

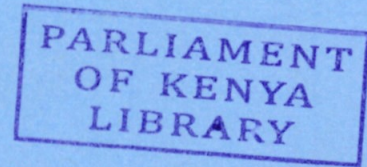
REPUBLIC OF KENYA



REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

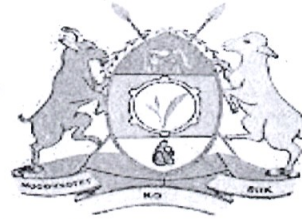
**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

PAPERS LAID	
DATE	19/2/25
TABLED BY	Mr. ledama
COMMITTEE	
CLERK AT THE TABLE	Mary

**FOR THE YEAR ENDED
30 JUNE, 2025**

COUNTY GOVERNMENT OF KERICHO

9



COUNTY GOVERNMENT OF KERICHO

RECEIVER OF REVENUE
(County Government of Kericho)

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

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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.

2. Key Entity Information and Management

Background information

The *receiver of revenue* is under the Department of Finance. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance, who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 01.07.2024 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(a) Principal activities

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

(b) Key Management Team

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

- County Executive Committee Member for Finance – Hon. Jackson Rop
- Chief Officer, Finance CPA Dr. George Kirer (*PhD*)
- Director, Revenue- Evans Langat
- Head of Revenue Reporting-CPA Benard Koros

Key Entity information and Management (continued)

(c) County Headquarters

County Government of Kericho Headquarters
P.O. Box 112-20200,
Kericho, KENYA

(d) Entity Contacts

Telephone: (254) 0522021100
(254) 0522021101
E-mail: info@kericho.go.ke
Website: www.kericho.go.ke

(e) Independent Auditor

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

(f) Bankers

County Government of Kericho Revenue Collection
Kenya Commercial Bank-Kericho Branch
P.O Box 43-20200

(g) Principal Legal Adviser

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

(h) County Attorney

Kericho County Attorney

3. Foreword by the CECM Finance and Economic Planning

During the year under review, the original revenue target was set at Ksh 1,220,097,931, which was later adjusted upwards through a supplementary budget by Ksh 2,501,378, bringing the revised revenue projection to Ksh 1,222,599,309.

A key policy intervention during the period was the extension of land rates waivers, which acted as a catalyst for enhanced compliance and accelerated revenue collection. Additionally, the recruitment of 30 revenue clerks alongside the appointment of a Director of Revenue contributed significantly to the improvement in revenue administration and enforcement.

To further support efficient revenue management, the county advanced its automation agenda through KerichoPay, a digital platform for revenue collection. The system was reviewed by the Commission on Revenue Allocation (CRA) in October 2024, receiving a commendable rating score of 78%, underscoring its effectiveness in modernizing revenue operations.

The actual revenue collected during the year amounted to Ksh 1,072,372,746 with the bulk of collections realized from hospital fees, Single Business Permits (SBP), and land rates. Out of the collected revenue, Ksh 421,541,161 was disbursed to the County Revenue Fund, enabling the financing of key county priorities.

In a bid to continuously enhance revenue performance, the county remains committed to automation of revenue collection systems, Continuous capacity building and training of revenue staff, reinforcement of internal controls and strengthening legal and institutional frameworks governing revenue mobilization.

These strategic interventions are aimed at ensuring sustainable revenue growth to support the county's development agenda.



.....

Name: Hon Jackson K Rop

CECM Finance and Economic Planning

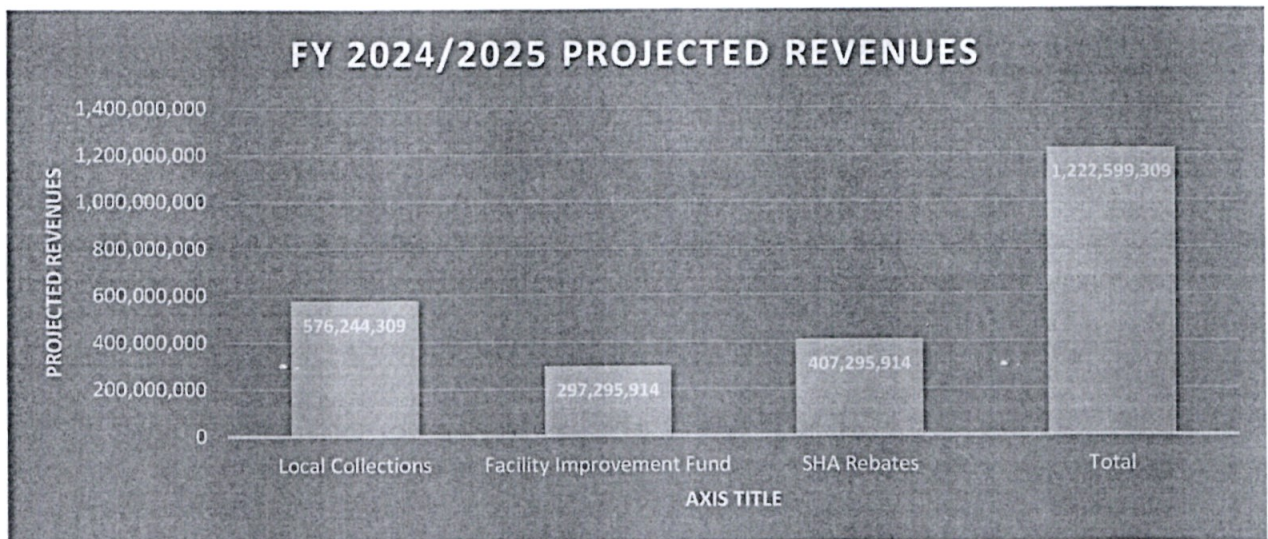
County Government of Kericho

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

4. Management Discussion and Analysis

In the year ended 30th June 2025, the County had projected revenues of Kshs. 1,222,599,309 consisting of Kshs 576,244,309 from own sources revenues while ksh 646,355,000 was expected from the hospital collection as depicted by the table below.

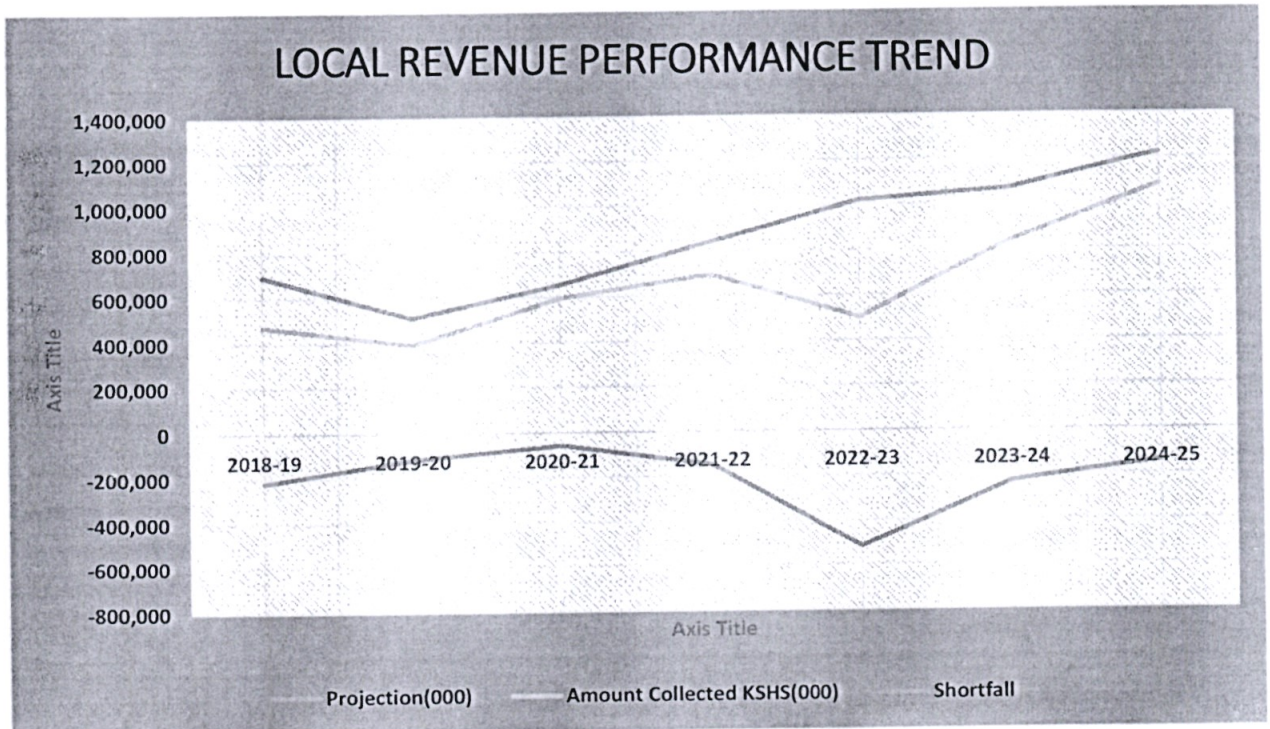
COUNTY GOVERNMENT OF KERICHO	
SOURCES OF REVENUE	2024/2025
Own Source Revenue Description	
1.Local Collections	576,244,309
2.Hospital collection	646,355,000
Total	1,222,599,309



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

The local revenue collections performance over the years is as shown below.

Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Projection(000)	694,819	512,294	654,058	842,386	1,019,388	1,065,456	1,222,599
Amount Collected KSHS(000)	473,694	394,054	595,977	693,663	501,291	834,758	1,072,372
Shortfall	(221,125)	(118,240)	(58,081)	(148,723)	(518,097)	(230,698)	(150,227)



Sign.....

Name: CPA Dr. George Kirer (PhD)

County Receiver of Revenue

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 the *entity’s receiver of revenue* account gives a true and fair view of the state of the *entity’s receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *entity’s* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 13th June 2025

Sign.....
Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
Email: 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 STATEMENT FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF KERICHO

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the 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 Kericho set out on pages 1 to 25 which comprise of the

Report of the Auditor-General on Receiver of Revenue - Revenue Statement for the year Ended 30 June, 2025 - County Government of Kericho

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Kericho 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 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. Unsupported Opening Balances

The statement of financial position reflects total assets and total financial liabilities opening balances of Kshs.187,148,311 each. However, these balances were not supported by transition Project Co-ordination Committee report. The listing of the assets and liabilities was also not provided for audit review.

In the circumstances, the accuracy and completeness of total assets and total financial liabilities opening balances of Kshs.187,148,311 each could not be confirmed.

2. Inaccuracy of Receivables from Exchange Transactions

The statement of financial position and as disclosed in Note 30 to the financial statements reflects receivables from exchange transactions totalling Kshs.11,158,864. However, the amount differs with the receivables totalling Kshs.11,403,100 reflected in the ageing analysis in Note 30 to the financial statements resulting in unexplained variance of Kshs.244,236.

Further, the amount includes receivables totalling Kshs.9,563,000 which have been outstanding for over one year. However, provision for bad and doubtful debts was not made.

In the circumstance, the accuracy and completeness of receivables from exchange transactions totalling Kshs.11,158,864 could not be confirmed.

3. Inaccuracy of Receivables from Non-Exchange Transaction

The statement of financial position reflects receivables from non-exchange transactions totalling Kshs.210,876,369. The amount includes receivables totalling Kshs.186,505,357 which have been outstanding for more than one (1) year. However, no provision has been made for impairment of the receivables. Management has not made any effort to recover the long outstanding receivables.

In the circumstance, the accuracy and completeness of receivables from non-exchange transactions totalling Kshs.210,876,369 could not be confirmed.

4. Unsupported Property Rent

The statement of revenue and disbursements reflects property rent amounting to Kshs.24,526,200. The amount includes County housing and plot rent amounting to Kshs.19,817,984 and Kshs.3,906,031, respectively, as disclosed in Note 15 to the financial statements. However, rent registers and housing inventory in support of the rent was not provided for audit review.

In the circumstance, the accuracy and completeness of property rent amounting to Kshs.24,526,200 could not be confirmed.

5. Unsupported Disbursements to Another County Fund

The statement of revenue and disbursements and as disclosed in Note 22 to the revenue statements reflects disbursements to another County Fund amounting to Kshs.650,745,222. The amount was in respect of Hospital revenue spent at source. However, the approvals by the receiver of revenue, expenditure returns and the bank account statements in support of the revenue were not provided for audit review.

In the circumstances, the accuracy and completeness of disbursements to another County Fund amounting to Kshs.650,745,222 could not be confirmed.

6. Unsupported Waivers and Exemptions

The statement of revenue and disbursements and as disclosed in Note 24 to the financial statements reflects waivers and exemptions amounting to Kshs.42,879,923. However, a public record of each waiver together with the reason for the waiver was not maintained. The enabling legislation on waivers and exemptions was not provided for audit review. In the circumstance, the accuracy and completeness of waivers and exemptions amounting to Kshs.42,879,923 could not be confirmed.

7. Inaccuracy of the Statement of Cash Flows

The statement of cash flows reflects total receipts amounting to Kshs.421,627,522. However, the amount differs with the total actual receipts on comparable basis amounting

to Kshs.1,072,372,746 reflected in statement of comparison of budget and actual amounts resulting in unexplained variance of Kshs.650,745,224.

In the circumstance, the accuracy and completeness of the statement of cash flows 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 Kericho Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Under-Collection of County Own-Generated Revenue

The statement of comparison of budget actual amounts reflects total County own Source revenue final target and actual revenue on comparable basis amounting to Kshs.1,222,599,309 and Kshs.1,072,372,746, respectively, resulting to under-collection of own source revenue of Kshs.150,226,563 or twelve percent (12%) of the target.

In addition, Management has not disclosed by way of a footnote in the financial statements' reasons for the material difference between the budgeted and actual amounts. This was contrary to Regulation 130(2)(c) of the Public Finance Management (County Governments) Regulations, 2015 which requires An Accounting Officer shall provide footnotes to the annual financial statements provides reasons for material differences between approved estimates and actual expenditure, or actual collection of Appropriation-in-Aid.

The under-collection of revenue affected the planned activities and may have impacted negatively on service delivery to the public.

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 financial 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 audit report of the previous year, six (6) issues were raised under the Report on the Revenue Statements and Other Matter as shown in the table below:

Number	Financial Year	Audit Issue
		Qualified Opinion
1	2023-2024	Inaccuracies in the Revenue Statement
2	2023-2024	Unsupported Long Outstanding Land Rates and Property Rent
3	2023-2024	Failure to Map Revenue Sources
		Other Matter
4	2023-2024	Unresolved Prior Year Matters
		Report on Effectiveness of Internal Controls, Risk Management and Governance
5	2023-2024	Inadequate Internal Control Environment in Accounting for Own Generated Revenues
6	2023-2024	Manual Revenue Collection System

However, Management had not resolved the issues or given any explanations for failure to implement the recommendations.

Other Information

The Management is responsible for the Other Information set out on page iv to ix which comprise of Key Entity Information and Management, Foreword by the County Executive Committee Member Finance and Economic Planning, Management Discussion Analysis, and the Statement of the Receiver of Revenue's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial 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. Lack of Official Appointment of Revenue Collectors

Review of records revealed that County employees collected and accounted for revenue without official appointments by the County Receiver of Revenue. This was contrary to Section 158(1) of the Public Finance Management Act, 2012 which requires that a receiver of Revenue for a county government may authorize any public officer employed by that County Government or any of its entities to be a Collector of Revenue for the purpose of collecting revenue for that County Government and remitting it to the receiver.

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

2. Lack of Quarterly Revenue Statements

The statement of revenue and disbursements reflects revenues totalling Kshs.1,313,380,666 collected during the year under review. However, quarterly revenue statements were not prepared. This was contrary to Section 158(3) of the Public Finance Management Act, 2012 which requires a receiver of revenue to prepare and provide quarterly revenue statements to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation.

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

3. Long Outstanding Revenue Arrears

The statement of financial position reflects receivables from non-exchange and exchange transactions amounts of Kshs.210,876,369 and Kshs.11,158,864, respectively, all totalling Kshs.222,035,233. Review of records revealed that the receivables were in respect of outstanding revenue from land rates, single business permit and property rent.

The amount includes Kshs.196,068,657 which had been outstanding for more than one year. Management has not made efforts to collect the long outstanding revenue contrary to Regulation 63(1) of Public Finance Management (County Governments) Regulations, 2015 which requires an accounting officer and a receiver of revenue to be personally

responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and accounting for revenue and other public moneys.

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

4. Under Collection of Parking Fees

The statement of revenue and disbursements and as disclosed in Note 13 to the revenue statement reflects parking fees amounting to Kshs.31,729,100. However, the amount excludes boda boda operators' monthly sticker fees of Kshs.300 contrary to the County Government of Kericho Finance Act, 2025. No explanation was provided for failure to collect the fees.

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

5. Use of Outdated Land Rates

The statement of revenue and disbursements reflects land rates amounting to Kshs.18,002,073. Review of records revealed that land rates were invoiced at the rates of 0.3%, 0.8% and 0.3% on the value of residential, commercial and Agricultural plots respectively. This was contrary to the rates of 2%, 5% and 2.25% for residential, commercial and Agricultural plots, respectively in the valuation roll approved in 2019. This was contrary to Section 132(1) of the Public Finance Management Act, 2012 which requires the County Executive Member for Finance to make a pronouncement of revenue raising measures for the County Government with the approval of the County Executive Committee.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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. Weakness of Controls in the Automation of the Revenue System

During the year under review, the management migrated from an outsourced system to an inhouse developed County revenue collection system. However, there was no comprehensive project file documenting the project lifecycle including project initiation documents (proposal, feasibility study, and approvals); governance records (steering committee appointments, terms of references and procurement approvals); system design specifications (user requirements, architecture and integration); implementation documents (User Acceptance Testing results, migration records and training manuals); operational manuals and post-implementation records (evaluation reports, maintenance agreements, version control logs).

Further, data clean up during migration to the County revenue collection system was not done and the historical revenue data was not migrated. This led to a fragmented and loss of revenue history and significant inaccuracies in reporting and analysis.

In the circumstances, the effectiveness internal controls of the revenue automation system could not be confirmed.

2. Partially Functional Revenue System

During the year, Management used both the manual and electronic methods of revenue collection. The County Government had twenty-nine (29) main revenue streams mapped in the County Executive Revenue System which were further disaggregated into one hundred and forty-four (144) sub-revenue streams. However, out of the twenty-nine (29) revenue collection streams configured in the system, only fourteen (14) were fully operational, while fifteen (15) streams remained non-functional thereby resulting to continued collection of revenues manually.

Further, Liquor and House Rent revenue streams had not been automated and were, therefore, collected and recorded manually increasing the risk of mismanagement and delays in reconciliation with the County's financial records. This is exemplified by receipt bearing serial number 4465825 for Kshs.50,000 relating to liquor licensing which was not recorded.

In addition, the County Executive developed and implemented an In-House developed revenue system. However, a project file documenting the project lifecycle including, project initiation documents (proposal, feasibility study, and approvals), Governance records (steering committee appointments, Terms of References (TOR's), procurement approvals), System design specifications (user requirements, architecture, integration), Implementation documents (UAT results, migration records, training manuals), Operational manuals and post-implementation records were not maintained.

In the circumstances, the efficiency and effectiveness of the revenue collection system could not be confirmed.

3. Inadequate Visibility of Hospital Revenue Collections

The statement of receipts and disbursements reflects public health services fees and hospital fees of Kshs.3,126,068 and Kshs.715,636,079 respectively. However, review of records revealed that the Receiver of Revenue lacked full visibility and oversight over Hospitals' revenue collections since the health facilities collected revenue through standalone systems or manual processes that were not integrated with the Receiver of Revenue's main revenue management system.

In the circumstance, the Receiver of Revenue was unable to obtain real-time information on hospital collections.

4. Weakness in User Management

It was established that the County Executive had not implemented a standardized user-naming convention. Further, there were instances where system users accessed the platform using personal email addresses or identification numbers instead of official County Government email accounts or unique staff identifiers such as Personal File Numbers.

The effectiveness of the systems of internal control to ensure the accuracy, completeness, and reliability of financial data and to establish measures that safeguard public resources could not be confirmed.

5. Lack of Testing Environment

Audit review established that the County Executive of Kericho allowed system testing to be conducted directly within the live KerichoPay production environment. System updates and modifications were implemented without prior testing in a separate testing environment.

The effectiveness of the systems of internal control to ensure the accuracy, completeness, and reliability of financial data and to establish measures that safeguard public resources could not be confirmed.

6. Lack of ICT Policies and Procedures

The County Executive of Kericho did not have key ICT governance documents and operational frameworks such as ICT Policy, Data Protection Policy, Data Privacy Policy, Service Level Agreements (SLA), Standard operating Procedures (SOPs), Risk Management Policy, Disaster Recovery Policy (DRP), Business Continuity Policy (BCP) and Change Management Policy.

The lack of approved ICT policies and procedures may weaken governance structures and increase the risk of non-compliance with applicable data protection and cybersecurity standards. This was contrary to Regulation 110 (1) of the Public Finance Management (County Governments) Regulations, 2015 requires Accounting Officers to establish and maintain appropriate access controls and ICT governance frameworks to safeguard information confidentiality, ensure data integrity, and maintain business continuity.

The absence of proper documentation undermines accountability and transparency in system development, hinders continuity and sustainability in the event of staff turnover, and creates challenges in conducting effective system maintenance, upgrades, or troubleshooting.

7. Weakness in Invoicing and Receipting in County Revenue System

Review of the Kericho County Revenue System (KerichoPay) revealed that the system allowed the generation of duplicate invoice numbers. In this regard, two hundred and eighty-seven (287) duplicate invoices were identified.

Further, the system generated one thousand, five hundred and seventy (1,570) invoices with zero amounts. Payments totalling Kshs.62,150 were made against five hundred and eighty-nine (589) invoices with zero amount. This cast doubt to the completeness of revenue reflected in the statement of revenue and disbursements.

In addition, invoices totaling Kshs.1,662,102 were raised against receipts of Kshs.3,510,663, resulting in an overpayment of Kshs.1,848,561.

This was contrary to the provisions of section 104 (1) (a) of the Public Finance Management Act, 2012 which requires the County Treasury to monitor, evaluate, and oversee the management of public finances and economic affairs of the County Government, including revenue collection.

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

Responsibilities of the Management and those Charged with Governance.

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with the 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 to sustain services, disclosing, as applicable, matters related to sustainability of and using the applicable 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 financial 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 financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2025

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

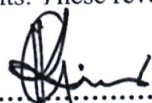
7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	FY 2024-25
		Kshs
Revenue from non-exchange transactions		
Cess	6	18,002,073
Land Rates	7	325,648,442
Single/Business Permits	8	161,324,639
Conservancy Administration	9	15,000
Administration Control Fees and Charges	10	6,555,854
Public Health Service Fees	11	3,126,068
Physical Planning and Development	12	4,104,577
Total Revenue from non-exchange transactions		518,776,653
Revenue from exchange transactions		
Parking Fees	13	31,729,100
Market Fees	14	11,517,754
Property Rent	15	24,526,200
Advertising	16	10,556,200
Hospital Fees	17	715,636,079
Hire of County Assets	18	24,000
Library Services	19	114,680
Miscellaneous receipts	20	500,000
Total Revenue from exchange transactions		794,604,013
Total Revenues (a)		1,313,380,666
Disbursements		
Disbursements To CRF	21	421,541,161
Disbursements to another County Fund	22	650,745,222
Bank charges	23	45,918
Waivers and exemptions	24	42,879,923
Bad debts written off	25	-
Provision for bad debts	26	-
Total Disbursements and other charges (b)		1,115,212,224

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

Other gains/(losses)		
Gain/Loss on foreign exchange transactions	27	-
Increase/Decrease in Dues to County Revenue Fund		198,168,442

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 13/1/2025 and signed by:



.....
Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue
ICPAK M/No 9499
(Ref: PFM ACT section 165, 2(a))



.....
Name: CPA Benard Kipkurui Koros
Head of Revenue Reporting
ICPAK M/No 18698

(Paragraph 79 of IPSAS 33 allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets, and the statement of financial position and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made, therefore, there are no comparatives in the first year of transition.)

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

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

	Note	FY 2024-25	Opening Statement 1 st July 2025
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	28	335,434	294,990.52
Receivables from non-Exchange transactions	29	210,876,369	177,259,920
Receivables from Exchange transactions	30	11,158,864	9,593,400
Total Current Assets			
Total Assets		<u>222,370,667</u>	<u>187,148,310.52</u>
Financial Liabilities			
Payables-Due to CRF	31	222,296,667	187,148,310.52
Revenue Received in Advance	32	74,000	-
Total Financial Liabilities		<u>222,370,667</u>	<u>187,148,310.52</u>

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 13th / 11 / 2025 and signed by:



.....
Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue
ICPAK M/No 9499



.....
Name: CPA Benard Kipkurui Koros
Head of Revenue Reporting
ICPAK M/No 18698

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

9. Statement of Cash Flows for the Year Ended 2025

	Note	FY 2024-25
		Kshs
Operating Activities		
Receipts		
Cess		18,002,073
Land Rate		114,074,398
Single/Business Permits		138,341,410.00
Conservancy Administration		15,000.00
Administration Control Fees and Charges		6,555,854
Public Health Service Fees		3,126,068.00
Physical Planning and Development		4,104,577
Parking Fees		31,729,100.00
Market Fees		11,517,754.00
Property Rent		18,075,552.00
Advertising		10,556,200
Hospital Fees		64,890,856
Hire of County Assets		24,000
Library Services		114,680
Miscellaneous receipts		500,000
Total Receipts		421,627,522
Payments		
Disbursements To CRF		421,541,161
Bank charges		45,918
Total Payments		
Net Cash from operating Activities		40,444
Cash and Cash Equivalent as at 1 st July 2024	28	294,990
Cash and Cash Equivalent as at 30th June 2025	28	335,434

*Receiver Of Revenue
County Government Of Kericho
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	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	45,279,486	-	45,279,486	18,002,074.00	27,277,412.00	39.76
Land Rate	224,442,812	2,501,378	226,944,190	114,074,398.00	112,869,792.00	50.27
Single/Business Permits	171,906,631	-	171,906,631	138,341,410.00	32,989,509	80.85
Parking Fees	37,298,197	-	37,298,197	31,729,100.00	5,569,274	85.07
Market Fees	30,409,195	-	30,409,195	11,517,754.00	18,891,513	37.88
Property Rent	22,517,084	-	22,517,084	18,075,552.00	4,441,532.00	80.27
Advertising	21,703,084	-	21,703,084	10,556,200.00	11,146,884	48.64
Hospital Fees	646,355,000	-	646,355,000	715,636,079	(69,281,079)	110.72
Public Health Service Fees	3,371,985	-	3,371,985	3,126,068.00	246,207	92.7
Physical Planning and Development	6,927,130	-	6,927,130	4,104,577.00	2,822,553	59.25
Hire of County Assets	30,000	-	30,000	24,000	6,000	80
Conservancy Administration	20,000	-	20,000	15,000	5,000	75
Administration Control Fees and Charges	7,587,327	-	7,587,327	6,555,854	1,031,473	86.41
Library Services Fees	250,000	-	250,000	114,680	135,320	45.87
Miscellaneous Receipts	2,000,000	-	2,000,000	500,000	1,500,000	25
Total County Own Source Revenue	1,220,097,931	2,501,378	1,222,599,309	1,072,372,746	150,226,563.00	87.7
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	1,220,097,931	2,501,378	1,222,599,309	1,072,372,746	150,226,563	87.70

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

(a) Cess

During the financial year, County partnered with contractors who were engaged in County road construction in paying 2% murrum cess on the value of the contract and this contributed in the increase

(b) Hospital fees

The Over realization are attributed to real time rebates from social health authority

(c) Landrates

The upward adjustment of ksh 2,501,378 was in relation to the waiver extended during the year.

(d) Miscellaneous receipts

This is collection received from Kabianga tea farm which is a wholly owned county investment entity.

The County Receiver of Revenue's financial statements were approved on 12.11. 2025 and signed by:



.....
Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue
ICPAK M/No 9499



.....
Name: CPA Benard Kipkurui Koros
Head of Revenue Reporting
ICPAK M/No 18698

11. Notes to the Financial Statements

1. General Information

Receiver of Revenue was appointed by the CEC member of Finance of Kericho County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is to collect revenue and remit to the County Revenue Fund 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 Kericho. 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/year 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).

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

The Financial statements were authorized for issue by the Accounting Officer on

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 20xx, it is applicable in Kenya from 1st July 2024)

- 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>
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>

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

Standard	Effective date and impact:
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 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>
IPSAS 46 Measurement	<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>
IPSAS 47- Revenue	<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>

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

Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<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, 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>
IPSAS 49- Retirement Benefit Plans	<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>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<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> <ul 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.

iii) Early adoption of standards

The Entity did not early-adopt any new or amended standards in the financial year

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 *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 *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

Summary of Significant Accounting Policies

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 27/06/2024 for the period 1st July 2024 to 30 June 2025. There was one 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's 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 10 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

Summary of Significant Accounting Policies

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.

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. 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.

(include provisions applicable to your organization, e.g., provision for bad debts and how management estimates these provisions).

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

Notes to the Financial Statements

6. Cess

Description	FY 2024-25
	Kshs
Farm produce	14,625,442.55
Quarry and Murram	3,376,631.00
Total	18,002,073.55

7. Land rates

Description	FY 2024-25
	Kshs
Land rates	318,012,029
Arrears	7,636,413
Total	325,648,442

8. Single /Business Permits

Description	FY 2024-25
	Kshs
Annual Business permit fees	161,324,639.00
Total	161,324,639.00

9. Conservancy Administration

Description	FY 2024-25
	Kshs
Conservancy Administration	15,000.00
Total	15,000.00

10. Administration Control Fees and Charges

Description	FY 2024-25
	Kshs
Weights and measures	399,310.00
Meat inspection fee	331,585.00
Liquor licenses fee	5,705,449.00
Cooperative Audits fees	119,510.00
Total	6,555,854.00

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

Notes to the Financial Statements (continued)

11. Public Health Service Fees

Description	FY 2024-25
	Kshs
Public health	3,126,068.00
Total	3,126,068.00

12. Physical Planning and Development

Description	FY 2024-25
	Kshs
Change / Renewal of user	34,400.00
Building plans approval	4,022,597.00
Architectural designs by county officers	47,580.00
Total	4,104,577.00

13. Parking Fees

Description	FY 2024-25
	Kshs
Street parking fees	11,423,600.00
Bus Park fees	20,305,500.00
Total	31,729,100.00

14. Market Fees

Description	FY 2024-25
	Kshs
Market entry fees	11,517,754.00
Total	11,517,754.00

15. Property Rent

Description	FY 2024-25
	Kshs
County Housing	19,817,984.00
Plot Rent	3,906,031.00
Land cultivation fee	802,185.00
Total	24,526,200.00

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

16. Advertising

Descriptions	FY 2024-25
	Kshs
Branding	9,013,467.00
Billboard advertising	1,072,383.00
Roadshows	425,350.00
Banners	45,000.00
Total	10,556,200.00

17. Hospital Fees

Description	FY 2024-25
	Kshs
Kericho County Referral Hospital	314,824,948
Kapkatet Sub County Hospital	216,384,292
Sigowet Sub County Hospital	66,279,295
Londiani Sub County Hospital	61,731,180.20
Roret Sub County Hospital	32,327,185.00
Fort Tenan Sub County Hospital	16,077,352.30
Kipkelion Sub County Hospital	8,011,826
Less Hospital fee Transferred to CRF During the year	(64,890,856)
Total	650,745,222

18. Hire Of County Assets

Description	FY 2024-25
	Kshs
Hire of county assets	24,000.00
Total	24,000.00

19. Library Services.

	FY 2024-25
	Kshs
Library Fees	114,680.00
Total	114,680.00

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

20. Miscellaneous Revenues

Description	FY 2024-25
	Kshs
Dividends	500,000
Interest	-
Commissions	-
Others (<i>Specify</i>)	-
Total	500,000

21. Disbursements to CRF

Description	Period ended Sep/Dec/March/June 2025
	Kshs
Quarter 1	92,622,761
Quarter 2	37,277,900
Quarter 3	134,651,000
Quarter 4	156,989,500
Total	421,541,161

22. Disbursement to another County Fund

Description	Period ended Sep/Dec/March/June 2025
	Kshs
Kericho County Referral Hospital	314,824,948
Kapkatet Sub County Hospital	216,384,292
Sigowet Sub County Hospital	66,279,295
Londiani Sub County Hospital	61,731,180.20
Roret Sub County Hospital	32,327,185.00
Fort Tenan Sub County Hospital	16,077,352.30
Kipkelion Sub County Hospital	8,011,826
Less Hospital fee Transferred to CRF During the year	(64,890,856)
Total	650,745,222

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

23. Bank Charges

Description	FY 2024-25
	Kshs
Bank Charges & commissions	45,918
Total	45,918

24. Waivers and Exemptions

Description	FY 2024-25
	Kshs
Penalties & Interest	42,879,923
Total	42,879,923

Notes to the Financial Statements (continued)

25. Bad debts written off.

Description	FY 2024-25
	Kshs
Bad debts written off (<i>Specify revenue stream</i>)	-
Total	-

26. Provision for bad debts

Description	FY 2024-25
	Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	-
Total	-

27. Gain/Loss on Foreign Exchange Transactions

Description	FY 2024-25
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

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

28. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024-25	Opening Statement 1 st July 2024
			Kshs	Kshs
Kericho County-Revenue Collection,Acc 1140754297(KES)	335,434.37	-	335,434.37	294,990.52
Cash at Hand	-	-	-	-
Total	335,434.37	-	335,434.37	294,990.52

29. Receivables for non-exchange transactions

Description	FY 2024-25	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
<i>Landrates</i>	187,893,140	177,259,920
SINGLE Business Permit	22,983,229	
Sub total		
Less impairment Allowance	-	-
Total Current Receivables	210,876,369	177,259,920

(Provide brief explanation on current receivables)

Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024-25		Opening Statement 1 st July 2025	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	24,371,012	12%	438,764	0.25%
Between 1- 2 years	21,781,776	10%	1,512,575	0.85%
Between 2-3 years	1,695,808	1%	1,888,714	1.10%
Over 3 years	163,027,773	77%	173,419,867	97.80%
Total (a+b)	210,876,369	100%	177,259,920	100%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

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Impairment allowance/ provision	FY 2024-25
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

30. Receivables from exchange transactions

Description	FY 2024-25	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Property rent	11,158,864	9,593,400
	-	-
Less: impairment allowance	-	-
Total receivables	11,158,864	9,593,400

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**Notes to the Financial Statements (continued)
Ageing analysis for total receivables in exchange transactions**

Description	FY 2024-25		FY 2023-24	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	1,839,800	16.10%	784,900	8.20%
Between 1- 2 years	679,800	6.00%	515,500	5.40%
Between 2-3 years	127,800	1.10%	573,300	6.00%
Over 3 years	8,755,700	76.80%	7,719,700	80.40%
Total (a+b)	11,403,100	100%	9,593,400	100%

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	FY 2024-25
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

31. Payables- Due To CRF

Payables	FY 2024-25	Opening Statement 1 st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	335,434	294,990.52
Amount billed and yet to be collected for disbursement to CRF	221,961,233	186,853,320
Total Due to CRF	222,296,667	187,148,310.52

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**Notes to the Financial Statements (continued)
Movement Disclosure on Dues to CRF**

Description	Amount
	Kshs
Opening Dues to CRF	294,992.52
Increase/Decrease in Dues to CRF	40,441.85
Closing Dues to CRF	335,434.37

32. Revenue received in advance

Description	Period ended 2025	Opening Statement 1st July 2024
	Kshs	Kshs
African Merchant Assurance Co. Ltd	74,000	-
Total	74,000	-

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)
1.1	Budgetary control and Performance	Re-stated the budget vs actual comparison for the period ending june 30,2024	Resolved	
1.2	Inaccuracy of statement of Arrears of Revenue	Acknowledges the posting error and confirms that the discrepancy be corrected in the FY 2024-25	Not Resolve	FY 2024-25
2	Unsupported long outstanding landrates and property rates arrears	Provision of ledgers supporting landowners outstanding arrears and property rent	Resolved	
3	Failure to Map Revenue Sources	Undertaking of development of revenue mapping guideline	Not Resolve	FY 2024-25

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.

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Name: CPA Dr. George Kirer (PhD)

County Receiver of Revenue

ICPAK M/No 9499

Date 13/11/2025



Name: CPA Benard Kipkurui Koros

Head of Revenue Reporting

ICPAK M/No 18698

Date 13/11/2025

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 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	177,259,920	7,636,413	18,269,633	187,893,140	Landrates waiver was extended as New valuation roll with higher rates was implemented	
Property Rent	9,593,400	857,000	2,666,700	11,403,100		
Total Arrears	<u>186,853,320</u>	<u>8,493,413</u>	<u>20,936,333</u>	<u>199,296,240</u>		

(Total arrears as at the end of the year should be the total of receivables from exchange and non- exchange transactions)

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.....
Name: CPA Dr. George Kirer (*PhD*)
County Receiver of Revenue
ICPAK M/No 9499
(Ref: PFM ACT section 165, 2(a))



.....
Name: CPA Benard Kipkurui Koros
Head of Revenue Reporting
ICPAK M/No 18698

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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
Land rate	1,387,783	21,781,776	1,695,808	163,027,773	187,893,140
Property rent	1,839,800	679,800	127,800	8,755,700	11,403,100
Total (agree to statement of arrears above)	3,227,583	22,461,576	1,823,608	171,783,473	199,296,240

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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
1	SAMMY NJUGUNA KAMAU-& KENNETH K ROTICH	2024-25	4,144	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
2	SARBJIT-CHADHA	2024-25	14,616		
3	ROBERT KIBET-SANG	2024-25	1,122		
4	OBAL-MAGOI AND OTHERS	2024-25	36,132		
5	MILKA-MOKUASI MORAA	2024-25	16,464		
6	RAPHAEL-OCHARO	2024-25	9,138		
7	UNICOM-LIMITED	2024-25	67,599		
8	ISSACK KIPRONO	2024-25	71,062		
9	ZAKARIA KIPKEMOI MITEI	2024-25	7,672		
10	ZAKARIA KIPKEMOI MITEI	2024-25	4,312		
11	SAMWEL C KIPSANG	2024-25	493,378		
12	JOSEPH-CHERAMGOI	2024-25	42,028		
13	SHARBAN BIN-SIMBA	2024-25	2,576		

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14	GERSHON-OKEYO NGAGAGA	2024-25	2,576	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
15	KIPLIMO-KOSKEI	2024-25	579,831		
16	CHELANGAT-KAPKIGEN	2024-25	2,576		
17	WATHAKA GICHU	2024-25	14,168		
18	CHEROTICH BETTY LANGAT	2024-25	2,576		
19	STANLY ONYANCHO	2024-25	1,518		
20	ZABLON KIPNGETICH-KORIR	2024-25	166,700		
21	ZABLON KIPNGETICH-KORIR	2024-25	204,491		
22	AGNESS CHEPKORIR-YOBTERIK	2024-25	34,556		
23	ALFRICK-KIBET KOECH	2024-25	4,838		
24	ISSACK SALAT	2024-25	95,088		
25	HANNAH KIRUI	2024-25	244,156		
26	JOHN NGENO C/O DAVID KIPSANG KETER	2024-25	49,498		
27	ABDULLAHI KIPTANUI	2024-25	11,191		
28	DENIS KIPNGETICH	2024-25	6,324		
29	JAMES MWANGI KURIA	2024-25	5,650		

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30	LIVINGSTONE KIPKIRUI/MOSES BII	2024-25	1,808,498	High rate of default leading to non- performance in landrates	Public Finance Management Act, 2012.Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
31	JOEL KIMUTAI SANG	2024-25	60,125		
32	WESLEY KIBET CHERUIYOT	2024-25	6,601		
33	NDEGE CHAI SAVINGS & CREDIT CO-OP SOCIETY LTD	2024-25	1,275		
34	NDEGE CHAI SAVINGS & CREDIT CO-OP SOCIETY LTD	2024-25	609		
35	AGNES CHEPKOECH	2024-25	856		
36	AGNES CHEPKOECH ROTICH	2024-25	4,720		
37	KHETIA DRAPERS LIMITED	2024-25	34,504		
38	BORNES CHEPNGETICH KORIR	2024-25	13,317		
39	SIMEON KIPRUTO ARAP RUGUT(JOSHUA KULEI)	2024-25	311,218		
40	CAROLINE RUGUT	2024-25	13,664		
41	SAPTET COMPANY LIMITED	2024-25	56,442		
42	HENRY KIPNGETICH KOSKEI	2024-25	21,850		
43	SAMWEL NDUNGU THUMBI	2024-25	65,029		
44	MILKA CHEPKORIR SANG	2024-25	26,295		

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45	ALFRED TERER	2024-25	42,000	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section. 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
46	DIDAR SINGH-AND OTHERS	2024-25	72,780		
47	RICHARD KIPNGETICH SAMOEI	2024-25	37,400		
48	ELIZABETH TESOTH	2024-25	110,942		
49	TIGEI INVESTMENT	2024-25	13,148		
50	ABEDNEGO OJWANG	2024-25	14,168		
51	FRANCIS-MOSO	2024-25	7,990		
52	STEPHEN K.A-CHUMO	2024-25	14,225		
53	DAVID KIPLANGAT KORIR	2024-25	1,172		
54	HENRY CHERUIYOT	2024-25	171,117		
55	JOSEAH KESOI	2024-25	30,638		
56	BORTA CHEBII NGENO	2024-25	1,301,356		
57	REBECCA MAINA SOI	2024-25	4,144		
58	SCHOLASTICA NJERI &SAMUEL MBURU	2024-25	18,384		
59	DR JAMES SANG	2024-25	1,057,302		
60	KENYA FARMERS ASSOCIATION LIMITED	2024-25	39,856		

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61		2024-25		High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
	TARSAME SINGH		1,191,475		
62	ZAKARIA KIPKEMOI CHERUIYOT & RICHARD	2024-25	1,152,818		
63	THUKU C/O MUYU	2024-25	7,507,745		
64	JANET CHEPKORIR CHERUIYOT	2024-25	23,575		
65	JANET CHEPKORIR CHERUIYOT	2024-25	28,776		
66	JOASH OTONGO	2024-25	10,125		
67	KENNETH LANGAT & LUCY CHELUGET	2024-25	73,725		
68	PETER NGUGI	2024-25	236,337		
69	JAMES ATUNGA	2024-25	8,426		
70	MUNGAI KIURU	2024-25	8,288		
71	LUCILLE C. KIRUI	2024-25	27,472		
72	STEPHEN NYANDWARO	2024-25	12,228		
73	ROSEMARY CHEPKEMOI KOECH	2024-25	1,344		
74	PATRICK KIPRONO CHEPKWONY	2024-25	2,921		
75	SIMION BOR	2024-25	56,325		

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76	JOSEPH KIPTOO	2024-25	26,768	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
77	ANN KOECH	2024-25	61,081		
78	AGNES RUTO	2024-25	21,000		
79	SARBJIT-CHADHA	2024-25	46,360		
80	KENYA COOPERATIVE CREAMERIES	2024-25	56,533		
81	KENYA COOPERATIVE CREAMERIES	2024-25	61,202		
82	KENYA COOPERATIVE CREAMERIES	2024-25	32,405		
83	KERICHO MWALIMU ENTERPRISES	2024-25	102,473		
84	GHANSHUAM KESHRA PETER	2024-25	69,209		
85	CHHABHADIA KHIMJI RAUNJI	2024-25	15,785		
86	ANDREW ROTICH	2024-25	368,993		
87	DAVID YEGON	2024-25	31,136		
88	DAVID YEGON	2024-25	23,184		
89	STEPHEN OMOGENI	2024-25	161,059		
90	SARAH CHEPWOGEN TOWETT	2024-25	54,871		
91	GIDEON KOROS	2024-25	2,468,597		

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92	RICHARD LANGAT	2024-25	6,884,601	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
93	JOSEPH BIWOTT	2024-25	151		
94	ZEDEKIAH NYAKACHI/MATHEW CHERUIYOT	2024-25	2,800		
95	BENARD KIPRONO NGETICH	2024-25	10,720		
96	ELIJAH KIMUTAI BIWOTT	2024-25	18,553		
97	ELIJAH KIMUTAI BIWOTT	2024-25	51,983		
98	PHILIP CHEBOSIR	2024-25	49,528		
99	SAMMY KIPKOSKEI CHEPKWONY	2024-25	154,440		
100	SUSAN KERIO	2024-25	6,984,514		
101	JOSEPH MAKORI	2024-25	154,117		
102	SURENDRA C PATEL	2024-25	129,305		
103	PETER GETHAKWA	2024-25	128,707		
104	GRACE SIELE	2024-25	17,674		
105	NAHASHON KIBIRITHIA WERU	2024-25	19,458		
106	KOKWET TRADERS LTD	2024-25	546,757		

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107	JYOTI GIRISH SHAH AND-GUDKA HARILAL SHAH	2024-25	14,370	High rate of default leading to non- performance in landrates	Public Finance Management Act, 2012.Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
108	JONATHAN MIBEI&ANDREW TOO	2024-25	863,046		
109	PHUPINDER SAGOO	2024-25	29,089		
110	CCK	2024-25	28,000		
111	CHEPKWONY MWEI	2024-25	11,518		
112	ELIZABETH NGENY	2024-25	81,882		
113	ELIZABETH NGENY	2024-25	131,270		
114	ESTHER CHEROTICH TONUI	2024-25	92,617		
115	KIPKOECH LANGAT	2024-25	58,858		
116	BHAVIN SHAH & JYOTI GIRISH SHAH	2024-25	11,506		
117	JOSEPH KIMANI	2024-25	33,794		
118	SIRE P GURDWARE	2024-25	56,672		
119	KARNAL SINGH	2024-25	31,528		
120	MARY CHEPTONUI ROTICH	2024-25	2,576		
121	JAMES NYARANGI	2024-25	210,378		
122	STEPHEN KIRUI	2024-25	1,063,020		

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123	KERICHO STYLES LIMITED	2024-25	1,120	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges .
124	ALFRED KIPNGENO LANGAT	2024-25	20,563		
125	MAKA BINT MEDI	2024-25	12,992		
126	SILOAM HOSPITAL	2024-25	47,208		
127	SILOAM HOSPITAL	2024-25	47,208		
128	SILOAM HOSPITAL	2024-25	21,000		
129	ONESMUS KIPKORIR KEMOI	2024-25	119,337		
130	CHEPKEMOI WINNY	2024-25	25,883		
131	ABOSI TRADERS	2024-25	73,764		
132	BHAVIN SHAH	2024-25	39,150		
133	BHAVIN SHAH	2024-25	13,450		
134	BHAVIN SHAH	2024-25	30,000		
135	GRACE SUZA	2024-25	2,454		
136	ALI SHAMASDIN	2024-25	28,048		
137	NELSON BII	2024-25	7,664		
138	LYNDAH JEMUTAI	2024-25	5,421		

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139	RIELCO COMPANY LIMITED	2024-25	28,763	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
140	GOLFVIEW COURT LIMITED	2024-25	14,896		
141	KHATRA KASSIN MOHAMED	2024-25	14,225		
142	CCK(JOSEPH LANGAT)	2024-25	413,732		
143	DENNIS KIPNGETICH MURSOI	2024-25	24,568		
144	ANDREW MURSOI	2024-25	53,293		
145	SIMION THUO MUCHIRI	2024-25	184,344		
146	KIPRUGUT MARISIN	2024-25	1,042,647		
147	KELUNET LIMITED	2024-25	29,188		
148	RIELCO COMPANY LIMITED	2024-25	10,922		
149	RIELCO COMPANY LIMITED	2024-25	7,315		
150	JOSEPH KIPTOO	2024-25	26,768		
151	JOSEAH KIPLANGAT KESUI	2024-25	74,315		
152	LILY SUGE	2024-25	11,717		
153	NEHEMIA SUGE	2024-25	21,241		
154	SAMUEL MWANGI KINYANJUI	2024-25	11,648		

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155	JOSEPH KIPRONO CHERUIYOT	2024-25	588,388		
156	JOSEPH KIPRONO CHERUIYOT	2024-25	141,574		
TOTAL			42,879,923		

(PFM ACT section 165 subsection 4, 5)



*Sign and date
Accounting Officer*



ADDITIONAL INFORMATION
COMMUNITY
CITY OF
STATE OF
COUNTY OF

ADDITIONAL INFORMATION
COMMUNITY
CITY OF
STATE OF
COUNTY OF