

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE -
REVENUE STATEMENTS**

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

**COUNTY GOVERNMENT
OF WEST POKOT**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep MAJ Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim





RECEIVER OF REVENUE
(County Government of West Pokot)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

Table of Contents
Page

1. Acronyms and glossary of terms	ii
2. Key Entity Information and Management.....	iii
3. Foreword By the CECM Finance and Economic Planning.....	v
4. Management Discussion and Analysis.....	vii
5. Statement of Receiver of Revenue’s responsibilities	ix
6. Report of the Independent Auditor on the Receiver of Revenue for the year ended 30 th June 2024	x
7. Statement of Receipts and Disbursements for the year ended 30th June 2024	1
8. Statement of Financial Assets and Liabilities As at 30 th June 2024	2
9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30 th June 2024.....	3
10. Statement of Arrears of Revenue As at 30th June 2024	5
11. Significant Accounting Policies	6
12. Notes to the Financial Statements	8

1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

(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 Team

The County Government of West Pokot's 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 Auditor

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

***Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024***

(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

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024*

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 2023. 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 Cash 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, 2023, and of its financial position as at that date. Below include the table showing the total receipts received for the financial period.

Revenue Collected for FY 2022 - 2023

REVENUE COLLECTION REPORT FOR FY 2023 2024			
S/No	Streams	Annual Target	Total
1	Quarrying	31,109,653	18,007,410
2	Livestock Cess	7,000,000	6,234,820
3	Livestock movement permit	700,700	326,980
4	Other cesses	7,180,206	4,571,186
5	Land rates /plot rent	9,838,819	8,507,755
6	Business permit application fees	1,704,410	970,600
7	Annual Business permit fees	19,000,000	7,490,122
8	County Housing	2,083,664	1,350,876
9	Stalls/kiosks rent	1,810,382	3,426,600
10	Street parking fee	1,308,132	741,910
11	Vehicle parking fee	5,950,000	6,115,130
12	Market entry fees	4,000,000	2,368,760
13	Advertising fee	857,487	2,803,000
14	Hospital Fees	132,800,000	119,847,000
15	Building Plan approval fee	451,116	80,000
16	Forest material cess	1,400,000	724,810
17	Weights and measures	50,000	149,000
18	Liquor Licence fee	500,000	293,000
19	Other Miscellaneous fee	2,255,431	1,285,742
	TOTALS	230,000,000	185,294,701

Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024

The projected annual own source revenue (OSR) target for FY 2022-2023 was Ksh. **230,000,000.00**. During the period, the total OSR collected was Kshs. **185,294,701** representing **80.6%** percent of the expected annual revenue. The total amount of revenue remitted to CRF was Ksh. **185,477,320**.



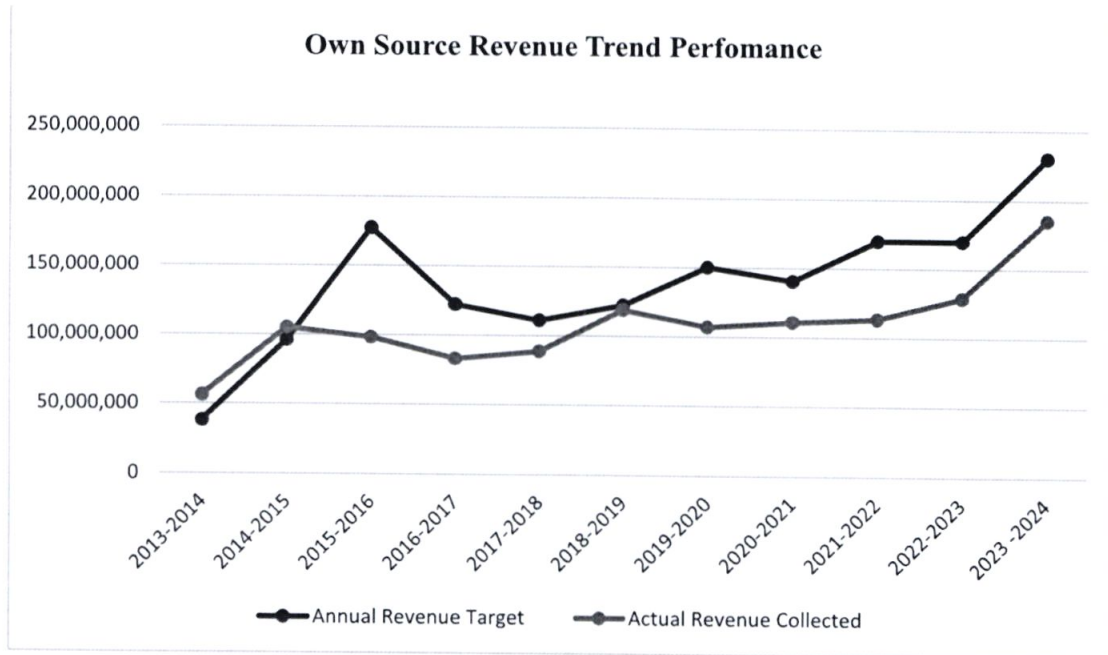
.....
Hon. Joshua Rutto
CECM Finance and Economic Planning
County Government of West Pokot

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024*

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



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 7 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.

*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024*

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.

5. Statement of Receiver of Revenue’s responsibilities

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


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

The Receiver of Revenue in charge accepts responsibility for the 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, 2024, 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 21-11-2024


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

REPUBLIC OF KENYA

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



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

Enhancing Accountability

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

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of West Pokot set out on pages 1 to 13, which comprise of the statement of

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

financial assets and liabilities and statement of arrears of revenue as at 30 June, 2024 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of West Pokot as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in Own Source Revenue

The statement of receipts and disbursements reflects total own source revenue amount of Kshs.185,294,701. However, review of the collection systems revealed that the County Executive had not fully automated its revenue streams.

In the circumstances, the accuracy and completeness of the total own source revenue amount of Kshs.185,294,701 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - 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.185,294,701 resulting in revenue under-collection of Kshs.44,705,299 or 19% of the budgeted.

In the circumstances, 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 matters described in the Basis for Qualified Opinion, I have determined that there were 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.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for

Conclusion on the 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

Lack of a Valuation Roll

The County Government of West Pokot did not have an updated valuation roll in place and the property rates were based on historical property values which did not represent the current market values. This was contrary to Section 3 of Valuation for Rating Act, 1984 which requires that every local authority, at least once in every ten (10) years, cause a valuation to be made of every ratable property within the area of the local authority in respect of which a rate on the value of land is, or is to be imposed, and the values to be entered in a valuation roll.

In the circumstances, Management did not take the necessary measures to enhance collection of revenue.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

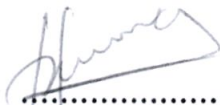
Nairobi

16 December, 2024

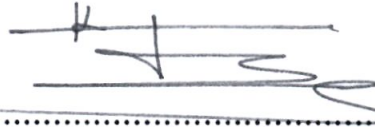
7. Statement of Receipts and Disbursements for the year ended 30th June 2024

Description	Note	FY 2023 2024	FY 2022 2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	29,140,396	24,608,610
Land Rate	2	8,507,755	6,917,344
Single/Business Permits	3	8,460,722	8,872,450
Property Rent	4	4,777,476	3,453,526
Parking Fees	5	6,857,040	2,566,190
Market Fees	6	2,368,760	1,218,355
Advertising	7	2,803,000	822,200
Hospital Fees	8	119,847,000	79,035,500
Physical Planning and Development	9	80,000	203,000
Conservancy Administration	10	724,810	370,850
Administration Control Fees and Charges	11	442,000	275,200
Miscellaneous receipts	12	1,285,742	347,925
Total County Own Source Revenue		185,294,701	128,691,150
Balance Brought Forward at the beginning of the year		474,991	68,760
Disbursements To CRF	15	185,477,320	128,198,339
Bank charges	13	(28,405)	(86,580)
Balance Due for Disbursement (Bank Balances)	14	263,967	474,991

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 21-11- 2024 and signed by:



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



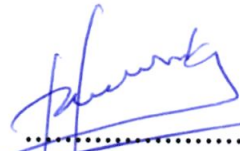
.....
Name Haron Muruny
Head of Revenue Reporting
ICPAK M/No 26158

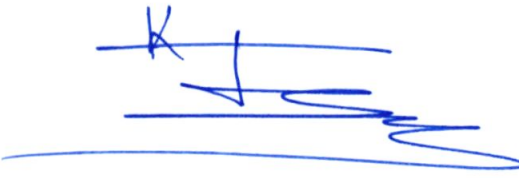
*Receiver of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024*

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

Description	Note	FY 2023 2024	FY 2022 2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalent			
Bank Balances	14	263,967	474,991
Total Financial Assets		<u>263,967</u>	<u>474,991</u>
Financial Liabilities			
Payables-Due to CRF	15	292,372	561,571
Less Bank Charges	13	28,405	86,580
Total Financial Liabilities		<u>263,967</u>	<u>474,991</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21-11-2024 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 2024*

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

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Quarrying	31,109,653	-	31,109,653	18,007,410	(13,102,243)	58%
Livestock Cess	7,000,000	-	7,000,000	6,234,820	(765,180)	89%
Livestock Movement Permit	700,700	-	700,700	326,980	(373,720)	47%
Other Cesses	7,180,206	-	7,180,206	4,571,186	(2,609,020)	64%
Land Rates /Plot Rent	9,838,819	-	9,838,819	8,507,755	(1,331,064)	86%
Business Permit Application Fees	1,704,410	-	1,704,410	970,600	(733,810)	57%
Annual Business Permit Fees	19,000,000	-	19,000,000	7,490,122	(11,509,878)	39%
County Housing	2,083,664	-	2,083,664	1,350,876	(732,788)	65%
Stalls/Kiosks Rent	1,810,382	-	1,810,382	3,426,600	1,616,218	189%
Street Parking Fee	1,308,132	-	1,308,132	741,910	(566,222)	57%
Vehicle Parking Fee	5,950,000	-	5,950,000	6,115,130	165,130	103%
Market Entry Fees	4,000,000	-	4,000,000	2,368,760	(1,631,240)	59%
Advertising Fee	857,487	-	857,487	2,803,000	1,945,513	327%
Hospital Fees	132,800,000	-	32,800,000	119,847,000	(12,953,000)	90%
Building Plan Approval Fee	451,116	-	451,116	80,000	(371,116)	18%
Forest Material Cess	1,400,000	-	1,400,000	724,810	(675,190)	52%
Weights and Measures	50,000	-	50,000	149,000	99,000	298%
Liquor Licence Fee	500,000	-	500,000	293,000	(207,000)	59%
Other Miscellaneous Fee	2,255,431	-	2,255,431	1,285,742	(969,689)	57%
Total County Own Source Revenue	230,000,000	-	230,000,000	185,294,701	44,705,299	81%

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

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

(a) Closure of markets (outbreak of diseases eg foot & mouth).

(b) Land rates from KVDA was not paid.

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

The County Receiver of revenue's financial statements were approved on 21-11- 2024 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 2024*

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

Classification Of Receipts	Balance as at The beginning of the current year (1 st July 20xx)	Arrears received during the year.	Additions in arrears for the current year to June 30, 20xx	Total arrears as at 30 June 20xx	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	A	B	C	D=A+(B)+C		
Quarrying	-	-	-	-	e.g., the Governor has waived interest and penalties	
Livestock Cess	-	-	-	-		
Livestock Movement Permit	-	-	-	-		
Other Cesses	-	-	-	-		
Land Rates /Plot Rent	-	-	-	-		
Business Permit Application Fees	-	-	-	-		
Annual Business Permit Fees	-	-	-	-		
County Housing	-	-	-	-		
Stalls/Kiosks Rent	-	-	-	-		
Street Parking Fee	-	-	-	-		
Vehicle Parking Fee	-	-	-	-		
Market Entry Fees	-	-	-	-		
Advertising Fee	-	-	-	-		
Hospital Fees	-	-	-	-		
Building Plan Approval Fee	-	-	-	-		
Forest Material Cess	-	-	-	-		
Total Arrears	-	-	-	-		

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of 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 21st June 2023 for the period 1st July 2023-1 to 30 June 2024 as required by law. There was two (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.

4. Cash and cash equivalents

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

Receiver Of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024

5. Revenue in Arrears

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

6. Disbursements to CRF

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

7. Comparative Figures

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

8. Subsequent Events

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

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

12. Notes to the Financial Statements

1. Cess

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Quarrying	18,007,410	16,645,030
Livestock	6,234,820	4,503,840
Livestock Movement Permit	326,980	471,200
Other cess	4,571,186	2,988,540
Total	29,140,396	24,608,610

2. Land rates

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Land rates	8,507,755	6,917,344
Total	8,507,755	6,917,344

3. Single /Business Permits

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Business permit application fees	970,600	1,129,350
Annual Business permit fees	7,490,122	7,743,100
Total	8,460,722	8,872,450

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

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
County Housing	1,350,876	1,269,876
Stalls/kiosks rent	3,426,600	2,183,650
Total	4,777,476	3,453,526

5. Parking Fees

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Street parking fees	741,910	381,930
Vehicle parking fee	6,115,130	2,184,260
Total	6,857,040	2,566,190

6. Market Fees

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Market entry fees	2,368,760	1,218,355
Total	2,368,760	1,218,355

7. Advertising

Descriptions	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Branding	2,803,000	822,200
Total	2,803,000	822,200

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

8. Hospital Fees

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Level 4 Hospitals	119,847,000	79,035,500
Total	119,847,000	79,035,500

9. Physical Planning and Development

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Building Plans Approval	80,000	203,000
Total	80,000	203,000

10. Conservancy Administration

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Forest Materials (Movement Permit)	724,810	370,850
Total	724,810	370,850

11. Administration Control Fees and Charges

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Weights and Measures	149,000	149,200
Liquor Licenses	293,000	126,000
Total	442,000	275,200

12. Miscellaneous Receipts

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Other Miscellaneous fee	1,285,742	347,925
Total	1,285,742	347,925

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

13. Bank Charges

Description	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Bank Charges & commissions	28,405	86,580
Total	28,405	86,580

14. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2023 2024	FY 2022 2023
			Kshs	Kshs
Equity Bank Ac no. 1070260824340 Kapenguria Branch West Pokot County Revenue Account			263,967	474,991
Total			263,967	474,991

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

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement for FY 2022 2023	12,272,380	03/07/2023
Disbursements for FY 2023 2024	-	
Total		

15. Payables- Due To CRF

Payables	FY 2023 2024	FY 2022 2023
	Kshs	Kshs
Balance b/f at the beginning of the year	474,991	68,760
Amount collected during the year	185,294,701	128,691,150
Amounts disbursed to CRF during the year	185,477,320	128,198,339
Balance c/d at the end of the year	292,372	561,571

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

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

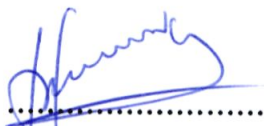
Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

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	Unsupported Parking Fees	The management provided budget of Kes 800,000 in FY 2023 2024 for marking and labelling of parking slots within Makutano town. However the budget was not sufficient to complete labelling of parking lots within the town.	Not Resolved	June 2025
2	Unsupported Hospital Fees	The monthly reconciliation statements/reports for Kacheliba, Sigor and Chepareria Sub-County Hospitals is attached. Appendix 4.4 Kapenguria County Referral Hospital accepts cash payments to accommodate patients who cannot access digital payment services due to literacy levels which are still low within the County. III. The department is in process of deploying	Resolved December 2023	

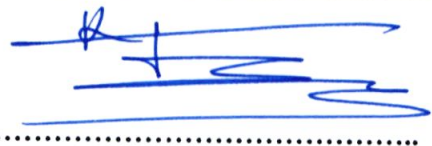
Receiver Of Revenue
County Government of West Pokot
Revenue Statements for the Period Ended 30th June 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		automated collection of patient fees to mitigate against possible loss of collection of revenue.		



Name: Henry Napareng
 County Receiver of Revenue

Date 21/11/2024



Name. Haron Muruny
 Head of Revenue Reporting

ICPAK M/No 26158

Date 21/11/2024