



RECEIVER OF REVENUE
(County Government of Kwale)

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024



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

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***Receiver Of Revenue
County Government Of Kwale
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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

(Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Executive Services, Finance and Economic Planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Executive Services, 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 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 Kwale' day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance - Hon. Bakari Hassan Sebe
- Chief Officer, Finance - CPA Alex Thomas Onduko
- Director, Revenue - CPA Samira Swaleh Abdallah
- Head of Revenue Reporting - CPA Hamisi Kadingo Mwakadingo

(d) County Headquarters

P.O. Box 4 – 80403,
Kwale County Headquarters,
Off Kwale – Kinango Road,
KWALE, KENYA

(e) Entity Contacts

Telephone: (254) 040-3206000
E-mail: info@kwale.go.ke
Website: www.kwale.go.ke

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Key Entity information and Management (continued)

(f) Independent Auditor

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 – 00200
City Square
Nairobi, Kenya

(h) Bankers

Kenya Commercial Bank
P.O Box 43 – 80403
Kwale, Kenya
Telephone: (254) 711087000
E-mail: brmgrkwale@kcbgroup.com
Website: www.ke.kcbgroup.com

(i) County Attorney

The County Attorney
Kwale County Headquarters,
Off Kwale – Kinango Road,
P.O Box 4 – 80403,
Kwale, Kenya

3. Foreword By the CECM Finance and Economic Planning

As we reflect on the financial year 2023/24, I am pleased to present the performance of the County Receiver of Revenue. Despite various challenges, the County achieved 71% of its set revenue target. This outcome, although below our ambitious goals, reflects a resilient performance in an economically difficult year.

Economic Outlook and Impacts on Revenue Collection

During the period under review, the economic environment both globally and locally faced several headwinds. The lingering effects of global inflationary pressures, coupled with disruptions in international trade, significantly impacted our local economy. Locally, businesses had to navigate rising costs of production, while households struggled with the high cost of living. These factors dampened consumer spending, thereby affecting revenue streams reliant on consumer demand, such as public health service fees and market fees.

At the same time, certain sectors in the county witnessed growth. Infrastructural developments provided a notable boost to the collection of cess and property-related revenues. The county's continued automation of revenue collection systems has further streamlined efficiency and improved accountability in revenue collection.

Revenue Performance for 2023/24

The total revenue collected for the year stood at Ksh 427.38 million, a positive step forward from the previous year's Ksh 393.29 million, though short of the targeted Ksh 600 million. Noteworthy, the county saw significant contributions from key streams such as hospital fees, which contributed Ksh 162.8 million, business permits at Ksh 71.4 million, and advertising fees at Ksh 31.9 million. Strategic enforcement of tax collection, improved follow-up mechanisms on defaulters, and enhanced service delivery in areas such as conservancy administration accelerated performance in certain sectors.

However, certain revenue streams, including land rates and physical planning, fell short of expectations. The underperformance in land rates was primarily attributed to the lack of an updated valuation roll. Physical planning and development fees also underperformed, reflecting both inadequate staff and enforcement challenges.

Mitigation and the Way Forward

In response to underperformance in certain revenue streams, the County Treasury is instituting key mitigation measures. The updating of the valuation roll and strengthening enforcement in physical planning will be prioritized. Additionally, continued investment in the automation of revenue collection processes will ensure transparency, enhance efficiency, and improve overall compliance.

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This report not only highlights the revenue collection performance but also provides detailed insights into the disbursements made to the County Revenue Fund (CRF). As we move forward, we remain committed to fostering a conducive business environment, expanding our revenue base, and ensuring the prudent management of county resources.

In conclusion, while the County did not meet its revenue target, the positive trajectory in revenue growth over the past five years—driven by policy reforms and automated controls—gives us optimism for the future. We thank all stakeholders for their continued support and contributions to the county's development agenda.

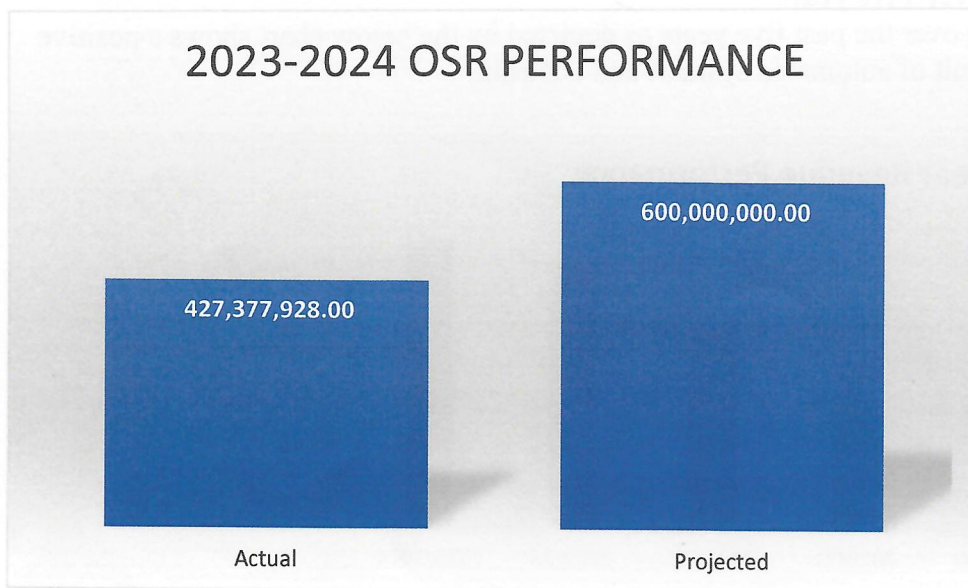


.....
HON. BAKARI HASSAN SEBE
CECM Finance, Executive Services and
Economic Planning
County Government of Kwale

4. Management Discussion and Analysis

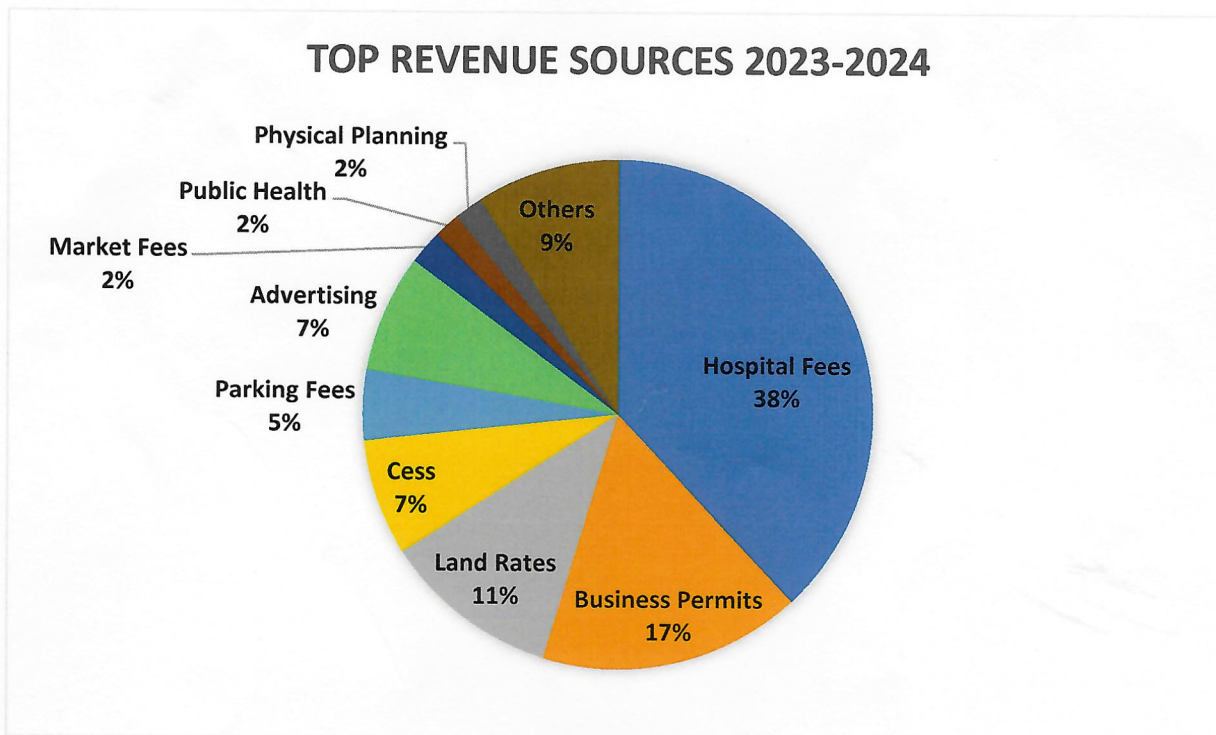
2023/24 Revenue Performance

In the year under review the County realized 71% of the set revenue target as shown in below graph.



Major Revenue Streams

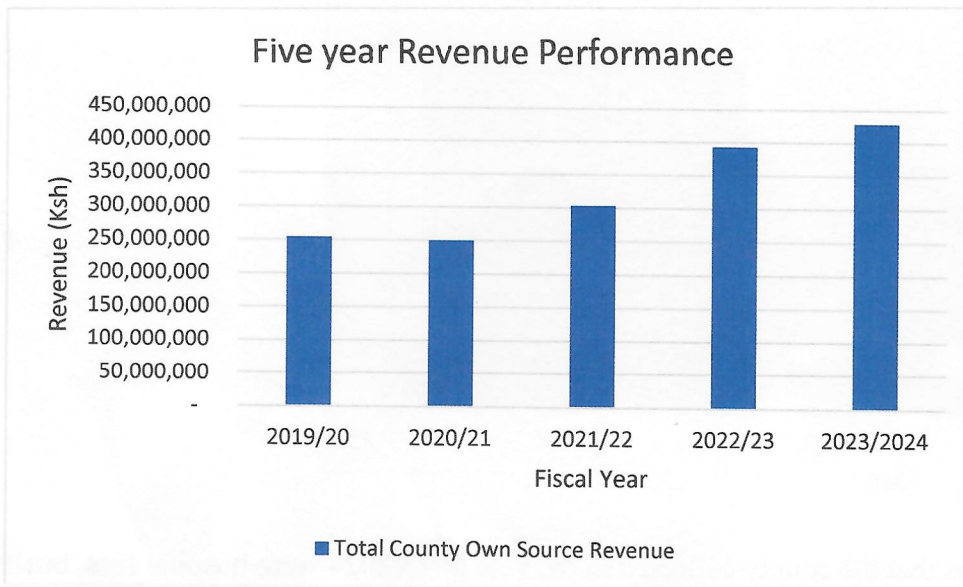
The major revenue streams that the county collected in the year 2023/2024 were hospital fees, business permits, Land Rates, Cess fees and Advertising fees respectively as depicted in the below chart.



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Revenue Performance over Five years

The revenue performance over the past five years as depicted by the below chart shows a positive trajectory. This is as a result of automated systems and controls.



5. Statement of Receiver of Revenue's responsibilities

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

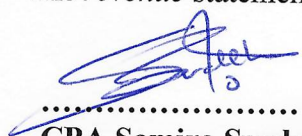
The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: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

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

The Receiver of Revenue confirms that 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 25th September, 2024.


.....
CPA Samira Swaleh Abdallah
County Receiver of Revenue
ICPAK M/No 10382

***Receiver Of Revenue
County Government Of Kwale
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6. Report of the Independent Auditor on the Kwale Receiver of Revenue for the year ended 30th June 2024

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	31,589,841	28,113,405
Land Rate	2	48,093,410	62,858,803
Single/Business Permits	3	71,435,872	64,935,190
Property Rent	4	5,019,733	6,499,301
Parking Fees	5	19,262,700	17,658,087
Market Fees	6	9,157,265	9,026,360
Advertising	7	31,970,905	14,569,521
Hospital Fees	8	162,817,761	155,203,955
Public Health Service Fees	9	7,134,070	7,965,005
Physical Planning and Development	10	7,776,174	7,709,219
Hire Of County Assets	11	1,000,000	968,500
Conservancy Administration	12	4,441,050	3,728,300
Administration Control Fees and Charges	13	11,176,550	6,757,860
Proceeds from sale of assets	14	-	-
Park Fees	15	-	200,000
Other Fines, Penalties, And Forfeiture Fees	16	137,075	116,080
Miscellaneous receipts	17	16,365,522	6,985,065
Total County Own Source Revenue		427,377,928	393,294,651
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		427,377,928	393,294,651
Balance b/f at the beginning of the year		342,844	929,252
Disbursements To CRF		(426,839,127)	(393,679,041)
Bank charges	19	(85,943)	(202,018)
Balance Due for Disbursement		795,702	342,844

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 25th September, 2024 and signed by:

CPA Samira Swaleh Abdallah

County Receiver of Revenue

ICPAK M/No 10382

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

CPA Hamisi Kadingo Mwakadingo

Head of Revenue Reporting


ICPAK M/No 31194

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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	795,452	1,065
Cash In Hand	21	250	341,779
Total Financial Assets		795,702	342,844
Total Financial Assets		795,702	342,844
Financial Liabilities			
Payables-Due to CRF	22	795,702	342,844
Total Financial Liabilities		795,702	342,844

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 25th September, 2024 and signed by:



CPA Samira Swaleh Abdallah
County Receiver of Revenue
ICPAK M/No 10382



CPA Hamisi Kadingo Mwakadingo
Head of Revenue Reporting
ICPAK M/No 31194

**Receiver Of Revenue
County Government Of Kwale
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	Adjustment	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	30,909,700	-	30,909,700	31,589,841	(680,141)	102%
Land Rate	65,000,000	-	65,000,000	48,093,410	16,906,590	74%
Single/Business Permits	68,495,500	-	68,495,500	71,435,872	(2,940,372)	104%
Property Rent	7,141,000	-	7,141,000	5,019,733	2,121,267	70%
Parking Fees	20,227,800	-	20,227,800	19,262,700	965,100	95%
Market Fees	12,403,500	-	12,403,500	9,157,265	3,246,235	74%
Advertising	19,759,300	-	19,759,300	31,970,905	(12,211,605)	162%
Hospital Fees	265,754,800	-	265,754,800	162,817,761	102,937,039	61%
Public Health Service Fees	8,461,800	-	8,461,800	7,134,070	1,327,730	84%
Physical Planning and Development	38,472,850	-	38,472,850	7,776,174	30,696,676	20%
Hire Of County Assets	960,000	-	960,000	1,000,000	(40,000)	104%
Conservancy Administration	3,740,000	-	3,740,000	4,441,050	(701,050)	119%
Administration Control Fees and Charges	51,041,750	-	51,041,750	11,176,550	39,865,200	22%
Proceeds from sale of assets	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	112,600	-	112,600	137,075	(24,475)	122%
Miscellaneous Receipts	7,519,400	-	7,519,400	16,365,522	(8,846,122)	218%
Total County Own Source Revenue	600,000,000	-	600,000,000	427,377,928	172,622,072	71%
Other Receipts						

**Receiver Of Revenue
County Government Of Kwale
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 %
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	600,000,000	-	600,000,000	427,377,928	172,622,072	71%

Comments on significant under realisation (below 90% of realisation)/ over realisation

(a) Cess

Revenue from cess over-performed due to the numerous developments undertaken throughout the county. Specifically, there were a significant number of infrastructural developments which boosted our collection.

(b) Land Rates

The under realisation was attributed to a number of factors but majorly due to the lack of a valuation roll which is a critical document in identifying rate payers and having their contact details for ease of follow up in case of any defaulters.

(c) Single Business Permits

Revenue from business permits improved this year and exceeded expectations due to improved follow up on defaulters.

(d) Property Rent

This source underperformed due to resistance from rate payers as a result of uncertainties revolving around affordable housing project at Diani Whitehouse. Thus we could not maximise collection of ground rent from this area.

(e) Market Fees

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This revenue stream underperformed due to failure to collect from Diani Market since traders had been allowed to settle into the new market. The market had faced challenges because it necessitated moving traders and customers from their comfort zones hence traders were experiencing very low sales.

(f) Advertising

This revenue stream over performed due to a change in billing cycle for one of our major customers. Thus, ending up paying more during the year under review.

(g) Public Health Service Fees

The under-realisation in this source of revenue was majorly due to tough economic times experienced by small scale traders dealing in food items thus forcing most of them to close their businesses.

(h) Physical Planning and Development

This revenue stream has been underperforming for some time. This could be attributed to both inadequate staff in the department of physical planning and the lack of proper enforcement mechanisms by those charged with development control in the County.

(i) Hire of County Assets

The over-realisation of this revenue stream is as a result of improved controls and enforcement measures.

(j) Conservancy Administration

The over-realisation of revenue from this stream was as a result of improved service delivery on refuse collection and improved enforcement measures with respect to garbage dumping.

(k) Administration Control Fees and Charges

Revenue from this stream performed dismally due to delays in collecting liquor license fees as a result of national government intervention in Liquor control.

(l) Other Fines, Penalties and Forfeiture Fees

**Receiver Of Revenue
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This revenue exceeded expectations due to improved collaborative efforts between the revenue team and inspectorate unit. This collaboration ensured that revenue enforcement measures were taken seriously and action taken against defaulters and those contravening revenue laws.


(m) Miscellaneous Receipts

The huge over realisation posted under this revenue stream is as a result of revenue banked by our tax payers but was not presented for receipting hence we could not relate the money to a specific revenue stream.

The County Receiver of revenue's financial statements were approved on 25th September, 2024 and signed by:

.....


**CPA Samira Swaleh Abdallah
County Receiver of Revenue
ICPAK M/No 10382**

.....


**CPA Hamisi Kadingo Mwakadingo
Head of Revenue Reporting
ICPAK M/No 31194**

**Receiver Of Revenue
County Government Of Kwale
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 (1st 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 20xx D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	13,626,659	(2,810,000)	84,400	10,901,059	Court cases are ongoing. One Client already issued post-dated cheques.	41% is recoverable
Land rate	65,944,703	(23,792,683)	31,596,243	73,748,263	Follow up on debtors ongoing	Recoverable
Single/Business Permits	-	-	-	-		
Property Rent	3,608,850	(571,250)	3,582,700	6,620,300	Follow up on debtors ongoing	25% is recoverable
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Hospital Fees	8,668,730	(7,647,418)	43,915,479	44,936,791	Follow ups on unpaid claims with NHIF ongoing	Recoverable
Public Health Service Fees	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		
Conservancy Administration	-	-	660,000	660,000	Follow up ongoing	Recoverable
Administration Control Fees and Charges	-	-	-	-		
Park Fees	-	-	-	-		
Other Fines, Penalties, Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		

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Total Arrears	91,848,942	(34,821,351)	79,838,822	136,866,413
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CPA Samira Swaleh Abdallah
County Receiver of Revenue
ICPAK M/No 10382
(Ref: PFM ACT section 165, 2(a))



.....
CPA Hamisi Kadingo Mwakadingo
Head of Revenue Reporting
ICPAK M/No 31194

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 *Kwale*. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

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

2. Recognition of Receipts

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

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 30th June, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was *two* (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.

Receiver Of Revenue

County Government Of Kwale

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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

12..Notes to the Financial Statements

1. Cess

Description	2023-2024	2022-2023
	Kshs	Kshs
Farm produce	5,555,064	3,038,513
Quarrying	23,734,917	22,699,953
Livestock	2,068,260	1,924,689
Fish farming	-	-
Charcoal	231,600	450,250
Total	31,589,841	28,113,405

2. Land rates

Description	2023-2024	2022-2023
	Kshs	Kshs
Land rates	24,300,727	27,350,173
Land penalties and interest	11,898,541	13,943,310
Arrears	11,894,142	21,565,320
Total	48,093,410	62,858,803

3. Single /Business Permits

Description	2023-2024	2022-2023
	Kshs	Kshs
Business permit application fees	731,400	725,300
Annual Business permit fees	69,999,675	63,514,670
Business permit penalties and interest	704,797	695,220
Business permit fees arrears	-	-
Total	71,435,872	64,935,190

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Notes to the Financial Statements (continued)

4. Property Rent

Description	2023-2024	2022-2023
	Kshs	Kshs
County Housing	1,440,100	1,807,600
Plot Rent	2,412,283	3,384,951
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	1,167,350	1,306,750
	-	-
Total	5,019,733	6,499,301

5. Parking Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Street parking fees	6,075,290	5,491,207
Monthly toll/sticker fees	7,547,600	6,737,530
Motorbike fees	-	-
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	5,639,810	5,429,350
	-	-
Total	19,262,700	17,658,087

6. Market Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Market entry fees	9,157,265	9,026,360
Hawking fees	-	-
Others (<i>Specify</i>)	-	-
Total	9,157,265	9,026,360

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2023-2024	2022-2023
	Kshs	Kshs
Branding	9,114,805	4,310,821
Billboard advertising	1,490,000	2,145,600
Signage	4,426,400	4,079,800
Roadshows	13,095,000	2,660,800
Banners	95,200	21,400
Posters	495,000	143,200
Tent advertising	2,732,000	466,900
Street pole/clock advertising	522,500	741,000
	-	-
Total	31,970,905	14,569,521

8. Hospital Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Level 5 hospitals	74,433,782	55,190,249
Level 4 hospitals	69,158,072	67,450,156
Level 3 hospitals	13,979,480	20,512,436
Level 2 hospitals	5,246,427	12,051,114
Total	162,817,761	155,203,955

9. Public Health Service Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Inspection of buildings/premises/Institutions	135,764	218,100
Inspection for issuance of hygiene license	159,900	285,400
Vaccination: Yellow fever, Typhoid, etc	34,900	112,840
Applications for medical examination	775,761	1,191,360
Sanitation inspection for schools	62,000	110,000
Public health permit	5,965,745	6,047,305
Rodent Control/Fumigation	-	-
	-	-
Total	7,134,070	7,965,005

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Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2023-2024	2022-2023
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	-	-
Building plans approval	6,567,174	4,828,219
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Plot subdivision fees	633,600	438,000
Right of way /way-leave Fees	575,400	2,443,000
Total	7,776,174	7,709,219

11. Hire Of County Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	40,000	8,500
Conference facilities/Agricultural Training Centers (ATC)	-	-
Hire of County Slaughter Houses	960,000	960,000
Total	1,000,000	968,500

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2023-2024	2022-2023
	Kshs	Kshs
Refuse disposal fees	3,120,000	2,940,000
Dumpsite fees	723,500	457,500
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	13,000	9,500
Disposal of carcasses	-	-
Noise control	584,550	321,300
	-	-
Total	4,441,050	3,728,300

13. Administration Control Fees and Charges

Description	2023-2024	2022-2023
	Kshs	Kshs
Weights and measures	1,206,050	1,247,735
Fire Services	-	-
Liquor licenses	8,182,000	4,277,500
Betting levy	-	-
Debts Clearance Certificate	430,000	583,125
Plot Transfer Fees	995,000	555,500
Consent Fees	363,500	94,000
Total	11,176,550	6,757,860

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	-	-

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15. Park Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	200,000
Camping fees	-	-
Balloon landing fees	-	-
Others (<i>Specify</i>)	-	-
Total	-	200,000

16. Other Fines, Penalties and Forfeitures

Description	2023-2024	2022-2023
	Kshs	Kshs
Impounding Fees	137,075	116,080
Towing Fees	-	-
Others (<i>Specify</i>)	-	-
Total	137,075	116,080

17. Miscellaneous Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	4,616,091	6,068,965
Scrap	371,020	211,375
Transit goods	319,500	420,900
Slaughter fees	388,760	251,760
Hide and Skin Fees	62,610	32,065
Refund of overpayments	25,100	-
Unreceipted Revenue	10,582,441	-
Total	16,365,522	6,985,065

18. Donations And Grants Not Received Through CRF

Description	2023-2024	2022-2023
	Kshs	Kshs
Donations	-	-
Grants	-	-
	-	-
Total	-	-

19. Bank Charges

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Charges & commissions	85,943	202,018
Total	85,943	202,018

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	2023-2024	2022-2023
			Kshs	Kshs
KCB, 1140770241 (Kshs.)	536,734		536,734	-
KCB, 1169373348 (Kshs.)	1,065		1,065	1,065
KCB, 1169373496 (Kshs.)	257,653		257,653	-
Total	795,452	-	795,452	1,065

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

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	698,776	01-Jul-24
Disbursement 2	96,926	08-07-24
Total	795,702	

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21. Cash in hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Cash Balance (<i>Location</i>)	-	341,779
Mobile Money	250	-
Others	-	-
Total	250	341,779

22. Payables- Due To CRF

Payables	2023-2024	2022-2023
	Kshs	Kshs
Balance b/f at the beginning of the year	342,844	929,252
Amount collected during the year	427,377,928	393,294,651
Amounts disbursed to CRF during the year	(426,839,127)	(393,679,041)
Bank charges	(85,943)	(202,018)
Balance c/d at the end of the period	795,702	342,844

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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	84,400	7,587,600	-	3,229,059	10,901,059
Land rate	31,596,243	-	42,152,020	-	73,748,263
Single/business permits	-	-	-	-	-
Property rent	872,400	2,529,250	3,127,450	91,200	6,620,300
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	43,915,479	1,021,312	-	-	44,936,791
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	660,000	-	-	-	660,000
Administration control fees and charges	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
	-	-	-	-	-
Total	77,128,522	11,138,162	45,279,470	3,320,259	136,866,413

13. Appendices

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

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
	N/A	N/A	N/A	N/A	N/A

(PFM ACT section 165 subsection 4, 5)



Sign and date
Accounting Officer

**Receiver Of Revenue
County Government Of Kwale
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: (<i>Resolved</i> / <i>Not</i> <i>Resolved</i>)	Timeframe:
1.	Unsupported Cash in Hand The statement of financial assets and liabilities and Note 21 to the revenue statements reflects cash in hand amounting to Kshs.341,779. However, the amount was not supported with a cash count certificate.		Resolved	
2.	Cashbook for M-pesa Mobile Money Platform The statement of financial assets and liabilities and Note 20 to the revenue statements reflects bank balances of KShs 1,065 held in three (3) bank accounts maintained at KCB Bank. However, five (5) Mpesa pay bills operated by the hospitals and one pay bill operated for other revenue streams did not have cashbooks prepared and maintained but instead the receipts and payments in the pay bill accounts are recorded in the cashbooks for the KCB Accounts.	Mobile money cashbooks for the year under review have been prepared and we submit copies herein.	Resolved	


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CPA Samira Swaleh Abdallah
County Receiver of Revenue
ICPAK M/No 10382
25th-Sep-2024


.....

CPA Hamisi Kadingo Mwakadingo
Head of Revenue Reporting
ICPAK M/No 31194
25th-Sep-2024

**Receiver Of Revenue
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Appendix 3: Form 'E'.

No	Revenue Stream	Annual Targeted Revenue (Kshs.) A	Actual Revenue (Kshs.) B	Variance (Kshs.) C=A-B	Remarks
1	Cess	30,909,700	31,589,841	(680,141)	Target surpassed
2	Land/Poll Rate	65,000,000	48,093,410	16,906,590	Performance is at 74%.
3	Single/Business Permits	68,495,500	71,435,872	(2,940,372)	Target surpassed
4	Property Rent	7,141,000	5,019,733	2,121,267	Performance is at 70%.
5	Parking Fees	20,227,800	19,262,700	965,100	Performance is at 95%.
6	Market Fees	12,403,500	9,157,265	3,246,235	Performance is at 74%.
7	Advertising	19,759,300	31,970,905	(12,211,605)	Target surpassed
8	Hospital Fees	265,754,800	162,817,761	102,937,039	Performance is at 61%.
9	Public Health Service Fees	8,461,800	7,134,070	1,327,730	Performance is at 84%.
10	Physical Planning and Development	38,472,850	7,776,174	30,696,676	Performance is at 20%
11	Hire Of County Assets	960,000	1,000,000	(40,000)	Target surpassed
12	Conservancy Administration	3,740,000	4,441,050	(701,050)	Target surpassed
13	Administration Control Fees and Charges	51,041,750	11,176,550	39,865,200	Performance is at 22%
14	Proceeds from sale of assets				
15	Park Fees	-	-	-	-

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16	Other Fines, Penalties, And Forfeiture Fees	112,600	137,075	(24,475)	Target surpassed
17	Miscellaneous receipts	7,519,400	16,365,522	(8,846,122)	Target surpassed
18	Equitable Share of Revenue from National Government	8,584,103,693	7,897,375,394	686,728,299	Performance is at 92%
19	Mining Royalties	1,166,507,886		1,166,507,886	No disbursement done
20	DRIVE	63,341,980	-	63,341,980	No disbursement done
21	KEMFSED	100,730,260	100,730,260	-	Performance is at 100%
22	Urban Institutional Grant (UIG)	11,426,233		11,426,233	No disbursement done
23	World Bank Grant on Kenya Devolution Support Programme		-	-	
24	DANIDA Grant to Supplement Financing of County Health facilities	14,206,500	14,206,500	-	Performance is at 100%
25	World Bank Grant for Universal Health Care Project - THS	22,171,888	-	22,171,888	No disbursement done
26	World Bank Loan for National Agricultural and Rural Inclusive Growth Project	38,900,000	4,261,826	34,638,174	Performance is at 11%
27	National Agricultural Value Chain Development Project NAVCDP)	252,807,271	199,781,175	53,026,096	Performance is at 79%
28	Water and Sanitation Development Project (WSDP)	900,000,000	629,262,672	270,737,328	Performance is at 70%
29	Agricultural Sector Development Support Programme	31,711,863	1,111,669	30,600,194	Performance is at 4%
30	World Bank Loan for Kenya Urban Support Program	33,395,288	-	33,395,288	No disbursement done
31	Kenya Informal Settlement Improvement Project KISIP II	112,211,667	112,211,667	-	Performance is at 100%

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32	Financing Locally-Led Climate Action (FLLoCA)	11,000,000	11,000,000	-	Performance is at 100%
33	EU-IDEAS Tranche III	11,000,000	-	11,000,000	No disbursement done
34	FERTILIZER SUBSIDY PROGRAMME	90,011,220		90,011,220	No disbursement done
35	CCCRI	117,811,727	117,811,727	-	Performance is at 100%
Total		12,161,337,476	9,516,123,640	9,515,130,818	2,646,206,658

**Receiver Of Revenue
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Appendix 3: Form 'E'.

No	Revenue Stream	Arrears as at 30th June, 2023 (Kshs.)	Interest and Penalties on arrears (Kshs.)	Additions in arrears for the current financial year	Waivers (Kshs.)	Arrears paid in the financial year (Kshs.)	Arrears as at 30th June 2024 (Kshs.)	Remarks
		A	B	C	D	E	F=A+B+C-D-E	
1	Land Rates	65,944,703	-	31,596,243	-	23,792,683	73,748,263	
2	Single Business Permit	-	-	-	-	-	-	
3	House and Stall Rent	1,053,850	-	1,008,700	-	452,750	1,609,800	
4	Royalties and Cess	13,626,659	-	84,400	-	2,810,000	10,901,059	
5	Revenue From Hospital	8,668,730	-	43,915,479	-	7,647,418	44,936,791	
6	Land Revenue (Plot Rents)	2,555,000	-	2,574,000	-	118,500	5,010,500	
7	Conservancy Administration	-	-	660,000	-	-	660,000	
							-	
	Total	91,848,942	-	79,838,822	-	34,821,351	136,866,413	