

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE

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

COUNTY GOVERNMENT OF KIRINYAGA

PAPERS LAID	
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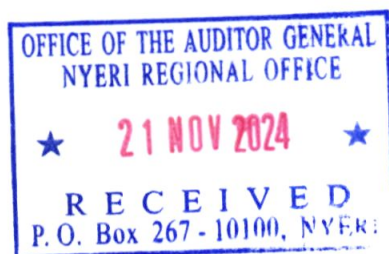
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RECEIVER OF REVENUE
(County Government of Kirinyaga)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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



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

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1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Revenue at the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for finance and economic planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver on 1st July 202 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 Kirinyaga, day-to-day management of revenue is under the following:

- Jackline Wanjiku Njogu - County Executive Committee Member for Finance and Economic Planning
- Edward Nyaga Njagi - Chief Officer, Accounting Services, Audit and Revenue
- Edward Nyaga Njagi - Chief Officers, in charge of departments collecting revenue
- Harrison Kabue – Ag. Director Revenue
- Beatrice Njeri Mugo - Head of Revenue Reporting

Key Entity information and Management (continued)

(d) County Headquarters

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Kutus Town, Nyangati ward, Mwea sub county
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(e) Entity Contacts

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NAIROBI, KENYA
2. Kenya Commercial Bank
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Kerugoya 10300
KIRINYAGA, KENYA

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3. Co-operative Bank
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KIRINYAGA, KENYA

4. Equity Bank
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(i) **County Attorney**
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Kutus Town, Nyangati ward,
Mwea sub county
KIRINYAGA, KENYA

3. Foreword by the CECM Finance and Economic Planning

The year under review registered a tremendous improvement in revenue collection peaking at Ksh. 650,111,170 against the previous financial year collection of Ksh. 596,779,790.

The major revenue collection milestones were realized in:

- Single Business Permits
- Property Rates
- Advertisement Charges
- Subletting Fees
- Conservancy Charges
- Liquor Licence Fees
- Public Health Charges
- Hospital/Medical Services Charges

The County deployed diverse strategies to realize these results as outlined hereunder:

1. Entrenching automation of entire revenue streams to eliminate leakages, evasion and promote efficiency, certainty and accountability.
2. Promotion and adoption of Revenue collection service as a central and core function in all County Departments spearheaded by H.E the Governor, the CECM's and Chief Officers of respective Departments.
3. Introduction of target-based performances on Revenue Collections from all streams with a regular reporting, evaluation and monitoring from all collection centres and collaborations on field inspection with teams formed from all departments.
4. Restructuring of the Finance Department by introduction of a Chief Officer designate in line with Section 157 of the Public Finance Management Act (PFM Act) requirements for a Receiver of Revenue and further recruitment of Senior Sub-County Revenue Administrators to coordinate Revenue activities at the sub-counties and towns therein.
5. Publication through National newspapers of defaulters of property rates and proclamations thereof of County's intention to repossess all plots that had huge accumulated arrears and with owners not responding to County demand notices for payment of rates.
6. Advertisement, weight and measures, street parking, bus park fee

With the above performance on collections the County has been able to meet and finance the entire Own Source Revenue based budget component to a tune of Ksh 550 Million and over shoot with an excess

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of Ksh.101 Million. Disbursements made to the County Revenue Fund (CRF) amounted to Ksh. 703,399,704 during the period.

The County intends to continue with full automation of all revenue collections and have further introduced an e-citizen's public portal to facilitate the client's compliance and efficient response to the County's Revenue demand notices.

There is remarkable reduction of cash transactions involving collectors by introduction of multiple payment platforms for clients to pay directly to the County as follows:

- Direct Bank Credits with integration to our Revenue Management System to auto receipt to minimize client's movements and eliminate cash transactions.
- Mpesa (mobile money transfer) by use of the:
 - a. Paybill platform
 - b. An STK push facility
 - c. USSD Code

Going forward the County is on a good pedestal to entrench sustainable revenue collection systems and further explore and exploit other revenue potential sources to finance its activities budgeted from Own Source Revenue (OSR).



.....
CECM Finance and Economic Planning
County Government of Kirinyaga

4. Management Discussion and Analysis

The total Own Source Revenue (OSR) mobilized for the fiscal year 2023/2024 amounts to Ksh 650,111,170, exceeding the annual target of Ksh 550,000,000 by Ksh 100,111,170. Several revenue sources significantly contributed to this overachievement. Notably, the Kerugoya Referral Hospital generated Ksh 178,861,501, far surpassing its target of Ksh 147,000,000. Similarly, the Liquor License revenue source brought in Ksh 53,282,500, exceeding its target of Ksh 30,000,000. Other notable contributors include Public Health Services, which raised Ksh 41,005,300 against a target of Ksh 30,700,000, and the Single Business Permit, which nearly met its target with Ksh 96,305,901 collected against Ksh 98,000,000. However, some sources fell short, such as Cooperative Audit and Coffee Licenses, which failed to meet their target of Ksh 600,000 and Ksh 1,500,000 respectively. Overall, the majority of revenue sources performed well, contributing to the surplus in total OSR mobilized for the year.

Revenue Stream Trend analysis for 2023/24 FY

- Single Business Permit: The highest revenue was mobilized in the 3rd quarter.
- Kerugoya Referral Hospital: Consistently high revenue collection throughout the year, peaking in the 4th quarter.
- Market Gate Fee: Revenue remained fairly consistent across all quarters.
- Public Health Services: Significant revenue collected in the 3rd quarter.
- Liquor License: Large revenue mobilization in the 3rd quarter.
- Advertisement: Major revenue mobilization occurred in the 3rd and 4th quarters.

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OWN SOURCE REVENUE COMPARISON OVER THE LAST 3 YEARS

FY 2021-2022

The County had a projected revenue target of KShs.485 Million in the FY 2021/22 Budget. During the financial year, Own Source Revenue collected amounted to 364,653,724. This indicates a performance of 75% on annual own source revenue targets.

REVENUE SOURCE	ANNUAL TARGET	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL
Single Business Permit	70,848,000	9,320,661	2,020,796	48,412,302	14,207,076	73,960,835
Market Gate Fee	35,541,660	7,310,170	8,231,130	7,472,864	8,198,139	31,212,303
Produce Cess	10,045,009	1,322,460	1,491,120	1,694,920	2,600,239	7,108,739
Weights & Measures	1,594,885	184,760	999,500	100	322,640	1,507,000
Market stalls	3,500,000	-	995,400	224,600	833,400	2,053,400
Bus Park	10,455,886	4,956,760	4,605,240	4,402,370	2,722,670	16,687,040
Street Parking	15,683,830	716,760	983,770	1,340,350	311,200	3,352,080
Land Administration	21,500,874	1,003,200	786,500	1,105,200	1,774,211	4,669,111
Property Rates	32,981,914	144,000	37,000	418,000	2,108,228	2,707,228
Building Plan Approvals	17,000,000	4,865,875	5,882,407	2,957,878	3,132,925	16,839,085
Advertisement	9,652,957	1,344,000	708,000	3,351,100	1,089,640	6,492,740
Sublet Fees	2,594,354	461,000	-	-	349,000	810,000
House rents	3,200,000	-	297,100	32,400	1,020,000	1,349,500
Conservancy Fee	10,182,181	1,453,928	275,820	2,174,610	2,368,130	6,272,488
Quarries	4,000,000	620,200	545,100	495,000	433,000	2,093,300
Cemetery	-	128,150	4,500	2,500	-	135,150
Group Registration	1,288,466	291,800	1,300	14,500	245,800	553,400

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Liquor License	40,056,617	217,000	638,000	620,500	590,000	2,065,500
Veterinary Services	5,169,506	1,110,800	1,387,206	1,063,354	1,321,170	4,882,530
Kamweti ATC	1,512,600	-	467,930	70,410	1,829,104	2,367,444
Public Health Services	26,973,703	3,020,100	638,092	3,707,770	4,923,430	12,289,392
Kerugoya Referral Hospital	107,116,635	46,514,051	20,803,060	18,546,360	31,837,470	117,700,941
Kimbimbi Hospital	30,217,414	13,121,532	4,597,930	4,262,810	4,164,892	26,147,164
Kianyaga Hospital	13,811,742	5,997,575	2,174,880	2,061,990	2,511,090	12,745,535
Sagana Hospital	10,071,769	4,373,539	1,332,500	1,139,770	1,806,010	8,651,819
TOTAL FY 2021/2022)	485,000,000	108,478,321	59,904,281	105,571,658	90,699,464	364,653,724

Source: County Treasury

FY 2022-2023

The County collected a total revenue of Kshs. 596,779,790 which was 109% of the budgeted revenue target of Ksh. 550,000,000.

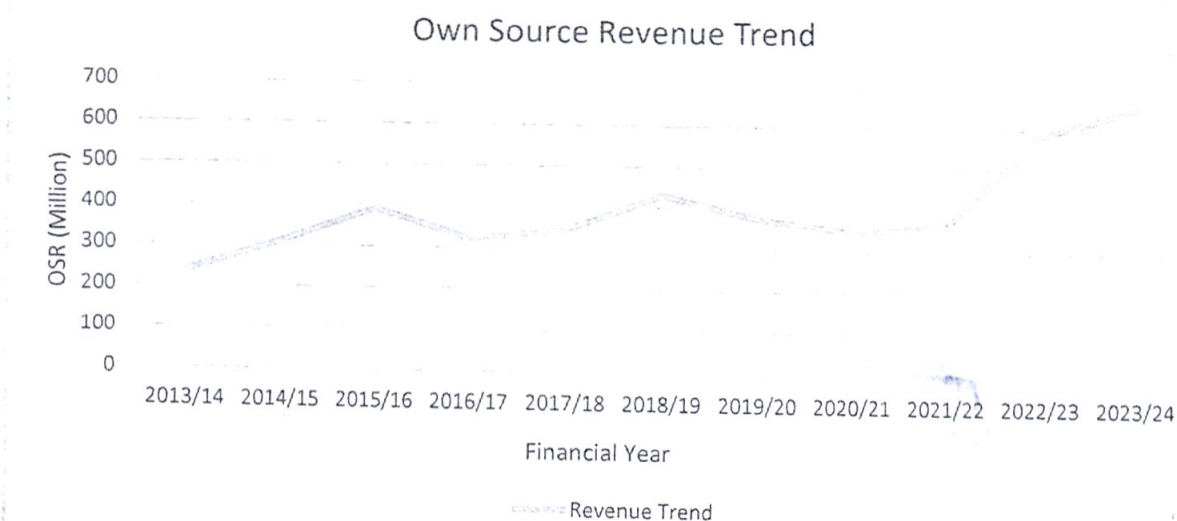
REVENUE SOURCE	ANNUAL TARGET	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	REV COLLECTED	% COLLECTED
Single Business Permit	76,356,354	4,213,164	5,136,322	78,621,784	20,302,636	108,273,906	142%
Market Gate Fee	40,524,261	7,382,370	9,350,928	10,969,171	10,646,378	38,348,847	95%
Produce Cess	12,256,000	1,220,390	1,257,930	1,745,430	1,570,130	5,793,880	47%
Weights & Measures	2,125,032	220,600	148,920	456,330	1,071,280	1,897,130	89%
Bus Park	20,253,352	4,249,640	4,110,310	4,365,130	4,459,620	17,184,700	85%
Street Parking	12,683,830	872,230	849,920	2,602,070	2,003,570	6,327,790	50%
Land Administration	21,500,874	789,700	831,200	4,234,700	2,010,200	7,865,800	37%
Property Rates	32,981,914	1,336,741	2,298,265	34,511,687	7,216,918	45,363,611	138%
Building Plan Approvals	20,000,000	3,022,973	2,463,143	2,518,707	2,898,137	10,902,960	55%
Advertisement	10,652,957	897,000	559,000	7,703,500	4,165,900	13,325,400	125%
Sublet Fees	2,594,354	-	216,000	3,355,000	1,541,000	5,112,000	197%

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House rents/stalls	8,500,000	989,100	1,635,200	2,233,860	1,829,200	6,687,360	79%
Conservancy Fee	10,182,181	583,220	567,860	9,203,250	2,641,980	12,996,310	128%
Quarries cess	5,000,000	555,700	487,100	659,300	1,034,000	2,736,100	55%
Group Registration	1,288,466	181,100	223,300	242,400	245,400	892,200	69%
Liquor License	40,056,617	94,000	1,485,880	48,603,400	7,529,400	57,712,680	144%
Veterinary Services	5,169,506	1,235,365	1,315,120	2,007,450	1,778,812	6,336,747	123%
Kamweti ATC	3,502,600	1,595,030	561,275	659,462	1,986,710	4,802,478	137%
Public Health Services	26,673,703	1,831,300	1,764,470	31,681,050	7,921,400	43,198,220	162%
cooperative audit	300,000	-	-	374,220	141,750	515,970	172%
Commission by payroll	3,000,000	-	-	2,211,802	835,155	3,046,957	102%
Kerugoya Referral Hospital	130,024,241	22,051,548	36,629,141	38,360,493	48,357,401	145,398,583	112%
Kimbimbi Hospital	35,000,000	3,456,397	5,202,714	7,935,696	8,124,487	24,719,294	71%
Kianyaga Hospital	15,811,275	1,486,034	1,481,118	2,316,456	3,811,532	9,095,140	58%
Sagana Hospital	13,562,485	1,379,539	1,851,538	2,228,465	2,667,034	8,126,576	60%
TOTAL FY 2022/2023	550,000,000	59,643,141	80,426,654	299,800,813	146,790,030	596,779,790	109%
TOTAL FY 2021/2022	485,000,000	108,478,321	58,510,181	105,571,658	90,699,464	363,259,624	75%

Source: County Treasury

Graphical representation of the revenue trend over the years



5. Statement of Receiver of Revenue's responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2023. 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, 2023, 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.

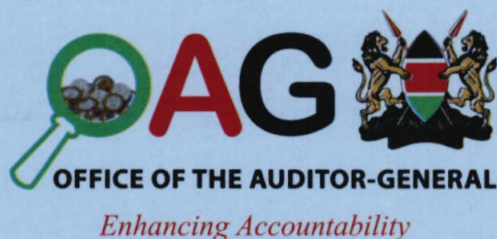
Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on2024


.....
Name: CPA Edward Nyaga Njagi
County Receiver of Revenue

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

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 Kirinyaga set out on pages 1 to 29, which comprise the statement of

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

Basis for Qualified Opinion

1. Failure to Disclose and Account for Bank Charges.

The statement of receipts and disbursements reflects Nil amount for bank charges. However, the receiver of revenue operates various collection bank accounts held at commercial banks which reflect bank charges levied on transactions upon transfer of funds to the County Revenue Fund.

In the circumstances, the correctness of balance due to disbursement and completeness of the revenue statement could not be confirmed.

2. Statement of Arrears of Revenue

The statement of arrears of revenue reflects total arrears of Kshs.600,788,175. Review of the statement revealed the following anomalies;

- i. Documentary evidence supporting collection of Kshs.2,509,333 was not provided for audit verification.
- ii. Documentary evidence supporting additions in arrears for current year of Kshs.15,229,052 was not provided for audit verification.
- iii. Note 23 to the financial statement provided the ageing analysis of arrears of revenue. However, ageing analysis schedule was not provided for audit confirmation.
- iv. The collection measures employed by the Management to recover arrears of revenue had yielded insignificant collection during the year of approximately less than 1% of the opening balance of outstanding arrears of revenue.

In the circumstances, the accuracy and completeness of the statement of arrears of revenue 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 Kirinyaga 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.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

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

In connection with my audit on the Receiver of Revenue 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, I am required to report that fact. I have nothing to report in this regard.

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 effects of the matter 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

Underutilization of Kamweti Animal Training Centre (ATC) Facilities

The revenue statement reflects revenue collection for Cess of Kshs.22,797,205 which includes Kshs.6,632,865 collected from Kamweti ATC as disclosed in Note 1. During physical inspection carried out in the month of October, 2024 it was observed that the facility had catering services, accommodation services for twenty (25) persons and conference facility for fifty (50) persons which was operational. However, upon audit review of revenue streams from the facility, Kamweti ATC had not reported any revenue from the catering, accommodation and conference facilities in the previous and current year of audit.

In addition, no evidence was provided by Management on efforts made by Agriculture, Livestock Veterinary and Fisheries Department to advertise the services or encourage the County to utilize the facilities instead of the County procuring the same services externally from third party service providers.

In the circumstances, the County Government may not be utilizing Kamweti ATC facilities effectively for enhanced collection of own source revenue.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Revenue Statements 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

30 December, 2024

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

7. Statement of Receipts and Disbursements for the year ended 30th June 2023

	Note	2023 - 2024	2022-2023
			Kshs
County Own Source Revenue			
Cess	1	22,797,205	19,669,205
Land Rate	2	6,492,800	7,865,800
Single/Business Permits	3	97,176,901	109,166,106
Property Rent	4	42,626,347	52,050,971
Parking Fees	5	38,851,755	23,512,490
Market Fees	6	30,959,760	38,348,847
Advertising	7	29,361,860	18,437,400
Hospital Fees	8	236,101,220	197,458,744
Public Health Service Fees	9	40,899,000	43,198,220
Physical Planning and Development	10	17,830,576	10,902,960
Hire Of County Assets	11	-	-
Conservancy Administration	12	12,733,210	12,996,310
Administration Control Fees and Charges	13	59,309,200	59,609,810
Proceeds from sale of assets	14	-	-
Park Fees	15	-	-
Other Fines, Penalties, And Forfeiture Fees	16	-	-
Miscellaneous receipts	17	14,971,336	3,562,927
Total County Own Source Revenue		650,111,170	596,779,790
Other Receipts			
Donations/Grants Not Received Through CRF			-
OTHER RECEIPTS			-
Total Other Receipts			-
Total Receipts		650,111,170	596,779,790
Balance b/f at the beginning of the year		78,026,228	33,119,605
Disbursements To CRF		704,300,404	551,873,167
Bank charges			-
Balance Due for Disbursement		24,737,694	78,026,228

Receiver Of Revenue

County Government Of Kirinyaga

Revenue Statements for the Period Ended 30th June 2024

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

.....
Name: CPA Edward Nyaga Njagi
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))

.....
CPA BEATRICE MUGO
Head of Revenue Reporting
ICPAK M/No 28220

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

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	24,737,694	78,026,228
Cash In Hand	21	-	-
Total Financial Assets		24,737,694	78,026,228
Total Financial Assets		24,737,694	78,026,228
Financial Liabilities			
Payables - Due to CRF	22	24,737,694	78,026,228
Total Financial Liabilities		24,737,694	78,026,228

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 _____ 2024 and signed by:

.....
Name: CPA Edward Nyaga Njagi
County Receiver of Revenue
ICPAK M/No. 23268

.....
CPA Beatrice Mugo
Head of Revenue Reporting
ICPAK M/No. 28220

*Receiver Of Revenue
County Government Of Kirinyaga
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	20,500,000	-	20,500,000	22,797,205	-2,209,205	111%
Land Rate	8,000,000	-	8,000,000	6,492,800	1,507,200	81%
Single/Business Permits	99,000,000	-	99,000,000	97,176,901	1,823,099	98%
Property Rent	46,200,000	-	46,200,000	42,626,347	3,573,653	92%
Parking Fees	29,000,000	-	29,000,000	38,851,755	-9,851,755	134%
Market Fees	40,000,000	-	40,000,000	30,959,760	9,040,240	77%
Advertising	16,000,000	-	16,000,000	29,361,860	-13,361,860	184%
Hospital Fees	201,000,000	-	201,000,000	236,101,220	-35,101,220	118%
Public Health Service Fees	30,700,000	-	30,700,000	40,899,000	-10,199,000	133%
Physical Planning and Development	11,000,000	-	11,000,000	17,830,576	-6,830,576	162%
Hire Of County Assets	-	-	-	-	-	-
Conservancy Administration	11,000,000	-	11,000,000	12,733,210	-1,733,210	116%
Administration Control Fees and Charges	32,500,000	-	32,500,000	59,609,810	-27,109,810	183%
Proceeds from sale of assets	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	-	-
Miscellaneous Receipts	5,100,000	-	5,100,000	14,971,336	-9,871,336	294%
Total County Own Source Revenue	550,000,000	-	550,000,000	650,111,170	100,111,170	118%

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

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Other Receipts	-	-			-	
Donations /Grants Not Received Through CRF	-	-	-		-	
Total Other Receipts	-	-	-		-	
Total Receipts	550,000,000	-	550,000,000	650,111,170	100,111,170	118%

- (a) Business Permits which include group Registration fees realized a 98% collection due to an existing conflict in group registrations between the Counties and the National government where some groups have opted going through the National government for the registration thereby evading paying the requisite registration charges to the county.
- (b) Bus Park fees were also adversely affected due to the continued increase in fuel prices that resulted in hiked bus fares which in turn reduced PSV operations in and out of the county bus stations.
- (c) Quarry fees which are part of Cess had a low performance which can be attributed to the emerging stiff competition of machine cut building stones from other counties thereby reducing the demand for locally extracted building stones.

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

.....
Name: CPA EDWARD NYAGA
County Receiver of Revenue
ICPAK M/No. 23268

.....
Name: CPA BEATRICE MUGO
Senior Accountant
ICPAK M/No 28220

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

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

Classification Of Receipts (Indicate As Applicable)	Balance as at the beginning of the current year (1 st July 2023) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 2024 $D=A+(B)+C$	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land rate	585,498,124	1,795,733	10,169,886	597,463,743	Physical enforcement	
Single/Business Permits	-	-	-	-		
Property Rent	2,570,332	713,600	40,500	3,324,432	-Introduction of E citizen platform -Physical enforcement -Introduction of standing orders	
Parking Fees	-	-	-	-		
Park Fees	-	-	-	-		
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		
Total Arrears	588,068,456	2,509,333	10,210,386	600,788,175		

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

.....

Name: CPA EDWARD NYAGA
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))

.....

Name: CPA BEATRICE MUGO
Head of Revenue Reporting
ICPAK M/No 28220

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

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 Kirinyaga. 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 Kirinyaga for the period 1st July 2023 to 30 June 2024 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 and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. *(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, 2024

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

12. Notes to the Financial Statements

1. Cess

Description	2023-2024	2022 - 2023
		Kshs
Farm produce	5,761,680	5,793,880
Quarrying	2,791,600	2,736,100
Livestock	7,611,060	6,336,747
Fish farming	-	-
Kamweti ATC	6,632,865	4,802,478
Total	22,797,205	19,669,205

2. Land rates

Description	2023-2024	2022 - 2023
	Kshs	Kshs
Land administration	6,492,800	7,865,800
Land penalties and interest		
Arrears		
Total	6,492,800	7,865,800

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

3. Single /Business Permits

Description	2023-2024	2022 - 2023
	Kshs	Kshs
Business permit application fees	96,305,901	108,273,906
Annual Business permit fees	-	-
Business permit penalties and interest	-	-
Group Registration	871,000	892,200
Total	97,176,901	109,166,106

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

Notes to the Financial Statements (continued)

4. Property Rent

Description	2023 - 2024	2022 - 2023
	Kshs	Kshs
County Housing	4,528,070	3,600,300
Plot/Land rates	34,279,667	45,363,611
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	3,818,610	3,087,060
Others (<i>Specify</i>)	-	-
Total	42,626,347	52,050,971

5. Parking Fees

Description	2023-2024	2022 - 2023
	Kshs	Kshs
Street parking fees	13,328,300	6,327,790
Monthly toll/sticker fees		
Motorbike fees		
Registration fees		
Reserved parking		
Bus Park fees	25,523,455	17,184,700
Others (<i>Specify</i>)		
Total	38,851,755	23,512,490

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

6. Market Fees

Description	2023-2024	2022 - 2023
	Kshs	Kshs
Market entry fees	30,959,760	38,348,847
Hawking fees		
Others (<i>Specify</i>)		
Total	30,959,760	38,348,847

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2023-2024	2022 - 2023
	Kshs	Kshs
Branding		-
Billboard advertising		-
Signage		-
Roadshows		-
Banners		-
Posters		-
Tent advertising		-
Street pole/clock advertising		-
Sublet fees	2,960,000	5,112,000
Advertisement	26,401,860	13,325,400
others (<i>Specify</i>)	-	-
Total	29,361,860	18,437,400

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

8. Hospital Fees

Description	2023-2024	2022 - 2023
	Kshs	Kshs
Level 5 hospitals	178,861,501	145,398,583
Level 4 hospitals	53,361,467	41,941,010
Others (<i>dispensaries</i>)	3,878,252	10,119,151
Total	236,101,220	197,458,744

9. Public Health Service Fees

Description	2023-2024	2022 - 2023
		Kshs
Inspection of buildings/premises/Institutions		-
Inspection for issuance of hygiene license		-
Vaccination: Yellow fever, Typhoid, etc		-
Applications for medical examination		-
Sanitation inspection for schools		-
Public health permit	40,899,000	43,198,220
Rodent Control/Fumigation		-
Others (<i>Specify</i>)		-
Total	40,899,000	43,198,220

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2023-2024	2022 - 2023
		Kshs
Sale of County planning documents		-
Land valuation and registration fees		-
Change / Renewal of user		-
Building plans approval	17,830,576	10,902,960
Signboards		-
Occupational Permits		-
Enforcement / Demolition		-
Architectural designs by county officers		-
Hoarding fees		-
cemetery		-
Others (Specify)		-
Total	17,830,576	10,902,960

11. Hire Of County Assets

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	-	-
Total	-	-

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

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2023-2024	2022 - 2023
	Kshs	Kshs
Refuse disposal fees	12,733,210	12,996,310
Dumpsite fees		-
Sewerage fees		-
Sale of seedlings		-
Public cemetery		-
Disposal of carcasses		-
Noise control		-
Others (<i>Specify</i>)		-
Total	12,733,210	12,996,310

13. Administration Control Fees and Charges

Description	2023-2024	2022 - 2023
	Kshs	Kshs
Weights and measures	6,026,700	1,897,130
Fire Services		-
Liquor licenses	53,282,500	57,712,680
Betting levy		-
Others (<i>Specify</i>)		-
Total	59,309,200	59,609,810

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

14. Proceeds from sale of assets.

	2023- 2024	2022- 2023
	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	-	-

Notes to the Financial Statement (Continued)

15. Park Fees

Description	2023 - 2024	2022 - 2023
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

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

16. Other Fines, Penalties and Forfeitures

Description	2023 - 2024	2022 - 2023
	Kshs	Kshs
Impounding Fees	-	-
Towing Fees	-	-
Others (Specify)	-	-
Total	-	-

17. Miscellaneous Receipts

Description	2023- 2024	2022 - 2023
	Kshs	Kshs
Dividends	-	-
Interest	-	-
ATC Animal Feeds	7,600,000	
Coffee license	313,260	
Fire compliance fee	3,501,000	
Commissions	3,119,676	3,046,957
Others (Cooperative Audit)	437,400	515,970
Total	14,971,336	3,562,927

Notes to the Financial Statement (Continued)

18. Donations And Grants Not Received Through CRF

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

19. Bank Charges

Description	2023 - 2024	2022 - 2023
	Kshs	Kshs
Bank Charges & commissions	-	-
Total	-	-

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

20. Bank Balances

Name of Bank, Account No. & currency	bank account currency*	Ex. rate (if in foreign currency)		
			2023-2024	2022 - 2023
			Kshs	KShs
Sub County Revenue-Coop Bank 01141489581000	KShs		233,645	90,600
Equity Collection Account 0420260844601	KShs		1,734,282	6,692,482
Kirinyaga County Revenue Account-KCB 1140758497	KShs		474,659	1,280,306
Kamweti Demonstration Fund-KCB 1104075997	KShs		3,741	387,801
Kirinyaga City Public Health-KCB 1225956242	KShs		3,195	1,760
Kerugoya County Referral Hospital-KCB 1224816366	KShs		610,066	25,082,334
Kimbimbi Sub County Hospital-KCB 1224816722	KShs		1,263,659	5,250,712
Kianyaga Sub County Hospital-KCB 1224816846	KShs		72,458	2,555,551
Sagana Sub County Hospital-KCB 1224817109	KShs		57,939	1,413,408
Family Bank, Gathuthuma Dispensary, 57000034987	KShs		154,500	99,930
Co-Op Bank, Baricho Health Care Center, 1141035288400	KShs		-	2,743,250
Equity Bank, Ciagini Health Centre, 380296924361	KShs		74,713	370,794
Co-Op Bank, Gathambi Dispensary, 1141034519600	KShs		-	2,534,472
Co-Op Bank, Gatitini Dispensary, 1141059973100	KShs		-	1,565,977

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

Co-Op Bank, Gatugura Dispensary, 1141035279200	KShs	-	401,397
Co-Op Bank, Gatuto Dispensary, 1141035246300	KShs	-	1,071,571
Co-Op Bank, Gatwe Health Centre, 1141568432700	KShs	-	1,046,540
Kcb Bank, HssfKarumandi Health Centre, 1255408677	KShs	1,893,441	1,636,599
Kcb Bank, Kabare Health Centre, 1119347610	KShs	2,100,772	2,072,670
Co-Op Bank, Kagumo Dispensary, 1141035053500	KShs	-	2,024,732
Co-Op Bank, Kairini Dispensary, 1141059570900	KShs	-	305,914
Co-Op Bank, Kamuiru Dispensary, 1141568141100	KShs	26	111,955
Co-Op Bank, Kamweti Dispensary, 1141035284900	KShs	-	238,774
Co-Op Bank, Kangaita Health Centre, 1141272157200	KShs	-	1,667,368
Co-Op Bank, Kangu Dispensary, 1141272391300	KShs	-	1,320,566
Co-Op Bank, Kanjinji Dispensary, 1141034730300	KShs	-	255,237
Co-Op Bank, Karimaini Community Dispensary, 1141273990600	KShs	-	-
Co-Op Bank, Kiamutugu Health Centre, 1141035294500	KShs	-	2,401,081
Co-Op Bank, Kiangai Dispensary, 1141059992500	KShs	-	809,864
Co-Op Bank, Kiangombe Dispensary, 1141035279200	KShs	321,101	256,371
Co-Op Bank, Kianjege Dispensary, 1141059976300	KShs	-	375,485
Family Bank, Kiarukungu Dispensary, 76000007540	KShs	583,464	-
Co-Op Bank, Kibirigwi Dispensary, 1141059524100	KShs	-	1,032,658
Equity Bank, KirogoHssf Dispensary, 380296917718	KShs	221,202	743,236

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

Co-Op Bank, Kutus Dispensary, 1141034766100	KShs	-	3,418,655
Co-Op Bank, Mukangu Dispensary, 1141059501800	KShs	-	750,733
Co-Op Bank, Mumbuini Dispensary, 1141051477700	KShs	443	443
Co-Op Bank, Murinduko Health Centre, 1141051830800	KShs	-	2,009,805
Co-Op Bank, Mutitu Dispensary, 1141035003600	KShs	-	443,579
Equity Bank, Kandongu, 420296929208	KShs	1,453,432	-
Equity Bank, Rukanga, 420296924799	KShs	246,905	-
Equity Bank, Kiamanyeki, 380296925930	KShs	325,730	-
Equity Bank, Kariko, 100296958130	KShs	801,615	-
Equity Bank, Kiburu, 100296958589	KShs	552,470	-
Equity Bank, Uceru, 100296918749	KShs	1,518,813	-
Equity Bank, Gaciongo, 1902279749160	KShs	296,210	-
KCB, 1140791605, KES	Kshs	812,097	662,795
Equity Bank, Karimani, 57000042276	KShs	249,355	-
Equity Bank, Thigirici Mukui, 420278639941	KShs	364,140	-
CO-OP Bank, Nguguini Dispensary, 1141568185800	KShs	311,096	-
CO-OP Bank, Njegas Dispensary, 1141034554300	KShs	984,739	-
Equity Bank, Kangaru Dispensary, 420296968493	KShs	1,290,165	-
Family Bank, Mutithi Dispensary, 76000007340	KShs	3,150,151	-
Equity Bank, Kiumbu, 0380296917006	KShs	1,814,483	-
Equity Bank, Nguka Dispensary, 380296960724	KShs	82,203	1,240,143
Equity Bank, Thiba Dispensary, 380296928194	KShs	357,973	1,446,100
Equity Bank, Wamumu Dispensary, 380296917476	KShs	32,978	214,963
KCB ATC Animal, 1320329349	KShs	120,778	-
Equity Bank, Riakithiga Dispensary, 0100278591385	KShs	169,055	0
Total		24,737,694	78,026,791

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

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	-	
Disbursement 2	-	
Total	-	

21. Cash in hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Cash Balance (<i>Location</i>)	24,737,694	78,026,228
Mobile Money	-	
Others (<i>Specify</i>)	-	
Total	24,737,694	78,026,228

22. Payables- Due To CRF

Payables	2023-2024	2022-2023
	Kshs	Kshs
Balance b/f at the beginning of the year	78,026,228	58,300,059
Amount collected during the year	650,111,170	596,779,790
Amounts disbursed to CRF during the year	(703,399,704)	(551,873,167)
Balance c/d at the end of the year	24,737,694	78,026,228

Notes to the Financial Statement (Continued)

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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	-	86,681,352	98,420,625	412,361,766	597,463,743
Single/business permits	-	-	-	-	-
Property rent	-	1,167,700	1,165,332	991,400	3,324,432
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	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (Specify)	-	-	-	-	-
Total		87,849,052	99,585,957	413,353,166	600,788,175

Appendices

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

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
34681	DAISY WAKUTHII	2024	6600	Persons Living with Disability	Persons with Disabilities Act, 2003
213794	EPHANTUS MWANGI MBOI	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
539214	ROSE NYAMBURA	2024	4400	Persons Living with Disability	Persons with Disabilities Act, 2003
430470	ROSE WAIRIMU KAMAU	2024	8000	Persons Living with Disability	Persons with Disabilities Act, 2003
618215	KIRO UNIFORMS DISTRIBUTORS	2024	6100	Persons Living with Disability	Persons with Disabilities Act, 2003
K4718	SALAMA CLASSIC	2024	32100	Persons Living with Disability	Persons with Disabilities Act, 2003
K5275	NEW PARADISE BAR	2024	28600	Persons Living with Disability	Persons with Disabilities Act, 2003
K5540	ERIC NJINE NGARE	2024	9100	Persons Living with Disability	Persons with Disabilities Act, 2003
K7869	WANGU MATHENGE	2024	4400	Persons Living with Disability	Persons with Disabilities Act, 2003
K7946	CAROLINE NYAWIRA WARUI	2024	6100	Persons Living with Disability	Persons with Disabilities Act, 2003
K9789	CHOMBA KINYOZI	2024	5000	Persons Living with Disability	Persons with Disabilities Act, 2003
K9800	VENANZIA WANJA MUCHIRA	2024	5400	Persons Living with Disability	Persons with Disabilities Act, 2003

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K10393	ANTONY MUNENE NDERI	2024	6100	Persons Living with Disability	Persons with Disabilities Act, 2003
K10650	ERIC CYBER CENTRE	2024	8000	Persons Living with Disability	Persons with Disabilities Act, 2003
K12460	FRAMA POSHO MILL	2024	6600	Persons Living with Disability	Persons with Disabilities Act, 2003
K13529	NEW POP-INN	2024	34500	Persons Living with Disability	Persons with Disabilities Act, 2003
K13639	BRIAN KINYUA MUNENE	2024	9300	Persons Living with Disability	Persons with Disabilities Act, 2003
K13645	ROVIC HOTEL & OUTSIDE CATERING SERVICES	2024	9300	Persons Living with Disability	Persons with Disabilities Act, 2003
K14013	MOSES WANJOHI MURIUKI	2024	9300	Persons Living with Disability	Persons with Disabilities Act, 2003
K14703	JASTEL AUTO SPARES	2024	8800	Persons Living with Disability	Persons with Disabilities Act, 2003
K15370	WAI HOTEL	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K15416	KIMJO SCREEN PRINTERS	2024	9200	Persons Living with Disability	Persons with Disabilities Act, 2003
K15572	MAMA MUNENE SPARES	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K15653	ALPHAN KINYOZI	2024	4600	Persons Living with Disability	Persons with Disabilities Act, 2003
K15667	ALPHAN KINYOZI	2024	4600	Persons Living with Disability	Persons with Disabilities Act, 2003
K15730	WAMUNGE SHOP	2024	4600	Persons Living with Disability	Persons with Disabilities Act, 2003
K15732	SUEMAX CLINIC	2024	21300	Persons Living with Disability	Persons with Disabilities Act, 2003
K15829	GOD IS GOOD	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003

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K16075	QUALITYMEAT CENTER	2024	8300	Persons Living with Disability	Persons with Disabilities Act, 2003
K16089	YVONNE NJOKI NYAGA	2024	4600	Persons Living with Disability	Persons with Disabilities Act, 2003
K16171	MAMA WACHIRA HARDWARE	2024	5800	Persons Living with Disability	Persons with Disabilities Act, 2003
K16193	JOSEPH MUNYUI	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K16277	LEE BUTCHERY	2024	8300	Persons Living with Disability	Persons with Disabilities Act, 2003
K16305	KINYUMBA BUTCHERY	2024	9300	Persons Living with Disability	Persons with Disabilities Act, 2003
K16327	ABIGAEL WANJIRU KARIUKI	2024	4600	Persons Living with Disability	Persons with Disabilities Act, 2003
K16598	D.K SHOP	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K16615	PATRICK MUTHII NGURU	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17061	VICTOR MUNENE CYRUS	2024	5800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17065	ANNE WANGUI NJOROGE	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17128	GRACE HAIR SALOON	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K17243	RITA KAGIO MWAI	2024	6340	Persons Living with Disability	Persons with Disabilities Act, 2003
K17324	JUDITH WANJIRU KINYUA	2024	3840	Persons Living with Disability	Persons with Disabilities Act, 2003
K17367	PHILIPINA WAKUTHII MURAGE	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17384	BENSON MBOGO GACHAU	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003

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K17386	PHOEBE MATHAI MUMBI	2024	9900	Persons Living with Disability	Persons with Disabilities Act, 2003
K17481	PETER KIBUI MBUTHIA	2024	9200	Persons Living with Disability	Persons with Disabilities Act, 2003
K17486	ESTHER NGENIA MURI	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K17487	JOHN KIMANI NJORGE	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17493	FRANCIS KARIMI NDINWA	2024	7100	Persons Living with Disability	Persons with Disabilities Act, 2003
K17504	NESTA WAMBUI NJIGOYA	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K17528	GATHIMBA GENERAL SHOP	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K17550	SHEBWA ENTERPRISES	2024	17500	Persons Living with Disability	Persons with Disabilities Act, 2003
K17584	DEFENDER AGROVET	2024	8300	Persons Living with Disability	Persons with Disabilities Act, 2003
K17593	FM MINI HARDWARE	2024	12000	Persons Living with Disability	Persons with Disabilities Act, 2003
K17601	JOSEVA ENTERPRISE	2024	4600	Persons Living with Disability	Persons with Disabilities Act, 2003
K17637	MICHAEL KAMAU NJOKA	2024	7500	Persons Living with Disability	Persons with Disabilities Act, 2003
K17652	PETER KARIMI KARUBIU	2024	4400	Persons Living with Disability	Persons with Disabilities Act, 2003
K17666	LUCY WAGAKI KIMARU	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17686	SILVER MINIMART	2024	10300	Persons Living with Disability	Persons with Disabilities Act, 2003
K17729	JOHN NYAMU MURIITHI	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K17752	KABUCI PORK BUTCHERY	2024	9300	Persons Living with Disability	Persons with Disabilities Act, 2003

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K17805	SYMON NJANJA KABUNGO	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K17908	MAMA NJOKI	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17931	SELINA HOTELAL	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K17933	HAINDA NDUVI MURUIRA	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K17970	PATRICK CHOMBA GITURU	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K17986	RONAL GENERAL SUPPLIES	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K17994	DANIEL KANGANGI GUTHUA	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18009	JOSPAT MASAKU WANJA	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18031	SERAH WANJIKU MWANGI	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K18054	NAOMI WANJA MBUKO	2024	6340	Persons Living with Disability	Persons with Disabilities Act, 2003
K18056	NAOMI WANJA MBUKO	2024	6340	Persons Living with Disability	Persons with Disabilities Act, 2003
K18069	MTEULE SHOE PALACE	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K18075	NEEMA TIMBERYARD AND FURNITURE	2024	7600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18079	CAROLINE NYAWIRA WARUI	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K18117	DORIS WANGUI MWANGI	2024	4600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18170	WA SILVIA'S BEDDINGS	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003

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K18223	WANGARI MAMBO	2024	6600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18224	MAMA SHIKU DESTINY	2024	10100	Persons Living with Disability	Persons with Disabilities Act, 2003
K18238	ESTHER WANGECI GITHINJI	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K18290	PRISCILLA NYAGUTHII MUGO	2024	6340	Persons Living with Disability	Persons with Disabilities Act, 2003
K18308	SELINJINO LIMITED	2024	7800	Persons Living with Disability	Persons with Disabilities Act, 2003
K18323	EUNICE NJERI MURIUKI	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K18349	JUDY WANGU KURUGA	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18350	EUNICE WANJIRU GACHANGA	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18369	ANNESTHER WARUGURU MAINA	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18370	DIGITAL SUPERMARKET	2024	13800	Persons Living with Disability	Persons with Disabilities Act, 2003
K18378	CAROLINE WANJIKU MURAGE	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18397	ALICE SHOP	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18398	ALICE BOUTIQUE	2024	5800	Persons Living with Disability	Persons with Disabilities Act, 2003
K18400	BEATRICE WANJIKU KAMAU	2024	8900	Persons Living with Disability	Persons with Disabilities Act, 2003

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K18404	QUEENS SALON	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K18413	EUNY SHOP	2024	7300	Persons Living with Disability	Persons with Disabilities Act, 2003
K18429	LYDIA KATHAMBI JAPHET	2024	5600	Persons Living with Disability	Persons with Disabilities Act, 2003
K18453	ALVIC CEREAL SHOP	2024	8000	Persons Living with Disability	Persons with Disabilities Act, 2003

(PFM ACT section 165 subsection 4, 5)



Name: CPA EDWARD NYAGA

Sign:

Date:

Accounting Officer

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2022-2023 ROR Audit	Unsupported Hospital Fees	A detailed bill of statement and corresponding bank statement for 6 th June 2023 for Kerugoya county referral hospital were provided for reference. Furthermore the Hospital Revenue Management system is in the process of integration with the County revenue system to ensure the transactions are updated and reconciled automatically	Resolved	
2022-2023 ROR	Weak Controls on collection of rental income	The department of county housing has now retrieved all tenancy agreements in relation to the rental houses. Furthermore, rent collected via payroll is all accounted for and records of individual tenants updated	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: CPA EDWARD NYAGA

County Receiver of Revenue

ICPAK M/No. 23268

Date

BNN
.....
Name: CPA BEATRICE MUGO

Head of Revenue Reporting

ICPAK M/No 28220

Date