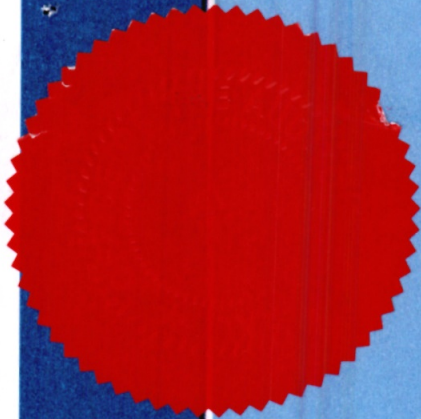


REPUBLIC OF KENYA



Enhancing Accountability



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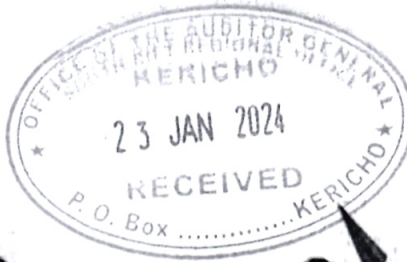
ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2023**

**COUNTY GOVERNMENT OF
BOMET**

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RECEIVER OF REVENUE
(County Government of Bomet)

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

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
SBP	Single Business Permit
AIA	Appropriation in Aid
KCB	Kenya Commercial Bank

b) Glossary of terms

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

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

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2. Key Entity Information and Management

(a) 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 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management Team

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

- County Executive Committee Member for Finance – Hon. Andrew Kimutai Sigei.
- Chief Officer, Finance – CPA Erick Chepkwony.
- Director, Revenue – CS Kipngetich Towett.
- Head of Revenue Reporting – CPA Langat Zephaniah

Key Entity information and Management (continued)

(d) County

Headquarters P.O.
Box 19-20400 Bomet.

(e) Entity Contacts

(f) Independent Auditor

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

(g) Principal Legal Adviser

Telephone: (254) 772 99 11
44 E-mail: info@bomet.go.ke
Website: www.bomet.go.ke

(h) Bankers

Kenya Commercial Bank, KCB
Telephone: (254) - 522 2033
E-mail: info@kcbgroup.com
Website: www.kcb.go.ke

**Receiver Of Revenue
County Government Of Bomet**

Revenue Statements for the Period Ended 30th June 2023

3. Foreword By the CECM Finance and Economic Planning

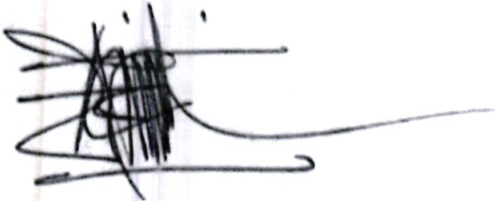
I am pleased to present the annual county government of Bomet receiver of revenue statement for the financial year 2022/2023. The division of revenue is among the units in the department of finance and economic planning with a sole mandate to collect and manage local revenues for the county. In FY 2022/2023, the county collected ksh 244,066,652. This collection represents an increase of 21.12 % compared to ksh 201,501,510.00 collected in FY 2021/2022. The generated amount is 81.35% of the target amount set to collect in the financial year 2022/2023. The streams of revenue that registered the highest collections are: (i) Public health facilities operations (ksh 101.1m), (ii) Property income (ksh 79.7m), (iii) Single Business Permit (ksh 24.3m) and (iv) Profits and Dividends from Embomos Tea Farm (ksh 14.9m).

In FY 2022/2023, Ksh 244, 066, 652. was transferred to County Revenue Fund; ksh 116,676.81 is yet to be disbursed to CRF.

The strategies considered by the division of revenue as revenue raising measures are:

- (a) There is a huge revenue debt in the form of arrears in the county in respect of land rates and ground rent. A possible trajectory is initiating a waiver for rates so that ratepayers can be allowed to pay only the principal amount. This will not only help in raising revenues in respect of rates but also cleaning up of the register since the ownership of the plots has changed over time.
- (b) Hospitals generate at least 41 percent of the total revenues. However, the county loses millions of uncollected revenues, especially from the *linda mama* revenues. The in-charges of facilities should consider this item as part of their administrative agenda in facilities.
- (c) The county government also needs to Fast-track the valuation roll exercise. This will mean more than four to five times the current collections since all the property shall be valued afresh. The process began about 4 years ago and needs to be expedited.

Finally, I wish to thank the staffs from the division of revenue and my office who have made the collection of revenue possible.



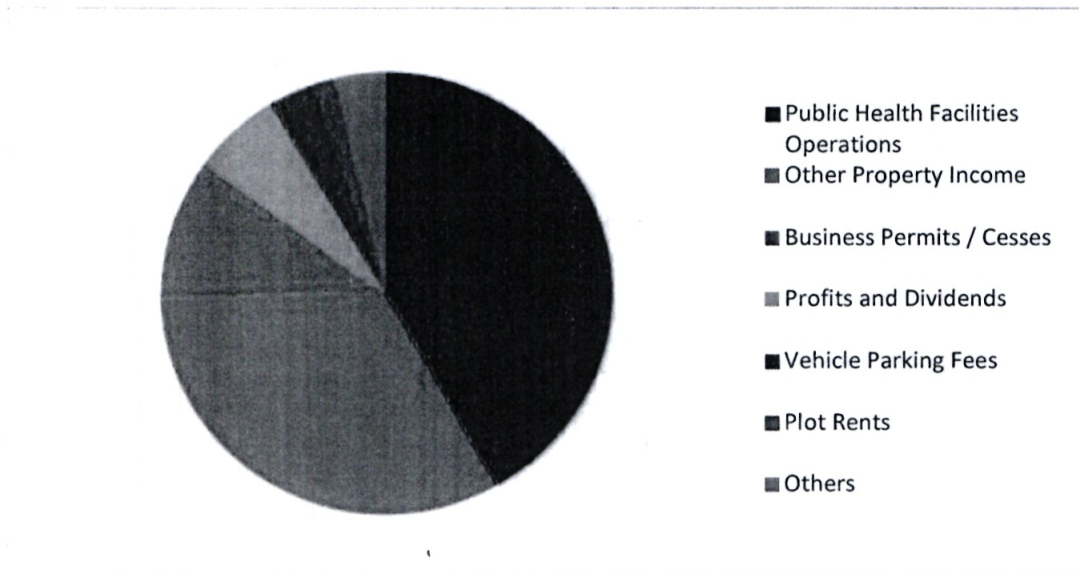
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**CECM Finance and Economic Planning
County Government of Bomet**

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

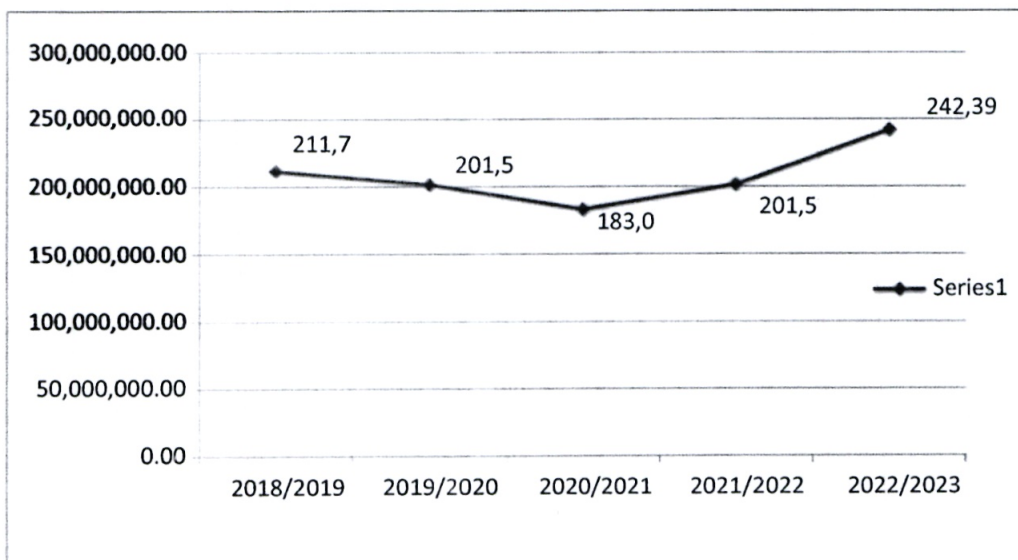
4. Management Discussion and Analysis

In the financial year 2022/2023, the county Government of Bomet generated a total of **Kshs 244,066,652**. This collection represents an increase of 21.12 % compared to ksh 201,501,510.00 realized in the financial year fy 2021/2022. The generated amount is 81.35% of the target amount set to collect in the financial year 2022/2023. The streams of revenue that registered the highest collections are shown below.

Collections per stream



Trend in revenue collection for the last five years.



The highest revenue collection was registered in this financial year fy 2022/2023, followed by financial year 2018/2019.

Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023

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, 2023. 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.
- (vi) Making accounting estimates that are reasonable in the circumstances.

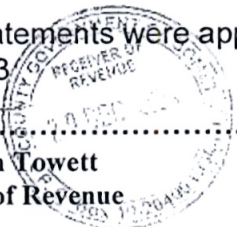
The Receiver of Revenue in charge accepts responsibility for the *entity's receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of *entity's receiver of revenue* transactions during the financial year ended June 30, 2023, 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

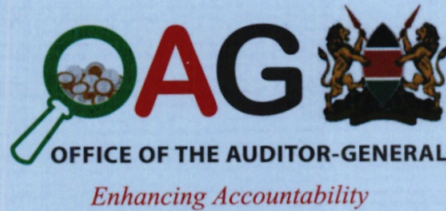
The *revenue* statements were approved and signed by the Receiver of Revenue on 22th September, 2023

.....
.... CS Kipngetich Towett
County Receiver of Revenue



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF BOMET

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Receiver of Revenue - County Government of Bomet set out on pages 1 to 21, which comprise the statement of financial

Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2023 - County Government of Bomet

assets and liabilities as at 30 June, 2023 and the statement of receipts and disbursements, statement of comparison of budget versus actual amounts for the year then ended and statement of arrears of revenue as at 30 June, 2023 and a summary of significant accounting policies and other explanatory information notes on revenue and arrears 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 financial statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Bomet as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statement

1.1 Total County Own Source Revenue

The statement of receipts and disbursements reflects total own source revenue amounts of Kshs.244,066,652. However, review of revenue collection bank disbursement to County Revenue Fund and balance due for disbursement revealed amounts of Kshs.220,094,217 and Kshs.116,676 totalling to Kshs.220,210,892 resulting to an unexplained and unreconciled variance of Kshs.23,855,759.

In the circumstances, the accuracy and completeness of the amount of Kshs.244,066,652 in respect of total county own source revenue could not be confirmed.

1.2 Parking Fees

The statement of receipts and disbursements reflects parking fees of Kshs.7,868,410 which includes an amount of Kshs.2,457,820 in respect of revenue collection from motorbike fees and a Nil amount in respect of reserved parking fee and as disclosed in Note 5 to the revenue statements. However, review of the counterfoil receipt book register (CRBR) and official receipt books issued during the year, revealed total collections from motorbike fees amounting to Kshs.3,480,000 resulting to an unexplained and unreconciled variance of Kshs.1,022,180. In addition, the county executive had registered forty-five (45) registered reserved parking area in Bomet town which are invoiced at Kshs.25,000 annually projected to annual total fees of Kshs.1,125,000.

In the circumstances, the accuracy and the completeness of amount of Kshs.7,868,410 in respect of parking fees could not be confirmed.

1.3 Revenue from Hospital Fees

The Statement of receipts and disbursements reflects hospital fees of Kshs.101,174,514 which includes an amount of Kshs.14,478,058 in respect of hospital fees from level 4 hospitals which further includes hospital fees from Cheptalal sub-county hospital of an amount of Kshs.1,903,690 and as disclosed in Note 8 to the revenue statements. However, review of the hospital's two (2) cash books for bank accounts held at Family Bank and KCB and the bank statements revealed total transfers to county collection bank account total amount of Kshs.2,447,820 resulting to revenue collections of Kshs.544,820 which remained unaccounted for.

Further, review of the cash books and bank statements in respect of collections from Sigor sub-county hospital and Kapkoros health center revealed total collections of Kshs.5,290,030 and Kshs.239,156 respectively which were recorded in the respective hospital operations bank accounts but were not transferred to the county revenue collection bank accounts.

In the circumstances, the accuracy and completeness of an amount of Kshs.14,478,058 in respect of hospital fees from level 4 hospitals and total revenue from hospital fees could not be confirmed

2. Unaccounted for Sale of Tea from Embomos Tea Farm

As disclosed in Note 14 of the revenue statements, the statement of receipts and disbursements reflects an amount of Kshs.14,920,364 in respect of sale of tea from Embomos tea farm which is partly owned by County Government of Bomet. Physical audit verification carried out on 18 October, 2023 of the farm and discussions with the Farm Manager revealed that the County Government owns approximately 95 acres of the land out of which a total of 73 acres was under tea cultivation. However, the ledger records in respect to tea leaves harvested and sales during the year was not provided for audit review.

Further, review of the supporting documents including the title-deed for Embomos tea farm revealed that the acreage of 252.5 acres belongs to the County Government of Bomet resulting to unexplained existence and utilization of 179.5 acres of the farm. In addition, the tea Farm Manager, indicated that there is a dispute between Kenya Forest Service and County Government of Bomet regarding the ownership of the land whose details and records were not provided for audit review.

In the circumstances, the existence of 179.5 acres of Embomos tea farm which is a revenue generating unit and revenue of Kshs.14,920,364 could not be confirmed.

3. Unaccounted for Single Business Permit Fees

The statement of receipts and disbursement reflects an amount of Kshs.22,288,214 in respect of single business permits (SBP) as disclosed in Note 3 to the revenue statements. However, review of the counterfoil receipt book register (CRBR) revealed that a total of eighty-one (81) SBP receipt books issued to revenue officers during the year

were not surrendered back to the revenue officer together with the revenue collected using the receipt books which remained unaccounted for. Further, review of the Jambo Pay revenue system used by the county could not generate list of all registered businesses in the county headquarter and its sub-counties and the invoices issued.

In the circumstances, the completeness and accuracy of revenue of an amount of Kshs.22,288,314 in respect of single business permits (SBP) could not be confirmed.

4. Unaccounted for Parking Fees

The statement of receipts and disbursements reflects parking fees of an amount of Kshs.7,868,410 which includes amounts of Kshs.2,595,100 and Kshs.2,815,490 in respect of street parking fees and bus park fees of respectively and as disclosed in Note 5 of the revenue statements. However, review of street parking fee collections ledger revealed that there were no collections in the month of May and June 2023. Similarly, bus park fee collections ledger showed that there were no revenue collections in the months of August, September and October, 2022. The management has not provided explanations for failure to collect revenue during the missing months.

Further, supporting documents including the revenue statements from Jambo Pay Revenue system in respect of parking fees from non-designated parking slots/bays within Bomet town and the serial numbers of revenue machines issued to each collector were not provided for audit review.

In the circumstances, the accuracy and completeness of the amounts of Kshs.2,595,100 and Kshs.2,815,490 in respect of street parking fees and bus park fees respectively could not be confirmed.

5. Unsupported Advertising Revenue

The statement of receipts & disbursements reflects an amount of Kshs.642,850 in respect of advertising and as disclosed in Note 7 to the revenue statements which includes branding fees of Kshs.200,300, billboard advertising of Kshs.150,550, signage of Kshs.82,000, and roadshows of Kshs.200,000. However, the supporting schedules for the disclosed revenue amounts were not provided for audit review.

In the circumstances, accuracy and completeness of the amounts of Kshs.2.642,850 in respect of advertising could not be confirmed.

6. Unsupported Public Health Service Fees

The statement of receipts and disbursements reflects an amount of Kshs.2,230,350 in respect of public health service fees and as disclosed in Note 9 to the revenue statements. However, review of the CRBR revealed that twenty-three (23) receipt books for hygiene license and fifty-eight (58) for medical examinations which were issued to revenue officers during the year were not surrendered by the year end. Further, the supporting schedules for inspection for issuance of hygiene license, application for medical examination, and public health permit were not provided for audit review.

In the circumstances, accuracy and completeness of the amounts of Kshs.2,230,350 in respect of the public health service fees 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 Bomet Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amount reflects revenue budget and actual on comparable basis amounts of Kshs.300,000 and Kshs.244,066,652 respectively, resulting in under collection of revenue of Kshs.57,783,887 or 19% of the budget.

As a result of under collection of revenue, the planned activities may not have been realized thus impacting negatively on service delivery to the public.

2. Long Outstanding Land Rates Arrears

The statement of receipts and disbursements reflects an amount of Kshs.4,000,997 in respect of land rates and as disclosed in Note 2 to the revenue statements which was a drop of Kshs.776,094 or 16% from an amount of Kshs.4,777,093 reported in the previous year 2021/2022 audited revenue statements. Further, review of Note 23 to the revenue statements revealed accumulated land rates arrears amounting to Kshs.403,948,178 equivalent to one hundred and sixty seven percent (167%) of the County own generated revenue for the year under review amounting to Kshs.242,395,023. The huge increase is an indication of inadequate enforcement mechanism on revenue collection particularly on land rates.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

As disclosed under the progress on follow up of auditor's recommendation section of the revenue statements, the Management included three (3) prior year audit issues which

were not relevant to issues raised in the previous year 2021/202 audited revenue statements. Further, Management has not provided satisfactory reasons for the delay in resolving the issues outstanding for prior year.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for 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 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. Non-Compliance with the Public Sector Accounting Standards Board Requirement on Presentation of the Financial Statements

The receiver of revenue statements for the year under review did not comply with reporting format as prescribed and published by the Public Sector Accounting Standards Board as follows:

- i. Preamble information in respect of the statement of receiver of revenue responsibilities was not customized to replace the word entity with the actual name of the revenue statement.
- ii. The revenue statements and headers of the statements are represented for the period ended 30June,2023 instead of the year ended 30 June, 2023.
- iii. The name of the County receiver of revenue and head of revenue reporting was not indicated in the revenue statements.
- iv. Paragraph 6 of the significant policies in respect of disbursement to CRF did not provide the receiver's actual policy on disbursement as required.
- v. Note 16,17 and 18 in respect of other fines, penalties and forfeitures did not indicate the actual year of reporting and it's comparative year of reporting.

In the circumstances, the financial statements were not presented in accordance with the applicable financial framework as prescribed by the Public Sector Accounting Standards Board (PSASB).

2. Application of Outdated Finance Act, 2021

The statement of Receiver of Revenue for year ended 30 June, 2023 reflects total County own source revenue of an amount of Kshs.244,066,852 and disbursement of an amount of Kshs.244,066,652 to CRF fund. However, review of the financial records provided for

audit revealed that the Management applied Bomet County Finance Act, 2021 that was enacted in 6th April, 2021 to implement revenue collection for the year under review. This is contrary to the Public Finance Management Act, 2012 which states that not later than ninety (90) days the County Assembly shall approve a finance bill with or without amendments.

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

3. Lack of Maintained Updated Valuation Roll and Land Register

The Management of County Government of Bomet did not maintain an updated valuation roll and land register thus making it difficult to identify all the chargeable property, the rates charged per year and any adjustments that were made during the year.

In the circumstances, the Receiver of Revenue may have lost revenue due to lack of maintained and updated valuation roll and land register

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 the applicable basis of accounting unless Management is aware of intention to terminate the Receiver of Revenue or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 February, 2024

Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023

7. Statement of Receipts and Disbursements for the year ended 30th June 2023

	Not e	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
County Own Source Revenue			
Cess	1	3,417,446	5,530,710
Land Rate	2	4,000,997	4,777,093
Single/Business Permits	3	24,288,314	22,271,624
Property Rent	4	80,396,285	54,254,858
Parking Fees	5	7,868,410	7,944,290
Market Fees	6	1,815,370	1,835,590
Advertising	7	642,850	1,682,950
Hospital Fees	8	101,174,514	84,842,499
Public Health Service Fees	9	2,230,350	1,579,380
Physical Planning and Development	10	666,602	646,057
Hire Of County Assets	11	349,300	137,100
Administration Control Fees and Charges	13	1,997,300	1,691,450
Proceeds from sale of assets	14	14,920,364	14,022,075
Other Fines, Penalties, And Forfeiture Fees	16	298,550	294,885
Total County Own Source Revenue		244,066,652	201,510,561
Other Receipts			
Donations/Grants Not Received Through CRF	18	0.00	0.00
Total Other Receipts		0.00	0.00
Total Receipts			
Balance b/f at the beginning of the year		143,718	48,801
Disbursements To CRF		244,066,652	(201,510,561)
Bank charges	19	(33,983)	(41,507)
Balance Due for Disbursement		116,676	143,718

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 22nd September, 2023 and signed by:

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




.....
Name
Head of Revenue Reporting
ICPAK M/No

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

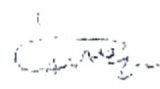
8. Statement of Financial Assets and Liabilities as at 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	116,676	143,718
Cash In Hand	21	-	
Total Financial Assets		116,676	143,718
Total Financial Assets		116,676	143,718
Financial Liabilities			
Payables-Due to CRF	22	116,676	143,718
Total Financial Liabilities		116,676	143,718

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 22nd September, 2023 and signed by:

.....

Name
County Receiver of Revenue



.....

Name
Head of Revenue Reporting
ICPAK M/No

Receiver Of Revenue
County Government Of Bomet

Revenue Statements for the Period Ended 30th June 2023.

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	7,156,734	-	7,156,734	3,417,446	3,739,288	47.75
Land Rate	8,598,767	-	8,598,767	4,000,997	4,597,770	46.53
Single/Business Permits	42,197,611	1,200,000	40,997,611	24,288,314	16,709,297	59.24
Property Rent	55,826,456	26,838,463	82,664,919	80,396,285	2,268,634	97.26
Parking Fees	14,299,722	-	14,299,722	7,868,410	6,431,312	55.02
Market Fees	3,304,062	-	3,304,062	1,815,370	1,488,692	54.94
Advertising	2,603,400	-	2,603,400	642,850	1,960,550	24.69
Hospital Fees	106,087,707	- 5,838,462	100,249,244	101,174,514	925,270	100.92
Public Health Service Fees	6,000,000	-	6,000,000	2,230,350	3,769,650	37.17
Physical Planning and Development	1,950,000	900,000	2,850,000	666,602	2,183,398	23.39
Hire Of County Assets	450,000	300,000	750,000	349,300	400,700	46.57
Conservancy Administration		-	-	-	-	-
Administration	5,330,000	- 25,000	5,305,000	1,997,300	3,307,700	37.65

Receiver Of Revenue
County Government Of Bomet

Revenue Statements for the Period Ended 30th June 2023.

Control Fees and Charges						
Proceeds from sale of assets	20,100,000	4,000,000	24,100,000	14,920,364	9,179,636	61.91
Park Fees		-	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	1,095,540	25,000	1,120,540	298,550	821,990	26.64
Miscellaneous Receipts		-	-	-	-	-
Total County Own Source Revenue	275,000,000	25,000,000	300,000,000	244,066,652	57,783,887	81.35
Other Receipts	-	-	-	-	-	-
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	275,000,000	25,000,000	300,000,000.00	244,066,652	57,783,887	81.35

**Receiver Of Revenue
County Government Of Bomet**

Revenue Statements for the Period Ended 30th June 2023.

1. Over 90% realisations.

(a) Hospital fees.

2. Below 90% realisation.

(a) Cess

(b) Land Rate

(c) Single/Business Permits

(d) Property Rent

(e) Parking Fees

(f) Market Fees

(g) Advertising

(h) Public Health Service Fees

(i) Physical Planning and Development

(j) Physical Planning and Development

(k) Hire Of County Assets

(l) Conservancy Administration

(m) Administration Control Fees and Charges

(n) Proceeds from sale of assets

(o) Other Fines, Penalties, And Forfeiture Fees

*Receiver Of Revenue
County Government Of Bomet*

Revenue Statements for the Period Ended 30th June 2023

The County Receiver of revenue's financial statements were approved on _Dec 20th, 2023 and signed by:

.....
Name

County Receiver of Revenue



.....
Name

Head of Revenue Reporting

ICPAK M/No

**Receiver Of Revenue
County Government Of Bomet**

Revenue Statements for the Period Ended 30th June 2023

10. Statement of Arrears of Revenue As at 30th June 2023

	Balance as at the beginning of the year (A)	Arrears received during the year (B)	Additions in arrears for the current year to June (C)	Total arrears as at 30 June 2023 (D=A+(B)+C)	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	(-)	-	-	-	-
Land rate	343,141,802	(388,829)	61,195,205	403,948,178	Waiver in progress.	Valuation roll is almost to completion
Single/Business Permits	150,000	(-)	60,000	210,000	Impounding of items	Items impounded
Property Rent	3,200,000	(800,000)	0.0	2,400,000	Enforcement	Letter of demand notice already given out.
Parking Fees	-	(-)	-	-	-	-
Market Fees	-	(-)	-	-	-	-
Advertising	-	(-)	-	-	-	-
Hospital Fees	4,588,340	(4,588,340)	4,775,740	4,775,740	NHIF has been invoiced	
Public Health Service Fees	-	(-)	-	-	-	-
Physical Planning and Development	-	(-)	-	-	-	-
Hire Of County Assets	-	(-)	-	-	-	-
Conservancy Administration	-	(-)	-	-	-	-
Administration Control Fees and Charges	-	(-)	-	-	-	-
Park Fees	-	(-)	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	-	(-)	-	-	-	-
Miscellaneous	-	(-)	-	-	-	-
Total Arrears	<u>351,080,142</u>	<u>(5,777,169)</u>	<u>66,030,945</u>	<u>411,333,918</u>		

**Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023**

.....

.....
Name

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

.....

.....

Name
Head of Revenue Reporting
ICPAK M/No

An ageing analysis of revenue in arrears has been shown on note 23 of these financial statements.

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Receipts

The County Government of Bomet recognises all receipts from the various sources when the related cash has been received.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was eight number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. *(Include the receiver's actual policy on disbursements)*

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2023

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

12. Notes to the Financial Statements

1. Cess

Description	Period Current FY 2022/2023	Period Comparative FY 2021/2022
	Kshs	Kshs
Farm produce	1,478,960	3,114,140
Quarrying	1,351,860	1,720,550
Livestock	309,706	525,900
Fish farming	-	-
Kiosk cess	276,920	170,120
Total	3,417,446	5,530,710

2. Land rates

Description	Current FY 2022/2023	Comparative FY 2021/2022
	Kshs	Kshs
Land rates	4,000,997	4,777,093
Land penalties and interest	-	-
Arrears	-	-
Total	4,000,997	4,777,093

3. Single /Business Permits

Description	Current FY 2022/2023	Comparative FY 2021/2022
	Kshs	Kshs
Business permit application fees	1,139,600	984,730
Annual Business permit fees	14,737,004	10,204,994
Business permit penalties and interest	42,010	18,195
Liquor licence application fee	820,250	1,066,500
Liquor licenses	7,549,450	10,015,400
Business permit fees arrears	-	-
Total	24,288,314	22,289,819

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (continued)

4. Property Rent

Description	Current FY	Comparative
	2022/2023	2021/2022
	Kshs	Kshs
County Housing	229,773	220,550
Plot Rent	79,524,112	53,149,418
Tenancy Agreement	-	-
Transfer of Property	44,400	7,000
Stalls/kiosks rent	598,000	884,890
Total	80,396,285	54,261,858

5. Parking Fees

Description	Current FY	Comparative
	2022/2023	2021/2022
	Kshs	Kshs
Street parking fees	2,595,100	3,742,940
Monthly toll/sticker fees	-	-
Motorbike fees	2,457,820	-
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	2,815,490	4,201,350
Total	7,868,410	7,944,290

6. Market Fees

Description	Current FY	Comparative
	2022/2023	2021/2022
	Kshs	Kshs
Market entry fees	1,815,370	1,835,590
Hawking fees	-	-
Total	1,815,370	1,835,590

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	Current FY	Comparative FY
	2022/2023	2021/2022
	KSh	KSh
Branding	200,300	695,850
Billboard advertising	150,550	446,600
Signage	82,000	240,500
Roadshows	200,000	250,000
Banners	-	-
Posters	-	-
Tent advertising	10,000	50,000
Street pole/clock advertising	-	-
Total	642,850	1,682,950

8. Hospital Fees

Description	Current	Comparative
	FY 2022/2023	FY 2021/2022
	KSh	KSh
Level 5 hospitals	85,890,000	66,382,366
Level 4 hospitals	14,478,058	17,499,241
Others (Health centres and dispensaries)	806,456	960,892
Total	101,174,514	84,842,499

9. Public Health Service Fees

Description	Current FY	Comparative FY
	2022/2023	2021/2022
	KSh	KSh
Inspection of buildings/premises/Institutions	-	-
Inspection for issuance of hygiene license	834,400	534,300
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	155,500	255,500
Sanitation inspection for schools	-	-
Public health permit	1,240,450	789,580
Rodent Control/Fumigation	-	-
Others	-	-
Total	2,230,350	1,579,380

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	Current FY	Comparative FY 2021/2022
Sale of County planning documents		
Land valuation and registration fees	91,222	125,797
Change / Renewal of user	44,400	7,000
Building plans approval	280,980	313,260
Signboards	250,000	200,000
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Others (Specify)	-	-
Total	666,602	646,057

11. Hire Of County Assets

Description	Current FY 2022/2023 Kshs	Comparative Kshs
Agricultural Mechanisation Services (AMS)		
Hire of Machines and Equipment	280,800	137,100
Hire of County Stadia	68,500	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	-	-
Total	349,300	137,100

Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)
12. Conservancy Administration

Description	Current FY	Comparative FY
	2022/2023	2021/2022
	Kshs	Kshs
Refuse disposal fees	-	-
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	-	-
Disposal of carcasses	-	-
Noise control	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

13. Administration Control Fees and Charges

Description	Current FY	Comparative FY
	2022/2023	2021/2022
	Kshs	Kshs
Weights and measures	776,050	440,200
Fire Services	105,000	95,000
Betting levy	-	-
Slaughter fee	500,405	452,700
Movement Permit	69,300	69,400
Meat Inspection fee	513,295	500,500
Group Registration fee	29,500	22,700
Agri-business	46,350	97,850
Vet services	62,400	13,100
Totals	1,997,300	1,691,450

Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

14. Proceeds from sale of assets.

	Current FY	Comparative FY
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from sale of Tea (Embomos Tea Farm)	14,920,364	14,022,075
Total	14,920,364	14,022,075

15. Park Fees

Description	Current FY	Comparative FY
	Kshs	
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

16. Other Fines, Penalties and Forfeitures

Description	Current FY	Comparative FY
	Kshs	
Impounding Fees	298,550	233,140
Towing Fees	-	-
Others (<i>Specify</i>)	-	-
Total	298,550	233,140

Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

17. Miscellaneous Receipts

Description	Current FY	Comparative FY
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	-	-
Others (Specify)	-	-
Total	-	-

18. Donations And Grants Not Received Through CRF

Description	Current FY	Comparative FY
	Kshs	Kshs
Donations (Specify Based on Source)	-	-
Grants (Specify Based on Source)	-	-
Others (Specify)	-	-
Total	-	-

19. Bank Charges

Description	Current FY 2022/2023	Previous FY 2021/2022
	Kshs	Kshs
Bank Charges & commissions	33,983	41,507
Total	33,983	41,507

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Current FY 2022/2023	Comparative FY 2021/2022
		Kshs	Kshs
Kenya Commercial Bank, acc no 1143078756, Kenya Shillings.	69,727	69,727	143,718
Safaricom Playbill 214444, Kenya Shillings.	46,950	46,950	12,250
Total	116,676	116,677	155,968

Notes to the Financial Statement (Continued)

*Receiver Of Revenue
County Government Of Bomet
Revenue Statements for the Period Ended 30th June 2023*

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

Ref	Amount (Kshs)	Date subsequently
Disbursement 1	69,727	The following financial year July 2023
Disbursement 2	46,950	Towards the end of July 2023.
Total	116,677	

(This is a disclosure note indicating how the cash balance as at the end of the year has been subsequently disbursed to the CRF)

21. Cash in hand

Description	Current FY 2022/2023	
	Kshs	
Cash Balance (KENYA COMMERCIAL BANK)	69,727	143,718
Mobile Money	46,950	12,250
Others (Specify)	N/A	N/A
Total	116,677	155,968

22. Payables- Due To CRF

Payables	Current FY 2022/2023	
	Kshs	Kshs
Balance b/f at the beginning of the year	943,718	48,801.00
Amount collected during the year	244,066,652	201,510,561.00
Amounts disbursed to CRF during the year	(244,066,652)	(201,510,561.00)
Balance c/d at the end of the year	116,676.81	155,968.00

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.

Notes to the Financial Statement (Continued)

23. Ageing Analysis of Revenue in Arrears

Cess					
Land rate	61,195,205	55,256,900	-	287,496,073	403,948,178.00
Single/business permits	210,000	-	-	-	210,000.00
Property rent	-	-	-	2,400,000.00	2,400,000.00
Hospital fees	4,775,740	-	-	-	4,775,740.00
Total	66,180,945	55,256,900.00	-	289,896,073.00	411,333,918.00

Receiver Of Revenue
 County Government Of Bomet
 Revenue Statements for the Period Ended 30th June 2023

24. Appendices

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

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

(PFM ACT section 165 subsection 4, 5)

Sign and date
 Accounting Officer



**Receiver Of Revenue
County Government Of Bomet**

Revenue Statements for the Period Ended 30th June 2023


Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No. on the external audit Report	Issue Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Property Rent Arrears	Huge amount of outstanding rent penalty balance that stands at 64%	Not resolved	Very soon
4.2	Expired Contract on Jambopay revenue collection system	Revenue collection system contract extended by one year	Resolved	-
4.3	Unrealized revenue	Unachieved revenue target collection.	Resolved	-

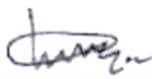
Guidance Notes:

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

.....


Name
County Receiver of Revenue

Date

.....


Name
Head of Revenue Reporting

ICPAK M/No

Date