

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE – REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF NAROK

PAPERS LAID	
DATE	6/3/2025
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COMMITTEE	
CLERK AT THE TABLE	Maulim



RECEIVER OF REVENUE
(County Government of Narok)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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

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

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1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

The County government of Narok is one of the 47 counties created by the Constitution of Kenya 2010. It is aligned to the National Government's Bottom-Up Economic Transformation Agenda (BETA). The County is proud to be a diverse county with rich land, culture, resources, and people. By land mass, Narok County comprises 18,000 km², and with a population of 1.3 million permanent residents, distributed across 8 sub-counties as per the 2019 Population Census. The county of Narok is headed by the Governor, who is responsible for the general policy and strategic direction of the County Government. He is supported by the Executive Committee Members in carrying out his mandate as stipulated in the Constitution Of Kenya 2010. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is ensuring proper Public Finance management practices are in place, Budgeting, and budgetary control as well as financial reporting for the County Government entities as well as at the County level.

Vision

“Economic Transformation for a Shared Prosperity.”

Mission

“To enhance sustained Socio-economic growth through optimal utilization of resources to improve the quality of life for County residents.”

Core Values

Narok County upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity, professionalism, and teamwork.

(a) Background information

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

(b) Principal activities

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

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(c) Key Management Team

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

No.	Designation	Name
1.	CEC, Finance and Economic Planning	Mr. David Parsalunye Muntet
2	Accounting Officer-Finance and Economic Planning	CPA Peter Ntiampul Naing`isa
3	Accounting Officer-Health and Sanitation	Mrs Jane Cheptarus Kiok
4	Accounting Officer-Lands, Physical Planning and Urban Development	Mr. David Naisho
5	Accounting Officer- Tourism	Mr. Samuel Leposo Dorko
6	Director, Revenue	CPA Moses Minchil
7	Head of Revenue Reporting	CPA Joseph Nkoirein

Key Entity information and Management (continued)

d) County Headquarters

P.O. Box 898-20500

Mau-Narok Road

Narok, Kenya

e) County Contacts

Telephone: 020-268 8929/03

E-mail: finance@narok.go.ke

Website: www.narok.go.ke

f) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

g) Principal Legal Adviser

The Attorney General

State Law Office

P.O. Box 40112- 00200

Nairobi, Kenya

h) County Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O Box 60000

City Square 002000

Nairobi Kenya

i) County Attorney

Narok County Attorney

P.O.Box 898-20500

Mau-Narok Road, Narok

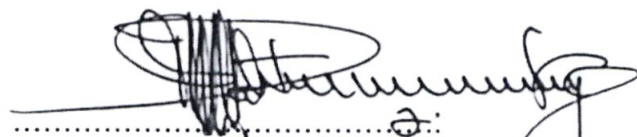
3. Foreword by the CECM Finance and Economic Planning

In the year 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 Revenue unit undertook automation in collection of revenue in all the revenue streams in an effort to enhanced OSR Collections. This, together with review of Park entrance fees by 25% 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. 3,067,671,084 in FY 2022/2023 to Kshs. 4,786,817,940 in FY 2023/2024. Disbursements to CRF during the year was Ksh. 4,648,468,743.

The following revenue sources were reported during the year under consideration. Cess, land rates, Single Business Permits, property rent, parking fees, public health, physical planning and development, conservancy administration, control fees and charges, park fees, other fines and forfeitures fees and miscellaneous income.

The unit will enhance collaboration and engagement with respective departments where revenue streams are domiciled to upscale their efficiency.



Hon. David Parsalunye Muntet
CEC Member – Finance and Economic Planning

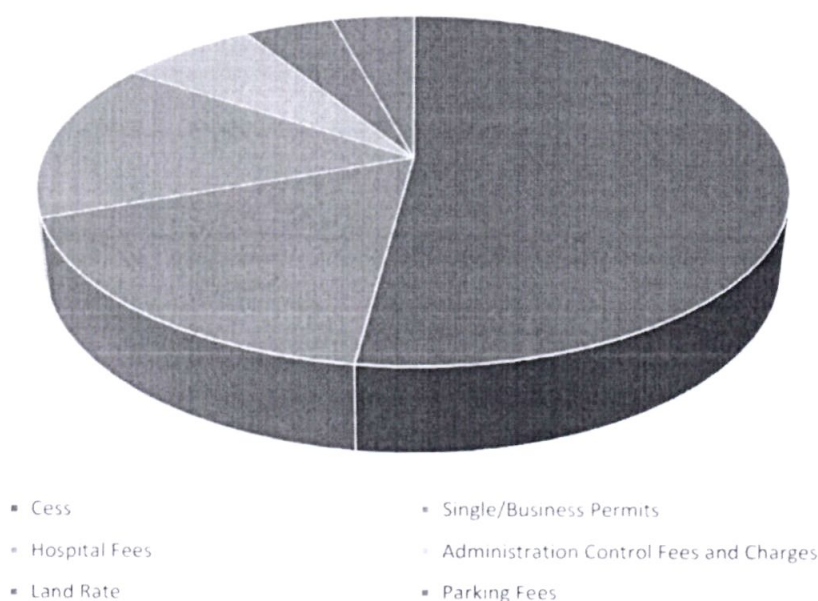
4. Management Discussion and Analysis

The county government of Narok has strived to maximize revenue collection without adversely affecting investments which may affect economic development. 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.

The top five streams of revenue collected in the period ended 30th June 2024 other than the park fees are shown in the pie chart below.

Table1: Top five revenue streams FY 23-24

Top five revenue streams



Narok County Government was privileged to be among the few counties in Kenya earmarked for assessment by Tax Administration Diagnostic Assessment Tool (TADAT) in April 2022. After training, assessment and the release of assessment report, a secretariat was formed to develop Revenue Enhancement Action Plan (REAPs) focusing on the priority areas that need improvement (based on the TADAT performance assessment reports), the interventions to be implemented to achieve set revenue targets for different revenue streams, impact on revenue levels for each of the identified intervention, resources required to support the implementation of identified revenue improvement actions, responsibilities of other actors and officers, agreed timelines for different interventions, technical assistance. Revenue Enhancement Action plans (REAPs) were developed to cover the period between 2022- 2027; Among a few implemented revenue strategies implemented during the year were:

- a) **Full implementation County Finance policies and regulations
Narok County Government Finance Act 2023/2024**

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Schedule one of the Finance Act, clearly states that, Maasai Mara National Reserve, Entry fee is a twelve (12) hours ticket applicable from 6.00am to 6.00pm, time of entry NOT withstanding. The enforcement of strict timeline to a great extent has enhanced revenue collected compared with previous periods.

b) Automation of other revenue outside Maasai Mara National Game Reserve.

The use of POS machines to automate the revenue collection process, eliminated manual receipt books used before, and reduced revenue loss. These machines are programmed to issue receipts for specific Cess, fees and other charges, ensuring accuracy in revenue collection and classification. Narok pay currently generates real-time revenue reports.

c) Staff re- alignment

Aligned the revenue administration personnel to specific tax/revenue streams, especially in regions of high potentiality, such as Maasai Mara National Reserve, Narok and Kilgoris Municipalities, barriers and markets to ease identification, assessment, prioritization and mitigation of human capital risks.

d) Staff Capacity building

- a. Revenue staff were trained on what constitutes international best practice for a county revenue administration.
- b. Identified the relative strengths and weaknesses of the county revenue administration system during mapping of revenue streams.
- c. Improved county capacities for revenue projection, generation, collection, and reporting financial statements.

e) Acquisition of Narok County Revenue Office – Banking Hall

Opening of a new office at Narok Town where all services for Narok County Government such as Single Business Licenses, Liquor Licenses, land rates and other special bills are processed and issued to Narok Citizens under one roof.

f) Employment of new staff

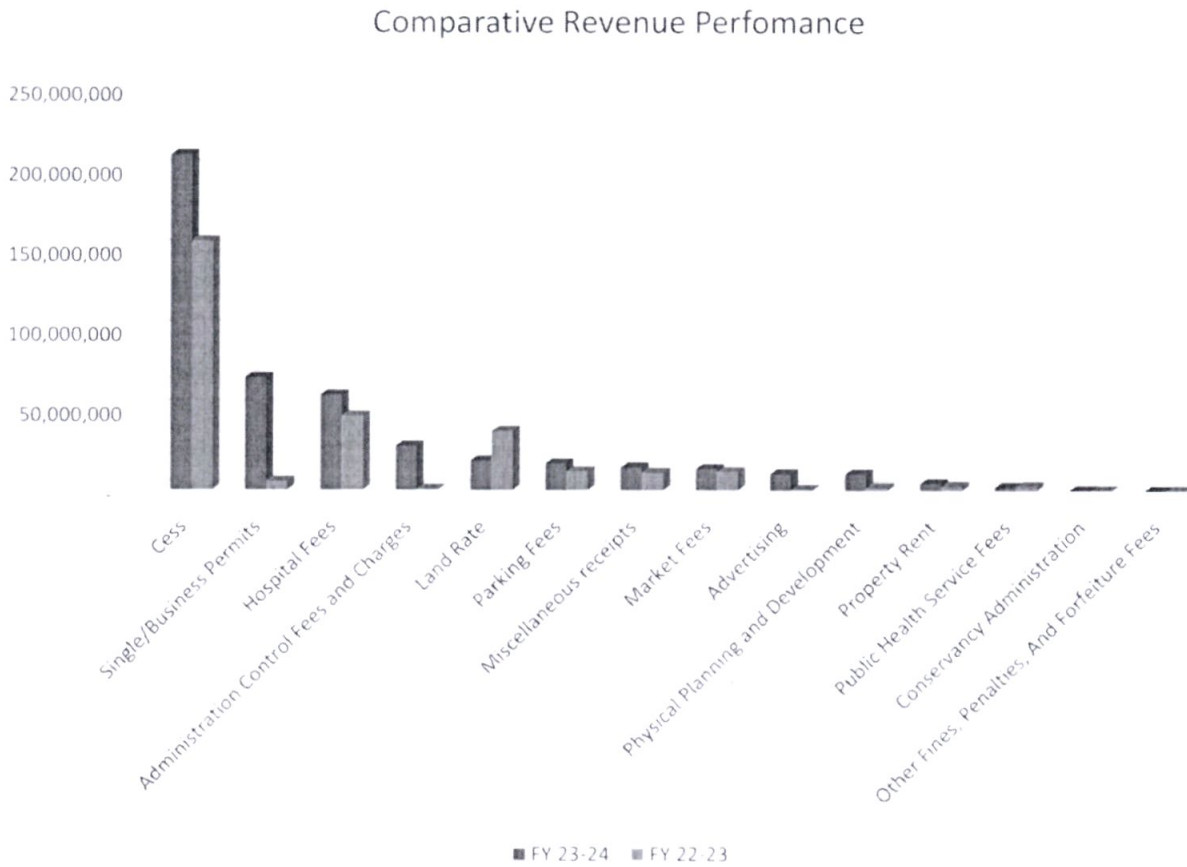
Recruitment of revenue clerks trained and deployed to different collection revenue points within the county. Revenue targets have been cascaded from the Directorate to Sub County Revenue Officers level to revenue collection clerks for individual set targets.

Some of the revenue collection challenges are:

- (a) Heavy rainfall which affected most of the road networks within the county resulting to reduction on produce cess.
- (b) Harsh climate condition during drought season

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Table 2: Comparative revenue stream performance



Key

Series 1; FY 2023-2024

Series 2; FY2022-2023

The park fees recorded the highest stream of revenue at Kenya shillings 4.32 billion. Table 2 above shows a comparative revenue performance for other various streams of revenue for the period ended

5. Statement of Receiver of Revenue’s responsibilities

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

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

The Receiver of Revenue in charge accepts responsibility for the *Narok’s receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *Narok’s receiver of revenue* account gives a true and fair view of the state of *Narok’s receiver of revenue* transactions during the financial year ended June 30, 2024, and of the *Narok’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 *Narok* 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 23rd September 2024



.....
Name: Moses Minchil
County Receiver of Revenue

REPUBLIC OF KENYA



Enhancing Accountability

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NAIROBI

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

PREAMBLE

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

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

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE REVENUE STATEMENTS

Adverse Opinion

I have audited the accompanying revenue statements of Receiver of Revenue – Revenue Statements - County Government of Narok set out on pages 1 to 13, which comprise of

Report of the Auditor-General on Receiver of Revenue – Revenue Statements for the year ended 30 June, 2024 – County Government of Narok

the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and disbursements 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the revenue statements do not present fairly, in all material respects, the financial position of Receiver of Revenue - Revenue Statements – County Government of Narok as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracy in the Financial Statements

The statement of receipts and disbursements reflects comparative total County own source revenue of Kshs.3,067,671,084 and balance due for disbursement of Kshs.150,934,231 as at 30 June, 2023. However, the previous year's audited revenue statements reflect amounts of Kshs.3,067,692,934 and Kshs.150,956,083 respectively resulting in an unexplained variance of Kshs.21,850 and Kshs.21,852 respectively.

In the circumstances, the accuracy of the comparative balances of Kshs.3,067,671,084 and Kshs.150,934,231 in the revenue statements could not be confirmed.

2. Lack of a Trial Balance

Management of the Narok County Receiver of Revenue did not provide the trial balance for the revenue statements.

In the circumstances, the basis for the preparation and the accuracy and completeness of the revenue statements could not be confirmed.

3. Variance in County Own Source Revenue Amount

The statement of receipts and disbursements reflects disbursements to County Revenue Fund (CRF) amount of Kshs.4,648,467,743. However, the CRF statement of receipts and payments reflects an amount of Kshs.4,653,788,431 resulting in an unexplained variance of Kshs.5,320,688.

In the circumstances, the accuracy and completeness of disbursements to County Revenue Fund (CRF) amount of Kshs.4,648,467,743 could not be confirmed.

4. Understatement of Disbursements to County Revenue Fund (CRF)

The statement of receipts and disbursements reflects disbursements to County Revenue Fund (CRF) amount of Kshs.4,648,467,743. However, analysis of the revenue collection and CRF bank statements revealed that there were disbursements of Kshs.4,650,060,958 to the Fund resulting to an unexplained variance of Kshs.1,593,215.

In the circumstances, the accuracy and completeness of the disbursements to CRF during the year amounting to Kshs.4,648,467,743 could not be confirmed.

5. Unsupported Cess Fees

The statement of receipts and disbursements reflects total County own source revenue of Kshs.4,781,452,940 which includes an amount of Kshs.209,520,729 related to cess fees as disclosed in Note 1 to the revenue statements. However, the collected fees were not supported by revenue receipts, cash control sheets and banking summaries.

In the circumstances, the accuracy and completeness of the Cess fees of Kshs.209,520,729 for the could not be confirmed.

6. Unsupported Revenue from Land Rates

The County own source revenue amount of Kshs.4,781,452,940 includes a balance of Kshs.18,707,185 relating to land rates as disclosed in Note 2 to the revenue statements. However, the amount was not supported with the list of properties, property mapping, valuation reports, copies of receipts issued and ownership documents.

In the circumstances, the accuracy and completeness of the amount of land rates of Kshs.18,707,185 could not be confirmed.

7. Unsupported Revenue from Market Fees

The total County own source revenue includes an amount of Kshs.13,568,097 in respect of market fees receipts as disclosed in Note 6 to the revenue statements. However, the amount was not supported by way of relevant accounting documentation such as register of all markets and slaughter houses in the County, supporting schedules, receipt book numbers, collection control sheets, and cashbooks.

In the circumstances, the accuracy and completeness of the market fees amount of Kshs.13,568,097 could not be confirmed.

8. Unsupported Revenue from Advertising Fees

The statement of receipts and disbursements reflects an amount of Kshs.10,493,146 which relates to advertising fees as disclosed in Note 7 to the revenue statements. However, the amount was not supported by a detailed listing of the advertisements done, number of sign boards provided and amounts charged for each advertisement to confirm the balance.

In the circumstances, the accuracy and authenticity of the amount of advertising fees of Kshs.10,493,146 for the period could not be confirmed.

9. Unsupported Revenue from Hospital Fees

The statement of receipts and disbursements reflects an amount of Kshs.59,827,095 in respect of Hospital fees as disclosed in Note 8 of the revenue statements. However, the amount was not supported by way of relevant accounting documentation such as receipts, cashbooks, bank statements and supporting schedules.

In the circumstances, the accuracy and completeness of the collected hospital fees of Kshs.59,827,095 during the period could not be confirmed.

10. Unsupported Revenue from Public Health Service Fees

The statement of receipts and disbursements reflects an amount of Kshs.1,814,530 in respect of public health service fees receipts as disclosed in Note 9 to the revenue statements. However, the amount was not supported by way of relevant accounting documentation such as schedules, collection statements, bank statements, cash books and receipt books.

In the circumstances, the accuracy and completeness of the public health service fees amount of Kshs.1,814,530 for the period could not be confirmed.

11. Unsupported Revenue from Physical Planning and Development

The statement of receipts and disbursements reflects an amount is Kshs.10,454,906 in respect of physical planning and development fees receipts as disclosed in Note 10 to the revenue statements. However, the amount was not supported by way of relevant accounting documentation such as register of all approvals in the County, register of all physical planning, receipt book numbers issued to collect revenue, collection control sheets and cashbooks.

In the circumstances, the accuracy and completeness of the physical planning and development fees of Kshs.1,814,530 for the period could not be confirmed.

12. Unsupported Conservancy Administration Fees

The statement of receipts and disbursements for the Receiver of Revenue reflects an amount of Kshs.321,600 relating to conservancy administration fees as disclosed in Note 11 to the revenue statements. However, the amount was not supported by a listing of the visitors to the conservancy and amount charged to each, receipts, schedules of amounts received or bank statements to confirm the balances.

In the circumstances, the accuracy and completeness of the conservancy administration fees amount of Kshs.321,600 for the period could not be confirmed.

13. Unsupported Revenue from Administration Control Fees and Charges

The statement of receipts and disbursements reflects an amount of Kshs.27,782,454 in respect of administration control fees and charges as disclosed in Note 12 to the revenue statements. The amount represents a significant increase in collected amounts by Kshs.26,983,054 or 3,375% from the previous year's amount of Kshs.799,400. However, the amount of Kshs.27,782,454 collected was not supported with the deposits' cashbook, collection control sheets, banking slips and bank statements.

In the circumstances, the accuracy and completeness of the administration control fees and charges of Kshs.27,782,454 for the period could not be confirmed.

14. Unsupported Revenue from Park Fees

The statement of receipts and disbursements reflects an amount of Kshs.4,322,703,195 in respect of park fees as disclosed in Note 13 to the revenue statements. The amount

represents an increase of Kshs.1,543,678,265 or 35.7% from the previous year's amount of Kshs.2,779,024,930 mainly due to increase in park entry charges within the year under review. However, the amount of Kshs.4,322,703,195 was not supported with the reconciliations of collections, banking slips and respective bank statements. Further, the inventory and serial numbers of the revenue collection machines used at the park was not provided for audit verification.

In the circumstances, the accuracy and completeness of the park fees amount of Kshs.4,322,703,195 for the period could not be confirmed.

15. Unsupported Miscellaneous Receipts

The statement of receipts and disbursements reflects an amount of Kshs.14,505,764 which relates to miscellaneous receipts as disclosed in Note 15 to the revenue statements. Review of records and documentation provided revealed that the receipts are not supported by way of relevant accounting documentation such as the compilation of the receipts and receipt book numbers issued to collect revenue, collection control sheets and cashbooks.

In the circumstances, the accuracy and completeness of the miscellaneous receipts amount of Kshs.14,505,764 could not be confirmed.

16. Unsupported Donation/Grants not Received through CRF

The statement of receipts and disbursement reflects an amount of Kshs.5,365,000 in respect of donations/grants not received through County Revenue Fund (CRF) as disclosed in Note 16 to the revenue statements. However, the amount was not properly supported with the relevant documents such as the cashbook, cash receipts books, banking slips and bank statements.

In the circumstances, propriety and accuracy of the donations or grants received amount of Kshs.5,365,000 for the period could not be ascertained.

17. Unsupported Expenditure of Bank Charges

The statement of receipts and disbursements reflects bank charges amount of Kshs.61,602 as disclosed under Note 17 to financial statements. However, the amount was not supported by a detailed schedule, cash book, bank statements and journal vouchers.

In the circumstances, the accuracy and completeness of bank charges amount of Kshs.61,602 could not be confirmed.

18. Unconfirmed Cash and Bank Balances

The statement of financial assets and liabilities reflects bank balances of Kshs.197,005,194 as disclosed in Note 18 to the revenue statements. The amount was held in four (4) separate bank accounts that are maintained by the Receiver of Revenue in three (3) commercial banks. However, the cashbooks, bank reconciliation statements, certificates of bank balances and Board of Survey reports were not provided for audit verification.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.197,005,194 could not be confirmed.

19. Non-Preparation of the Statement of Arrears of Revenue

Review of the receiver of revenue statements revealed that Management did not prepare a statement of arrears of revenue as at 30 June, 2024 contrary to the accounting framework and reporting template issued by the Public Sector Accounting Standards Board (PSASB) for preparation of revenue statements for the County Government receiver of revenue.

In the circumstances, Management did not comply with PSASB's reporting requirements and the accuracy and completeness of the financial statements could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue – Revenue Statements - 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 financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on comparable basis of Kshs.5,023,073,664 and Kshs.4,781,452,940 respectively resulting to under collection of Kshs. 241,620,724 or 5% of the budget

In the circumstances, the shortfall in collection of the County Own Source Revenue affected implementation of the County's planned activities and programs and impacted negatively on the 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 matters discussed in the Basis for Adverse Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not explained how the issues were addressed or resolved. Further, the financial statements have not disclosed the prior year audit issues and how they have been addressed by Management in Annex 1 to the financial statements on progress on follow-up prior year Auditor-General's recommendations.

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Non-Disbursement of Collected Revenue

The statement of financial assets and liabilities as at 30 June, 2024 reflects payables due to County Revenue Fund (CRF) balance of Kshs.197,005,194 as disclosed in Note 19 to the revenue statements. However, the amount was not supported by either certificate of bank balances and the cash book balance. In addition, failure to transfer the revenue to CRF account contravened Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015. Review of records revealed that there was a delay of thirty-six (36) days before the transfer of the revenue was done.

No satisfactory explanation was provided for failure to transfer the funds into the CRF account as required by the regulations.

In the circumstances, 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 and based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance 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 for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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, SBS
AUDITOR-GENERAL

Nairobi


30 December, 2024

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

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

	Note	FY 23-24	FY 22-23
		Kshs	Kshs
County Own Source Revenue			
Cess	1	209,520,729	155,863,093
Land Rate	2	18,707,185	37,183,843
Single/Business Permits	3	70,367,304	5,475,400
Property Rent	4	4,490,900	2,764,250
Parking Fees	5	16,896,035	11,879,853
Market Fees	6	13,568,097	11,655,811
Advertising	7	10,493,146	670,200
Hospital Fees	8	59,479,796	46,384,910
Public Health Service Fees	9	2,161,830	2,732,000
Physical Planning and Development	10	10,454,906	1,856,544
Conservancy Administration	11	321,600	268,100
Administration Control Fees and Charges	12	27,782,454	799,400
Park Fees	13	4,322,703,195	2,779,024,930
Other Fines, Penalties, And Forfeiture Fees	14	0	5,400
Miscellaneous receipts	15	14,505,764	11,107,350
Total County Own Source Revenue		4,781,452,940	3,067,671,084
Other Receipts			
Donations/Grants Not Received Through CRF	16	5,365,000	0
Total Other Receipts		5,365,000	0
Total Receipts		4,786,812,940	3,067,671,084
Balance b/f at the beginning of the year	17	150,934,231	99,081,859
Disbursements To CRF	19	(4,648,467,743)	(2,969,338,112)
Bank charges	18	(61,602)	(95,688)
Balances in health and liquor		(92,217,634)	(46,384,910)
Balance Due for Disbursement	19	197,005,193	150,934,231

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 23rd September 2024 and signed by:



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



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

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

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

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

	Note	FY 23-24	FY 22-23
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	18	197,005,194	150,934,233
Total Financial Assets	18	197,005,194	150,934,233
Total Financial Assets		197,005,194	150,934,233
Financial Liabilities			
Payables-Due to CRF	19	197,005,195	150,934,233
Total Financial Liabilities		197,005,195	150,934,233

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 23rd September 2024 and signed by:



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



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

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2024

Receipt	Original Targets	Adjustments	Final Targets	Actual On	Budget	% Of
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs					
County Own Source Revenue	Kshs					
Cess	294,269,909	-	294,269,909	209,520,729	84,749,180	71%
Land Rate	122,376,084	-	122,376,084	18,707,185	103,668,899	15%
Single/Business Permits	84,341,469	-	84,341,469	70,367,304	13,974,165	83%
Property Rent	17,200,000	-	17,200,000	4,490,900	12,709,100	26%
Parking Fees	36,000,000	-	36,000,000	16,896,035	19,103,965	47%
Market Fees	50,098,805	-	50,098,805	13,568,097	36,530,708	27%
Advertising	5,658,531	-	5,658,531	10,493,146	(4,834,615)	185%
Hospital Fees	120,951,908	-	120,951,908	59,479,796	61,472,113	49%
Public Health Service Fees	5,000,000	-	5,000,000	2,161,830	2,838,170	43%
Physical Planning and Development	54,226,795	-	54,226,795	10,454,906	43,771,889	19%
Hire of County Assets	412,903	-	412,903	-	412,903	0%
Conservancy Administration	8,531,250	-	8,531,250	321,600	8,209,650	4%
Administration Control Fees and Charges	45,461,915	-	45,461,915	27,782,454	17,679,460	61%
Proceed from sale of assets	31,660,000	-	31,660,000	-	31,660,000	0%
Park Fees	4,271,715,721	(130,890,500)	4,140,825,221	4,322,703,195	(181,877,974)	104%
(Other Fines, Penalties, And Forfeiture Fees	282,316	-	282,316	-	282,316	0%
Miscellaneous Receipts	5,776,559	-	5,776,559	14,505,764	(8,729,205)	251%

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



Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Total County Own Source Revenue	5,153,964,165	(130,890,500)	5,023,073,664	4,781,452,940	241,620,724	95%

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) The implementation of finance policies and regulations
- (b) Automation of other revenue outside Maasai Mara National Game Reserve
- (c) Staff re-alignment
- (d) Employment of new staffers
- (e) Staff capacity building

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)

The County Receiver of revenue's financial statements were approved on 23rd September 2024 and signed by:

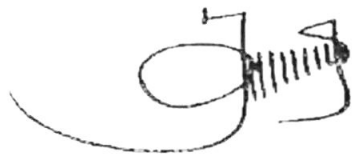
.....
Name: Moses Minchil
 County Receiver of Revenue
 ICPAK M/No 11576
 (Ref: PFM ACT section 165, 2(a))

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

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

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

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 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						
Land rate				799,584,890	Enforcement	
Single/Business Permits						
Park Fees(Royalties)				166,184,486	Enforcement	
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						
Other Fines, Penalties, Forfeiture Fees						
Miscellaneous						
Total Arrears				<u>965,769,376</u>		



.....
Name: Moses Minchil
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))



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

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government *Narok*. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

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

2. Recognition of Receipts

Narok recognises all receipts from the various sources when the related cash has been received by the Narok.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly of Narok for the period 1st July 2023-1 to 30 June 2024 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

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

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2024

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

12. Notes to the Financial Statements

1. Cess

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Produce Cess	94,587,846	49,585,978
Sugar cane cess	49,938,832	44,719,472
Tea Produce	8,241,191	3,250,118
Cattle cess	18,842,367	14,526,931
Sheep & Goat cess	18,377,273	17,257,543
Quarry cess	12,181,820	18,168,227
sand cess	7,351,400	8,354,824
Total	209,520,729	155,863,093

2. Land rates

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Land rates	18,707,185	37,183,843
Total	18,707,185	37,183,843

3. Single /Business Permits

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Annual Business permit fees	70,286,904	5,313,000
Business permit fees arrears	0	60,300
Business permit penalties and interest	0	18,900
Business permit application fees	80,400	83,200
Total	70,367,304	5,475,400

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

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 23-24	FY 22-23
	Kshs	Kshs
County Housing	2,734,600	2,764,250
Plot rent	1,756,300	0
Total	4,490,900	2,764,250

5. Parking Fees

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Bus park	11,508,935	6,373,203
Street & taxis	5,387,100	5,506,650
Total	16,896,035	11,879,853

6. Market Fees

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Barter Market Cess	13,227,479	11,633,961
Slaughter fees	340,618	21,850
Total	13,568,097	11,655,811

7. Advertising

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Sign boards	10,493,146	670,200
Total	10,493,146	670,200

Notes to the Financial Statements (Continued)

8. Hospital Fees

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Hospital revenue	59,479,796	46,384,910
Total	59,479,796	46,384,910

9. Public Health Service Fees

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Drugs and vaccines/ Public Health	2,161,830	2,732,000
Total	2,161,830	2,732,000

10. Physical Planning and Development

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Change of name/ Transfer fees	645,000	627,000
Stand premium	414,958	0
Beacon search fees	691,700	0
Fire certificate	175,000	0
Plan approval fees	8,478,248	1,151,044
Change of user	50,000	78,500
Total	10,454,906	1,856,544

11. Conservancy Administration

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Refuse collection fees	321,600	268,100
Total	321,600	268,100

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

Notes to the Financial Statements (Continued)

12. Administration Control Fees and Charges

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Weights and Measures	756,916	799,400
Liquor Fees	27,025,538	
Total	27,782,454	799,400

13. Park Fees

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Lodge Tariffs	437,916,349	182,342,405
Park Entry fees	3,855,682,006	2,569,932,620
Filming fees	0	8,000,000
Balloon landing fees	29,104,840	18,749,905
Total	4,322,703,195	2,779,024,930

14. Other Fines, Penalties and Forfeitures

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Impounding Fees	0	5,400
Total	0	5,400

15. Miscellaneous Receipts

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Miscellaneous income	14,505,764	11,107,350
Total	14,505,764	11,107,350

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

Notes to the Financial Statements (Continued)

16. Donations and Grants Not Received Through CRF

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Grants (<i>Maternal Neonata</i>)	5,365,000	0
Total	5,365,000	0

17. Bank Charges

Description	FY 23-24	FY 22-23
	Kshs	Kshs
Bank Charges & commissions	61,602	95,688
Total	61,602	95,688

18. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 23-24	FY 22-23
			Kshs	Kshs
Narok county revenue Collection Account-Cooperative 010141338976600	425	1	425	1,144,688
Narok county revenue Collection Account-KCB 1140091263	196,370,286	1	196,370,286	3,379,536
Narok county revenue Collection Account-USD-KCB 1143225325	3,261.22	129	420,697	126,034,197
Narok County Debt Collection A/c KCB 1180435494	9,926	1	9,926	20,375,812
Equity - 0360297263193	203,859	1	203,859	0
Total			197,005,194	150,934,233

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

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	5,267,150	10-Jul-24
Disbursement 2	191,738,044	6-Aug-24
Total	197,005,194	

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

Notes to the Financial Statements (Continued)

19. Payables- Due To CRF

Payables	FY 23-24	FY 22-23
	Kshs	Kshs
Balance b/f at the beginning of the year	150,934,233	99,081,859
Amount collected during the year	4,786,817,940	3,067,671,084
Amounts disbursed to CRF during the year	(4,648,467,743)	(2,969,338,112)
Amounts in Health, Liquor,	(92,217,634)	(46,384,910)
Bank Charges	(61,602)	(95,688)
Balance c/d at the end of the year	197,005,195	150,934,233

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 19 above.

20. 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			799,584,890		799,584,890
Royalties	166,184,486				166,184,486
Total	<u>166,184,486</u>		<u>799,584,890</u>		<u>965,769,376</u>

13. 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.	Non-preparation of the statement of arrears	The statement of arrears had not been populated as at the time of reporting	Not Resolved	
2.	Under collection of revenue from most major categories	This was as a result of traders being relocated to a temporary location, use of outdated valuation roll	Resolved	
3.	Unsupported Cess	Revenue receipts, Collection Control sheets and cashbooks provided.	Not Resolved	
4.	Unsupported Parking Fees	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	
5.	Unsupported Market Entry Fee Receipts	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	
6.	Inaccurate Hospital Fees	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	
7.	Unsupported Physical Planning and development	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	
8.	Unsupported conservancy administration revenue	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	
9.	Unsupported administration control fees	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	
10.	Unsupported park entry fees	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	

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

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)
11.	Unsupported Miscellaneous Fees	Revenue receipts, Collection Control sheets and cashbooks provided.	Resolved	
12.	Discrepancy of disbursement to CRF	The discrepancy was explained and supported.	Resolved	
13.	Unsupported Bank Charges	The bank charges were supported by a schedule, cash books and bank reconciliations.	Resolved	
14.	Unconfirmed cash and bank balances	Cashbooks, Bank reconciliations, bank balance certificate provided	Resolved	
15.	Discrepancy in unremitted CRF Balance	The discrepancy was explained and supported.	Resolved	



Name: Moses Minchil
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))



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

