0	0
Total	53,130,113	102,177,319

11. Hire Of County Assets

Description	2021/22	2020/21
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	0	0
Hire of Machines and Equipment	0	0
Hire of County Stadia	0	0
Hire of County Halls	0	0
Conference facilities/Agricultural Training Centers (ATC)	0	0
Others (<i>Specify</i>)	595,800.00	439,206.00
Total	595,800.00	439,206.00

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2021/22	2020/21
	Kshs	Kshs
Refuse disposal fees	0	0
Dumpsite fees	0	0
Sewerage fees	0	0
Sale of seedlings	0	0
Public cemetery	0	0
Disposal of carcasses	0	0
Noise control	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

13. Administration Control Fees and Charges

Description	2021/22	2020/21
	Kshs	Kshs
Weights and measures	0	0
Fire Services	0	0
Liquor licenses	521,500	28,263,295
Betting levy	0	0
Others (<i>Specify</i>)	0	0
Total	521,500	28,263,295

14. Park Fees

Description	2021/22	2020/21
	Kshs	Kshs
Lodge Tariffs and levies	0	0
Park entry fees	0	0
Filming and Photography fees	0	0
Camping fees	0	0
Balloon landing fees	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022

Notes to the financial statements (continued)

15. Other Fines, Penalties and Forfeitures

Description	2021/22	2020/21
	Kshs	Kshs
Impounding Fees	0	0
Towing Fees	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

16. Miscellaneous Receipts

Description	2021/22	2020/21
	Kshs	Kshs
Dividends	0	0
Interest	0	0
Commissions	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

17. Donations And Grants Not Received Through CRF

Description	2021/22	2020/21
	Kshs	Kshs
Donations (<i>Specify Based on Source</i>)	0	0
Grants (<i>Specify Based on Source</i>)	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022*

Notes To the Financial Statements (Continued)

18. Bank Balances

Name of Bank, Account Name. & Currency	Account Number	Indicate whether Rec, Dev, Dep or CRF etc	2021 - 2022	2020- 2021
			Kshs	Kshs
<i>Kajiado revenue collection account</i>	1140749870	collection	4,979,369.00	8,028,004.00
<i>Kajiado Revenue Fund</i>	1000171642	Revenue	638,217,488.85	256,650,169.10
Total			643,196,857.85	264,678,173.10

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

Ref	Amount (Kshs)	Date subsequently transferred
Bank Accounts	264,678,173.10	1 July 2022
Total	264,678,173.10	

19. Cash in hand

Description	2021/22	2020/21
	Kshs	Kshs
Cash Balance (<i>Location</i>)	0	0
Mobile Money	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

20. Payables- Due To CRF

Payables	2021/22	2020/21
	Kshs	Kshs
Balance b/f at the beginning of the year	8,028,004.00	0
Amount collected during the year	527,003,116.80	0
Amounts disbursed to CRF during the year	471,110,968.60	0
Balance c/d at the end of the year	63,920,152.20	0

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 16 above.

*Receiver of Revenue
County Government of Kajiado
Revenue Statements for the Period Ended 30th June 2022*

Notes To the Financial Statements (Continued)

21. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	0	0	0	0	0
Land/poll rate	0	0	0	12,091,737,040	12,091,737,040
Single/business permits	0	0	0	0	0
Property rent	0	0	0	0	0
Parking fees	0	0	0	0	0
Market fees	0	0	0	0	0
Advertising	0	0	0	0	0
Hospital fees	0	0	0	0	0
Public health service fees	0	0	0	0	0
Physical planning and development	0	0	0	0	0
Hire of County Assets	0	0	0	0	0
Conservancy administration	0	0	0	0	0
Administration control fees and charges	0	0	0	0	0
Park fees	0	0	0	0	0
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0
Others (<i>Specify</i>)	0	0	0	0	0
Total (<i>agree to statement of arrears</i>)	0	0	0	12,091,737,040	12,091,737,040

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)

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 *Alex Kinyete*
 County Receiver of Revenue
 Date *05/12/2022*

.....
 Name *Peter Ken*
 Head of Revenue Reporting
 Date *05/12/2022*

Appendix 3 - Reports Generated From IFMIS

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

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

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