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REPORT

OF

THE AUDITOR-GENERAL

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RECEIVER OF REVENUE
REVENUE STATEMENTS

FOR THE YEAR ENDED

30 JUNE, 2025

COUNTY GOVERNMENT OF WEST POKOT





RECEIVER OF REVENUE
COUNTY GOVERNMENT OF WEST POKOT
REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

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1. Acronyms and Definition of Key Terms

a) Acronyms

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

b) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

2. Key Entity Information and Management

Background information

The receiver of revenue is under the Department of Finance. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for finance who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver on 5st September 2022 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(a) Principal activities

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

(b) Key Management Team

The County Government of 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

(c) 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.

(d) Entity Contacts

Telephone: (254) 0532014000
E-mail: info@westpokot.go.ke
Website: www.westpokot.go.ke

(e) Independent Auditor

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

(f) Principal Legal Adviser

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

(g) Bankers

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

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

3. Foreword By the CECM Finance and Economic Planning

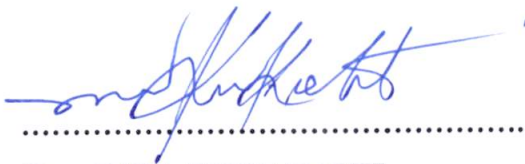
It gives me pleasure to present the Receiver of Revenue (ROR) financial statements for the County Government of West Pokot for the period ended 30 June 2025. The financial statements have been prepared in accordance with Sections 109 and 167 of the Public Finance Management Act, Accounting Officer accepts responsibility for the County Receiver of Revenue financial statements, which have been prepared on the accrual Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Receiver of Revenue financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2025, and of its financial position as at that date. Below include the table showing the total actual receipts received for the financial period.

Receipts	Original Targets	Actual on Comparable Basis
	A	D
County Own Source Revenue	Kshs	Kshs
Market Kiosk Rent	1,810,382	4,400,900
Business Permit	19,000,000	14,805,236
Market /Trade Centre Fee	4,000,000	2,546,940
Building Plan Approval Fee	451,116	213,000
Other Cess	7,180,206	4,463,754
Sand, Gravel and Ballast Extractions	31,109,653	17,156,230
Livestock Cess	7,000,000	5,393,930
Rent of Government Build. & Housing	2,083,664	1,344,513
Advertising Fee	857,487	2,067,090
Street Parking Fee	1,308,132	659,820
Vehicle Parking Fee	5,950,000	3,675,300
Application /Renewals	1,704,410	965,700
Liquor License Fee	500,000	407,000
Other Miscellaneous Fee	2,255,431	796,418
Receipt from Admin. Fees and Charges	50,000	357,000
Hospital Fees	132,800,000	141,727,701
Land Rates /Plot Rent	9,838,819	10,273,926
Livestock Movement Permit	700,700	270,925
Public Health Fees	-	58,872

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

Forest Material Cess	1,400,000	852,645
Sale of Assets		14,965,115
Total County Own Source Revenue	<u>230,000,000</u>	<u>227,402,013</u>

The projected annual own source revenue (OSR) target for FY 2024-2025 was Ksh. **230,000,000**. During the period, the total OSR collected was Kshs. **227,402,013** representing 99% percent of the expected annual revenue. The total amount of revenue remitted to CRF was Ksh. **97,142,824** while Ksh **117,356,910** was remitted to FIF.

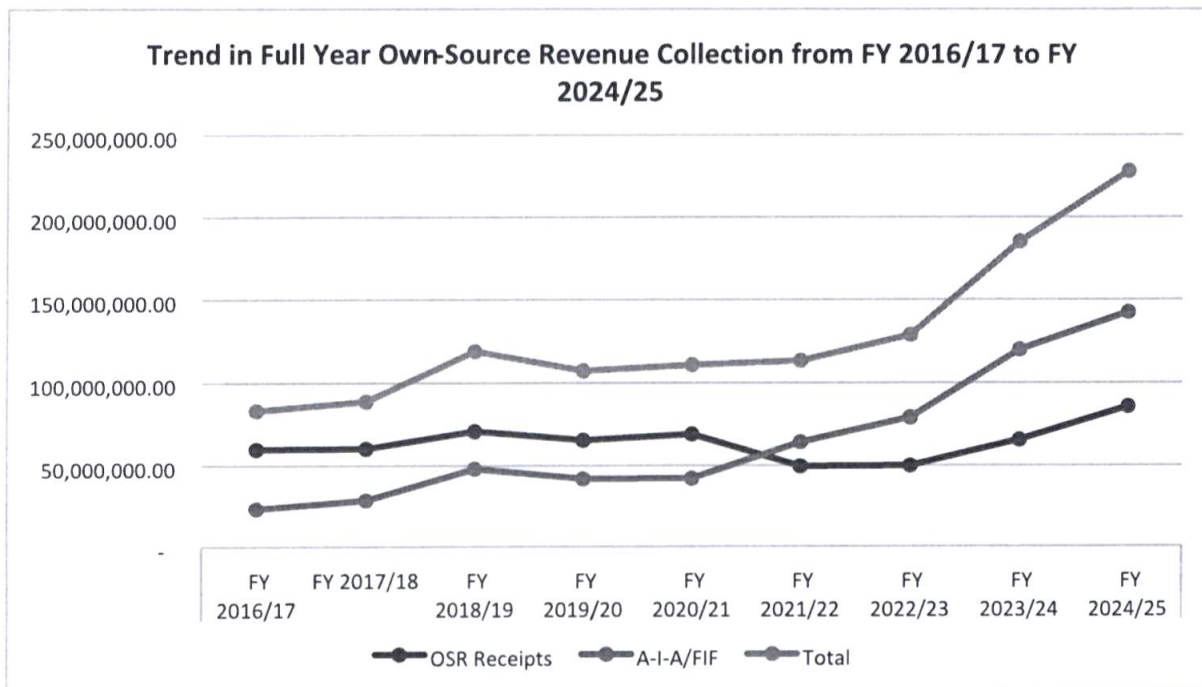


.....
Hon. PAUL WOYAKAPEL
CECM Finance and Economic Planning
County Government of West Pokot

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

**4. Management Discussion and Analysis
Revenue performance Trends**

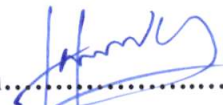
Financial Year	Annual Revenue Target	Actual collected
2013-2014	38,149,995	56,236,786
2014-2015	96,197,480	105,127,589
2015-2016	177,308,244	98,305,144
2016-2017	122,245,626	83,218,908
2017-2018	111,245,626	88,743,201
2018-2019	122,370,189	118,829,439
2019-2020	150,320,184	107,146,629
2020-2021	140,352,202	110,834,910
2021-2022	170,000,000	113,381,252
2022-2023	170,000,000	128,691,150
2023 -2024	230,000,000	185,294,701
2024-2025	230,000,000	227,402, 013



Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

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 6 years. This increase was realized through revenue automation, sensitization of the members of the public on benefits of payment of revenue and prudent administration of revenues. Despite these successes, revenue collection was also faced with several challenges which include; resistance in payment of land rates, lack of valuation roll, taxpayers register and outbreak of diseases like foot and mouth which leads to sudden closure of markets and under funding of the department

Sign.....

Name. **Henry Napareng**

County Receiver of Revenue

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

5. Statement of the Receiver of Revenue’s responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the entity’s receiver of revenue accounts, which have been prepared on the 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, 2025, and of the entity’s statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the entity has complied 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.

Kenya.

Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 28/08/2025



.....
Name, Henry Napareng County Receiver of Revenue

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS revenue statements of Receiver of Revenue - County Government of West Pokot set out on pages 1 to 20, which comprise

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

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

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

Basis for Qualified Opinion

1. Inaccuracies in Hospital Fees Amount

The statement of revenue and disbursements reflects Hospital fees amount of Kshs.141,727,701 which represents revenue earned from rendering of services by Kapenguria, Kacheliba, Sigor and Chepareria Hospitals as disclosed in Note 17 to the financial statements. However, review of the respective Hospital's financial statements revealed that, Kapenguria, Kacheliba, Sigor and Chepareria Hospitals earned amounts of Kshs.152,264,971, Kshs.17,628,408, Kshs.10,795,869 and Kshs.8,222,132 respectively as fees for rendering services. This amounted to Kshs.188,911,380 resulting in an unreconciled variance of Kshs.47,183,679.

In the circumstances, the accuracy and completeness of the Hospital fees amount of Kshs.141,727,701 could not be confirmed.

2. Unsupported Revenue Streams Amounts

The statement of revenue and disbursements reflects land rates amount of Kshs.12,415,286 as disclosed in Note 7 to the financial statements. However, the schedules and underlying records indicated an amount of Kshs.10,273,926 resulting in an unexplained variance of Kshs.2,141,360. Similarly, the statement reflects property rent amount of Kshs.12,559,412 as disclosed in Note 15 to the financial statements. The amount includes plot rent revenue amount of Kshs.6,814,000 which was not supported by ledgers, tenant roll or rent collection records.

In the circumstances, the accuracy and completeness of the reported revenue amounts of Kshs.8,955,360 could not be confirmed.

3. Non-Compliance with International Public Sector Accounting Standards

The cover page of the financial statements contains information that implies that the financial statements have been prepared in full compliance with accrual basis of International Public Sector Accounting Standards. It also contains information that the financial statements are transitional and therefore not fully compliant with the International Public Sector Accounting Standards. Further, the Receiver of Revenue has not disclosed the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with the accrual basis of International Public Sector Accounting Standards.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of statement of comparison of budget and actual amounts reflects revenue budgeted amount of Kshs.230,000,000 against actual revenue amount of Kshs.227,402,013 resulting in revenue under-collection of Kshs.2,597,987 or 1% of the budgeted revenue. The own source revenue potential for West Pokot County is Kshs.2.5 Billion as per the Commission on Revenue Allocation Report of June 2022. The Receiver of Revenue failed to collect adequate resources to fund the County's programmes which may have resulted in poor service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

Management is responsible for the Other Information set out on page iii to ix which comprise of Key Entity Information and Management, Foreword by the CECM Finance

and Economic Planning, Management Discussion and Analysis, and Statement of receiver of revenue's responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Formal System Commissioning and Hand-Over

Review of the Automated Revenue Collection System project revealed that the system had not been formally commissioned nor officially handed over. There was no evidence

of contractual acceptance, documented sign-off or formal transfer of operational responsibility, with the vendor continuing to retain control and exclusive superuser rights. In the circumstances, the County faces significant risks including loss of system ownership and control, exposure to data manipulation and fraudulent activities.

2. Exclusive Administrative Control Retained by the Vendor

Review of system administration controls on the revenue collection system revealed that the vendor maintained exclusive administrative control as superuser over the application, database and source codes, making operational oversight and independent audit dependent on vendor support. This arrangement contravenes Information and Communication Technology Authority (ICTA) principles vendor management standards which mandate clear ownership and source code escrow provisions.

In the circumstances, the County faces risks of vendor lock-in preventing system independence, inability to verify data integrity or security configuration, and business continuity failure if vendor support ceases.

3. Over-Dependency on the Vendor

Audit review of system support arrangements revealed critical over-reliance on the vendor for administration, support and back-end processes, creating a single point of failure for revenue collection operations. This dependency violates the Public Finance Management Act, 2012 and ISO/IEC 27001:2013 (A.17.1.1) requirements for continuity planning.

In the circumstances, the County risks total revenue collection disruption if the vendor withdraws services.

4. Lack of Change Management and System Control

Review of change management processes revealed that while some changes were documented, the documentation was incomplete without user acceptance sign-off, testing evidence or approved scheduling. No formal change control framework governed authorization, testing, and validation before production deployment. This contravenes ICT Authority (Kenya) ICT Standards 2016 and ISO/IEC 27001:2013 (A.12.1.2)

In the circumstances, the absence of proper controls may introduction of system vulnerabilities through unauthorized changes, operational disruptions and revenue leakages.

5. Lack of Backup Testing and Restoration

Review of backup procedures revealed that while backup logs existed, no documented evidence showed restoration testing, validation procedures or County oversight to confirm backup functionality during system failure. This contravenes Article 201(a & d) of the Constitution of Kenya, Section 25 of the Data Protection Act, 2019 and ICT Authority Backup Guidelines.

In the circumstances, the County faces risks of permanent loss of critical revenue records, inability to recover from system failure and compromised evidence for fraud investigations.

6. Lack of Business Continuity and Disaster Recovery Framework

Review of continuity planning revealed no documented Business Continuity Plan or Disaster Recovery Framework for the revenue collection system, with management acknowledging this deficiency. This violates Article 201(d) of the Constitution of Kenya, Section 68(2)(j) Public Finance Management Act, 2012 and ICT Authority Standards.

In the circumstances, the County risks extended revenue collection downtime, loss of citizen trust and undermined County control and authority.

7. Failure to Maintain Approved and Updated Valuation Roll

Review of property rate administration revealed that the County maintained an outdated valuation roll contrary to statutory review requirements, leading to inaccurate property rate assessments and revenue loss. This contravenes Valuation for Rating Act (Cap. 266) and National Rating Act, 2024 which require counties to update valuation rolls every five years.

In the circumstances, the County faces risks of significant revenue loss from property undervaluation, unfair and inconsistent tax burdens across properties.

8. Lack of Legally Established Revenue Management Board

Review of revenue governance structures revealed that the County had not constituted the mandatory Revenue Management Board, with revenue administration handled solely by the Treasury Revenue Department without proper oversight. This failure contravenes the County Revenue Administration Act and respective County Finance Acts.

The absence of a formal governance body risks statutory non-compliance, unchecked vendor influence, weak system oversight, ineffective financial stewardship, increased fraud susceptibility, and reputational damage.

9. Lack of Formal Policy on Invoice Cancellations, Amendments and Reversals

Review of invoice management controls revealed no formal policy or documented procedures governing invoice cancellations, amendments or reversals, relying on informal approval practices without system-enforced controls. This contravenes Public Finance Management Act, 2012 and ICT Authority Guidelines.

In the circumstances, the County faces risks of inconsistent approvals enabling manipulation, revenue misstatement, weak accountability and increased fraud risk through uncontrolled transaction changes.

10. Lack of Independent Review and Sign-Offs of System Logs

Review of system monitoring revealed that system and database logs remained under vendor administration without independent County review, validation or formal sign-off, with no established log management policy. This contravenes Kenya Data Protection Act, 2019 Section 25, Public Audit Act, 2015 and ICT Authority Guidelines.

In the circumstances, the County risks undetected unauthorized activities, compromised accountability and non-repudiation, inadmissible evidence for investigations and vendor conflict of interest concealing irregularities.

11. Inactive System User Accounts

Review of user access management revealed that three (3) inactive accounts (test1, county and admc) remained active in the revenue collection system despite not being in use. This contravenes Section 68 of the Public Finance Management Act, 2012 and ISO/IEC 27001:2013 (A.9.2.1).

In the circumstances, continued presence of inactive accounts risks unauthorized exploitation for fraud, weakened audit trail reliability, potential revenue leakage, and inefficient user access management.

12. Failure of Revenue System to Generate Invoices

Review of system functionality revealed that the revenue system lacked invoice generation capability for movement permits and land rates streams, contrary to contractual requirements for all 37 revenue streams. This contravenes Section 68 of the Public Finance Management Act, 2012 and ICT Authority Standards for system functionality.

In the circumstances, the County faces risks of contractual breach with vendor, compromised revenue documentation integrity, and fraud/leakage opportunities through unverified collections.

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, revenue transactions and information reflected in the revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the

effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

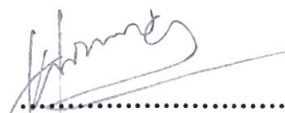
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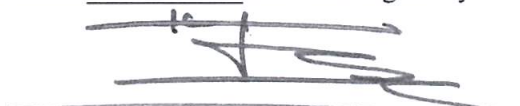
*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

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

Description	Note	FY 2024 2025 Kshs
Revenue from non-exchange transactions		
Cess	6	27,284,839
Land Rates	7	12,415,286
Single/Business Permits	8	15,770,936
Conservancy Administration	9	852,645
Administration Control Fees and Charges	10	764,000
Public Health Service Fees	11	58,872
Physical Planning and Development	12	213,000
Total Revenue from non-exchange transactions		57,359,578
Revenue from exchange transactions		
Parking Fees	13	4,335,120
Market Fees	14	2,546,940
Property Rent	15	12,559,412
Advertising	16	2,067,089
Hospital Fees	17	141,727,701
Sale of assets	18	14,965,115
Miscellaneous receipts	19	796,418
Total Revenue from exchange transactions		178,997,795
Total Revenues (a)		236,357,373
Disbursements		
Disbursements To CRF	20	(97,142,824)
Disbursements to another County Fund	21	(117,356,910)
Bank charges	26	(182,566)
Total Disbursements and other charges (b)		(214,682,300)
Increase/Decrease in Dues to County Revenue Fund		21,675,073

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 25/11 2025 and signed by:


.....
Name. Henry Napareng
County Receiver of Revenue


.....
Name. Haron Muruny
Head of Revenue Reporting
ICPAK M/No 26158

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

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

	Note	FY 2024 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	23	13,386,044	666,331
Receivables from non-Exchange transactions	24	19,603,189	17,461,829
Receivables from Exchange transactions	25	42,896,739	36,082,739
Total Current Assets		62,499,928	53,544,568
Total Assets		<u>75,885,972</u>	<u>54,210,899</u>
Financial Liabilities			
Payables-Due to CRF	26	65,136,928	53,808,535
Payables-Due to FIF	27	10,749,044	402,364
Total Financial Liabilities		<u>75,885,972</u>	<u>54,210,899</u>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 25/11 2025 and signed by:



.....
Name. Henry Napareng

County Receiver of Revenue

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



.....
Name. Haron Muruny

Head of Revenue Reporting

ICPAK M/No 26158

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended 2025

Description	Note	FY 2024 2025
		Kshs
Operating Activities		
Receipts		
Cess		27,284,839
Land Rate		10,273,926
Single/Business Permits		15,770,936
Conservancy Administration		852,645
Administration Control Fees and Charges		764,000
Public Health Service Fees		58,872
Physical Planning and Development		213,000
Parking Fees		4,335,120
Market Fees		2,546,940
Property Rent		5,745,412
Advertising		2,067,089
Hospital Fees		141,727,701
Sale of assets		14,965,115
Miscellaneous Receipts		796,418
Total Receipts		227,402,013
Payments		
Disbursements To CRF		(97,142,824)
Disbursement to another County Fund (FIF)		(117,356,910)
Bank Charges		(182,566)
Total Payments		(214,682,300)
Net Cash from operating Activities		12,719,713
Cash and Cash Equivalent as at 1 st July 2024	23	666,331
Cash and Cash Equivalent as at 30th June 2025	23	13,386,044

Receiver of Revenue
County Government of West Pokot
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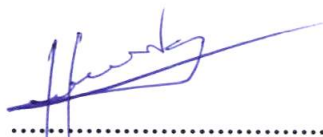
10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Market Kiosk Rent	1,810,382	-	1,810,382	4,400,900	(2,590,518)	243%
Business Permit	19,000,000	-	19,000,000	14,805,236	4,194,764	78%
Market /Trade Centre Fee	4,000,000	-	4,000,000	2,546,940	1,453,060	64%
Building Plan Approval Fee	451,116	-	451,116	213,000	238,116	47%
Other Cesses	7,180,206	-	7,180,206	4,463,754	2,716,452	62%
Sand, Gravel and Ballast Extractions	31,109,653	-	31,109,653	17,156,230	13,953,423	55%
Livestock Cess	7,000,000	-	7,000,000	5,393,930	1,606,070	77%
County Housing	2,083,664	-	2,083,664	1,344,513	739,152	65%
Advertising Fee	857,487	-	857,487	2,067,090	(1,209,603)	241%
Street Parking Fee	1,308,132	-	1,308,132	659,820	648,312	50%
Vehicle Parking Fee	5,950,000	-	5,950,000	3,675,300	2,274,700	62%
Application /Renewals	1,704,410	-	1,704,410	965,700	738,710	57%
Liquor Licence Fee	500,000	-	500,000	407,000	93,000	81%
Other Miscellaneous Fee	2,255,431	-	2,255,431	796,418	1,459,013	35%
Receipt from Admin Fees and Charges	50,000		50,000	357,000	(307,000)	714%
Hospital Fees	132,800,000	-	132,800,000	141,727,701	(8,927,701)	107%
Livestock Movement Permit	700,700	-	700,700	270,925	429,775	39%
Land Rates /Plot Rent	9,838,819	-	9,838,819	10,273,926	(435,107)	104%

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County Government of West Pokot
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Public Health Fees	-	-	-	58,872	(58,872)	
Forest Material Cess	1,400,000	-	1,400,000	852,645	547,355	61%
Sale of Assets		-		14,965,115	(14,965,115)	
Total County Own Source Revenue	<u>230,000,000</u>	<u>-</u>	<u>230,000,000</u>	<u>227,402,013</u>	<u>2,597,987</u>	<u>99%</u>

The County Receiver of Revenue's financial statements were approved on 25/11 2025 and signed by:



.....

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



.....

Name. Haron Muruny
Head of Revenue Reporting
ICPAK M/No 26158

11. Notes to the Financial Statements

1. General Information

West Pokot County Receiver of Revenue was appointed by the CEC member of Finance and economic planning of County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is Receiver of Revenue as outlined in the appointment letter and section 157 of the PFM Act.

2. Statement of Compliance and Basis of Preparation

The Receiver of Revenue has taken advantage of the transition provisions outlined in IPSAS 33 and adopted a phased approach in preparation of its financial statements. This is the first transitional financial statement and the Receiver of Revenue has recognized all financial assets, including cash and cash equivalent and liabilities which includes trade and other payables. Receiver of revenue has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

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

The Financial statements were authorized for issue by the Accounting Officer on 31/08/2025

3. Adoption of New and Revised Standards

The County Receiver of Revenue adopted IPSAS accrual effective from 1st July 2024.

- i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025. There were no new and amended standards issued in the financial year.
- ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
----------	----------------------------

Receiver of Revenue
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IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45-Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

Standard	Effective date and impact:
----------	----------------------------

Receiver of Revenue
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	<p>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</p> <p>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <p>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</p> <p>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</p>
Standard	Effective date and impact:

Receiver of Revenue
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	<p><i>iii.</i> Disclosures that identify and explain the amounts in the entity’s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p>
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iii) Early adoption of standards

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

4. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Dividends

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

Rental income

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

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 20th June 2024 for the period 1st July 2024 to 30th June 2025. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

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

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

iv) Cash and cash equivalents.

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

Bank account balances include revenue collection accounts held at Commercial banks.

v) Revenue in Arrears

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

Vi) Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year and funds are transferred on weekly basis (every Monday)

vii) Payables due to CRF

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

viii) Comparative Figures

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

ix) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

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

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

Estimates and assumptions.

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

Provisions

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

6. Cess

Description	FY 2024 2025
	Kshs
Quarrying	17,156,230
Livestock	5,393,930
Livestock Movement Permit	270,925
Other Cess	4,463,754
Total	27,284,839

7. Land rates

Description	FY 2024 2025
	Kshs
Land rates	12,415,286
Total	12,415,286

8. Single /Business Permits

Description	FY 2024 2025
	Kshs
Business permit application fees	14,805,236
Annual Business permit fees	965,700
Total	15,770,936

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

9. Conservancy Administration

Description	FY 2024 2025
	Kshs
Forest Material (Movement Permit)	852,645
Total	852,645

10. Administration Control Fees and Charges

Description	FY 2024 2025
	Kshs
Weights and measures	357,000
Liquor licenses	407,000
Total	764,000

11. Public Health Service Fees

Description	FY 2024 2025
	Kshs
Inspection for issuance of hygiene license	58,872
Public health permit	-
Total	58,872

12. Physical Planning and Development

Description	FY 2024 2025
	Kshs
Building plans approval	213,000
Total	213,000

13. Parking Fees

Description	FY 2024 2025
	Kshs
Street parking fees	659,820
Vehicle Park fees	3,675,300
Total	4,335,120

Receiver of Revenue
 County Government of West Pokot
 Revenue Statements for the Period Ended 30th June 2025

14. Market Fees

Description	FY 2024 2025
	Kshs
Market entry fees	2,546,940
Total	2,546,940

15. Property Rent

Description	FY 2024 2025
	Kshs
County Housing	1,344,512
Market Stalls/kiosks rent	4,400,900
Plot Rent	6,814,000
Total	12,559,412

16. Advertising

Descriptions	FY 2024 2025
	Kshs
Branding	2,067,089
Total	2,067,089

17. Hospital Fees

Description	FY 2024 2025
	Kshs
Level 4 hospitals	141,727,701
Total	141,727,701

18. Sale of assets.

Description	FY 2024 2025
	Kshs
Receipts from Sale of Vehicles and Transport Equipment	14,965,115
Total	14,965,115

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

19. Miscellaneous Revenues

Description	FY 2024 2025
	Kshs
Other Miscellaneous Fee	796,418
Total	796,418

20. Disbursements to CRF

Description	FY 2024 2025
	Kshs
Quarter 1	18,869,793
Quarter 2	3,628,509
Quarter 3	34,795,885
Quarter 4	39,848,637
Total	97,142,824

21. Disbursement to another County Fund/FIF

Description	FY 2024 2025
	Kshs
Quarter 1	-
Quarter 2	19,575,000
Quarter 3	25,671,826
Quarter 4	72,110,084
Total	117,356,910

22. Bank Charges

	FY 2024 2025
	Kshs
Equity Bank A/C No. 1070260824340 West Pokot County Revenue Collection Account	27,455
Kenya Commercial Bank, A/C No 1106262182 Kapenguria County Referral Hospital	92,144
Kenya Commercial Bank, A/C No 1144925754 Chepareria County Referral Hospital	25,488
Kenya Commercial Bank, A/C No 1197892931 Sigor County Referral Hospital	11,357
Kenya Commercial Bank, A/C No 1145862810 kacheliba County Referral Hospital	26,122
Total	182,566

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

23. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024 2025	Opening Statement 1st July 2024
			Kshs	Kshs
Equity Bank A/C No. 1070260824340 West Pokot County Revenue Collection Account	2,637,000		2,637,000	263,967
Kenya Commercial Bank, A/C No 1106262182 Kapenguria County Referral Hospital	7,667,632		7,667,632	298,866
Kenya Commercial Bank, A/C No 1144925754 Chepareria County Referral Hospital	582,256		582,256	574
Kenya Commercial Bank, A/C No 1197892931 Sigor County Referral Hospital	984,503		984,503	58,236
Kenya Commercial Bank, A/C No 1145862810 kacheliba County Referral Hospital	1,514,653		1,514,653	44,688
Total	13,386,044		13,386,044	666,331

24. Receivables for non-exchange transactions

Description	FY 2024 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables	-	
Land rates	19,603,189	17,461,829
Total Current Receivables	19,603,189	17,461,829

Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024 2025		Opening Statement 1st July 2024	
	Kshs	% of the total	Opening Balance	% of the total
Less than 1 year	2,141,360	11%	2,141,360	12%
Between 1- 2 years	2,202,373	11%	2,202,373	13%
Between 2-3 years	2,202,373	11%	2,202,373	13%
Over 3 years	13,057,083	67%	10,915,723	63%
Total (a+b)	19,603,189	100%	17,461,829	100%

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025*

25. Receivables from exchange transactions

Description	FY 2024 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables		
Property Rent	42,896,739	36,082,739
Total receivables	42,896,739	36,082,739

Ageing analysis for total receivables in exchange transactions

Description	FY 2024 2025		FY 2023 2024	
	FY 2024 2025	% of the total	FY 2023 2024 FY	% of the total
	Kshs		Kshs	
Less than 1 year	6,814,000	16%	3,461,000	10%
Between 1- 2 years	3,461,000	8%	3,137,000	9%
Between 2-3 years	3,137,000	7%		%
Over 3 years	29,484,739	69%	29,484,739	82%
Total (a+b)	42,896,739	100%	36,082,739	100%

26. Payables- Due To County Revenue Fund (CRF)

Payables	FY 2024 2025	Opening Statement
		1st July 2025
	Kshs	Kshs
Amount collected yet to be disbursed from West Pokot Revenue Collection Account	2,637,000	263,967
Amount billed and yet to be collected for disbursement to CRF	62,499,928	53,544,568
Total Due to CRF	65,136,928	53,808,535

Receiver of Revenue
 County Government of West Pokot
 Revenue Statements for the Period Ended 30th June 2025

27. Payables -Due To Facility Improvement Fund (FIF)

Payables	FY 2024 2025	Opening
		Statement
		1st July 2025
	Kshs	Kshs
Kenya Commercial Bank, A/C No 1106262182 Kapenguria County Referral Hospital/FIF	7,667,632	298,866
Kenya Commercial Bank, A/C No 1144925754 Chepareria County Referral Hospital/FIF	582,256	574
Kenya Commercial Bank, A/C No 1197892931 Sigor County Referral Hospital/FIF	984,503	58,236
Kenya Commercial Bank, A/C No 1145862810 kacheliba County Referral Hospital/FIF	1,514,653	44,688
Total Due to CRF	10,749,044	402,364

Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	263,967
Increase/Decrease in Dues to CRF	64,872,961
Closing Dues to CRF	65,136,928

Movement disclosure on Dues to FIF

Description	Amount
	Kshs
Opening Dues to FIF	402,364
Increase/Decrease in Dues to FIF	10,346,680
Closing Dues to FIF	10,749,044

12. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Inaccuracies in Own Source Revenue: The County Executive had not fully automated its revenue streams, and there was no updated valuation roll, raising concerns about the accuracy of the reported own source revenue of Kshs. 185,477,320.</p>	<p>The management has initiated the process of preparing the valuation roll by allocating resources in the budget estimates for FY 2025-2026.</p> <p>The management has initiated the process of preparing the valuation roll by allocating resources in the budget estimates for FY 2025-2026. Appendix 1</p> <p>Through the financing by Kenya Devolution Support Programme under the budget estimates for FY 2024-2025, funding for automation of Sigor SubCounty Hospitals were factored, however, the funds have not been disbursed to date.</p> <p>The county executive is onboarding the outstanding revenue streams to its official Revenue Collection System</p>	Not Resolved	30 th June 2026

Receiver of Revenue
 County Government of West Pokot
 Revenue Statements for the Period Ended 30th June 2025

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)
		progressively upon availability of the required data.		
2	Lack of valuation Roll The County did not have an updated valuation roll, affecting property rate collection.	The management has initiated the process of preparing the valuation roll by allocating resources in the budget estimates for FY 2025-2026. The county executive requests the committee to allow for preparation and approval of this critical document by 30 th June, 2026	Not Resolved	30 th June 2026



.....

Name. Henry Napareng
 County Receiver of Revenue

Date. 25/11/2025



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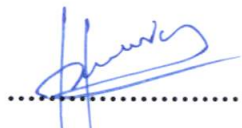
Name Haron Muruny
 Head of Revenue Reporting
 ICPAK M/No 26158

Date. 25/11/2025

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

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

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 20xx D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	17,461,829	-	2,141,360	19,603,189		
Property Rent	36,082,739		6,814,000	42,896,739		
Total Arrears	<u>53,544,568</u>	-	<u>8,955,360</u>	<u>62,499,928</u>		



Name. Henry Napareng
 County Receiver of Revenue

Date. 25/11/2025



Name Haron Muruny
 Head of Revenue Reporting

ICPAK M/No 26158
 Date. 25/11/2025

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2025

Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	2,141,360	2,202,373	2,202,373	13,057,083	19,603,189
Property rent	6,814,000	3,461,000	3,137,000	29,484,739	42,896,739
Total (agree to statement of arrears above)	8,955,360	5,663,373	5,339,373	42,541,822	62,499,928