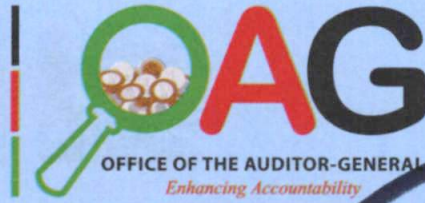


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
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RECEIVER OF REVENUE
REVENUE STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF NAROK

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Revised 30th June 2025

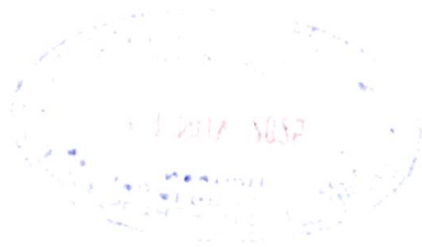


RECEIVER OF REVENUE
County Government of Narok

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

**Transitional IPSAS Statements/Prepared in accordance with Accrual Basis of Accounting
Method under the International Public Sector Accounting Standards (IPSAS)**



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1. Acronyms and Definition of Key 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) Key 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)

Controller of Budget

The office of the Controller of Budget (COB) in Kenya is critical to ensuring that public resources are managed in a responsible and accountable manner. This is done by providing oversight and guidance on public financial management, the COB helps to promote good governance and accountability in the management of public resources at the County Level. For an instance, through budget control, the COB ensures that the county budget is implemented in a manner that is consistent with the law and the approved budget estimates. This involves reviewing budgetary allocations and expenditures of the County to ensure that they are in line with the priorities set out in the budget.

Office of the Auditor General

Office of the Auditor General (OAG) is critical to ensuring that county's public resources are managed in a responsible and accountable manner. This is done by providing independent and objective audits of public accounts. The OAG helps to promote good governance, transparency, and accountability in the management of public resources. This includes auditing and reporting on the audit findings by providing an opinion as to whether the audited financial statement of the County presents a true and fair view in accordance with the applicable financial reporting framework

(e) Entity Headquarters

P.O. Box 898-20500
Mau-Narok Road
Narok, Kenya

(f) Entity Contacts

Telephone: 020-268 8929/03
E-mail: finance@narok.go.ke
Website: www.narok.go.ke

(g) Independent Auditor

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

(h) Bankers

KCB
Narok Branch

Equity
Narok Branch

Cooperative Bank
Narok Branch

(i) Principal Legal Adviser

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

2. County Attorney
Allan Meing'ati
P.O. Box 898-20500
Mau-Narok Road
Narok, Kenya

2. Key Entity Information and Management

(a) Background information

The county government of Narok's 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 who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue was designated as a receiver by the County Executive Committee member for Finance, in accordance with section 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 Narok's day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CEC member -Finance	Mr. David Parsalunye Muntet
2.	Chief Officer, Finance	CPA Peter Ntiamput Naing'isa
3.	Director, Revenue	CPA Moses Minchil
4.	Head of Revenue Reporting	CPA Joseph Nkoirein

(d) Fiduciary Management

No.	Designation	Name
1.	Chief Officer, Finance	CPA Peter Ntiamput Naing'isa
2.	Director Accounting services	CPA Walter Chanua
3.	Head of Finance	CPA Denis Letiet
4.	Head of Procurement	Godwin Juma
5.	Internal Audit	CPA Gilisho Sankale

Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements at the County as of 30th June 2025 were:

Audit committee

This committee is responsible for overseeing the financial reporting and auditing processes of the County government of Narok to ensure their accuracy, integrity, and compliance with regulatory requirements. The key activities of Audit and Finance Committee are to Review the County's Financial Statements to ensure they accurately reflect the true financial performance of the County Government and Overseeing audit process by reviewing internal audit reports and giving recommendations for strengthening of internal control systems to avert errors and fraud. In addition, the Committee Manages risks by identifying and assessing the risk profile of the County government of Narok and its entities and preparing risk management policy and implementation framework.

Senate Committee

This committee play an important role in ensuring that county government is accountable and responsive to the needs of their citizens. This is done by providing oversight and guidance on county governance issues, the Senate committees help to ensure that the county government is able to effectively deliver services and promote economic growth and development. For, an instance, reviewing the County's budget to ensure that it is realistic and aligned with the County's needs and monitoring County's projects to ensure that public funds are utilized in a transparent and accountable manner.

County Assembly

The Narok County Assembly offers overall oversight of all the fiduciary functions of the County Government of Narok. The County Assembly is mandated to represent the public, prepare and pass legislations that are to ensure that there is satisfactory service delivery by the county executive and its entities. Further the Narok County Assembly provides oversight to ensure that the County Executive and its entities comply with the law and regulations in all its financial and non-financial operations.

Development partner oversight

The development partners are instrumental in providing funding and technical assistance to support development projects within the county. They require that the county has rigorous financial management and accounting procedures to ensure that funds are being used in a transparent and accountable manner. In addition, they conduct regular monitoring and evaluation activities to assess the progress of development projects within the County and ensure that they are meeting their intended objectives. This may involve site visits, data analysis, and stakeholder consultations.

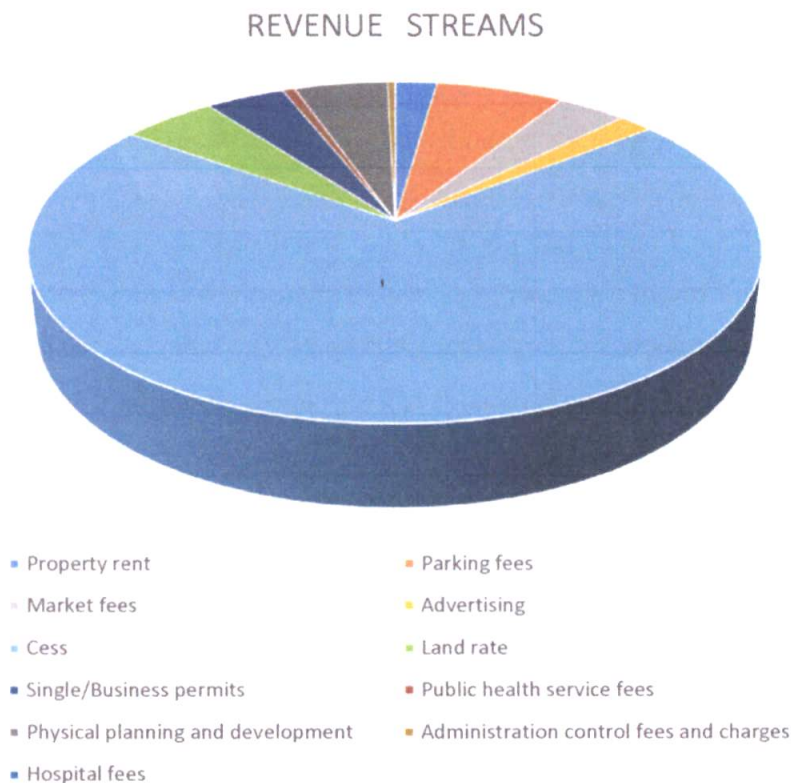
3. Foreword by the CECM Finance and Economic Planning

In the period under review, Department of Finance and Economic planning continued to effectively discharge its mandate in prudent financial management, formulating fiscal economic and fiscal policies, resource mobilization, control of public financial resources and development of plans and strategies geared towards achieving county development agenda.

The efforts the County has put in place to enhance revenue collection include, continuous monitoring of revenue streams to ensure efficiency, automation and training of revenue officers together with review of Park entrance fees by 25% on low season and 150% high season respectively coupled with structural reforms put in place by the management, resulted to an increase in revenue collection from Kshs. 2,764,844,503 for the period ended 31st Mar 2025 to Kshs. 5,954,416,391 for the period ended 30th June 2025. Disbursements to CRF during the period was Ksh. 5,660,813,326. The following revenue sources were reported during the year under consideration: 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 and Miscellaneous Receipts. The unit will enhance collaboration and engagement with respective departments where revenue streams are domiciled to upscale their efficiency.

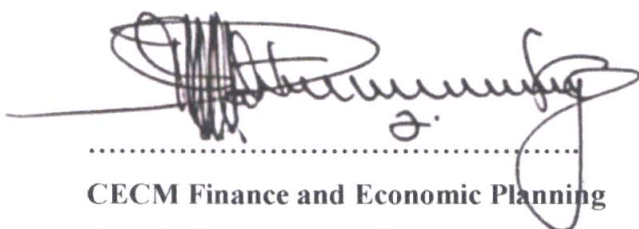
The streams of revenue collected in the period ended 30th June 2025 other than the park fees are shown in the pie chart below.

Revenue Streams



In the agricultural sector, the provision of subsidized inputs and extension services has led to an increase in maize yields by 40% over the past five years. Water access coverage has risen from 48% in 2013 to 65% in 2025, largely due to investments in boreholes, water pans, and piping projects.

In conclusion, Narok County remains committed to the principles of good governance, public participation, and sustainable development. I extend my gratitude to our stakeholders, including the County Assembly, development partners, civil society, and the people of Narok, whose input continues to shape our journey towards a prosperous and equitable future.


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

4. Management Discussion and Analysis

Section A

The entity's operational and financial performance

In the period under review, the revenue collected has consistently increased. The increased revenue collection highlights the county's commitment to efficient revenue management.

The performance comparison for own source revenue in Narok County Government depicts a positive trend, with revenue collection in June 2025 surpassing the previous year's figures by 20%. We now have officers who are fully focused and dedicated to ensuring compliance and the effectiveness of revenue mobilization efforts at the sub-county and ward levels. This is the highest collection ever recorded.

More people are now making payments through various KCB bank branches and our online platforms, USSD *233#, this definitely demonstrates the effectiveness of revenue mobilization efforts at the sub-county and ward levels.

The Revenue Administration team reviewed comparative revenue figures dating back to 2023 across various revenue streams, including land rates, parking fees, plans and inspections, billboards and advertisements, house rents, pre-inspection, food handling certificates, markets, and other income sources. Discussions focused on implementing measures to further enhance revenue collection.

In addition, the county has put on notice land rate defaulters urging them to pay before action is taken.

Section B

Entity's compliance with statutory requirements

(An entity should clearly indicate the extent of compliance and whether there are any major non-compliances that may expose the entity to potential contingent liabilities. Ongoing or potential court cases and defaults should be summarized here, clearly indicating the total exposure).

Section C

Key projects and investment decisions the entity is planning/implementing.

(The entity should include here in the viability of such projects and how they are facilitating the entity in delivery of its mandate in line with the CIDP). (The entity should also indicate how the projects and investments decisions are being financed i.e. are they being financed by equity/debt, internal generated revenue, grants from Government and Development partners, borrowings. A statement on the sustainability of the same should be included).

The partnership discussions with the national government ministries, department and agencies are ongoing to fast-track the implementation of Narok County Referral Hospital, Narok county abattoir, Narok county Airport and the aggregation and industrial park. Six level four hospitals are also ongoing with completion expected in FY 2025/2026. These projects reflect our determination to uplift livelihoods and build a resilient, inclusive county

Section D

Major risks facing the entity

(The entity should include under this section the key risks facing the entity ranging from Operational Risks, Market Risks, Capital Risk, Credit risks, Liquidity risks etc). This should be emanating from the entity's risk management framework.

With the achievement met, challenges were part of the process. Some of the challenges encountered in revenue collection were:

- (i) Clashes in several areas of the county caused closure of sale yards, markets and some businesses hence hamper the collection of revenue e.g Transmara/Nkararo clashes.
- (ii) Lack of power in remote areas of the county.
- (iii) The county Government faced a challenge of network during revenue collection automation in remote areas.
- (iv) Bad infrastructure to markets during rainy season affecting revenue collection of barter markets, sale yards and produce cess.
- (v) Outbreak of livestock diseases in several parts of the county where the ministry of livestock temporarily closed several sale yards.

The challenges will be addressed in the future through early preparation for vaccines, venturing into water storage cultures and use of modern farming methods like irrigation.

Implementation of projects was faced with the following challenges: -

- (vi) Revenue systems administration and transition to the proposed Integrated County Revenue Management System (ICRMS) may lead to potential resistance to tax compliance which could result in lower-than-projected own-source revenue.
- (vii) Failure of some residents to attend public participation and give their views on the proposed projects.
- (viii) Negative politics which delay implementation of projects.
- (ix) Floods which affected ongoing works on road infrastructure and civil works.
- (x) Lack of clear sites/land to construct classrooms or health facilities.
- (xi) Unavailability of funds due to inability to realize full treasury disbursements as per the budget thus inability to carry out all projects and other recurrent obligations.
- (xii) Delay by contractors to complete the projects and raise certificates to facilitate payment.

Narok County Government continues to make meaningful progress in implementing its strategic objectives, delivering public services, and managing resources responsibly. Stakeholders are

encouraged to engage with this report and provide feedback to foster a participatory and accountable government. We reaffirm our commitment to effective service delivery, sound financial management, and inclusive development for all residents of Narok.

Section E

Material arrears in statutory/financial obligations

(This should include but not limited to items such as tax default, and outstanding staff payables).

Section F

The entity's financial probity and serious governance issues

5. Statement of the 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, 2025. 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 Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and the relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that Narok county *receiver of revenue* account gives a true and fair view of the state of Narok county *receiver of revenue* transactions during the financial year ended June 30, 2025, and of Narok county statement of assets and liabilities as at 30th June 2025. Narok county Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of Narok County *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the Narok county 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

Narok County Government *receiver of revenue* statements were approved and signed by the Receiver of Revenue on 28th August, 2025.

A handwritten signature in blue ink, appearing to be 'Moses Minchil', written in a cursive style.

**Name: CPA Moses Minchil
County Receiver of Revenue
ICPAK M/No 11576
(Ref: PFM ACT section 165, 2(a))**

6. Report of the Independent Auditor on the Narok Receiver of Revenue for Year Ended 2025

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF NAROK

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS revenue statements of Receiver of Revenue – County Government of Narok set out on pages 1 to 28, which comprise of the

Report of the Auditor-General on Receiver of Revenue – Revenue Statements for the year ended 30 June, 2025 - County Government of Narok

statement of financial position as at 30 June, 2025 and the statement of revenue and disbursements, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - Government of Narok as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Under Collection of Property Rent Revenue

The statement of revenue and disbursements reflects an amount of Kshs.4,903,863 in respect of property rent as disclosed in Note 17 to the revenue statements. However, the amount is significantly below the budgeted amount by Kshs.12,296,137. Review of rent records revealed that the County Government did not maintain an updated tenant register indicating the tenant's name or identity card number, property /stall/house number, location, lease /tenancy agreement, monthly rent, date of occupancy, amount billed, amount paid, arrears, and payment date for county-owned stalls and residential houses. Further, there were rent arrears totaling Kshs.402,150 which were outstanding as at 30 June, 2025 from tenants occupying County owned houses. The arrears for market stalls could not be determined since there was no supporting documents provided for audit relating to the market stalls. In addition, some tenants occupied premises without valid leases or tenancy agreements. Management did not provide any evidence of demand notices, follow-up, or recovery measures undertaken by the County Government for the property rent arrears.

In the circumstances, the accuracy and completeness of the property rent amount of Kshs.4,903,863 for the period ending 30 June, 2025 could not be confirmed.

2. Unsupported Parking Fees

The statement of revenue and disbursements reflects an amount of Kshs.17,989,200 in respect of parking fees as disclosed in Note 15 to the revenue statements. However, a register of designated parking lots available within the County urban centers, that generated the reported revenue, and evidence that the County had parking infrastructure with marked and secured parking areas in place were not provided for audit review.

Further, various parking slots reserved for saloon cars were instead allocated to matatu and motorcycle picking stages. In addition, monthly motor cycle parking fee of Kshs.300 per motor cycle was not collected in the year under review. This was contrary to Part 1 of the Sixth Schedule of the Narok County Finance Act, 2023 which provides for a monthly motor cycle parking fee of Kshs.300.

In the circumstances, the accuracy and completeness of the reported parking fees of Ksh.17,989,200 for the period ending 30 June, 2025 could not be confirmed.

3. Unsupported Receivables from Exchange Transaction

The statement of financial position reflects receivables from exchange transactions balance of Kshs.231,673,425 as disclosed in Note 33 to the revenue statements. However, Management did not provide the details of invoices issued but not paid by the various clients. Further, Management has not provided measures being put in place to collect the outstanding amounts.

In the circumstances, the accuracy, completeness and recoverability of the receivables from exchange transactions balance of Kshs.231,673,425 as at 30 June, 2025 could not be confirmed.

4. Non-Compliance with Transitional IPSAS Reporting Template

The cover page to the annual report and revenue statements indicate “Transitional IPSAS revenue statements / Prepared in accordance with accrual basis of accounting method under international public sector accounting standards (IPSAS). This is indicative of Management’s failure to choose the method adopted to prepare the revenue statements. Further, under Note 2 to Revenue statements on Statement of Compliance and Basis of Preparation of the revenue statements , Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the revenue statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the revenue statements as prepared and presented are not in compliance with IPSAS reporting framework.

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 Narok Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Unexplained Reduction Across Revenue Streams

Review of the revenue statements and other records revealed that the receiver of revenue registered a significant reduction of revenue for five (5) revenue streams from the previous year as detailed in the table below:

Revenue Component	Amount as at 30 June 2025	Amount as at 30 June 2024	Decrease in Revenue	Decrease %
	Kshs	Kshs	Kshs	
Revenue from non-exchange transactions				
Cess	164,249,056	209,520,729	45,271,673	22%
Land Rates	10,216,248	18,707,185	8,490,937	45%
Single /Business Permits	64,105,183	70,367,304	6,262,121	9%
Revenue from exchange transactions				
Market Fees	9,071,730	13,568,097	4,496,367	33%
Advertising	9,851,451	10,493,146	641,695	6%

Management did not provide an explanation for the significant decline in revenue collection for the revenue streams. It was also not clear how the various revenue heads registered a reduction in revenue yet the County has a significant rise in settlement and possibly an increase in the number of businesses during the year.

In the circumstances, there is risk of significant revenue leakages across the revenue streams.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the prior year's audit report, several issues were raised under the Report on the Revenue statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the Receiver of Revenue in 2024/2025 revealed that the following three (3) matters remained unresolved as at 30 June, 2025.

S/No.	Audit Issue
1.	Unsupported Revenue on Cess, Hire of County Assets and Penalties, Fines and Forfeiture
2.	Failure to Remit Own Generated Receipts into County Revenue Fund
3.	Long Outstanding Revenue Arrears
4.	Failure to Prepare a Report on Waivers and Variations on Parking Fees Granted by the Receiver of Revenue

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delays in Transfer of Revenues into County Revenue Fund Account

The statement of revenue and disbursements reflects total revenue balance of Kshs.5,954,416,391. However, the total disbursements and other charges amounted to Kshs.5,848,779,316 as at 30 June, 2025 resulting to an undisbursed amount of Kshs.105,637,075. Therefore, the receiver of revenue did not promptly deposit all the funds received into the County Revenue Fund (CRF) Account. This was contrary to Regulation 81(1) and (2) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the receiver of revenue shall promptly deposit

into the County exchequer account all receipts due to the County Revenue Fund and that the receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

Further, review of the bank statements provided for audit revealed that one (1) account held at a local bank was used to collect revenue amounting to Kshs.460,354 but no transfer into the CRF was made during the year.

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

2. Inadequacies in the Functionalities of Integrated County Revenue Management System

Review of the contract agreement between Narok County Government and the service provider on the proposed supply, delivery, installation, testing, and commissioning of an integrated county revenue management system of March 2023 revealed that it was to address all functional areas in the administration and management of the County's own-source revenue. It was observed that the contract amount was paid in full amounting to Kshs.48,720,000 yet most of the functionalities agreed in the contract had not been implemented as highlighted below;

2.1 LAIFORMS Data Migration not Done

According to the terms of reference (TORs) of the revenue management system project, the system was expected to capture, migrate, and clean existing data from the LAIFORMS system into the new platform to ensure continuity and completeness of records. However, review of the current revenue system revealed that the LAIFORMS data was not migrated. Customers are instead being registered afresh as they present themselves at the offices. Therefore, the County Government lacks a consolidated database of all properties.

2.2 Non-Integration with the Hospital Management System

Clause (d) of the project scope required that the revenue management system be integrated with existing and future back-office systems, including the Hospital Management system. However, it was observed that the system was not integrated with the Hospital Management system. As a result, hospitals are independently operating their systems without linkage to the County's revenue management system.

2.3 Inability to Generate and Export Detailed Reports

The terms of reference required the system to generate reports, including financial reports showing collections per revenue stream, sub-county, ward, and community area, broken down by fee and charge codes as per the chart of accounts. Reports were also required to be downloadable in Excel, Word, or PDF formats. However, the system review

revealed that users were unable to generate or export the customer/client master data, detailed receipts, and detailed invoice reports from the application side.

2.4 Payment of Commission on Collected Revenue to the Consultant

Review of records revealed that Narok County Government engages a consultant, for server hosting of the revenue system, 24/7 call center support, bandwidth payment, SMS platform, upgrade, and channeling costs. Under the agreement, the County remits 6.5% of the total monthly revenue processed and collected through the system as service fees. This arrangement places a recurring financial obligation on the County, hence an increase in operational costs.

In the circumstances, the value for money on the expenditure of Kshs.48,720,000 on the revenue collection system, could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the revenue statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Use of an Outdated Valuation Roll

The statement of revenue and disbursements reflects an amount of Kshs.10,216,248 which relates to land rates. However, the balance is significantly below the budgeted amount of Kshs.122,376,084 resulting to a budget deficit of Kshs.112,159,836. Further, it was observed that the County is using an outdated valuation roll which indicates several properties within the County which are not appearing in the valuation roll and certain high value properties appear undervalued compared to the prevailing market rates resulting to loss of revenue.

In addition, the property register, schedule of billed properties and valuation reports and billing schedules derived from the valuation roll were not provided for audit verification.

In the circumstances, Management has not put in place proper systems to increase the collection of land rates in order to achieve its revenue target.

2. Understated and Unreported Administration Control Fees and Charges

The statement of revenue and disbursements reflects revenue of Kshs.30,517,799 in respect to administration control fees and charges. However, it was observed that out of the four (4) revenue streams under administration control fees and charges, the Receiver of Revenue reported to have collected revenue from only two streams including weights and measures and liquor licenses. No explanation was provided as to why the County was not able to meet its revenue budget of Kshs.45,461,915, and why two (2) other streams (Nursery school fees and Registration of private schools and betting levy) of revenue did not generate any income during the year.

In the circumstances, the accuracy and completeness of the administration control fees and charges revenue amount of Kshs.30,517,799 could not be confirmed.

3. Ineffective Internal Audit Function and Audit Committee

During the period under review, it was observed that the internal audit function did not conduct audit assignments and no findings were highlighted. In addition, there was no evidence that the issues raised were acted upon by the Management. This contrary to Regulation 165(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the Accounting Officer of the concerned entity shall be responsible for the implementation of the recommendations made in the audit reports and shall develop responses and action plan which they shall submit to the chairperson of the Audit Committee within fourteen days.

Further, Management did not provide evidence to indicate that internal auditing committee had been established and had been active during the year under review.

In the circumstances, the Receiver of Revenue did not benefit from the oversight functions of the internal audit function and the audit committee.

4. County Overreliance on the Service Providers

Review of records and revenue collection systems revealed that the County Government relies heavily on the service provider to manage and administer its core revenue collection systems. Key functions such as system maintenance, data management, user support, and security monitoring are almost entirely outsourced, with limited internal capacity for oversight or continuity in the event of service provider failure. It was also observed that the County doesn't have mechanisms to ensure the completeness and accuracy of the revenue collected.

In the circumstances, the Over-reliance on the service provider exposes the County Government to risks of revenue loss, manipulation, or service disruption in the event of provider failure or non-performance.

5. Weaknesses in Invoicing and Receipting of Transactions from the Integrated County Revenue Management System

Review of the Narok County customers, invoices, and receipts data from the Integrated County Revenue Management System revealed the following weaknesses;

5.1 Duplicate Accounts in the County Revenue Management System

Review of the registered customer data in the Revenue Management System (RMS) revealed that as at 30 September, 2025, a total of nine thousand one hundred and four (9,104) clients had been registered. However, analysis of the customer database revealed the existence of ninety-nine (99) duplicate accounts.

Further, it was observed that despite the document number being set as the client's National Identity Card (ID) number, one hundred and twenty-one (121) customers used company number and PIN certificate instead of their National ID. In contrast, one thousand eight hundred and ninety-four (1,894) customers used phone numbers as ID numbers, and two (2) customers used Alien ID instead of ID numbers as the document number. The duplication and use of irregular document numbers indicate weaknesses in the system's data validation and control mechanisms, which may result in inaccurate reporting and challenges in tracking customer transactions and payment histories, leading to revenue leakages.

5.2 Non-Sequential Numbering of Invoices and Receipts

Review of the invoices and receipts data revealed that they were not sequentially numbered, and there was no standardized numbering convention applied. This weakens the audit trail and makes it difficult to track or verify the completeness of transactions recorded in the County Revenue Management System.

5.3 Invoice Amount greater than Receipted Amount

Review of invoices against receipts disclosed that eight hundred and seventy-nine (879) invoices had receipts of lower value than the invoiced amounts, resulting in uncollected revenue totaling Kshs.14,097,448. This points to weaknesses in the enforcement of collections and reconciliation between billing and receipting.

5.4 Receipts with no Invoices

Further, it was observed that seven (7) payment transactions recorded in the system without corresponding invoices. This implies that the system allows the posting of payments without an associated invoice number, compromising the accuracy and completeness of revenue records and increasing the risk of misstatement or potential revenue loss.

5.5 Inability to Map the Customer's Data with the Invoices Raised

Review of the revenue management system revealed that customer data lacked unique identifiers to link registered customers to the invoices raised. Specifically, while customer records were captured using identification (ID) numbers, invoices were generated using bill numbers that were not linked to any customer ID. As a result, it was not possible to confirm whether all registered customers had been invoiced, thereby compromising the completeness of revenue billing and the accuracy of receivables tracking.

In the circumstances, the weaknesses in the internal controls related to the system increase the risk of revenue leakage, fraud, misstatement of financial records, and inability to enforce accountability over the County's revenue collections.

6. Weaknesses in Kenya Airports Parking Services system (Park Fees)

Review of Narok County Kenya Airport's Parking Services (KAPS) system transactional collection data revealed the following weaknesses;

6.1 Use of Cash as a Mode of Payment

Review of the system processes and system interrogation, revealed that revenue officers stationed at the park gates are permitted to receive cash payments from clients for services rendered, amounting to Kshs.26,136,500 and USD 608,550. Allowing cash transactions in revenue collection exposes the County Government to a heightened risk of revenue loss through theft, fraud, or misappropriation. Moreover, cash payments do not provide a reliable audit trail, thereby limiting the ability to independently verify the completeness and accuracy of revenue collected.

6.2 Services not in the County Finance Act, 2023 but Mapped in the KAPS System

Review of the Kenya Airports Parking Services (KAPS) revenue management system revealed that twelve (12) services had been mapped in the system despite not being gazetted in the County Finance Act, 2023. Further, review established that three (3) of these services were actively offered, generating a total collection of Kshs.5,113,000.

6.3 Services Incorrectly Charged to Customers in the Low Season

Review of transactions within the KAPS system indicated that fifty-four (54) clients were overcharged for adult non-resident – park entry at a rate of USD 200 instead of the gazetted low-season rate of USD 100, resulting in overcharges totaling USD 5,750. Conversely, forty-seven (47) clients were undercharged for park entry fees by a total of USD 8,000.

Failure to align services and applicable rates in the revenue management system with those gazetted in the County Finance Act exposes the County Government to the risk of revenue loss, unfair billing, and non-compliance with legal requirements.

In the circumstances, the effectiveness of internal control in relation to management of revenue collection could not be confirmed

7. Inconsistencies in Application and Mapping of The Tariff Prices and Names of the Finance Act into the Revenue Collection Systems.

Review of the revenue streams tariffs in the County Finance Act, 2023 against the revenue management system streams revealed the following anomalies;

7.1 Inability to Map the Revenue Streams in the Revenue Management System and with the Finance Act Streams.

Review of the County revenue management system data revealed that the revenue streams provided for in the County Finance Act, 2023, had not been properly mapped to the integrated revenue collection system. As a result, it was not possible to confirm whether the correct applicable rates were consistently applied to invoices raised and payments received across all revenue streams.

7.2 Services in the Hospital Management System missing in the Finance Act Medical Services Schedule

An analysis of the Hospital Management System revealed that two hundred thirty-three (233) services offered at Narok Referral Hospital had not been gazetted in the County's Finance Act. In the circumstances, these services were being billed and collected outside the approved legal framework.

7.3 Inconsistency in the Pricing of Medical Services Offered in Hospitals against the Finance Act Medical Services Schedule 2023

Review of records revealed some inconsistencies in the pricing of services offered at referral hospitals. Charges for the same service varied across facilities, with some instances of overpricing and underpricing when compared to the gazetted rates in the Finance Act, 2023. This resulted in the overpricing of one hundred and fifteen (115) services by an amount of Kshs.5,088,205 and underpricing of eighty-two (82) services by Kshs. 71,974, indicating non-compliance with the gazetted revenue schedule.

In the circumstances, the weaknesses undermine the accuracy and completeness of revenue records, distort reported revenue performance and exposes the County Government to risks of revenue leakage, misapplication of rates and unauthorized collections.

8. Variance Between the Reported, System and Bank Statement Revenue Amounts

Review of system-generated revenue reports, bank statements, and revenue statements for the Narok County Government revealed discrepancies between the figures reported in the three sources. The analysis indicated that amounts captured in the revenue statements did not agree with those in the revenue system and bank records for instance, revenue reported under Hospital Fees was understated by Kshs.21,556,144 when compared to the actual receipts reflected in the bank statement. These inconsistencies indicate weaknesses in the reconciliation and reporting process of revenue data between the departments responsible for system management, banking, and financial reporting.

In the circumstances, failure to reconcile and align figures between the revenue management system, bank statements, and revenue statements result in inaccurate financial reporting and misstatement of County 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 controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the revenue statements, Management is responsible for assessing the Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 December, 2025

Approval of the Revenue Statements

Narok County Government *receiver of revenue* statements were approved and signed by the Receiver of Revenue on 28th August, 2025.



**Name: CPA Moses Minchil
County Receiver of Revenue
ICPAK M/No 11576
(Ref: PFM ACT section 165, 2(a))**

Receiver Of Revenue
County Government of Narok
Revenue Statements for the Period Ended 30th June 2025

7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	June 2025
		Kshs
Revenue from non-exchange transactions		
Cess	6	164,249,056
Land Rates	7	10,216,248
Single/Business Permits	8	64,105,183
Conservancy Administration	9	1,160,498
Administration Control Fees and Charges	10	30,517,799
Other Fines, Penalties, And Forfeiture Fees	11	-
Public Health Service Fees	12	2,653,790
Physical Planning and Development	13	22,772,652
Donations/Grants Not Received Through CRF	14	6,029,176
Total Revenue from non-exchange transactions		301,704,402
Revenue from exchange transactions		
Property Rent	17	4,903,863
Parking Fees	15	17,989,200
Market Fees	16	9,071,730
Advertising	18	9,851,451
Hospital Fees	19	152,525,740
Hire of County Assets	20	-
Sale of assets	21	29,740,926
Park Fees	22	5,417,809,896
Miscellaneous receipts	23	10,819,183
Total Revenue from exchange transactions		5,652,711,989
Total Revenues (a)		5,954,416,391
Disbursements		
Disbursements To CRF	24	5,660,813,326
Disbursement to another County Fund	25	187,933,868
Bank charges	26	32,122
Waivers and exemptions	26	-
Bad debts written off	27	-
Provision for bad debts	28	-
Total Disbursements and other charges (b)		5,848,779,316
Balance Due for Disbursement (collected amounts) (c)		105,637,075
Balance Due for Disbursement (uncollected Amounts) (d)		231,673,425
Balance Due for Disbursement and Collection (e = c + d)		337,310,500



Name: CPA Moses Minchil
County Receiver of Revenue
ICPAK M/No 11576
Date: 28th August 2025



Name: CPA Joseph Nkoirien
Head of Revenue Reporting
ICPAK M/No 12178
Date: 28th August 2025

8. Statement of Financial Position as at 30th June 2025

	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	29	105,637,075	197,005,194
Receivables from non-Exchange transactions	30	-	-
Receivables from Exchange transactions	31	231,673,425	-
Total Current Assets		337,310,500	197,005,194
Total Assets		337,310,500	197,005,194
Financial Liabilities			
Payables-Due to CRF	32	337,310,500	197,005,194
Revenue received in advance	33	-	-
Total Financial Liabilities		337,310,500	197,005,194

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 28th August 2025 and signed by:



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 Name: CPA Moses Minchil
 County Receiver of Revenue
 ICPAK M/No 11576
 Date: 28th August 2025



.....
 Name: CPA Joseph Nkoirien
 Head of Revenue Reporting
 ICPAK M/No 12178
 Date: 28th August 2025

Receiver Of Revenue
County Government of Narok
Revenue Statements for the Period Ended 30th June 2025

9. Statement of Cash Flows for the Year Ended 2025

	Note	Period ended June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Cess		164,249,056
Land Rate		10,216,248
Single/Business Permits		64,105,183
Property Rent		4,903,863
Conservancy Administration		1,160,498
Administration Control Fees and Charges		30,517,799
Other Fines, Penalties, And Forfeiture Fees		-
Public Health Service Fees		2,653,790
Physical Planning and Development		22,772,652
Donations/Grants Not Received Through CRF		6,029,176
Parking Fees		17,989,200
Market Fees		9,071,730
Advertising		9,851,451
Hospital Fees		152,525,740
Hire of County Assets		-
Sale of assets		29,740,926
Park Fees		5,220,804,702
Miscellaneous receipts		10,819,183
Total Receipts		5,757,411,197
Payments		
Disbursements To CRF		5,660,813,326
Disbursement to another County Fund		187,933,868
Bank charges		32,122
Total Payments		5,848,779,316
Net Cash Flows from/ (used in) Operating Activities		(91,368,119)
Cash and cash equivalents at Period Start	31	197,005,194
Cash and cash equivalents at Period End	31	105,637,075

Receiver Of Revenue
County Government of Narok
Revenue Statements for the Period Ended 30th June 2025

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

Receipts	Original Targets		Adjustment s		Final Targets		Actual On Comparable Basis		Budget Realization Difference		% of Realization	
	A	Kshs	B	Kshs	C=(A+B)	Kshs	D	Kshs	E=(C-D)	Kshs	F=D/C*100	Kshs
County Own Source Revenue												
Cess	294,269,909		-		294,269,909		164,249,056		130,020,853		27.91%	
Land Rate	122,376,084		-		122,376,084		10,216,248		112,159,836		5.88%	
Single/Business Permits	84,341,469		-		84,341,469		64,105,183		20,236,286		5.71%	
Property Rent	17,200,000		-		17,200,000		4,903,863		12,296,137		6.22%	
Parking Fees	36,000,000		-		36,000,000		17,989,200		18,010,800		21.79%	
Market Fees	50,098,805		-		50,098,805		9,071,730		41,027,075		8.48%	
Advertising	5,658,531		-		5,658,531		9,851,451		4,192,920		36.97%	
Hospital Fees	120,951,908		-		120,951,908		152,525,740		31,573,832		59.44%	
Public Health Service Fees	5,000,000		-		5,000,000		2,653,790		2,346,210		24.96%	
Physical Planning and Development	54,226,795		-		54,226,795		22,772,652		31,454,143		10.54%	
Hire of County Assets	412,903		-		412,903		-		412,903		0.00%	
Conservancy Administration	8,531,250		-		8,531,250		1,160,498		7,370,752		0.00%	
Administration Control Fees and Charges	45,461,915		-		45,461,915		30,517,799		14,944,116		55.55%	
Proceeds from sale of assets	31,660,000		-		31,660,000		29,740,926		1,919,074		61.82%	

*Receiver Of Revenue
County Government of Narok
Revenue Statements for the Period Ended 30th June 2025*

Park Fees	5,193,751,556	-	5,193,751,556	5,220,804,702	-27,053,146	94.23%
Other Fines, Penalties, and Forfeiture Fees	282,316	-	282,316	-	282,316	0.00%
Miscellaneous Receipts	5,776,559	-	5,776,559	10,819,183	5,042,624	87.62%
Total County Own Source Revenue	6,076,000,000	-	6,076,000,000	5,751,382,021	324,617,979	82.41%
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	6,029,176	-	0.00%
Total Other Receipts	-	-	-			
Total Receipts	6,076,000,000	-	6,076,000,000	5,954,416,391	121,583,609	82.53%

The County Receiver of Revenue's financial statements were approved on 28th August 2025 and signed by:



.....
Name: CPA Moses Minchil
County Receiver of Revenue
ICPAK M/No 11576
Date: 28th August 2025



.....
Name: CPA Joseph Nkoirien
Head of Revenue Reporting
ICPAK M/No 12178
Date: 28th August 2025

11. Notes to the Financial Statements

1. General Information

Narok County Receiver of Revenue was appointed by the CEC member of Finance of Narok County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is to receive and account for revenues as outlined in the appointment letter and section 157 of the PFM Act.

2. 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) Accrual Basis of Accounting and relevant legal framework of the County Government of Narok. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and 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 Financial statements were authorized for issue by the Accounting Officer on 28th August 2025

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17</p>

*Receiver Of Revenue
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Standard	Effective date and impact:
	<p>in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature,</p>

*Receiver Of Revenue
County Government of Narok
Revenue Statements for the Period Ended 30th June 2025*

Standard	Effective date and impact:
	<p>amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

iii) Early adoption of standards

The Entity did not early-adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on the entity's financial statements.)*

4. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The County government of *Narok* receiver of Revenue recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

The County government of *Narok* Receiver of *Revenue* recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

iii) Budget

The County Revenue budget is developed on cash basis. The budget has 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 26th June 2024 for the period 1st July 2024 to 30th June, 2025. There was two 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.

The County Government of Narok budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

iv) Cash and cash equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

vi) 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.

vii) Payables due to CRF

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

viii) Comparative Figures

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

ix) 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, 2025

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all significant judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements

6. Cess

Description	Period ended June 2025
Farm produce	110,793,006
Quarrying	12,522,737
Livestock	34,124,913
Fish farming	
Others (<i>specify</i>) Sand Cess	6,808,400
Total	164,249,056

7. Land rates

Description	Period ended June 2025
Land rates	10,216,248
Land penalties and interest	0
Arrears	0
Total	0
	10,216,248

8. Single /Business Permits

Description	Period ended June 2025
Business permit application fees	0
Annual Business permit fees	64,105,183
Business permit penalties and interest	0
Business permit fees arrears	0
Total	64,105,183

Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	Period ended June 2025
Refuse disposal fees	1,160,498
Dumpsite fees	0
Sewerage fees	0
Sale of seedlings	0
Public cemetery	0
Disposal of carcasses	0
Noise control	0
Others (<i>Specify</i>)	0
Total	1,160,498

10. Administration Control Fees and Charges

Description	Period ended June 2025
Weights and measures	914,800
Nursery school fees & Reg of Private Schools	0
Liquor licenses	29,602,999
Betting levy	0
Others (<i>Specify</i>)	0
Total	30,517,799

11. Other Fines, Penalties and Forfeitures

Description	Period ended June 2025
Impounding Fees	0
Towing Fees	0
Others (<i>Specify</i>)	0
Total	0

Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	Period ended June 2025
Drugs and vaccines/ Hospitals	0
Inspection of buildings/premises/Institutions	0
Inspection for issuance of hygiene license	2,653,790
Vaccination: Yellow fever, Typhoid, etc	0
Applications for medical examination	0
Sanitation inspection for schools	0
Public health permit	0
Rodent Control/Fumigation	0
Others (Specify)	0
Total	2,653,790

13. Physical Planning and Development

Description	Period ended June 2025
Seach fee	0
Subletting fees	0
Plot application fees	0
Plot transfer fees	0
Sub-division fees	0
Change of name	0
Survey fees	0
Plan approval fees	19,164,202
Beacon search fees	0
Change of user	0
Building inspection fees	0
Fire/Clearance certificates	3,608,450
Stand premium	0
other property charges	0
Total	22,772,652

Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

Description	Period ended June 2025
Donations <i>(Specify Based on Source)</i>	0
Grants <i>(Maternal Neonata)</i>	6,029,176
Others <i>(Specify)</i>	0
Total	6,029,176

15. Parking Fees

Description	Period ended June 2025
Street parking fees	9,129,048
Monthly toll/sticker fees	0
Motorbike fees	0
Registration fees	0
Reserved parking	0
Bus Park fees	8,860,152
Others <i>(Specify)</i>	0
Total	17,989,200

16. Market Fees

Description	Period ended June 2025
Barter Market Cess	8,859,709
Slaughter fees	212,021
Others <i>(Specify)</i>	0
Total	9,071,730

Notes to the Financial Statements (continued)

17. Property Rent

Description	Period ended June 2025
County Housing	2,713,660
Plot Rent	2,190,203
Transfer of Property	0
Tenancy Agreement	0
Council premises	0
Market stall rent	0
Bus park kiosks	0
Total	4,903,863

18. Advertising

Description	Period ended June 2025
Branding	0
Billboard advertising	0
Sign boards	9,851,451
Roadshows	0
Banners	0
Posters	0
Tent advertising	0
Street pole/clock advertising	0
others (<i>Specify</i>)	0
Total	9,851,451

19. Hospital Fees

Description	Period ended June 2025
Level 5 hospitals	127,390,511
Level 4 hospitals	25,135,229
Others (<i>Specify</i>)	0
Total	152,525,740

Notes to the Financial Statements (continued)

20. Hire Of County Assets

Description	Period ended June 2025
Agricultural Mechanisation Services (AMS)	0
Hire of Machines and Equipment	0
Hire of County Stadia	0
Hire of County Halls	0
Conference facilities/Agricultural Training Centers (ATC)	0
Others (<i>Specify</i>)	0
Total	0

21. Sale of assets.

Description	Period ended June 2025
Receipts from Sale of Buildings	-
Receipts from Sale of Vehicles and Transport Equipment	29,740,926
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	29,740,926

22. Park Fees

Description	Period ended June 2025
Lodge Tariffs and levies	304,908,334
Park entry fees	5,105,581,562
Filming and Photography fees	5,000,000
Camping fees	
Balloon landing fees	2,320,000
Others (<i>Specify</i>)	
Total	5,417,809,896

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	Period ended June 2025
Miscellaneous Receipts	10,819,183
Interest	0
Commissions	0
Others (Specify)	0
Total	10,819,183

24. Disbursements to CRF

Description	Period ended June-25
	Kshs
Quarter 1	2,187,750,109
Quarter 2	1,704,033,816
Quarter 3	984,857,963
Quarter 4	784,171,438
Total	5,660,813,326

25. Disbursement to another County Fund

Description	Period ended Sep/Dec/March/June 2025
	Kshs
Quarter 1	49,047,435
Quarter 2	53,936,208
Quarter 3	6,084,876
Quarter 4	78,921,048
Total	187,989,567

Notes to the Financial Statements (continued)

26. Bank Charges

Description	Period ended June 2025
Bank Charges & commissions	32,122
Total	32,122

27. Waivers and Exemptions

Description	Insert Current FY Kshs
Penalties	0
Interest	0
Others (<i>Specify</i>)	0
Total	0

28. Bad debts written off.

Description	Insert Current FY Kshs
Bad debts written off (<i>Specify revenue stream</i>)	0
Total	0

29. Provision for bad debts

Description	Insert Current FY Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	0
Total	0

Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	Insert Current FY
	Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	0

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Period ended June-25	Statement 1st July 2024
	Kshs	Kshs
Narok county revenue Collection Account- Coop 010141338976600	426	425
Narok county revenue Collection Account- KCB 1140091263	104,949,618	196,370,286
Narok county revenue Collection Account- USD-KCB 1143225325	21,486	420,697
Narok County Debt Collection A/c KCB 1180435494	1,332	9,926
Equity - 0360297263193	664,213	203,859
Cash at Hand	-	-
Total	105,637,075	197,005,194

32. Receivables for non-exchange transactions

Description	Insert Current FY	Opening Statement 1 st July 20xx
	Kshs	Kshs
Receivables		
<i>Specify the various categories</i>	0	0
	0	0
Sub total	0	0
Less impairment Allowance	0	0
	0	0
Total Current Receivables	0	0

(Provide brief explanation on current receivables)

Ageing analysis for Receivables from Non-exchange transactions

Description	Insert Current FY		Opening Statement 1 st July 20xx	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	0	%	0	%
Between 1- 2 years	0	%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (a+b)	0	%	0	%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	Insert Current FY
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

33. Receivables from exchange transactions

Description	2024-2025	Opening Statement 1 st July 20xx
	Kshs	Kshs
Total receivables	231,673,425	
<i>Specify items the various category</i>	0	0
	0	0
Less: impairment allowance	0	0
Total receivables	231,673,425	0

Ageing analysis for total receivables in exchange transactions

Description	2024-2025		Insert Comparative FY	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	231,673,425	100%	0	%
Between 1- 2 years	0	%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (a+b)	231,673,425	100%	0	

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	Insert Current FY
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

34. Payables- Due To CRF

Payables	Period ended June-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	105,637,075	197,005,194
Amount billed and yet to be collected for disbursement to CRF	231,673,425	0
Total undisbursed funds to CRF	337,310,500	197,005,194

Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	197,005,195
Increase/Decrease in Dues to CRF	140,305,306
Closing Dues to CRF	337,310,500

35. Revenue received in advance

Description	Period ended 20xx	Opening Statement 1st July 20xx
	Kshs	Kshs
<i>Specify</i>	0	0
Total	0	0

12. Appendices

Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccuracy in the Financial Statements			
2	Lack of a Trial Balance	Financial statements amended	Resolved	
3	Variance in County Own Source Revenue Amount	Financial statements revised.	Resolved	
4	Understatement of Disbursements to County Revenue Fund (CRF)	Disbursement to CRF revised	Resolved	
5	Unsupported Cess Fees	Cess collection automated and supportive documents provided for audit review	Resolved	
6	Unsupported Revenue from Land Rates	Land rates collection automated and ledgers provided	Resolved	
7	Unsupported Revenue from Market Fees	Market fees collection automated and supportive ledgers provided.	Resolved	

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County Government Of Narok
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8	Unsupported Revenue from Advertising Fees	Advertising fees collection automated and ledgers provided.	Resolved	
9	Unsupported Revenue from Hospital Fees	Hospital fees uses FIF system, supporting schedules provided for audit review.	Not resolved	01/01/2026 Hospital automation
10	Unsupported Revenue from Public Health Service Fees	Public health collection automated and ledgers provided.	Resolved	
11	Unsupported Revenue from Physical Planning and Development	Physical planning fees automated and supporting documents provided.	Resolved	
12	Unsupported Conservancy Administration Fees	Conservancy administration fees automated and ledgers provided.	Resolved	
13	Unsupported Revenue from Administration Control Fees and Charges	Administration control fees and charges partly automated	Not resolved	01/07/2025 Licensing
14	Unsupported Revenue from Park Fees	Park fees collection automated and supporting documents provided.	Resolved	
15	Unsupported Miscellaneous Receipts	Miscellaneous receipts automated and ledgers provided	Resolved	
16	Unsupported Donation/Grants not Received through CRF	Donations not through CRF supported	Resolved	
17	Unsupported Expenditure of Bank Charges	Bank charges supported	Resolved	
18	Unconfirmed Cash and Bank Balances	Cash and Bank Balances reconcilled	Resolved	

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19	Non-Preparation of the Statement of Arrears of Revenue	Statement of arrears provided	Resolved	
20	Budgetary Control and Performance	Budgeted vs actual analysis performed	Resolved	
21	Non-Disbursement of Collected Revenue	Disclosure of all revenue streams provided.	Resolved	

Guidance Notes:

- Use the same reference numbers as contained in the external audit report.
- Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Name: CPA Moses Minchil
County Receiver of Revenue
ICPAK M/No 11576

Date: 28th august 2025



Name: CPA Joseph Nkoirien
Head of Revenue Reporting
ICPAK M/No 12178

Date: 28th august 2025

Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 20xx) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 20xx 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	xxx	(xxx)	xxx	xxx	e.g. the Governor has waived interest and penalties	
Land rate	xxx	(xxx)	xxx	xxx		
Single/Business Permits	xxx	(xxx)	xxx	xxx		
Property Rent	xxx	(xxx)	xxx	xxx		
Parking Fees	xxx	(xxx)	xxx	xxx		
Market Fees	xxx	(xxx)	xxx	xxx		
Advertising	xxx	(xxx)	xxx	xxx		
Hospital Fees	xxx	(xxx)	xxx	xxx		
Public Health Service Fees	xxx	(xxx)	xxx	xxx		
Physical Planning and Development	xxx	(xxx)	xxx	xxx		
Hire Of County Assets	xxx	(xxx)	xxx	xxx		
Conservancy Administration	xxx	(xxx)	xxx	xxx		
Administration Control Fees and Charges	xxx	(xxx)	xxx	xxx		
Park Fees	xxx	(xxx)	xxx	xxx		
Other Fines, Penalties, And Forfeiture Fees	xxx	(xxx)	xxx	xxx		
Miscellaneous	xxx	(xxx)	xxx	xxx		
Total Arrears	xxx	(xxx)	xxx	xxx		



Name: CPA Moses Minchil

County Receiver of Revenue

ICPAK M/No 11576

Date: 28th august 2025



Name: CPA Joseph Nkoirien

Head of Revenue Reporting

ICPAK M/No 12178

Date: 28th august 2025

Appendix 3: 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	xxx	xxx	xxx	xxx	xxx
Land rate	xxx	xxx	xxx	xxx	xxx
Single/business permits	xxx	xxx	xxx	xxx	xxx
Property rent	xxx	xxx	xxx	xxx	xxx
Parking fees	xxx	xxx	xxx	xxx	xxx
Market fees	xxx	xxx	xxx	xxx	xxx
Advertising	xxx	xxx	xxx	xxx	xxx
Hospital fees	xxx	xxx	xxx	xxx	xxx
Public health service fees	xxx	xxx	xxx	xxx	xxx
Physical planning and development	xxx	xxx	xxx	xxx	xxx
Hire of County Assets	xxx	xxx	xxx	xxx	xxx
Conservancy administration	xxx	xxx	xxx	xxx	xxx
Administration control fees and charges	xxx	xxx	xxx	xxx	xxx
Proceeds from sale of assets	xxx	xxx	xxx	xxx	xxx
Park fees	xxx	xxx	xxx	xxx	xxx
Other fines, penalties, and forfeiture fees	xxx	xxx	xxx	xxx	xxx
Miscellaneous receipts	xxx	xxx	xxx	xxx	xxx
Others (Specify)	xxx	xxx	xxx	xxx	xxx
Total (agree to statement of arrears above)	xxx	xxx	xxx	xxx	xxx

Appendix 4: 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



CPA Peter Ntiamput Naingisa
Accounting Officer
28th August 2025