REPUBLIC OF KENYA

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE – REVENUE STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2022

COUNTY GOVERNMENT OF WEST POKOT

RECEIVER OF REVENUE

(County Government of West Pokot)

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022

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

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I. 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 on 1st July 2019 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management

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

- County Executive Committee Member for Finance - ....
- Chief Officer, Finance ...
- Chief Officers, in charge of departments collecting revenue ...
- Director, Revenue...
- Head of Revenue Reporting...

(d) County Headquarters

The County's headquarters in Kapenguria has the following address:

P.O Box 222 - 30600

Office of the Governor

Off Kapenguria County Hospital Road

Kapenguria, Kenya

(e) Entity Contacts

Telephone: (254) 0532014000

E-mail: info@westpokot.go.ke

Website: www.westpokot.go.ke

(f) Independent Auditors

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

(g) Principal Legal Adviser

The County Attorney
P.O Box 222 - 30600
Off Kapenguria County Hospital Road
Kapenguria, Kenya

(h) Bankers *(include all collection banks)*

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Kenya Commercial Bank Limited
   Kapenguria Branch,
   P.O. Box 66 - 30600
   Kapenguria, Kenya

3. Equity Bank Limited
   Kapenguria Branch
   P.O. Box 75104
   Kapenguria, Kenya

4. Cooperative Bank of Kenya Limited
   Kitale Branch
   P.O. Box 1058– 0200
   Kitale, Kenya

II. Foreword by the CECM Finance and Economic Planning

REVENUE COLLECTED FOR FY2021-2022

Receipt	Annual Targeted Revenue (Kshs.)	Actual Revenue (Kshs)
	A	D
County Own Source Revenue	Kshs	Kshs
Cess	47,390,559	24,021,393
Land/Poll Rate	9,838,819	5,630,937
Single/Business Permits	20,704,410	7,583,990
Property Rent	3,894,046	2,913,867
Parking Fees	7,258,132	3,320,178
Market Fees	4,000,000	1,284,187
Advertising	857,487	1,157,292
Hospital Fees	72,800,000	64,020,327
Public Health Service Fees		
Physical Planning and Development	451,116	417,579
Hire Of County Assets		
Conservancy Administration		
Administration Control Fees and Charges	550,000	1,415,719
Park Fees		
Other Fines, Penalties, And Forfeiture Fees		
Miscellaneous Receipts	2,255,431	1,615,783
Total County Own Source Revenue	**170,000,000**	**113,381,252**
Other Receipts		
Donations /Grants Not Received Through CRF		
Total Other Receipts		
Total Receipts	**170,000,000**	**113,381,252**

The projected annual own source revenue (OSR) target for FY 2021-2022 was Ksh. 170,000,000.00. During the period, the total OSR collected was Kshs. **113,381,252** representing 66.69**%** percent of the expected annual revenue. The total amount of revenue remitted to CRF was Ksh 113,705,713.

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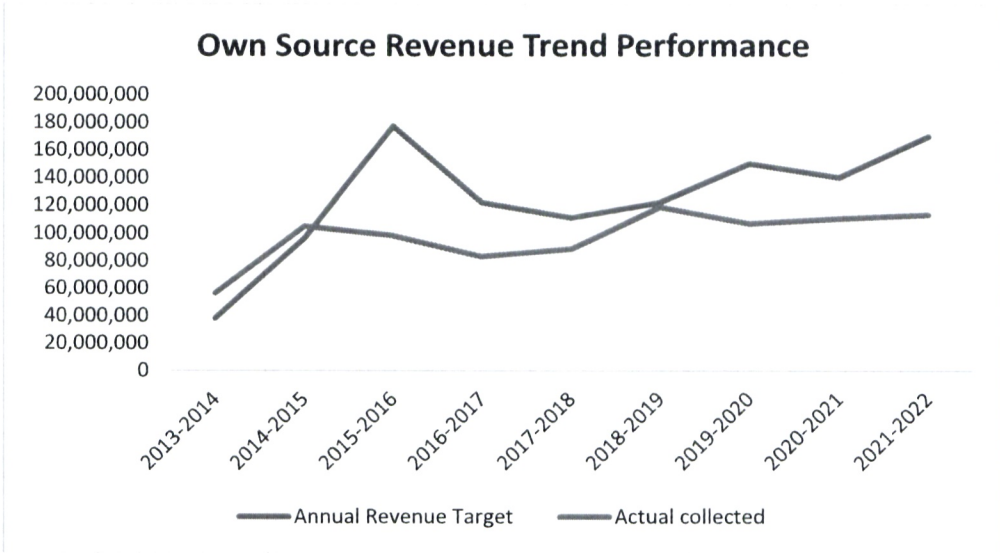
CECM Finance and Economic Planning

County Government of West Pokot

III. Management Discussion and Analysis

REVENUE PERFOMANCE TRENDS

Financial Year	Annual Revenue Target	Actual collected
2013-2014	38,149,995	56,236,786
2014-2015	96,197,480	105,127,589
2015-2016	177,308,244	98,305,144
2016-2017	122,245,626	83,218,908
2017-2018	111,245,626	88,743,201
2018-2019	122,370,189	118,829,439
2019-2020	150,320,184	107,146,629
2020-2021	140,352,202	110,834,910
2021-2022	170,000,000.00	**113,381,252**



The table above shows own source revenue performance since inception of devolution in 2013-date.

In the view of the above, the own source revenue (OSR) performance has been increasing for the past 5 years. This increase was realized through revenue automation, sensitization of the members of the public

on benefits of payment of revenue, implementation of valuation rolls on land rates and prudent administration of revenues.

Despite these successes, revenue collections was also faced with several challenges which include; resistance in payment of land rates, Covid-19 pandemic, political interferences, outbreak of diseases like foot and mouth which leads to sudden closure of markets and under funding of the department.

IV. Statement of Performance against County Predetermined Objectives

The County Integrated Development Plan (2018-2022) covered priorities in the Big Four agenda and County Priorities under Economy, Education and Equity (3E's). The plan aimed at;

i. Increasing access, retention and completion levels in pre-primary education, primary, secondary and post-secondary education by at least 100 percent by 2022;

Achievements

The following are the milestones achieved;

- Increased secondary, colleges and university student's access, retention and completion rate through Bursary fund from 11,000 in 2016/2017 to 45,870 in 2022;
- 61 Primary Schools and 107 secondary schools provided with infrastructure funding support;
- Renovated all 6 public VTCS (Kapenguria, Chepareria, Ortum, Sigor, Sina and Kodich);
- Provided Ksh. 15,000 capitation grants for needy VTC Student;
- Establishment of 4 ongoing new VTCs at Alale, Tamugh, Sondany & Chepolet;
- Provision of school feeding programme and
- Establishment of 277 adult Education Centers with 271 mobilizers. Improved adult literacy level countywide with enrolment of 29,778 (Male-12,972, Female-16,806)

The following is the performance of selected County education Outcome indicators (metrics);

Category	Baseline-2017	2022
ECDE (Enrolment No)	75,972	81,171
Primary (Net Enrollment (%))	65	88
VTC (Enrolment No.)	376	1,388
Adult Education (Enrollment No.)	0	10,018

ii. Support value addition and contribute the manufacturing sector's share to GDP to 20 percent by 2022. This will accelerate economic growth, create jobs and reduce poverty;

Achievements

Several investments have been made to support value addition in the county .These include the ongoing construction of Mango, Milk and Meat processing plants at Lomut, Kabichbich and Chepareria centres. The County government has also invested heavily in infrastructure and water to make the county attractive for private investment. As a result, there are currently several ongoing

exploration and private investments in cement, gold and oil in the county. This objective is yet to be met as investments are still ongoing. The investments will once complete will support value addition and contribute the manufacturing sector's share to GDP to 20 percent.

iii. **Focus on initiatives that guarantee food security and nutrition to all residents by 2022 through expansion of food production and supply, provision of incentives and subsidies to attract investments and support value addition in the food processing value chain;**

Achievements

The following are the milestones achieved; during the review period, the county initiated several agricultural & livestock subsidy programmes (Certified seeds, improved dairy, Sahiwal & Galla goats). A potato cold storage facility in Kamelei was also constructed. Further, a total of 28 cattle dips and 16 metallic crushes were constructed and 18 others repaired. Several foot spray pumps were purchased and issued to farmers. There was also Mass livestock Vaccination against CCP, PPR, FMD and CBPP diseases. A total of 98 hectares were put under cash crops (380,000 – coffee seedlings, 207,500-tea seedlings and 217,000-Sisal Seedlings distributed to farmers). These investments have contributed to improved household food security, nutrition and incomes. This objective was met and need to be sustained.

iv. **Ensuring equity in all socio-economic opportunities and protection of marginalized groups;**

Achievements

Youth, women, children, person with disabilities and marginalized groups benefitted from county employment opportunities, County Bursary, County Mentorship programme, Agriculture and livestock subsidies. Several trainings and anti- FGM activities were rolled out. Many Persons with Disabilities were supported with assistive devices and facilitated to access specialized care. This has promoted gender equality and socioeconomic inclusion in the county. This objective/ target was met and needs to be sustained.

v. **Support provision of Universal Health Coverage thereby guaranteeing quality and affordable healthcare to all County residents.**

Achievements

The following are the milestones achieved;

- During the period under review 37 new dispensaries have been constructed and operationalized, three Level 4 health facilities were equipped with X-Ray services to provide specialized curative

diagnostic interventions. Three utility vehicles and 4 ambulances were also procured. The County also constructed and operationalized a modern laboratory in Chepareria Sub County Hospital, constructed drugs store at Kacheliba Sub County Hospital. The County also installed and operationalized 6 ICU beds, inaugurated dialysis services (Renal Unit) in KCRH and recruited additional healthcare workers to support universal health coverage. Several policies and legislations were developed and approved; Facility Improvement Fund (FIF), community health services Act (CHS) and policy guidelines; HIV Business plan, Family Planning Costed implementation plan (FP-CIP), county nutrition action plan (CNAP), Emergency care plan, User fees forgone policy. The following is the performance of selected County Health Outcome indicators(metrics);

Indicator	**Baseline (2017/18)**	**Achievement 2018/2019**	**Achievement 2019/2020**	**Achievement 2020/21**	**Data source**
Fully immunized children 1 year (%)	56.8	61.3	55.7	61	**KHIS**
Infants receiving three doses of Penta3 (%)	80.7	84.5	69.0	71	**KHIS**
4th ANC coverage (%)	22.5	22	27.2	60	**KHIS**
WRA receiving FP (%)	13.3	14.3	18.3	50	**KHIS**
Skilled birth attendant's coverage (%)	41.8	45.4	56.8	80	**KHIS**
Latrine Coverage (%)	33.2	38.0	55	56	**KHIS**

In summary, the progress of implementation of CIDP is estimated at 72 percent. Several targets and objectives under housing (200 new housing units by 2022) were not met during the implementation period due to funding constraints. The County Community Service Programme was also not implemented due to lack of enabling policy and legislative framework.

Challenges

- Inadequate policies and legislations to support implementation of some key programmes and projects;

- Covid-19 outbreak affected revenue collection and implementation of various development projects and programmes since development funds were redirected to emergency response & mitigation measures;
- Incomplete/stalled projects. Pending bills has been another big challenge.
- Staff capacity gaps
- Unemployment & High poverty levels in the County
- Low internal revenue base (2%)
- High Wage bill. This led to inadequate funding to departments especially allocation for operations and maintenance.
- Climate change, malnutrition, and access to reproductive health services remain a challenge in the county.
- Inadequate capacity to undertake Performance Contracting and Staff Appraisal
- Lack of approved County Spatial Plan, Kapenguria Municipal Spatial Plan and Departmental sectoral plans. Sector leadership &coordination is also a challenge in most departments.

Opportunities

- Availability of Development partners willing to contribute to county development
- Available technical assistance and support from the National government
- Available well trained and motivated county work force
- An empowered and cooperative civil society and citizenry

Introduction

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

Strategic development objectives (*Adopted from West Pokot County*

The County's 2021-2022 CIDP has identified 5 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the West Pokot County's 2021-2022 CIDP are to;

i. Increase access, retention and completion levels in pre-primary education, primary, secondary and post-secondary education by at least 100 percent by 2022;

ii. Support value addition and contribute the manufacturing sector's share to GDP to 20 percent by 2022. This will accelerate economic growth, create jobs and reduce poverty;

iii. Focus on initiatives that guarantee food security and nutrition to all residents by 2022 through expansion of food production and supply, provision of incentives and subsidies to attract investments and support value addition in the food processing value chain;

iv. Ensuring equity in all socio-economic opportunities and protection of marginalized groups;

v. Support provision of Universal Health Coverage thereby guaranteeing quality and affordable healthcare to all County residents.

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for West Pokot County.

Ref	*Objective as per CIDP*	*Performance/Progress made up since the start of CIDP planning period up to date*	*Remarks (Explain the reasons underperformance/ Over performance)*
1.	Enhance revenue collection by collecting a total of Ksh. 575,323,440 by end of FY 2021/2022	Total collections as at end of FY 2021/2022 amounts to Ksh. 450,192,230 (78%)	Covid-19 pandemic

Progress on attainment of Development Objectives from Annual Development Plan (*Adopted from West pokot County ADP) - Customize as per specific county.*

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

Department	Objective	Outcome	Indicator	Performance
Finance & Economic Planning	Enhance revenue collection by collecting a total of Ksh. 170,000,000 (FY 2021/2022)	Enhanced internal revenue collection	Actual revenue collected	113,381,252(66.69%)

V. Statement of Receiver of Revenue's responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,(ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *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, 2022, 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 2023

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Name HENRY NATIARENG
County Receiver of Revenue

REPUBLIC OF KENYA

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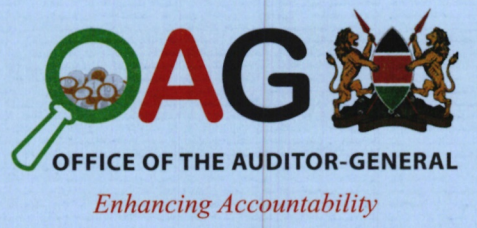
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

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 overall governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of West Pokot set out on pages 1 to 17, which comprise the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and

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

In my opinion, 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 West Pokot as at 30 June, 2022, and its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances between Financial Statements and Supporting Schedules

The statement of receipts and disbursements reflects total county own source revenue amounting to Kshs.113,381,252. However, the amount differed with the computed amount of Kshs.117,256,592 and supporting schedules total amount of Kshs.113,444,832 as shown below resulting to unexplained respective variance of Kshs.3,875,340 and Kshs.63,580.

Own Source Revenue	Computed Amount (Kshs.)	Supporting Schedules Amount (Kshs.)
Market Kiosk Rent	1,473,604	1,437,260
Business Permit	6,468,670	6,425,980
Market Shelter Fees	1,284,187	1,235,940
Building Plan Approval Fees	417,579	317,120
Ballast /Sand Cess	20,146,053	20,000,171
Livestock Cess	3,875,340	3,179,265
Rent of Government Building and Housing	1,440,263	1,911,890
Advertising Fees	1,157,292	1,006,900
Street Parking Fees	505,481	583,160
Other Vehicle Enclosed Park Fee	2,814,697	3,201,010
Application /Renewal	1,115,320	875,500
Licensing Fee	208,410	355,440
Other Miscellaneous Fee	1,615,783	3,056,496
Receipt from Admin, Fee and Charges (Trade)	1,207,309	2,014,675
Facility Improvement Fund (A.I.A)	64,020,327	57,572,500
Lands (Plot /Land Rates)	5,630,937	9,677,576
Livestock Movement	3,875,340	363,850
Poultry Cess	0	230,100
Total	**117,256,592**	**113,444,833**

In the circumstance, the accuracy and completeness of total county own generated receipts amounting to Kshs.113, 381,252 could not be confirmed.

2. Unsupported Transfer to County Revenue Fund

The County Receiver of Revenue transferred a total of Kshs.113,705,713 to the Main County Revenue Fund Account. However, the Receiver of Revenue did not prepare records in form of payment vouchers and documentation to support the transfers to the County Revenue Fund.

In the circumstances, the accuracy and completeness of the transfers to County Revenue Fund totalling to Kshs.113,705,713 could not be confirmed.

3. Statement of Arrears of Revenue

The statement of arrears of revenue and the corresponding Note 21 to the financial statements show that there were no revenue arrears for all the revenue streams. However, revenue arrears annual and quarterly reports were not prepared. This is contrary to Regulation 64(1) Public Finance Management (County Governments) Regulations, 2015 which requires the receiver of revenue or collector of revenue to prepare quarterly report not later than the 15th day after the end of the quarter. Further, review of record revealed that some traders had unpaid rental revenue arrears of more than six (6) months. No reason was provided for the failure to record revenue arrears.

In the circumstances, the accuracy, validity and completeness of the statement of arrears of revenue could not be confirmed and Management was in breach of the Public Finance Management Act, 2012.

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 West Pokot 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.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of receipts and disbursements reflects actual county own generated receipts amount of Kshs.113,381,252 against final budgeted amount of Kshs.170,000,000 resulting to under collection of Kshs.56,618,748 or 33.3% of the budgeted amount. Further, analysis of revenue streams as detailed in the revenue collected for financial year 2021/2022, revealed that only two revenue streams realized their budget estimate while the other 9 (nine) did not realize their revenue targets. The

County Treasury has not formulated any strategy to enhance own source revenue collection.

The own source revenue under collection of Kshs.56, 618, 748 impacted negatively on delivery of services and implementation of programmes in the County Executive.

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 Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Transfer of Own Source Revenue to County Revenue Fund

The statement of receipts and disbursements reflects county own source revenue totalling to Kshs.113, 381,252. A review of bank statements for revenue collection revealed that a cumulative amount of Kshs.66,797,749 was not transferred to the County Revenue Fund account within five (5) working days after receipt. This is contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations,2015 which requires the receivers of revenue to promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

In the circumstance, the Management was in breach of the Public Finance Management Act, 2012.

2. Non-Collection of Revenue from Motorcycle Parking Fees

The statement of receipts and disbursements reflects county own generated receipts amounting to Kshs.113,381,252. The amount includes parking fees totaling to Kshs.3,320,178 as disclosed in Note 5 to the financial statements. However, no parking fee was collected from motorcycles and a field audit verification carried out in November 2022 on the motorcycle operators within Makutano Town revealed that most motorcycles had no stickers and the operators were not paying the fees. This is contrary to Part IX of fourth schedule of the West Pokot County Finance Act, 2021 which provides for a monthly fee of Kshs.300 for motorcycle stickers. No explanation was provided for failure to collect revenue from motorcycle parking fees.

In the circumstances, Management was in breach of the West Pokot County Finance Act, 2021.

3. Automation of Revenue Collection System

Review of the Revenue Collection and Management System for the eleven (11) revenue streams revealed that structured modules including liquor license, building plan approval, single business permit, property rate and land rate have not been customized in the

system and hence not functional. Further, market cess and miscellaneous receipt modules have not been deployed despite the system developer having been paid for the service. Although parking fee and sand/ballast cess modules had been fully integrated with Mpesa Paybill, cash payment was still accepted in the county hence creating a risk of non-banking of all the revenue collected.

In addition, the contract for the automation was awarded in January 2019 and its extended contract period lapsed on 30 June, 2023.

In the circumstances, it has not been possible to confirm whether the Receiver of Revenue obtained value-for-money from the automation of the revenue system.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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 else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Information Technology (IT) Internal Control

The Receiver of Revenue – County Government of West Pokot has not fully automated to improve the efficiency and effectiveness with which revenue is collected and recorded. Further, there was no disaster recovery plan in place to guide on recovery process or a back up and retention strategy developed to aid in continuity of services in case of any eventualities.

In the circumstances, the security and efficient processing of information by the Receiver of Revenue is not assured.

2. Board of Survey Report

Board of survey reports were not provided to confirm the closing cash and bank balances for the Receiver of Revenue – County Government of West Pokot as at 30 June, 2022.

In the circumstance, the existence of cash and bank balances of Kshs.68,760as at 30 June ,2022 could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the 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 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 noncompliance. 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 the 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's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Receiver of Revenue to cease 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 financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 April, 2023

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

	Note	2021/22	2020/21
		Kshs	Kshs
County Own Source Revenue			
Cess	1	24,021,393	29,341,907
Land/Poll Rate	2	5,630,937	8,603,529
Single/Business Permits	3	7,583,990	14,814,492
Property Rent	4	2,913,867	3,750,469
Parking Fees	5	3,320,178	5,721,543
Market Fees	6	1,284,187	1,519,294
Advertising	7	1,157,292	3,280,030
Hospital Fees	8	64,020,327	37,748,629
Public Health Service Fees	9	-	-
Physical Planning and Development	10	417,579	2,925,228
Hire Of County Assets	11	-	-
Conservancy Administration	12	-	-
Administration Control Fees and Charges	13	1,415,719	174,007
Park Fees	14	-	-
Other Fines, Penalties, And Forfeiture Fees	15	-	-
Miscellaneous receipts	16	1,615,783	2,677,691.00
Total County Own Source Revenue		**113,381,252**	**110,556,819**
Other Receipts		-	-
Donations/Grants Not Received Through CRF	17	-	-
Total Other Receipts		-	-
Total Receipts		**113,381,252**	**110,556,819**
Balance b/f at the beginning of the year		393,221	278,093
Disbursements To CRF		113,705,713	110,441,691
Balance Due for Disbursement		**68,760**	**393,221**

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 14/3 2023 and signed by:

.....

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

.....

Name HARON MURUNY
Head of Revenue Reporting
ICPAK M/No 26158

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

	Note	2021/22 Kshs	2020/21 Kshs
Financial Assets			
reCash And Cash Equivalents			
Bank Balances	**18**	68,760	393,221
Cash In Hand	**19**		
Total Financial Assets		68,760	393,221
Total Financial Assets		**68,760**	**393,221**
Financial Liabilities			
Payables-Due to CRF	**20**	68,760	393,221
Total Financial Liabilities		**68,760**	**393,221**

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 14/2/ 2023 and signed by:

.....
Name HENRY NAMAREKA
County Receiver of Revenue

.....
Name HARON MURUNY
Head of Revenue Reporting
ICPAK M/No 26158

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

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	47,390,559	47,390,559	47,390,559	24,021,393	(23,369,166)	50.69%
Land/Poll Rate	9,838,819	9,838,819	9,838,819	5,630,937	(4,207,882)	57.23%
Single/Business Permits	20,704,410	20,704,410	20,704,410	7,583,990	(13,120,420)	36.63%
Property Rent	3,894,046	3,894,046	3,894,046	2,913,867	(980,179)	74.83%
Parking Fees	7,258,132	7,258,132	7,258,132	3,320,178	(3,937,954)	45.74%
Market Fees	4,000,000	4,000,000	4,000,000	1,284,187	(2,715,813)	32.10%
Advertising	857,487	857,487	857,487	1,157,292	299,805	134.96%
Hospital Fees	72,800,000	72,800,000	72,800,000	64,020,327	(8,779,673)	87.94%
Public Health Service Fees						-
Physical Planning and Development	451,116	451,116	451,116	417,579	(33,537)	92.57%
Hire Of County Assets					0	
Conservancy Administration					0	
Administration Control Fees and Charges	550,000	550,000	550,000	1,415,719	865,719	257.40%
Park Fees						
Other Fines, Penalties, And Forfeiture Fees						
Miscellaneous Receipts	2,255,431	2,255,431	2,255,431	1,615,783	(639,648)	71.64%
Total County Own Source Revenue	**170,000,000**	**170,000,000**	**170,000,000**	**113,381,252**	**(56,618,748)**	**66.69%**
Other Receipts						-
Donations /Grants Not Received Through CRF						-
Total Other Receipts						

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Total Receipts	**170,000,000**	**170,000,000**	**170,000,000**	**113,381,252**	**(56,618,748)**	**66.69 %**

Reasons for significant under realisation (below 90% of realisation)

(a)Late remittances of claims from NHIF user fees

(b)Land rates from KVDA was not paid

(c)Political interference

(d)Resistance from the public on payment of licenses and permits

The County Receiver of revenue's financial statements were approved on 14/3/ 2023 and signed by:

.....

Name HENRY NAPARENG
County Receiver of Revenue

.....

Name HARON MURUNY
Head of Revenue Reporting
ICPAK M/No 26158

X. Statement of Arrears of Revenue as At 30th June 2022

.....

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

.....

Name HARON MURUNY
Head of Revenue Reporting
ICPAK M/No

Classification Of Receipts (Indicate As Applicable)	Balance as at 1st July 2021	Arrears received during the year	Additions in arrears for the current year to June 30, 2022	Total arrears as at 30 June 2022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-	-	-
Land/Poll Rate	-	-	-	-	-	-
Single/Business Permits	-	-	-	-	-	-
Property Rent	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-
Market Fees	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Hospital Fees	-	-	-	-	-	-
Public Health Service Fees	-	-	-	-	-	-
Physical Planning And Development	-	-	-	-	-	-
Hire Of County Assets	-	-	-	-	-	-
Conservancy Administration	-	-	-	-	-	-
Administration Control Fees And Charges	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Arrears						

XI. Notes to the Financial Statements

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 *West Pokot*. 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 *entity*. 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 *entity*.

2. Recognition of Receipts

The *entity* recognises all receipts from the various sources when the related cash has been received by the *entity*.

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 22nd June for the period 1st July 2021 to 30 June 2022 as required by law. There was *two* number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

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.

Notes to the Financial Statements (Continued)

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, 2022

Notes to the Financial Statements (Continued)

1. Cess

Description	2021/22	2020/21
	Kshs	Kshs
Farm produce		
Quarrying	20,146,053	24,193,656
Livestock	3,875,340	5,148,251
Fish farming	-	-
Others (*specify)*	-	-
Total	**24,021,393.00**	**29,341,907.00**

2. Land/Poll rates

Description	2021/22	2020/21
	Kshs	Kshs
Land rates	5,630,937	8,603,529
Land penalties and interest	-	-
Arrears	-	-
Total	**5,630,937**	**8,603,529**

3. Single /Business Permits

Description	2021/22	2020/21
	Kshs	Kshs
Business permit application fees	1,115,320	1,120,635
Annual Business permit fees	6,468,670	13,693,857
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
Total	**7,583,990**	**14,814,492**

Notes to the Financial Statements (continued)

4. Property Rent

Description	2021/22	2020/21
	Kshs	Kshs
County Housing	1,440,263	2,562,711
Plot Rent	-	-
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	1,473,604	1,187,758
Others *(Specify)*	-	-
Total	**2,913,867**	**3,750,469**

5. Parking Fees

Description	2021/22	2020/21
	Kshs	Kshs
Street parking fees	505,481	773,160
Monthly toll/sticker fees	-	-
Motorbike fees	-	-
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	2,814,697	4,948,383
Others (*Specify*)	-	-
Total	**3,320,178**	**5,721,543**

6. Market Fees

Description	2021/22	2020/21
	Kshs	Kshs
Market entry fees	1,284,187	1,519,294
Hawking fees	-	-
Others (*Specify*)	-	-
Total	**1,284,187**	**1,519,294**

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2021/22	2020/21
	Kshs	Kshs
Branding	1,157,292	3,280,030
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
others *(Specify)*	-	-
Total	**1,157,292**	**3,280,030**

8. Hospital Fees

Description	2021/22	2020/21
	Kshs	Kshs
Level 5 hospitals	-	-
Level 4 hospitals	64,020,327	37,748,629
Others (*Specify*)	-	-
Total	**64,020,327**	**37,748,629**

9. Public Health Service Fees

Description	2021/22	2020/21
	Kshs	Kshs
Inspection of buildings/premises/Institutions		
Inspection for issuance of hygiene license		
Vaccination: Yellow fever, Typhoid, etc		
Applications for medical examination		
Sanitation inspection for schools		
Public health permit		
Rodent Control/Fumigation		
Others *(Specify)*		
Total		

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	2021/22	2020/21
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user		
Building plans approval	417,579	2,925,228
Signboards	-	
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Others (Specify)	-	-
Total	**417,579**	**2,925,228**

11. Hire Of County Assets

Description	2021/22	2020/21
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)		
Hire of Machines and Equipment		
Hire of County Stadia		
Hire of County Halls		
Conference facilities/Agricultural Training Centers (ATC)		
Others (*Specify*)		
Total		

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2021/22	2020/21
	Kshs	Kshs
Refuse disposal fees		
Dumpsite fees		
Sewerage fees		
Sale of seedlings		
Public cemetery		
Disposal of carcasses		
Noise control		
Others (*Specify*)		
Total		

13. Administration Control Fees and Charges

Description	2021/22	2020/21
	Kshs	Kshs
Weights and measures	1,207,309	71,095
Fire Services	-	-
Liquor licenses	208,410	102,912
Betting levy	-	-
Others (*Specify*)	-	-
Total	**1,415,719**	**174,007**

14. Park Fees

Description	2021/22	2020/21
	Kshs	Kshs
Lodge Tariffs and levies		
Park entry fees		
Filming and Photography fees		
Camping fees		
Balloon landing fees		
Others *(Specify)*		
Total		

Notes to the financial statements (continued)

15. Other Fines, Penalties and Forfeitures

Description	2021/22	2020/21
	Kshs	Kshs
Impounding Fees		
Towing Fees		
Others (*Specify)*		
Total		

16. Miscellaneous Receipts

Description	2021/22	2020/21
	Kshs	Kshs
Dividends	-	-
Interest	-	-
Commissions	-	-
Others *(Miscellaneous fee)*	1,615,783	2,677,691
Total	**1,615,783**	**2,677,691**

17. Donations And Grants Not Received Through CRF

Description	2021/22	2020/21
Donations *(Specify Based on Source)*		
Grants *(Specify Based on Source)*		
Others *(Specify)*		
Total		

Notes To the Financial Statements (Continued)

18. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2021/22	2020/21
			Kshs	Kshs
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account	KES		68,760	393,221
			-	-
			-	-
Total			**68,760**	**393,221**

18 (a) Balance carried forward as at 30th June 2022 and subsequently transferred

	1 *July* 2022	*1 July 2021*
Total	**11,159,020**	***3,121,907***

19. Cash in hand

Description	2021/22	2020/21
	Kshs	Kshs
Cash Balance *(Location)*		
Mobile Money		
Others *(Specify)*		
Total		

20. Payables- Due To CRF

Payables	2021/22	2020/21
	Kshs	Kshs
Balance b/f at the beginning of the year	393,221	278,093
Amount collected during the year	113,381,252	110,556,819
Amounts disbursed to CRF during the year	113,705,713	110,441,691
Balance c/d at the end of the year	**68,760**	**393,221**

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 16 above.

Notes to the Financial Statements (Continued

21. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land/poll rate	-	-	-	-	-
Single/business permits	-	-	-	-	-
Property rent	-	-	-	-	-
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others *(Specify)*	-	-	-	-	-
Total (*agree to statement of arrears)*					

XII. 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.	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

(PFM ACT section 165 subsection 4, 5)

Sign and date
Accounting Officer

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 / Observations from Auditor	Management comments	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*

.....

Name HENRY NAPARENG

County Receiver of Revenue

Date 14/03/2023

.....

Name HARON MURUNY

Head of Revenue Reporting

Date 14/03/2023

Appendix 3 - Reports Generated From IFMIS

The following Financial Reports generated from IFMIS should be generated and attached as appendices to these financial statements.

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