

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

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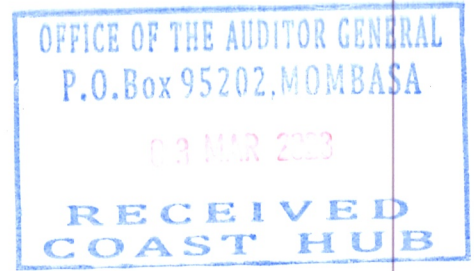
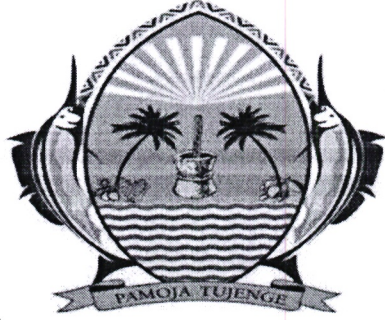
**RECEIVER OF REVENUE – REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF KILIFI

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**RECEIVER OF REVENUE
COUNTY GOVERNMENT OF KILIFI**

REVENUE STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

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

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Revenue Statements for the Period Ended 30 June 2022*

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I. Key County Government of Kilifi Information and Management

(a) Background information

The Receiver of Revenue is under the Department of Finance and Economic Planning. At the County Executive Committee level, the Receiver of Revenue is represented by the County Executive committee member for Finance and Economic Planning who is responsible for the general policy and strategic direction of the Receiver of Revenue. The Receiver of Revenue was designated as a receiver on July 2021 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management

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

No.	Name	Designation	Department
1.	Hon. Maureen Mnyazi Mwangovya	County Executive Committee Member	Finance and Economic Planning
2.	CPA Kennedy Muganga Chilibasi	Chief Officer	Finance and Economic Planning
	Fredrick Baraka Kaingu	Chief Officer	Agriculture, Fisheries and Livestock Development
3.	Ibrahim Alio Adan	Chief Officer	Health Services
4.	Moses Gunda	Chief Officer	Lands, Energy, Housing, Physical & Urban Development
5.	Mary Mukare	Chief Officer	Trade and Cooperative Development
6.	Jarvis Dondo Mwahendo	Ag. Director, Revenue Management	Finance and Economic Planning
7.	Michael Ngombo Mwango	Senior Accountant - Revenue	Finance and Economic Planning

(d) County Headquarters

County Government of Kilifi
Governor's office Building
Bofa Road
Kilifi, KENYA

(e) Entity Contacts

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Telephone: (254)
E-mail: info@kilifi.go.ke
Website: www.kilifi.go.ke

(f) Independent Auditors

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

(g) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

(h) Bankers

- 1) Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
- 2) Kenya Commercial Bank
Kilifi Branch
- 3) National Bank
Malindi Branch

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- 4) Cooperative Bank
Kilifi Branch
- 5) NIC Bank
Kilifi Branch
- 6) Absa Bank
Kilifi Branch
- 7) SBM Bank
Malindi Branch

II. Foreword by the County Executive Member for Finance and Economic Planning

Preamble

It is with great pleasure that I present the Revenue statements for the year ended 30 June 2022 for the County Government of Kilifi. The revenue statements present the county's revenue performance for the period of twelve months.

The revenue statements have been prepared in accordance with section 165 of the Public Finance Management Act, 2012 which 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. This shall include a statement of receipts and disbursement in a form prescribed by the Accounting Standards Board. These revenue statements present a true and fair view of the state of affairs of the County Revenue operations for the year ended 30 June 2022.

The Receiver of Revenue is established in accordance with Section 157 of the Public Finance Management Act, 2012 which states that the County Executive Committee Member for finance shall, in writing, designate persons to be responsible for collecting, receiving and accounting for such county government revenue as the County Executive Committee Member for finance may specify in their letters of designation. The receiver of county government revenue is also responsible to the County Executive Committee Member for finance for ensuring that the revenue for which the receiver is responsible is collected or recovered, and is accounted for.

The disbursements of the revenue to the County Revenue Fund were done in accordance with the Public Finance Management Act, 2012 section 109 (6) which requires the County Treasury for each county government shall ensure that all money raised or received by or on behalf of the county government is paid into the County Revenue Fund, except money that— (a) is excluded from payment into that Fund because of a provision of this Act or another Act of Parliament, and is payable into another county public fund established for a specific purpose; (b) may, in accordance with other legislation, this Act or County legislation, be retained by the county government entity which received it for the purposes of defraying its expenses; or (c) is reasonably excluded by an Act of Parliament as provided in Article 207 of the Constitution.

Revenue

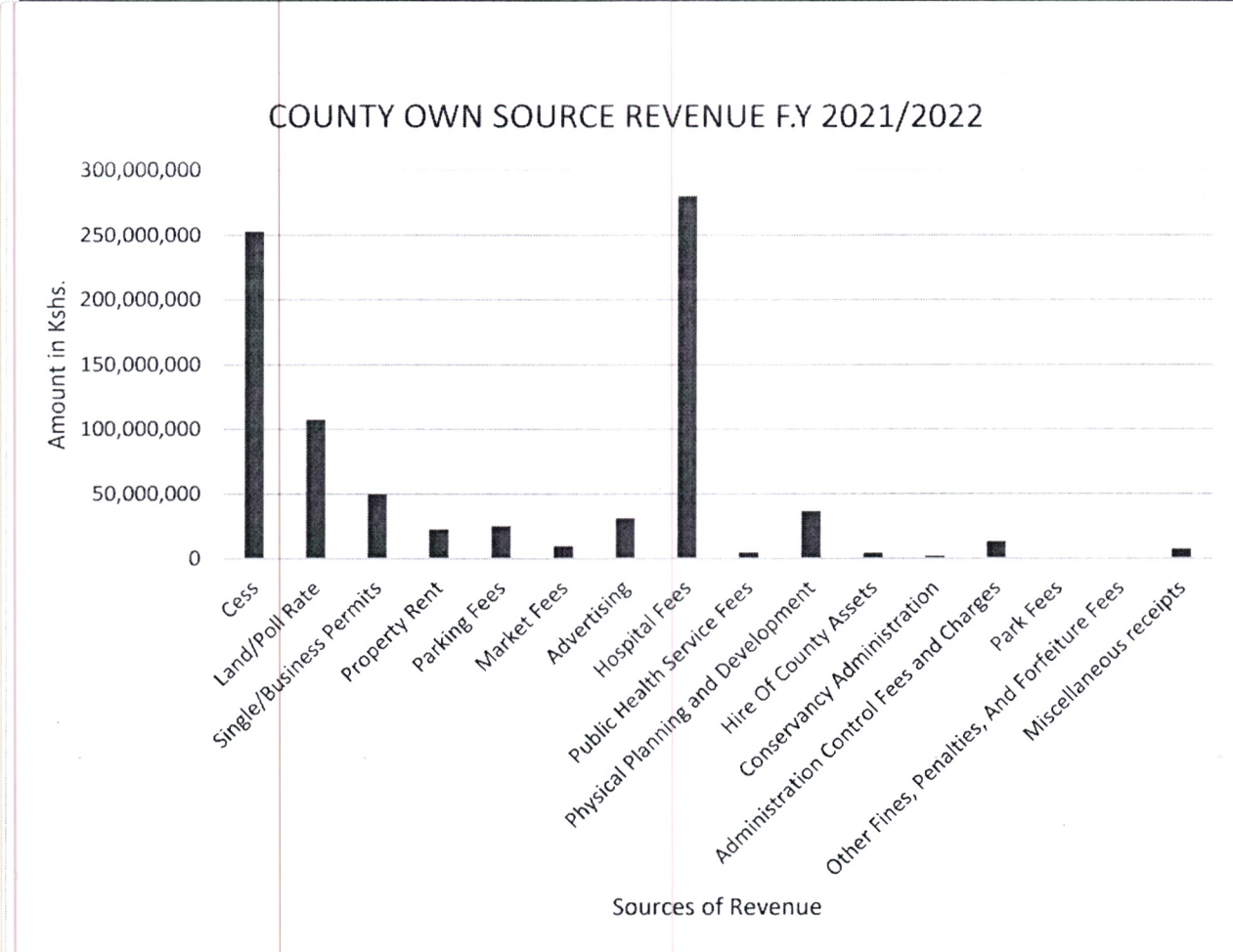
In the financial year ended 30 June 2022 the County was able to raise a total of Kshs, 847,473,214, from different revenue streams as follows; cess, land/poll rates, single/business permits, property rent, parking fees, market fees, advertising, hospital fees, public health services fees, physical planning and development, hire of county assets, conservers administration, administration control fees and charges, park fee, other funds, penalties and forfeiture fees and miscellaneous receipts. The largest contributor of revenue to the county basket were mainly cess, land rates and hospital fees which contributed a total of Kshs.280,113,840, Kshs.252,918,792, and Kshs.107,510,206 respectively. The sources of revenue are as shown in the graph below.

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REVENUE STREAMS

Description	Note	2021/22 Kshs	2020/21 Kshs
County Own Source Revenue			
Cess	2	252,918,783	-
Land/Poll Rate	3	107,510,206	-
Single/Business Permits	4	49,927,962	-
Property Rent	5	22,501,094	-
Parking Fees	6	25,193,407	-
Market Fees	7	9,769,231	-
Advertising	8	31,137,223	-
Hospital Fees	9	280,113,841	-
Public Health Service Fees	10	4,655,270	-
Physical Planning and Development	11	36,869,147	-
Hire Of County Assets	12	4,327,310	-
Conservancy Administration	13	1,783,599	-
Administration Control Fees and Charges	14	13,119,160	-
Park Fees	15	72,000	-
Fines, Penalties, And Forfeiture Fees	16	123,700	-
Miscellaneous receipts	17	7,451,282	-
Total County Own Source Revenue		847,473,214	-
Other Receipts			
Donations/Grants Not Received Through CRF		-	-
Total Other Receipts		-	-
Total Receipts		847,473,214	-
Balance b/f at the beginning of the year		762,414,629	-
Disbursements To County Revenue Fund (CRF)		(469,785,879)	-
Balance Due for Disbursement		1,140,101,964	-

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Revenue Statements for the Period Ended 30 June 2022



Disbursements

During the financial year, a total of Kshs. 469,785,879 was disbursed to the County Revenue Fund, representing 55% of the total revenue collected.

Health revenues collected are banked in accounts operated under Hospital Services Improvement Fund. The Fund collects revenues and incurs expenditures without transferring revenues to County Revenue Fund (CRF). These revenues are therefore not due to CRF.

Cess and Parking Revenues in SBM Bank accounts were previously collected by a contracted service Provider; Rain Drops Ltd until 31st March 2022. Due to court cases, revenues collected could not be transferred to CRF. Payments to Rain Drops Ltd are also paid directly from the SBM Bank Cess account.

A transfer to CRF during the last three years is as follows;

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TRANSFERS TO COUNTY REVENUE FUND

Description	2021/22	2020/21	2019-2020
	Kshs	Kshs	Ksh
Amounts disbursed to CRF during the year	469,785,879	-	-



Hon. Yaye Shosi Ahmed
County Executive Committee Member
Department of Finance and Economic Planning

Date _____

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III. Management Discussion and Analysis

Revenue collection during the Financial Year 2021/2022 was Kshs. **847,473,214**.

The County Government of Kilifi has various revenue streams. These streams include; Cess, Land/poll rate, Single Business Permits, Property rent, Parking fees Market fees, Advertising, Hospital fees, Public Health Services fees Hire of County Assets and Physical Planning and Development.

Receipts

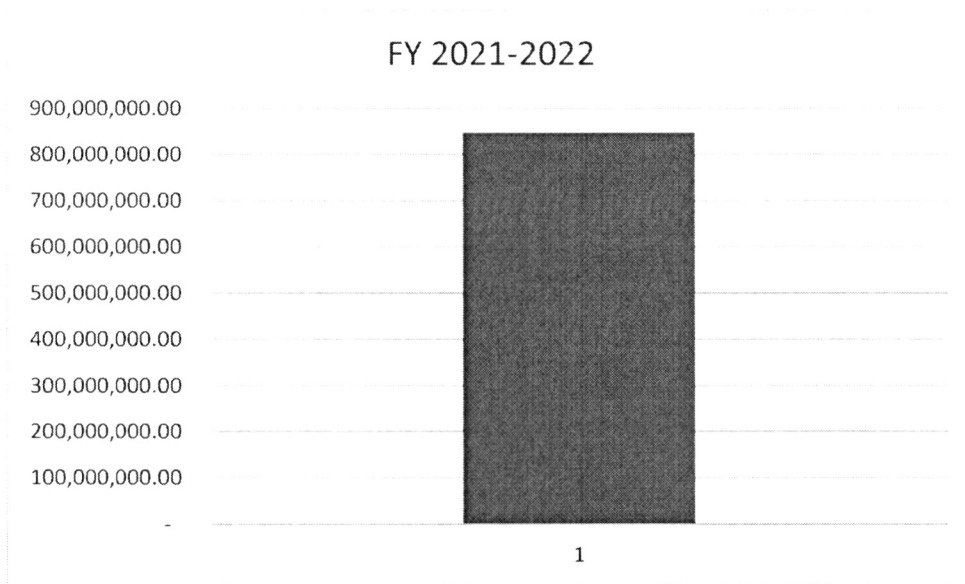
Main revenue streams are Hospital fees and Cess.

REVENUE STREAMS

Description	2021/22	2020/21	2019/20
County Own Source Revenue	Kshs	Kshs	Kshs
Cess	252,918,783	-	-
Land/Poll Rate	107,510,206	-	-
Single/Business Permits	49,927,962	-	-
Property Rent	22,501,094	-	-
Parking Fees	25,193,407	-	-
Market Fees	9,769,231	-	-
Advertising	31,137,223	-	-
Hospital Fees	280,113,841	-	-
Public Health Service Fees	4,655,270	-	-
Physical Planning and Development	36,869,147	-	-
Hire Of County Assets	4,327,310	-	-
Conservancy Administration	1,783,599	-	-
Administration Control Fees and Charges	13,119,160	-	-
Park Fees	72,000	-	-
Other Fines, Penalties, And Forfeiture Fees	123,700	-	-
Miscellaneous receipts	7,451,282	-	-
Total County Own Source Revenue	847,473,214	-	-

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The Own Source Revenue collected during the Financial Year 2021/2022 is depicted as follows;



IV. Statement of Performance against County Predetermined Objectives

Introduction

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

Strategic development objectives adopted by the County Government of Kilifi

The County's 2018-2022 County Integrated Development Plan (CIDP) has identified 53 key strategic development objectives. Broadly, these objectives have been identified through a participatory process where each of the Counties programmes has one objective that is aimed to be achieved through implementation of the Programme. These objectives have incorporated the development priorities of the Governor's Manifesto, the National Government's "Big Four", Sustainable Development Goals (SDGs) and Vision 2030 and the MTP III.

The strategic objectives are a synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the County's 2018-2022 CIDP are: -

1. To increase crop productivity, value addition, marketing for sustained income and livelihoods.
2. To improve livestock production for wellbeing and wealth creation
3. To improve sustainable fisheries development and management for Socio-economic development
4. To improve the proportion of people with equitable access to decent and affordable housing
5. To manage the development and growth of urban areas through integrated planning
6. To facilitate land survey for securing land tenure
7. To improve management and application of land information
8. To develop and manage an effective, efficient and secure road network
9. To enhance connectivity and mobility for socio-economic development
10. To improve the institutional capacity for effective and efficient disaster management
11. To improve efficiency in public service delivery systems
12. To improve development of energy resources for livelihoods support
13. To enhance access, equity and quality of Early Childhood Development and Education (ECDE) so as to nurture every learner's potential
14. Provide Quality skilled training and increased access to VTC services
15. To develop, maintain and enhanced education quality standards

16. To enhance access, equity and quality and relevance of university education through training and research
17. To sustainably manage and conserve the environment
18. To increase availability of safe and adequate water resources
19. To improve financial management practices
20. To strengthen policy, legislative and institutional framework for effective and efficient governance
21. To offer preventive and promotive services for improved health in the county
22. To offer quality curative, rehabilitative health care services which are accessible by all
23. To Improve maternal child and adolescent health
24. To promote and develop trade and investment for income and wealth creation
25. To enhance tourism development through marketing and product diversification
26. Promote and develop a vibrant cooperative sector for socio-economic development
27. To improve social well-being of vulnerable and marginalized persons
28. To improve access to equitable development opportunities for girls and boys and men and women
29. To improve the utility of sports and talents for leisure, recreation and economic gain.

Progress made in attaining the objectives of the CIDP (2018-2022) for Kilifi County is presented as follows;

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Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (The reasons for underperformance/ Overperformance)
Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (The reasons for underperformance/ Overperformance)
1.	To enhance access, equity and quality of Early Childhood Development and Education (ECDE) so as to nurture every learner's potential	<p>Teacher Pupil Ratio reduced from 1:204 to 1: 42</p> <p>487 ECDE Centres constructed and Teachers Recruited increase from initial 282</p> <p>1287 Teachers Recruited instead of a target of 2166</p> <p>Retention rate increased from 63% to 90%</p> <p>Transition rate increased from 45% to 84%</p>	<p>Due to recruitment of more teachers</p> <p>Budget constraints</p> <p>Budget constraints</p> <p>Target was achieved</p> <p>Target was achieved</p>
2.	Provide Quality skilled training and increased access to VTC services	<p>Enrolment increased from 3,291 to 6,821</p> <p>Completion rate increased from 37% to 92%</p> <p>Teacher: Pupil Ration increased from 1;36 to 1: 37</p> <p>133 technical instructors recruited</p> <p>36 VTC Equipped with modern tools and equipment</p> <p>24 Workshops Constructed instead of 32</p>	<p>This is due to improvement in quality of education offered</p> <p>Increase in ratio i9d due to more enrolment than the targeted</p> <p>This is continuous/ ongoing activity</p> <p>Target achieved</p> <p>This was due to budget constraints</p>
3.	To increase crop production and productivity for food sufficiency	<p>Percentage change in Maize yield increased from 30% to 60%</p> <p>Percentage change in Cassava yield increased from 50% to 60%</p>	<p>Improved land preparation methods and increased utilization of recommended inputs and GAP trainings by KCEP CRAL contributed to better performance</p> <p>Adoption of improved cassava varieties especially Tajirika by more farmers as a result of a robust campaign by the dept and stakeholders</p>

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		Percentage change in Cowpeas yield increased from 20% to 30%	GAP trainings by dept projects though targeting other value chains have had a multiplier effect on cowpeas
		Percentage change in Green grams yield increased from 30% to &70 %	Improved land preparation methods and increased utilization of recommended inputs and GAP trainings by KCEP CRAL contributed to better performance
		Percentage change in Coconut yield remained constant at 40%	An increase on acreage of coconut is observable, but most recent planted coconut are yet to mature and bear yields.
		Percentage change in Cashew nuts yield remained constant at 25	An increase on acreage of cashew is observable, but most recent planted cashew are yet to mature and bear yields.
		Percentage of small holders farmers adopting modern agricultural technologies increased from 10% to 50%	Technologies in land preparation (tractor ploughing), maize shelling, and haematic bags have been extensively adopted.
		30000 farmers trained on climate smart agriculture from a target of 3100	KCEP CRAL is largely responsible for the excess achievement as it facilitated the training of over 460 farmer groups
		Trained 199,674 farmers against a target of 350,000	Inadequate funding
		86,555 Ha of arable land put under crop production	This is due to supply of seedlings, fertilizer subsidy and extension services
		Percentage of HH holds that are food secure increased to 80%	
4.	To increase the proportion of land under irrigation for food security	1950 Acreage of land put under irrigation from the initial 1200	Increase in irrigated area achieved through construction of 4 water pans and rehabilitation of Dagamra irrigation scheme
5.	To increase equitable access to agricultural mechanization services for optimal crop	Proportion of farmers adopting mechanization increased from 5% to 50%	Mechanization Technologies in land preparation (tractor ploughing), maize shelling, and cassava chipping have been extensively adopted.

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6.	To improve value addition and agribusiness marketing for crop products for income generation and sustained livelihoods	3000 agribusiness farmers supported, and linked to the market. This is above the target of 1181	This was mainly achieved through the 'agribiz' KCIC project targeting women and youth agri-entrepreneurs and through other stakeholders
7.	To improve livestock production for wellbeing and wealth creation	Percentage change in milk production from 40% to 58.1%	Survey done by NARIGP
		Percentage Change in beef production decreased from 20% to 17.4%	Outbreak of COVID-19 reduced no of Beef slaughtered and inspected Demand for beef reduced due to closure of many eateries
		Percentage change in chevon goat meat increased from 40% to 73.3%	Increased consumption of chevon, small size and easier substitute for beef
		Percentage of farmers linked to group marketing ventures increased from 10% to 15%	Linked through efforts of NARIGP and ASDSP projects
		Proportion of farmers adopting new breeding technologies increased from 10% to 35%	Increased access to the service due to subsidized costs.
8.	To increase sustainable capture of fisheries production for livelihoods support and wealth creation by 2022	Number of fishermen adopting modern fishing technologies increased from 400 to 694	Provision of funds by Department, GOK and Executive (Supply of GPS and Fish Finders and 2 boats equipped with fishing technologies (GPS/fish finders)-Dabaso
		marine fishermen acquiring fishing gears increased from 220 to 722	Supply of gill nets, handlines (Gongoni, Kilifi central, bofa and Mtwapabmu)
		Number of fishermen (4,600) accessing fisheries development credit	The fishermen access credit facilities through Village banks (information based on survey at Kilifi and interrogation with fishers)
9.	To increase by 20% aquaculture fisheries production for livelihoods support and wealth creation	No. of fish farmers acquiring fishing gears increased from 220 to 283	Pond liners, water pumps, fingerlings, fish feed provided, fish ponds constructed
		No. of rehabilitated fish ponds increased to 94	Not funded, but done by individuals' farmers
10	To improve value addition and marketing of fish and fish products for improved	5100 fish traders/BMUs trained on fish handling, quality and safety issues. This is below a target of 1020	Trained on issues of cage culture, fish feed formulation, fish post-harvest technologies, sex reversal, use of fish finders

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	livelihoods and wealth creation	3 fish auction markets developed	Ngomeni, Kichwa Cha Kati and Malindi markets being constructed by GOK
		852 fishermen and fish farmers trained on fisheries technologies. This is below target of 3000	Limited training funds. CGK-210 fish farmers, 542-fish traders, GOK-100 fisherman)
		25 staff trained on marine surveillance patrols, enforcement, marine rescue and observer operations	inadequate training opportunities
11	To offer preventive and promotive health services for improved health in the county	Number of pregnant women testing positive for malaria	
		Prop. Of children < 5 years testing positive for Malaria receiving treatment was 2.14% against a target of 4.5%	There was an uninterrupted supply of anti-malaria drugs
		The percentage of clients who tested positive and enrol into care is at 87% against a target of 90%	There was Stock out of HIV Testing Kits
		The percentage of persons diagnosed with HIV initiated on treatment, care, and retained is at 87% against a target of 90%	There was an uninterrupted supply of ARVs. However, there are challenges in tracing defaulters, COVID 19 disruptions
		Percentage of persons diagnosed with HIV on ART achieving viral load suppression of <1000 copies/ml is at 23% against a target of 90%	There was Stock out of viral load sample collection commodities
		The percentage of TB clients completing treatment is at 80% against a target of 95%	9% defaulter rate, late diagnosis
		The proportion of TB patients tested for HIV is at 99% against a target of 100%	Stockout of testing kits -Clients to test testing
		The proportion of households with functional latrines is over 100% above the target of 77%	Increased support for CLTS activities
		The percentage of Households with hand-washing facilities reached 88% against the target of 77%	Increased support for CLTS activities and COVID-19 measures

Progress on Attainment of Development Objectives from Annual Development Plan

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

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Department	Objective	Outcome	Indicator	Performance
Roads, Transport and Public Works	Provide safe, secure and efficient transport networks, transport system and quality works for county prosperity	Increased County and sub-county transport connectivity	Km. Of road paved	In FY 21/22 we managed to pave 20km thus increasing road motor ability in the county
			No. of box culverts constructed	In the FY 2021/2022 we managed to construct 5 box culverts
			No. of footbridges constructed	In the FY 2021/22 the county managed to construct 1-footbridge
			Km of road graveled	In the FY 2021/22 120km of roads were graveled
			Km of Road opened	In the FY 2021/22 1200km of roads were opened
			Cubic meters of potholes patched	In the FY 2021/22 200 cubic meters of potholes were patched to improve on road motorability
			No. of road bumps constructed/installed	In the FY 2021/22 30 bumps were installed in key areas in order to reduce incidences of road accidents
Health Services	To offer preventive and promotive health services for improved	A community with reduced preventable diseases	% of persons diagnosed with HIV initiated on treatment and care and retained	In the FY 2021/22 84% of persons diagnosed with HIV initiated on treatment and care and retained

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Department	Objective	Outcome	Indicator	Performance
	health in the county		Percentage HIV + pregnant mothers receiving preventive ARV's	In the FY 2021/22 we achieved 94% of HIV + pregnant mothers receiving preventive ARV's
			Percentage of TB patients completing treatment	In the FY 2021/22 we achieved 80% against a target of 90%
			Proportion of general population testing positive for malaria	In the FY 2021/22 3% of the general population tested positive for malaria
			Proportion of children under five years testing positive for Malaria receiving treatment	In the FY 2021/22 12% tested positive for malaria
			Percentage of population reached with mass drug administration (MDA) annually	In the FY 2021/22 80% (1.247.820) were reached with MDA
			Percentage of children 6-11 months supplemented with Vitamin A	In the FY 2021/22 we achieved 100% supplement of vitamin A
			Percentage of children 12-59 months supplemented with Vitamin A	In the FY 2021/22 we achieved 94% against a target of 90%
			Percentage of children 12-59 months dewormed twice	In the FY 2021/22 we achieved a target of 94% against a target of 75%

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Department	Objective	Outcome	Indicator	Performance
	To offer curative, rehabilitative and referral services that are accessible to all	Reduced morbidity and mortality	Proportion of Hospitals with functional HDU units	In FY 2021/22 we managed to have 1 against a target of 2
			Number of functional dialysis beds	In FY 2021/22 we managed to install 5 functional dialysis bed
			Number of facilities with functional mental rehabilitation clinics	In FY 2021/22 we have 3 facilities with functional mental clinics
			Number of integrated outreaches conducted in hard to reach areas	In FY 2021/22 we had 689 outreaches conducted
			Percentage of skilled deliveries conducted	In FY 2021/22 we had 80.2% (42,973) Skilled deliveries
	To ensure planning and coordination for quality service delivery	Efficient service delivery and effective strategic leadership	No. of health care workers undergone management training (SLDP, SMC, Supervisory Course)	In FY 2021/22 we managed 8 against a target of 35
			No. of Health Care Workers recruited in all cadres	In FY 2021/22 we recruited 85 against a target of 110
			No. of staffs appraised	In FY 2021/22 we appraised 1542 staff under the PAS
			Number of new facilities constructed, renovated, equipped and operationalized	In FY 2021/22 11 facilities were done
	Water, Environment,	To increase availability of	Increased access to safe	Km of pipeline infrastructure laid

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Department	Objective	Outcome	Indicator	Performance
Natural Resources and Solid Waste Management	safe and adequate water Resources	and adequate water for human consumption		pipeline infrastructure were laid
			Proportion of people receiving clean and safe water disaggregated by source	In the FY 2021/22 the proportion of people having access to clean water has been increased to 55%
			Percentage of population using safely managed sanitation services, including a hand washing facility with soap and water	In the FY 2021/22 we managed to have 80% of population has access to sanitary services
	To sustainably manage and conserve the environment	Sustainable environmental conservation and management	Proportion of households with access to functional waste disposal systems,	In FY 2021/22 the proportion increased from 60% to 63%
			Proportion of extractive entities compliant with standards and guidelines disaggregated by type	In the FY 2021/22 the proportion increased from 10% to 72%
Agriculture, Livestock Development and Fisheries	To increase crop productivity, value addition, marketing for sustained income and livelihoods	Increased food sufficiency and income	No. of cassava cutting procured and distributed	Procurement and distribution of 1.8 million cassava cuttings as a food security initiative.
			Farmers benefitting from subsidy	In FY 2021/22 Farm input subsidy project enhanced by procurement of 27 tonnes of maize,

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Department	Objective	Outcome	Indicator	Performance
				cowpeas and green grams certified seed and distribution to 6750 farmers
	To Improve administrative planning and support services for efficient service delivery	Improved service delivery	No. of staff recruited	The CPSB recruited 68 staff for agriculture departments
	To improve Livestock Production for wellbeing and wealth creation	Improved Wellbeing and Livelihoods for Livestock Farmers	aluminum milk cans procured and distributed	161 assorted dairy equipment procured and distributed to farmers all sub counties
Milk cooling plants constructed			In FY 2021/22 we completed construction of Ganze milk collection and cooling center.at Ganze ward	
complete bee suits procured and distributed			In FY 2021/22 100 complete bee suits were procured and distributed	
Cooling tanks installed			In FY 2021/22 we purchased and Installed milk cooling tanks in Ganze milk collection and cooling center, Ganze ward.	

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Department	Objective	Outcome	Indicator	Performance
			No. of doses of animal vaccines purchased	In FY 2021/22 we procures 110,000 doses of animal vaccines
			Amount of bull semen purchased	In FY 2021/22 we procured 680 bull semen
			Meat inspection equipment purchased	In The FY 2021/22 we procured 95 liters Inspection ink 130 First Aid Kits, 120 white caps
	Improve sustainable fisheries development and management for social economic development		No. of fingerlings	In FY 2021/22 we procured 80,000 mono sex tilapia fingerlings
			Catfish fingerlings procured and distributed to fish farmers	In FY 2021/22 we procured 40,000 Catfish fingerlings procured and distributed to fish farmers
			No. of bags	In the FY 2021/22 we procured 110 bags of fish ingredient and produce fish feeds
			Kg of fish feeds	In FY 2021/22 we procured 2200kgs of Fish feeds feed for fish farmers

*Receiver of Revenue
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Department	Objective	Outcome	Indicator	Performance
Education and ICT	Increase access to training, improve quality and relevance of Vocational Education	Improved quality and relevance of Vocational Education and Training	No. of classrooms constructed	In FY 2021/22 we Constructed 6 classrooms for different vocational training centers,
			No. of vocational training centres equipped	In FY 2021/22 we Equipped 3 vocational training centers with modern tools and equipment,
			No. of training instructors employed	In FY 2021/22 we employed 34 more Vocational Training Instructors
	To facilitate provision of quality pre-primary education and Digital literacy	Enhanced quality and access to pre-primary education	No. of classrooms and toilets constructed	In FY 2021/22 we constructed 12 ECD classrooms and 2 toilets in different wards of the county,
			No. of pre-schools furnished	In FY 2021/22 we Furnished 17 pre-schools with furniture among other programs.
			No. of ECD teachers recruited	In FY 2021/22 we Employed 298 ECD teachers
			Amount in Ksh. Of bursary disbursed	In FY 2021/22 we Extended bursaries to needy students at Ksh 350 million per year for the one year.

**Receiver of Revenue
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Revenue Statements for the Period Ended 30 June 2022**

Department	Objective	Outcome	Indicator	Performance
Lands, Energy, Housing, Physical Planning and Urban Development	Improve Land Management	Improved land management for sustainable development	Local physical development Plans	In FY 2021/22 8 Local physical development Plan reports were prepared
			Sector Profile Reports	In FY 2021/22, 3 sector profile reports are being prepared
	Promote utilization and development of green energy	Enhanced usage of green energy in the community	Energy Policy and legislative framework developed and functional	In the FY 2021/22 we developed the county energy bill into completion
			No. of power generating plants constructed and operationalized	Planned to undertake two projects 1.on waste to energy 2.on solar power plant. a private investor has constructed 40MW of solar energy in langobaya
	Efficient land use and management	Improved land management for sustainable development	No of trading centers surveyed and allocated	In the FY 2021/22 four trading centers were surveyed and allocated
			No of sections demarcated/surveyed	2 sections demarcated/surveyed
			No of plots surveyed and planned	1836 plots surveyed and planned
	To empower women, men, boys and girls economically, socially and politically,	A just society	No of community members reached	70 community members reached on GBV
			No. of women, men, boys and girls reached	3000 women, men, boys and girls reached

*Receiver of Revenue
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Department	Objective	Outcome	Indicator	Performance
			with messages against GBV	with messages against GBV
	To improve social well-being of vulnerable and marginalized persons	Improve well-being of vulnerable and marginalized persons	No. of gender champions identified and trained	175 gender champions identified and trained
No of beneficiaries			Distribution of food items to PWDs, OVCs and key people	
No of dignity packs distributed			3000 dignity packs distributed	
Trade, Tourism and Cooperative Development	To promote and develop trade and investment for income and wealth creation	Improved wellbeing and livelihoods of citizens	Amount of loans disbursed	81,000,000 loans disbursed
			No. of SMEs loaned	682 SMEs loaned
			No. of SMEs Trained	1979 SMEs Trained
			No. of Equipment Verified.	1502 Equipment Verified.
			No. of goods pre-packaged inspections.	70 goods pre-packaged inspections.
	To promote a sustainable tourism industry	Increased income from Tourism.	No. of exhibitions attended/ held.	5 tourism exhibitions attended/ held.
			No. Niche tourism promotional events organized and participated	3 Niche tourism promotional events organized and participated
			No. of Tourism stakeholder meetings	3 Tourism stakeholder meetings
	To Create an Enabling Environment for the Growth of the Co-	Improved Welfare and Economic Status of Citizens	No of New Co-operatives	8 New Co-operatives registered
			No. of co-operative audits done and registered	74 Statutory co-operative audit

**Receiver of Revenue
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Department	Objective	Outcome	Indicator	Performance
	operative Sector			conducted (Audit years)
			Amount of Audit Fees Collected	Ksh 777,400 of Audit Fees Collected
			No of Co-operative tax consultancies done	23 Co-operative tax consultancies done
			No Co-operative Leaders Meetings Organized	5 Co-operative Leaders Meetings Organized
Finance and economic planning	To enhance efficiency in the utilization of resources	Effective and efficient utilization of resources.	No. of plans prepared	1 ADP prepared
	To strengthen Monitoring and Evaluation services	Effective utilization of public resources	No. of M & E reports prepared	1 County M & E report prepared
	To improve financial management practices	Increased transparency and accountability in management of public resources	No. of monthly bank reconciliation statement prepared	12 monthly bank reconciliation statement prepared
			Value for money Audit undertaken	1 Value for money Audit undertaken
			No. of procurement plans developed	1 county procurement plans developed
Devolution, Public Service and Disaster Management	To enhance capacity for disaster preparedness and response	Enhance disaster risk preparedness and management	No of households distributed with food and non-food items	50,000 households distributed with food and non-food items
			No of early warning system bulletins Developed and disseminated	5000 copies of early warning system bulletins Developed and disseminated

Department	Objective	Outcome	Indicator	Performance
	To strengthen the delivery of public services	Enhanced outcomes of devolved government initiative	Number of town hall meetings conducted	28 town hall meetings conducted
Number of meetings conducted			7 county dialogue forums conducted	
No of civic education forums conducted			70 civic education forums conducted	
Budgetary process participation forums			105 Budgetary process participation forums held	

V. Statement of Receiver of Revenue’s Responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the Receiver of Revenue Account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year ended on June 30, 2022. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity,
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud,
- (iv) safeguarding the assets of the entity,
- (v) selecting and applying appropriate accounting policies, and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the County Government of Kilifi 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 County Government of Kilifi receiver of revenue account gives a true and fair view of the

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

state of the receiver of revenue transactions during the financial year ended June 30, 2022, and of the County Government of Kilifi 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 County Government of Kilifi has complied fully with applicable Government Regulations and the terms of external financing covenants.

The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

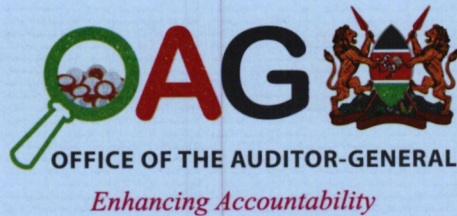
Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 3/03/2023 2022



Hon. Yaye Shosi Ahmed
County Executive Committee Member
Department of Finance and Economic Planning

REPUBLIC OF KENYA



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Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Adverse Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Kilifi set out on pages 1 to 21, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, statement of receipts and disbursements and

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

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the revenue statements do not present fairly, the financial position of the Receiver of Revenue, County Government of Kilifi as at 30 June, 2022, and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Doubtful Recovery of Outstanding Land Rates, Interest and Penalties

The statement of receipts and disbursements reflects Kshs.107,510,206 in respect to land/poll rates and as disclosed in Note 3 to the revenue statements. However, analysis of the list of land rates defaulters revealed that the County was owed a sum of Kshs.31,043,400,120 in land rates, rates in arrears, interest and penalties. Further, this amount includes Kshs.29,750,223 due from the National Government for public land as contributions in lieu of rates.

In the circumstances, recoverability of Kshs.31,043,400,120 in land rates, rate in arrears, interest and penalties is doubtful.

2.0 Inaccurate Payables - Due to CRF

The statement of financial assets and liabilities as at 30 June, 2022 reflects a balance of Kshs.754,322,526 in respect to payables-due to County Revenue Fund (CRF) and as disclosed in Note 22 to the revenue statements. However, re-casting of the balances provided in the note totals to Kshs.1,139,896,762 which results to a variance of Kshs.385,574,237 which has not been explained or reconciled.

In the circumstances, the accuracy and completeness of payables-due to CRF of Kshs.754,322,526 could not be confirmed.

3.0 Inaccurate Bank Balances

The statement of financial assets and liabilities reflects a balance of Kshs.754,023,695 in respect to bank balances and as disclosed in Note 19 to the revenue statements. However, the CGK cess revenue account reflects a closing balance of Kshs.11,529,952 while the verified cashbook balance as at 30 June, 2022 is Kshs.9,829,144, resulting to a variance of Kshs.1,700,808 which was not explained or reconciled. In addition, review of the monthly bank reconciliation statements for the month of June, 2022 for KCG bamba Sub-County hospital PBF account reflected bank a balance of Kshs.657,310 while the balance as per bank certificate was Kshs.828,950, resulting to an understatement of the bank balance by Kshs.171,640.

In the circumstances, the accuracy and completeness of bank balances of Kshs.754,023,695 could not be confirmed.

4.0 Un-Receipted Cess Revenue

The statement of receipts and disbursements and as disclosed in Note 2 to the revenue statements reflects cess revenue of Kshs.252,918,783. However, the monthly bank balance of the KCG - main revenue account held at Co-operative Bank (K) Ltd included direct deposits of Kshs.6,533,297 which had not been receipted and posted to their respective revenue streams.

In the circumstances, the accuracy and completeness of Cess revenue of Kshs.252,918,783 could not be confirmed.

5.0 Misstatement of Disbursements to County Revenue Fund

The statement of receipts and disbursements for the year ended 30 June, 2022 reflects disbursements to County Revenue Fund (CRF) of Kshs.469,785,879, while the ledger reflected an amount of Kshs.468,309,327, resulting in an unreconciled variance of Kshs.1,476,552. Further, the disbursement to CRF was amended from Kshs.448,863,843 in the ledger to Kshs.469,785,879. However, the difference of Kshs.20,922,036 was not supported.

In the circumstances, the accuracy and completeness of the disbursement to CRF of Kshs.469,785,879 could not be confirmed.

6.0 Misstated and Unsupported Parking Fees

The statement of receipts and disbursements for the year ended 30 June, 2022 and Note 6 to the revenue statements reflects parking fees of Kshs.25,193,407. However, analysis of the cashbook receipts for the bank accounts used for the collection of parking fees reflected collections amounting to Kshs.26,593,473 resulting to a variance of Kshs.1,400,066 which had not been explained or reconciled. Further, the number of designated parking lots, locations and capacities were not provided for audit review to support the basis for parking fee budget and collection.

In the circumstances, the accuracy and completeness of parking fees of Kshs.25,193,407 could not be confirmed.

7.0 Unaccounted for Building Plans Approval Fees

The statement of receipts and disbursements for the year ended 30 June, 2022 which, as disclosed in Note 11 to the revenue statements reflects physical planning and development receipts of Kshs.36,869,147 which includes building plans approval fees of Kshs.36,172,096. However, the report from the Kenya development application management system used, revealed that building plans approval fees of Kshs.131,046,250 was collected and receipted resulting to an unexplained variance of Kshs.94,177,103.

In the circumstances, the accuracy and completeness of physical planning and development revenue of Kshs.36,869,147 could not be confirmed.

8.0 Property Rent

8.1 Unsupported Property Rent

The statement of receipts and disbursements reflects property rent of Kshs.22,501,094 and as disclosed in Note 5 to the revenue statements. However, the County Government of Kilifi did not maintain a ground rents register or enter into agreements and leases with the tenants. Therefore, the terms of tenancy and the number of tenants could not be confirmed.

8.2 Unexplained Variances in House Rent

The statement of receipts and disbursements reflects property rent of Kshs.22,501,094 which, as disclosed in Note 5 to the revenue statements includes county housing revenue of Kshs.9,807,862. However, information provided for audit indicated that the County Government realized Kshs.5,439,835 through the payroll as house rent, resulting in an unexplained and unreconciled variance of Kshs.4,368,027.

Further, review of the housing register provided for audit revealed the following anomalies;

- i. During the year under review, twenty-four (24) tenants in the register indicated as County staff, were not deducted through the payroll house rent amounting to approximately Kshs.900,000 at the rate of Kshs.75,000 per month.
- ii. The personal numbers of twenty-eight (28) tenants in the register reflected as civil servants were not indicated, hence their total rent deductions of approximately Kshs.1,480,800 at a rate of Kshs.123,400 per month through the payroll could not be confirmed.
- iii. Fifteen (15) tenants with annual rent of approximately Kshs.594,000 at a rate of Kshs.49,500 per month had their personal numbers indicated but, their deductions could not be traced in the payroll.

In the circumstances, the accuracy and completeness of County housing revenue of Kshs.9,807,862 could not be confirmed.

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

Emphasis of Matter

Unexplained Variances in Actual Revenue

The statement of comparison of budget and actual amounts for the year ended 30 June, 2022 reflects an approved revenue estimates and actual revenues collection on comparable basis of Kshs.1,118,754,087 and Kshs.847,473,213 respectively, resulting in under collection of Kshs.271,280,874 or 24% of the budget. However, the actual revenue collected differed with both the County Budget Review and Outlook Paper for September, 2022 submitted by the County Executive Committee Member for Finance which reflected actual revenue collections of Kshs.843,787,223 and the Budget Implementation Review Report of the Office of the Controller of Budget which reflected actual revenue collections of Kshs.827,496,951, resulting in unexplained and unreconciled variances of Kshs.3,685,990 and Kshs.19,976,262 respectfully between those records.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Non-Compliance with Court Order

On 17 January, 2022, interim orders were issued by the Court restraining the County Government of Kilifi and/ or any other third party by themselves and/ or their servants and or agents and/ or employees from taking over collection of cess and parking revenue and those orders were extended until 3 February, 2022 when the matter would have been placed before the Court for directions. However, on 15 January, 2022, the County department of finance had issued a public notice warning traders against paying money to the outsourced service provider, and instead directed them to pay their dues to the County revenue officers effective from 17 January, 2022. The direct collection and banking of cess and parking fees revenues from 17 January, 2022 to 3 February, 2022 amounting to Kshs.22,437,037 by the County Government was therefore in contravention of the Court order. In addition, the resumption of cess and parking fees revenue collection by the County was before termination of the contract between the outsourced service provider and the County Government.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

Failure to Update Manual Revenue Records

During the year under review, it was noted that the County was using both manual and electronic methods of revenue collection whereby official receipt books were issued from the central stores and received in the revenue department for distribution to revenue collectors within the County. The issuance and control of manual receipt books was undertaken through counter receipt book register and collection control sheets.

However, it was observed that the department of revenue was not maintaining an updated register with details of when the receipt books were returned, examined and audited. In addition, collection control sheets used to account for the money collected through manual receipt books were not maintained at the County revenue office to confirm the months whose revenue had been surrendered.

In the circumstances, the use of un-updated revenue records may have resulted in under collection of revenue.

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

Responsibilities of Management and those Charged with Governance

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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Receiver of Revenue or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the revenue statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

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


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

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

- Identify and assess the risks of material misstatement of the revenue statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Receiver of Revenue's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Receiver of Revenue to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the revenue statements, including the disclosures and whether the revenue statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Receiver of Revenue to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 April, 2023

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

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

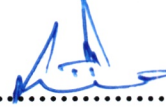
Description	Note	2021/22 Kshs	2020/21 Kshs
County Own Source Revenue			
Cess	2	252,918,783	-
Land/Poll Rate	3	107,510,206	-
Single/Business Permits	4	49,927,962	-
Property Rent	5	22,501,094	-
Parking Fees	6	25,193,407	-
Market Fees	7	9,769,231	-
Advertising	8	31,137,223	-
Hospital Fees	9	280,113,841	-
Public Health Service Fees	10	4,655,270	-
Physical Planning and Development	11	36,869,147	-
Hire Of County Assets	12	4,327,310	-
Conservancy Administration	13	1,783,599	-
Administration Control Fees and Charges	14	13,119,160	-
Park Fees	15	72,000	-
Other Fines, Penalties, And Forfeiture Fees	16	123,700	-
Miscellaneous Receipts	17	7,451,282	-
Total County Own Source Revenue		847,473,213	-
			-
Other Receipts			-
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		847,473,214	-
Balance b/f at the beginning of the year		762,414,629	-
Disbursements To CRF		(469,785,879)	-
			-
Balance Due for Disbursement		1,140,101,964	-

The Balance due for disbursement of Kshs. 1,140,101,964 includes Closing Bank and Cash Balances amounting to Kshs. 754,322,525, Rain Drop Limited salaries paid through SBM A/c 019809483001 of Kshs. 47,628,180 and amount not disbursed to CRF from FIF Account of Kshs. 276,427,851.

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 2/03/2023 2022 and signed by:



.....
Hon. Yaye Shosi Ahmed
County Executive Committee Member
Finance and Economic Planning



.....
Jarvis Dondo Mwashendo
Head of Revenue Reporting
ICPAK M/No

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

VIII. Statement of Financial Assets and Liabilities as at 30 June 2022

	Note	2021/22	2020/21
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	19	754,023,696	-
Cash In Hand	21	298,830	-
Total Financial Assets		754,322,526	-
Financial Liabilities			
Payables-Due to CRF	22	754,322,525	-
Total Financial Liabilities		754,322,525	-

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The County Financial Statements were approved on 3/03/2023 2022 and signed by:



.....
Hon. Yaye Shosi Ahmed
County Executive Committee Member
Finance and Economic Planning



.....
Jarvis Dondo Mwachendo
Head of Revenue Reporting
ICPAK M/No

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

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

Receipt	Original Budget A	Adjustments B	Final Budget C=A+B	Actual On Comparable Basis D	Budget Realization Difference E=C-D	% Of Realization F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Health Service Improvement Revenue	-	176,804,637	176,804,637	280,113,840	103,309,203	158
Land Rates and other Land Revenue	195,000,000		195,000,000	107,510,206	87,489,794	55
Cess on natural resources	315,000,000		315,000,000	244,805,804	70,194,195	78
Business Permits	105,000,000		105,000,000	50,045,462	54,954,538	48
Parking Fees	50,000,000		50,000,000	25,163,906	24,836,093	50
Market Fees	25,000,000		25,000,000	9,769,231	15,230,769	39
Bill Boards and signage	30,000,000		30,000,000	31,270,722	1,270,722	104
Building Plan approval and Inspection	25,000,000		25,000,000	36,172,096	11,172,096	145
Rent/Stall rents	15,000,000		15,000,000	7,900,250	7,099,750	53
Survey fees and plot rents	1,266,000		1,266,000	697,050	568,950	55
Sale of Tender Documents	-		-	-	-	0.00
Plot ground rent	10,000,000		10,000,000	4,792,982	5,207,018	48
House rent	40,000,000		40,000,000	9,807,862	30,192,137	25
Refuse Collection	1,262,000		1,262,000	1,632,600	370,600	129
Food Hygiene Fees	10,000,000		10,000,000	3,779,710	6,220,290	38
Liquor Licence	6,000,000		6,000,000	6,657,000	657,000	111
AMS & ATCs	25,000,000		25,000,000	4,327,310	20,672,690	17
Leasing of Plants and Equipment	20,000,000		20,000,000	-	20,000,000	0

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

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Slaughter House and Livestock sale Yards	10,000,000		10,000,000	1,499,520	8,500,480	15
Others	41,472,000	16,949,450	58,421,450	21,527,660	36,893,789	37
Total County Own Source Revenue	925,000,000	193,754,087	1,118,754,087	847,473,213	271,280,873	76
Other Receipts	-	-	-	-	-	0
Donations /Grants Not Received Through CRF	-	-	-	-	-	0
Total Other Receipts	-	-	-	-	-	0
Total Receipts	925,000,000	193,754,087	1,118,754,087	847,473,213	271,280,873	76

VARIANCE ANALYSIS

(a) Health Services

Health services improved by 58% and this was due to the automation of hospital services in the County. More services are being rendered to the public as a result of the opening up of Kilifi medical complex which also acts as a county referral hospital. Upgrading of medical health facilities, the introduction of new charges in the finance Act, reconciliation and recovery of NHIF accrued balances payable to county hospitals.

(b) Land rates

Failure to issue a waiver on interest to the land rates payer which would prompt them to pay current and outstanding rates.

(c) Cess

Completion of Mega National Government project, Lamu port, SGR, Dongo Kundu bypass Mombasa, the project consumed a lot of quarry material subjected to cess fees payment.

-Closure of Arthi river (ARM) Cement factory which was among the largest cess payers due to insolvency and the subsequent acquisition by national cement in April 2022.

(d) Liquor License

There was the emergence of establishments in all the sub-county.

(e) Billboards and signage

We did a thorough campaign to ensure all the taxpayers who use this service comply with all the laid down rules and procedures.

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

(f) Business permit

Economic hard time in the last financial year resulted in the closure of many businesses which led to under realization of revenue.

The County Receiver of revenue's financial statements were approved on 3/03/2023 2022 and signed by:



.....
Hon. Yaye Shosi Ahmed
County Executive Committee Member
Finance and Economic Planning



.....
Jarvis Mwahendo
Head of Revenue Reporting
ICPAK M/No

X. Notes to the Financial Statements

1. Accounting Policies

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

1.1 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 of Kilifi. 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 County Government of Kilifi. The accounting policies adopted have been consistently applied to all the years presented.

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

1.2 Recognition of Receipts

The County Government of Kilifi recognizes all receipts from the various sources when the related cash has been received by the County.

1.3 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 27 May 2022 for the period 1st July 2021 to 30 June 2022 as required by law. There was 3 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.

1.4 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at the 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 an insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

Notes to the Financial Statements (Continued)

1.5 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.

1.6 Disbursements to County Revenue Fund (CRF)

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

1.7 Comparative Figures

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

1.8 Subsequent Events

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

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

Notes to the Financial Statements (Continued)

2. Cess

Description	2021/22	2020/21
	Kshs	Kshs
Farm produce	6,915,259	-
Quarrying	244,314,553	-
Livestock	1,643,720	-
Fish farming	45,250	-
Others	-	-
Total	252,918,782	-

3. Land/Poll rates

Description	2021/22	2020/21
	Kshs	Kshs
Land rates	73,424,436	-
Land penalties and interest	12,698,364	-
Arrears	21,387,406	-
Total	107,510,206	-

4. Single /Business Permits

Description	2021/22	2020/21
	Kshs	Kshs
Business permit application fees	123,700	-
Annual Business permit fees	49,591,339	-
Business permit penalties and interest	202,948	-
Business permit fees arrears	9,975	-
Total	49,927,962	-

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

Notes to the Financial Statements (continued)

5. Property Rent

Description	2021/22	2020/21
	Kshs	Kshs
County Housing	9,807,862	-
Plot Rent	4,792,982	-
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	7,900,250	-
Others	-	-
Total	22,501,094	-

6. Parking Fees

Description	2021/22	2020/21
	Kshs	Kshs
Street parking fees	25,193,406	-
Monthly toll/sticker fees	-	-
Motorbike fees	-	-
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	-	-
Others	-	-
Total	25,193,406	-

7. Market Fees

Description	2021/22	2020/21
	Kshs	Kshs
Market entry fees	9,769,231	-
Hawking fees	-	-
Others	-	-
Total	9,769,231.00	-

Notes to the Financial Statements (Continued)

8. Advertising

Descriptions	2021/22	2020/21
	Kshs	Kshs
Branding	-	-
Billboard advertising	31,072,723	-
Signage	-	-
Roadshows	26,100	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
Application fees	38,400	-
Total	31,137,223	-

9. Hospital Fees

Description	2021/22	2020/21
	Kshs	Kshs
Level 5 hospitals	280,113,840	-
Level 4 hospitals	-	-
Others	-	-
Total	280,113,840	-

10. Public Health Service Fees

Description	2021/22	2020/21
	Kshs	Kshs
Inspection of buildings/premises/Institutions	-	-
Inspection for issuance of hygiene license	3,779,710	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	875,560	-
Sanitation inspection for schools	-	-
Public health permit	-	-
Rodent Control/Fumigation	-	-
Others	-	-
Total	4,655,270	-

Notes to the Financial Statements (Continued)

11. Physical Planning and Development

Description	2021/22	2020/21
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	646,500	-
Building plans approval	36,172,096	-
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Physical Planning Fees	50,550	-
Total	36,869,146	-

12. Hire of County Assets

Description	2021/22	2020/21
	Kshs	Kshs
Agricultural Mechanization Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	4,327,310	-
Others	-	-
Total	4,327,310	-

Notes to the Financial Statement (Continued)

13. Conservancy Administration

Description	2021/22	2020/21
	Kshs	Kshs
Refuse disposal fees	1,563,700	-
Dumpsite fees	13,600	-
Sewerage fees	55,300	-
Sale of seedlings	-	-
Public cemetery	17,500	-
Disposal of carcasses	-	-
Noise control	133,499	-
Others	-	-
Total	1,783,599	-

14. Administration Control Fees and Charges

Description	2021/22	2020/21
	Kshs	Kshs
Weights and measures	726,260	-
Fire Services	5,732,400	-
Liquor licenses	6,657,000	-
Betting levy	-	-
Education, Youth & Social Services	3,500	-
Total	13,119,160	-

15. Park Fees

Description	2021/22	2020/21
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	72,000.00	-
Camping fees	-	-
Balloon landing fees	-	-
Others	-	-
Total	72,000.00	-

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

Notes to the financial statements (continued)

16. Other Fines, Penalties and Forfeitures

Description	2021/22	2020/21
	Kshs	Kshs
Impounding Fees	123,700	-
Towing Fees	-	-
Others	-	-
Total	123,700	-

17. Miscellaneous Receipts

Description	2021/22	2020/21
	Kshs	Kshs
Dividends	-	-
Interest	7,442,181	-
Commissions	-	-
Others	9,100	-
Total	7,451,281	-

18. Donations And Grants Not Received Through CRF

Description	2021/22	2020/21
	Kshs	Kshs
Donations	-	-
Grants	-	-
Others	-	-
Total	-	-

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

Notes to the Financial Statements (Continued)

19. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2021/22 Kshs	2020/21 Kshs
KCG - Main Revenue Account-01141691026400	4,928,356.02	-	4,928,356	-
Kilifi County Revenue Collection-1140769235	11,197,230.64	-	11,197,230	-
KCG-Land Rates Revenue-01001135200100 - NBK Kilifi	5,051.05	-	5,051	-
The County Government of Kilifi-Cess Revenue Account-0198094843001	553,845,444.85	-	553,845,444	-
The County Government of Kilifi-Parking Fee Revenue Account-0198094843002	137,026,334.65	-	137,026,334	-
The County Government of Kilifi-Savings Revenue Account- 0191094843003	5,077,909.45	-	5,077,909	-
CGK Cess Revenue Account 1292544562 - KCB Kilifi	11,529,952.50	-	11,529,952	-
CGK Parking Fees Revenue Account 1292544872 - KCB Kilifi	1,696,474.00	-	1,696,474	-
KCG-Agriculture Revenue Collection Account-01141466268700	-	-	-	-
Kilifi County Govt. ATC Revenue-1173577289 - KCB Mtwapa	73,935.00	-	73,935	-
KCG-Lands and Housing Revenue Collection-2031340988 - Absa Kilifi	1,571,142.90	-	1,571,142	-
KCG-Payroll Commissions-1006089603 - NIC Kilifi	2,396,400.18	-	2,396,400	-
KCG Land and Housing Revenue-01141779473400 - Co-op Kilifi	(599.96)	-	(599.96)	-
KCG Jibana Sub-County Hospital PBF - 1168061334	152,966.50	-	152,966	-

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

KCG Jibana Sub-County Hospital PBF - 1168061334 - KCB	152,966.50		152,966	-
Kilifi County Hospital PBF - 01001068243400-NBK KILIFI	5,312,960.00	0	5,312,960	-
Mariakani Sub-County Hospital PBF- 01141254535100-CO-OP BANK KILIFI	414,120.00	0	414,120	-
KCG Bamba Sub-County Hospital PBF- 01001068243700-NBK BANK MALINDI	657,310.00	0	657,310	-
KCG Malindi Sub County Hospital PBF- 01001018366800 NBK BANK MALINDI	4,038,379.00	0	4,038,379	-
KCG FIF Revenue Collection Account- 01141779176400 CO-OP BANK KILIFI	626,415.79	0	626,415	-
CGK Health Revenue Collection Account- 1275498507-KCB BANK KILIFI	13,473,913.00	0	13,473,913	-
The County Government of Kilifi- 0191094843004	0	0	0	
The County Government of Kilifi - 0191094843005	0	0	0	
The County Government of Kilifi - 0191094843006	0	0	0	
Total	754,023,696	0	754,023,696	-

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

Notes to the Financial Statements (Continued)

20. Balance carried forward as at 30 June 2022 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
		<i>1 July 2022</i>
KCG - Main Revenue Account-01141691026400	4,268,439	<i>04.07.2022</i>
CGK Cess Revenue Account 1292544562 - KCB Kilifi	11,300,000	<i>04.07.2022</i>
CGK Parking Fees Revenue Account 1292544872 - KCB Kilifi	1,667,000	<i>04.07.2022</i>
KCG-Lands and Housing Revenue Collection-2031340988 - Absa Kilifi	1,570,000	<i>01.07.2022</i>
Total	18,805,439	

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

Notes to the Financial Statements (Continued)

NOTE:

Health revenues collected in Hospital bank accounts are operated under Hospital Services Improvement Fund. The Fund collects revenues and incurs expenditures without transferring revenues to County Revenue Fund – CRF. These revenues are therefore not due to CRF.

Cess and Parking Revenues in SBM Bank accounts were previously collected by a contracted Service Provider; Rain Drops Ltd until 31st March 2022. Due to court cases, revenues collected could not be transferred to CRF. Payments to Rain Drops Ltd are also paid directly from the SBM Bank Cess account

21. Cash in hand

Description	2021/22 Kshs	2020/21 Kshs
Cash Balance	158,463	-
Mobile Money	140,367	-
Others	-	-
Total	298,830	-

NOTE:

Mobile money of Ksh190,546.00 for the period 2020/2021 stated above was erroneously missing in the financial statements of 2020/2021 but is now updated.

22. Payables- Due To CRF

Payables	2021/22 Kshs	2020/21 Kshs
Balance b/f at the beginning of the year (Cash & Bank Balances)	762,209,428	-
Amount collected during the year	847,473,213	-
Amounts disbursed to CRF during the year	469,785,879	-
Balance c/d at the end of the year (Cash & Bank Balances)	754,322,525	-

Notes To the Financial Statements (Continued)

NOTE:

Health revenues collected in Hospital bank accounts are operated under Hospital Services Improvement Fund. The Fund collects revenues and incurs expenditures without transferring revenues to County Revenue Fund – CRF. These revenues are therefore not due to CRF.

Cess and Parking Revenues in SBM Bank accounts were previously collected by a contracted Service Provider; Rain Drops Ltd until 31st March 2022. Due to court cases, revenues collected could not be transferred to CRF. Payments to Rain Drops Ltd are also paid directly from the SBM Bank Cess account

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

Notes To the Financial Statements (Continued)

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/poll rate	-	-	-	-	-
Single/business permits	-	-	-	-	-
Property rent	-	-	-	-	-
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

XI. 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
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

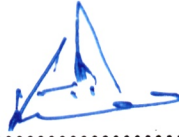
Jarvis Mwachendo
Head of Revenue Reporting
ICPAK M/No

Appendix 2: Progress on follow up of prior Year Auditor recommendations

This being the first year of Audit of the Revenue Statement there is no progress on follow up of prior year auditor recommendations.



.....
Hon. Yaye Shosi Ahmed
County Executive Committee Member
Finance and Economic Planning



.....
Jarvis Mwashendo
Head of Revenue Reporting
ICPAK M/No

Appendix 3 - Reports Generated From IFMIS

The following Financial Reports generated from IFMIS are attached as appendices to these financial statements.

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