

REPUBLIC OF KENYA



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REPORT

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OF

THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2022**

COUNTY GOVERNMENT OF KERICHO



RECEIVER OF REVENUE
(County Government of Kericho)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

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Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the Constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. Public Finance Management Act, 2012 Section 164(3) requires that accounting officer shall prepare the financial statements in a form that complies with relevant accounting standards prescribed and published by the Accounting Standards Board from time to time

b) Key Management

The *Receiver of Revenue* day-to-day management is under the following key organs:

1.	H.E. Prof. Paul Chepkwony	Governor
2.	H.E. Lily Ng'ok	Deputy Governor
3.	Hon. Dr. Shadrack Mutai	CECM -Finance & Economic Planning & Ag. CECM Health Services
4.	Hon. Edna Ruto	CECM -Public Service Management
5.	Hon. Barnabas Ng'eno	CECM -Lands, Housing & Physical Planning
6.	Hon. Dr. Shadrack Mutai	CECM -Health Services
7.	Hon. Geoffrey Rutoh	CECM –Water, Energy, Natural Resources & Environment
8.	Hon. Hellen Chepkwony	CECM –Information, Communication & E-Government & Ag. CECM –Education, Youth Affairs, Culture,Sports & Social Services.
9.	Hon. Eng. Philip Mason	CECM –Agriculture, Livestock Development & Fisheries & CECM -Public Works, Roads &Transport
10.	Hon. Charles Birech	CECM –Trade, Industrialization, Co-operative Management, Tourism & Wildlife
11.	Prof. Joel Kipkemoi Koech	Chairman-County Public Service Board
12.	Hon. Dominic Rono	Speaker-County Assembly of Kericho

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

1.	Accounting Officer	Leah J Chumba	Chief Officer-Finance & Ag. Public Works, Roads &Transport
2.	Accounting Officer	CPA. George K Kirer	Chief Officer-Economic Planning

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3.	Accounting Officer	Eng.Richard Mitei	Chief Officer- Water, Energy, Natural Resources & Environment
4.	Accounting Officer	Dr. David Ekuwam	Chief Officer-Health Services
5.	Accounting Officer	Lilian Kerio	Chief Officer- Chief Officer-Agriculture, Livestock development & Fisheries Department
6.	Accounting Officer	Victor Langat	Chief Officer-Trade, Industrialization, Co-operative Management & Tourism Ag. Chief Officer-Lands, Housing & Physical Planning Department
7.	Accounting Officer	Stephen Cheruiyot	Chief Officer-Public Service Management
8.	Accounting Officer	Anthony Koskei	Chief Officer – Executive Office of the Governor and Ag. Education, Youth Affairs and Sports Culture & Social Services Department
9.	Accounting Officer	Philiph Chirchir	Chief Officer – Information, Communication & E-Government
10.	Accounting Officer	Charles Chirchir	Secretary/CEO-County Public Service Board
11.	Accounting Officer	Martin Epus	Clerk- County Assembly of Kericho

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

- a. The public and other stakeholders through Public Participation plays a significant role and greatly influences decision making and ultimately improving the governance process.
- b. The Commission on Revenue Allocation which makes recommendations on budget ceilings concerning the financing of programmes and the Controller of Budget oversees the implementation of the budgeted programmes.
- c. County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.
- d. Finance and Investments sub-committee of the County Executive deliberates and sets agenda on fiduciary matters to be presented to the County Executive Committee.
- e. The County Executive Committee is in charge of ensuring all programmes are run smoothly and there is value for money. The committee also approves the budget to be submitted to the County Assembly.

- f. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same to the full house of the County Assembly.
- g. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.
- h. DANIDA Internal Auditors under the Health Services Department review usage of health sector funding that is received as conditional grant.
- i. The County Treasury receives and consolidates all financial and non-financial information from all the departments and entities of the County Government.
- j. Independent offices set by law which are the Office of the Auditor General and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.
- k. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

e) Entity Headquarters

County Government of Kericho Headquarters
P.O. Box 112-20200,
Kericho, KENYA

f) Entity Contacts

Telephone: (254) 0522021100
(254) 0522021101
E-mail: info@kericho.go.ke
Website: www.kericho.go.ke

g) Entity Bankers

County Government of Kericho Bankers

Kenya Commercial Bank-Kericho Branch

h) Independent Auditors

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*

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

i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Kericho, Receiver of Revenue financial statements for the year ended 30th June 2021. The statements present the Revenue performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the County Governments under Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kericho County included business permits, land rates, business plan approval fees, advertising fees, cess and other various administrative charges. The County Government continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps among others that the County has taken towards improving its revenue collections include automation of revenue collection system.

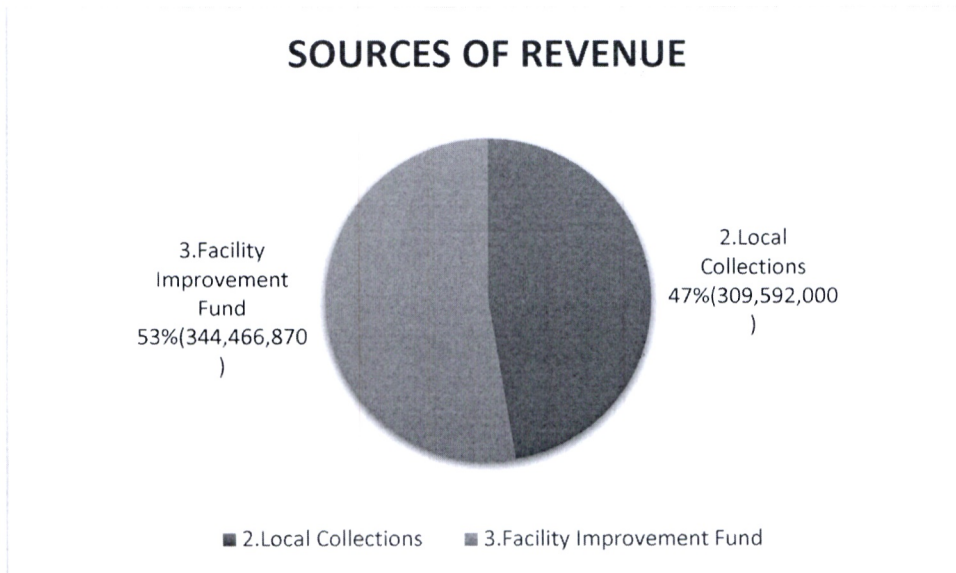
Revenue Performance

a) Revenue

In the year ended 30th June 2021, the County had projected revenues of Kshs. 654,058,870 consisting of Kshs 309,592,000 from own sources and Kshs 344,466,870 as Facility improvement Fund (FIF) entities.

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*

COUNTY GOVERNMENT OF KERICHO	
SOURCES OF REVENUE	2020/2021
Own Source Revenue Description	
2.Local Collections	309,592,000
3.Facility Improvement Fund	344,466,870
Total	654,058,870



The local revenue collections performance over the years is as shown below.


Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Amount Collected KSHS(000)	359,902	406,213	434,441	484,229	415,612	473,694	394,054	595,977



*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*

Kenya has lowered this year's economic growth projection because the first half turned out worse than expected, but growth is expected to rebound in 2021, the economy is expected to grow by 0.6% this year, lowering the Treasury's previous forecast of more than 2% growth. Like other economies around the world, Kenya has suffered from the coronavirus pandemic. Its second- quarter output declined for the first time since the global financial crisis of 2008.

Growth is expected to rebound to 6.4% in 2021. Despite the subdued growth, economic activity has started to show recovery .The risks to the forecast include the possibility of tightening of restrictions caused by surging COVID-19 cases and unfavorable weather, which could affect agriculture and power generation. The COVID-19 pandemic has also worsened the government's budget deficits as revenue declined because of disruptions for businesses and temporary tax cuts introduced in April to shore up demand.


Hon. Leonard Ngetich

CECM Finance and Economic Planning

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES.

Introduction

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

Strategic development objectives

The County's 2018-2022 CIDP has identified twenty nine key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", Vision 2030, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Kericho County's 2018-2022 CIDP are to:

1. To improve mobilization and allocation of financial resource
2. Track implementation of development policies, strategies and programs
3. To increase Livestock productivity through improved nutrition and disease management, vector and pest control
4. To increase productivity, commercialization and competitiveness of agricultural commodities
5. Establish alternative source of income, improve nutrition and enhance food security
6. To improve health status of the individual, family and community
7. To reduce incidence of Preventable Diseases and ill Health's
8. To improve access and quality of learning
9. To impart technical skills through quality technical training
10. Promote socio- economic empowerment and psycho-social support for all members of community in the county.

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11. Establish and preserve cultural heritage and cultural sites
12. To manage urban areas for efficient service delivery
13. To acquire ownership documents for County properties
14. To improve human settlement environment
15. To provide adequate housing facilities
16. To provide proper road network that is efficient and effective
17. To maintain required standards in construction
18. To provide safe, efficient and orderly movement of motorist, pedestrian and commuters
19. To increase access and availability of safe and adequate water
20. To sustainably manage and conserve the environment
21. facilitate and promote uptake of green energy to ensure environmental sustainability
22. Efficient and effective provision of services to the county citizenry
23. Enhance capacity of the County to manage disasters
24. Promote trade activities by providing the necessary infrastructure
25. To enhance development of co-operative societies
26. Improve county competitiveness through tourism
27. Provide a modern reliable communication and information to citizens
28. To offer quality service to citizens and Modernize County Printing Press Unit
29. To reinforce sporting activities across the county and promote harnessing of talents

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

<i>Ref</i>	<i>Sector/ Department</i>	<i>Objective as per CIDP/ind icator Handboo k</i>	<i>Indicator</i>	<i>Baseline</i>	<i>Annual Target</i>	<i>Performance /Progress made up since 2018 up to date</i>	<i>Remarks (reasons underperf ormance/ Overperfo rmance)</i>
	<i>F/Y 2018/19</i>						
<i>I.</i>	Finance and Economic Planning	Improve own source revenue	% Increase in own Source Revenue		10% increase in own source revenue	473,694,018	
	<i>F/Y 2019/20</i>						

Receiver Of Revenue
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			% Increase in own Source Revenue	473,694,018	10% increase in own source revenue	394,053,832	Covid pandemic negatively affected revenue collection due governme nt measures put in place to cushion businesses
	F/Y 2020/21						
			% Increase in own Source Revenue	394,053,832	51% increase in own source revenue	595,976,653	Though there was slight improvement from FY 2019/2020 the collection is yet to recover fully from Covid 19 Pandemic
	F/Y 2021/22						
			% Increase in own Source Revenue	595,976,653	16.40% increase in own source revenue	693,663,276	

I. Statement of Receiver of Revenue’s responsibilities

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

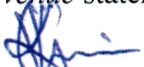
The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: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

The Receiver of Revenue in charge accepts responsibility for the *entity’s receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity’s receiver of revenue* account gives a true and fair view of the state of *entity’s receiver of revenue* transactions during the financial year ended June 30, 2022, and of the *entity’s* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *entity* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

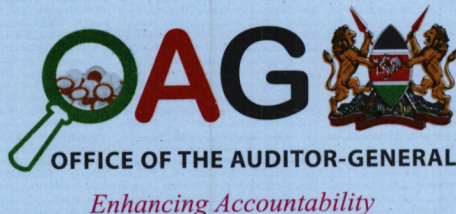
The *revenue* statements were approved and signed by the Receiver of Revenue on 25.01.2023



.....
Name CPA George Kirer
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, 2022 – COUNTY GOVERNMENT OF KERICHO

PREAMBLE

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

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

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

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

REPORT ON THE REVENUE STATEMENTS

Disclaimer of Opinion

I have audited the accompanying revenue statements of County Government of Kericho set out on pages 1 to 20, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and disbursements, statement of

Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2022 – County Government of Kericho

arrears of revenue 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

1. Trial Balance

The Receiver of Revenue prepared a trial balance for the year ended 30 June, 2022. However, the trial balance provided did not have details of the revenue and expenditure components and was simply a summary of the debits and credits.

In the circumstances, the completeness and accuracy of the reported financial statements cannot be confirmed.

2. Failure to Map Revenue Sources

The County Government did not maintain a register of its rate payers and trade licenses. The register was updated when traders and individuals were seeking for licenses or paying for lease rent and licenses.

In the circumstances, the accuracy and completeness of the reported revenues could not be confirmed.

3. Arrears of Revenue

The statement of arrears of revenue reflects arrears of revenue amount of Kshs.714,394,970. However, the statement of receipts and disbursements and as disclosed in Note 18 to the financial statements reflects an amount of Kshs.8,462,056 in respect of house rent fees. Review of Bus Park Stalls and European Market Stall rent records revealed that revenue amounting to Kshs.8,388,900 was in arrears as at 30 June, 2022 as detailed below:

Description	Amount (Kshs.)
Bus Park Stall Rent	1,345,200
European Market Stall Rent	7,043,700
Total	8,388,900

Further, the Kericho County Finance Act, 2020 which was operationalised on 1st January, 2021 did not provide rates to be charged on collection of bus park stall rent and market stall rents. It was therefore difficult to ascertain the basis of collection and the rates charged in the collection of Kshs.8,462,056 reported as house rent fees.

In the circumstances, the accuracy of the reported balance of Kshs.714,394,970 on arrears of revenue could not be confirmed.

4. Expired Service Level Agreement for Revenue Collection

The County Government of Kericho signed an agreement with Kenya Commercial Bank to provide the requisite banking services and Riverbank Solutions Ltd to execute the Revenue Collection and Management System on 18 February, 2016 for a period of three years.

The service level agreement expired on 18 February, 2019 and was renewed on 19 February, 2019 for one year which also elapsed on 19 February, 2020. However, there was no evidence that the same was further extended to cover the year under audit.

In addition, review of pending bills as disclosed in County Government of Kericho Annual Report and Financial statements for the financial year ended 30 June, 2022 (under Annex 2- Analysis of pending bills payable) was Kshs.25,186,624 in respect of Riverbank Solutions Ltd. However, the basis of this claim was not clear since the service level agreement expired on 19 February, 2020.

In the circumstances, Management was in breach of the law and the validity of the expenditure on revenue collection for the year ended 30 June, 2022 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7(1)(a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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


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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, and Internal Controls, Risk Management and Governance sections of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

I am independent of the Receiver of Revenue – County Government of Kericho Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 May, 2023

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*

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

	Note	2021/22	2020/21
		Kshs	Kshs
County Own Source Revenue			
	1	13,506,001	7,158,183
Advertisement/branding fees			
Agriculture livestock and veterinary payments	2	2,134,665	2,402,339
Alcoholic drink license fees	3	121,670	175,000
Application/registration fees	4	1,500,000	2,110,950
Audit fees	5	103,450	37,700
Boda boda payments	6	705,160	2,872,340
Building plan approvals fees	7	5,133,601	6,527,766
Bus Park fees	8	19,519,650	19,100,840
Business permits late payment penalties, current year	9	458,739	513,207
Car Park fees	10	15,185,500	11,423,500
Cemetery fees	11	17,300	16,300
Clumping, fines and impounding fees	12	248,250	278,090
Coffee fees	13	-	753,001
Fire license fee	14	3,820,900	4,290,500
Forest cess	15	414,600	487,250
Hire of social hall/park & stadium fees	16	118,000	215,500
Hospital payments	17	448,863,635	335,706,478
House rent fees	18	8,462,056	7,590,140
Inspection fees	19	2,018,500	2,609,000
Kabianga tea farm payments	20	2,000,000	-
Land and property rates fees	21	61,621,999	70,226,160
Land cultivation fees	22	684,625	382,375
Market fees	23	18,237,000	21,408,170
Murram, ballast and sand cess fees	24	684,800	1,003,300
NEMA fees	25	1,155,000	440,000
Plot rent	26	1,396,976	1,923,769
Produce cess	27	2,463,323	5,312,692
Public health payments	28	4,339,552	4,118,503
Quarry stone cess	29	2,417,100	2,819,000
Refuse fees	30	5,849,000	7,090,400
Reserved parking fee	31	3,351,200	1,969,400
Signages fees	32	5,311,434	4,950,850
Single business permit	33	56,119,300	63,608,000
Slaughter house operation fees	34	1,464,240	1,445,800
Stockyard sales fees	35	1,540,060	1,892,920

Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022

Survey fee	36	633,100	691,400
Tea transport cess	37	80,250	60,200
Weights and measures fee	38	1,982,640	2,365,630
Total County Own Source Revenue		693,663,276	595,976,653
Other Receipts			
Donations/Grants Not Received Through CRF		-	-
Total Other Receipts		-	-
Total Receipts			
		693,663,276	595,976,653
Balance b/f at the beginning of the year	39	252,177	1,413,000
Disbursements To CRF	39	(562,828,005)	(420,423,500)
NHIF Rebates	39	(131,018,149.43)	(176,713,976)
Balance Due for Disbursement		69,298.57	252,177

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

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


.....
Name CPA Benard Koros
Head of Revenue Reporting
ICPAK M/No 18698

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*

IV. Statement of Financial Assets and Liabilities As At 30th June 2022

	Note	2021/22	2020/21
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	39	69,298.57	252,177
Cash In Hand		-	-
Total Financial Assets		69,298.57	252,177
		-	
Total Financial Assets		69,298.57	252,177
Financial Liabilities		-	-
Payables-Due to CRF	41	69,298.57	252,177
Total Financial Liabilities		69,298.57	252,177

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 25-01-2022 and signed by:



.....
Name CPA George Kirer
County Receiver of Revenue



.....
Name: CPA Benard Koros
Head of Revenue Reporting
ICPAK M/No: 18698

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*

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

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Advertisement/branding fees	10,000,000	3,000,000	13,000,000	13,506,001	(506,001)	104%
Agriculture livestock and veterinary payments	2,500,000	-	2,500,000	2,134,665	365,335	85%
Alcoholic drink license fees	1,000,000	-	1,000,000	121,670	878,330	12%
Application/registration fees	2,500,000	-	2,500,000	1,500,000	1,000,000	60%
Audit fees	50,000	-	50,000	103,450	(53,450)	207%
Boda boda payments	3,000,000	-	3,000,000	705,160	2,294,840	24%
Building plan approvals fees	8,000,000	-	8,000,000	5,133,601	2,866,399	64%
Bus Park fees	25,000,000	-	25,000,000	19,519,650	5,480,350	78%
Business permits late payment penalties, current year	500,000	-	500,000	458,739	41,261	92%
Car Park fees	15,000,000	-	15,000,000	15,185,500	(185,500)	101%
Cemetery fees	15,000	-	15,000	17,300	(2,300)	115%
Clumping, fines and impounding fees	300,000	-	300,000	248,250	51,750	83%
Coffee fees	750,000	-	750,000	-	750,000	-
Fire license fee	6,000,000	-	6,000,000	3,820,900	2,179,100	64%
Forest cess	500,000	-	500,000	414,600	85,400	83%
Hire of social hall/park & stadium fees	50,000	-	50,000	118,000	(68,000)	236%
Hospital payments	184,439,000	338,582,240	523,021,240	448,863,635	74,157,605	86%
House rent fees	10,000,000	-	10,000,000	8,462,056	1,537,944	85%
Inspection fees	2,250,000	-	2,250,000	2,018,500	(2,018,500)	90%

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Kabianga tea farm payments	-	5,000,000	5,000,000	2,000,000	3,000,000	40%
Land and property rates fees	90,000,000	-	90,000,000	61,621,999	28,378,001	68%
Land cultivation fees	400,000	-	400,000	684,625	(284,625)	171%
Market fees	30,000,000	-	30,000,000	18,237,000	11,763,000	61%
Murram, ballast and sand cess fees	1,000,000	-	1,000,000	684,800	315,200	68%
NEMA fees	250,000	-	250,000	1,155,000	(905,000)	462%
Plot rent	2,000,000	-	2,000,000	1,396,976	603,024	70%
Produce cess	2,500,000	-	2,500,000	2,463,323	36,677	99%
Public health payments	5,000,000	2,000,000	7,000,000	4,339,552	2,660,448	71%
Quarry stone cess	3,000,000	-	3,000,000	2,417,100	582,900	81%
Refuse fees	8,000,000	-	8,000,000	5,849,000	2,151,000	73%
Reserved parking fee	2,000,000	-	2,000,000	3,351,200	(1,351,200)	168%
Signages fees	6,000,000	-	6,000,000	5,311,434	688,566	89%
Single business permit	65,000,000	-	65,000,000	56,119,300	8,880,700	86%
Slaughter house operation fees	1,500,000	-	1,500,000	1,464,240	35,760	98%
Stockyard sales fees	2,000,000	-	2,000,000	1,540,060	459,940	77%
Survey fee	700,000	-	700,000	633,100	66,900	90%
Tea transport cess	100,000	-	100,000	80,250	19,750	80%
Weights and measures fee	2,500,000	-	2,500,000	1,982,640	517,360	79%
Total County Own Source Revenue	493,804,000	348,582,240	842,386,240	693,663,276	148,722,964	82%
Other Receipts	-	-	-	-	-	-
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	493,804,000	348,582,240	842,386,240	693,663,276	148,722,964	82%

Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022

Receipt	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %

a) Boda boda payments

There was a 24% realisation and this is attributed to political interference where they were demanding for shades before they pay the charges and this was escalated by the support from political candidates who were contesting for various positions

b) Alcoholic drink license fees

The 12% realised is the net amount swept to the CRF; more information is given by fund account statements

c) Market fees

The seasonal harvest affected the realisation of 61% since most markets in Kericho trade foodstuff which is affected by unfavourable weather conditions

d) NEMA fees

The 162% realisation is attributed to campaign seasons where the candidates had to acquire permit so as to use public address system.

e) Coffee fees

This is revenue collected from coffee harvested from county farm located in Kipkelion west Sub County and delivered to Cooperative for subsequent delivery to the processing factories. In the year under review, no payment had been received by the closure of a financial period.

Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022

The County Receiver of revenue's financial statements were approved on ~~25-01-2022~~ 2022 and signed by:



.....



.....

Name CPA George Kirer
County Receiver of Revenue


Name CPA Benard Koros
Head of Revenue Reporting
ICPAK M/No 18698

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2022*


VI. Statement of Arrears of Revenue As At 30th June 2022

Classification Of Receipts (Indicate As Applicable)	Balance as at 1st July 2021	Arrears received during the year	Additions in arrears for the current year to June 30, 2022	Total arrears as at 30 June 202022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Single/Business Permits	0	0	0	8,388,900	Eviction notices issued	
Property Rent	0	0	0	706,006,070	Demand notices issued	
Total Arrears	0	<u>0</u>	0	714,394,970		

VI. Statement of Arrears of Revenue As At 30th June 2022


.....
**Name: CPA George Kirer
County Receiver of Revenue**

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


.....
**Name: CPA Benard Koros
Head of Revenue Reporting**

ICPAK M/No18698

An ageing analysis of revenue in arrears has been shown on note 14 of these financial statements.

VII. Notes to the Financial Statements

Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of Kericho. 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 29th April 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

Notes to the Financial Statements (Continued)

5. Revenue in Arrears

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

6. Disbursements to CRF

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

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2022

Notes to the Financial Statements

1. Advertisement/branding fees

Description	2021/22	2020/21
	Kshs	Kshs
Advertisement/branding fees	13,506,001	7,158,183
Total	13,506,001	7,158,183

There was an increases of 88% for advertisement and branding fee after capitalizing on campaign materials from candidates who were contenting for various elective positions on the last general election

2. Agriculture livestock and veterinary services

Description	2021/22	2020/21
	Kshs	Kshs
Agriculture livestock and veterinary services	2,134,665	2,402,339
Total	2,134,665	2,402,339

There was a drop of 11.14% in the year under review as compared to the previous year. This was occasion by unfavourable weather conditions

3. Alcoholic drink license fees

Description	2021/22	2020/21
	Kshs	Kshs
Alcoholic drink license fees	121,670	175,000
Total	121,670	175,000

The drop of 30.47 % is as a result of traders who closed the business

4. Application/ registration fees

Description	2021/22	2020/21
	Kshs	Kshs
Application/ registration fees	1,500,000	2,110,950
Total	1,500,000	2,110,950

The drop of 28.94% mean that there was less applicants in the year under review as compared with the previous year.

5. Audit fees

Description	2021/22	2020/21
	Kshs	Kshs
Audit fees	103,450	37,700
Total	103,450	37,700

The 174.40% increase was a result of more cooperative society submitting their books for audit by the county cooperative officers

6. Bodaboda payments

Description	2021/22	2020/21
	Kshs	Kshs
Bodaboda payments	705,160	2,872,340
Total	705,160	2,872,340

The bodaboda collections drop by 75.45% in the year 2021/22 compared to 2020/21. this was as a result of removal of bodaboda charges in The Kericho County Finance act 2021 which was operationalized on 1st January 2022.

7. Building plan approvals fees

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Description	2021/22	2020/21
	Kshs	Kshs
Building plan approvals fees	5,133,601	6,527,766
Total	5,133,601	6,527,766

This is a revenue collected from is collected from persons intending to develop a land by constructing a building. There was 21.36 % decrease in the year under review.

8. Bus park fees

Description	2021/22	2020/21
	Kshs	Kshs
Bus park fees	19,519,650	19,100,840
Total	19,519,650	19,100,840

The 2.19% increase was as a result of enhance enforcement and adoption of online payment by use of ussd code of *259#

9. Business permits late payment penalties

Description	2021/22	2020/21
	Kshs	Kshs
Business permits late payment penalties	458,739	513,207
Total	458,739	513,207

This is a revenue collected from traders who applied for business permit after the deadline of 31st march 2022 as per the provision of Kericho County Finance act 2021.

10. Car Park Fees

Description	2021/22	2020/21
	Kshs	Kshs
Car parking fees	15,185,500	11,423,500
Total	15,185,500	11,423,500

There was an increase of 32.93% in carpark collection and this is associated with the introduction of online payment platform (*259#) as well as enhance enforcements

11. Cemetery fees

Description	2021/22	2020/21
	Kshs	Kshs
Cemetery fees	17,300	16,300
Total	17,300	16,300

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The collection is insignificant since the residents still embrace the burying the departed as per the dictates of the culture

12. Clumping, fines and impounding fees

Description	2021/22	2020/21
	Kshs	Kshs
Clumping, fines and impounding fees	248,250	278,090
Total	248,250	278,090

The decrease of 10.73% is associated with car owners embracing the use of online payment of self service by use of *259#

13. Coffee Fees

Description	2021/22	2020/21
	Kshs	Kshs
Coffee fees	-	753,001
Total	-	753,001

This is revenue collected from coffee harvested from county farm located in Kipkelion west Sub County and delivered to Cooperative for subsequent delivery to the processing factories. In the year under review, no payment had been received by the closure of a financial period.

14. Fire license fee

Description	2021/22	2020/21
	Kshs	Kshs
Fire license fee	3,820,900	4,290,500
Total	3,820,900	4,290,500

This revenue collected from traders for certification on meeting the fire set standards

15. Forest cess

Description	2021/22	2020/21
	Kshs	Kshs
Forest cess	414,600	487,250
Total	414,600	487,250

The decline is as a result of restriction in tree cutting which the Government has put in place

16. Hire of social hall/ park & stadium fees

Description	2021/22	2020/21
	Kshs	Kshs
Hire of social hall/ park & stadium fees	118,000	215,500
Total	118,000	215,500

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This is revenue collected from use of county facilities which includes halls, stadiums and parks

17. Hospital payments

Description	2021/22	2020/21
	Kshs	Kshs
Hospital payments	448,863,635	335,706,478
Total	448,863,635	335,706,478

The 33.7 % increase was inclusive of NHIF rebates.

18. House Rent fees

Description	2021/22	2020/21
	Kshs	Kshs
House Rent fees	8,462,056	7,590,140
Total	8,462,056	7,590,140

There was an increase of 11.40% and this is due to increase enforcement measures which included issuance of eviction notices and locking of stalls.

19. Inspection fees

Description	2021/22	2020/21
	Kshs	Kshs
Inspection fees	2,018,500	2,609,000
Total	2,018,500	2,609,000

This is amount collected from traders who apply for a business permit. There was a drop of 22.63 due to reduced applicants.

20. Kabianga Tea Farm Payments

Description	2021/22	2020/21
	Kshs	Kshs
Kabianga Tea Farm Payments	2,000,000	-
Total	2,000,000	-

County received ksh 2,000,000 from Kabianga Tea Farm in year under review as a dividends since the entity is wholly own by County.

21. Land and property rates fees

Description	2021/22	2020/21
	Kshs	Kshs
Land and property rates fees	61,621,999	70,226,160
Total	61,621,999	70,226,160

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There was a drop of 12.25% in this stream of revenue and this was due to delayed payments from Mau Factory who made payment of ksh 1.4million past closure and Tea Research Foundation who are in default of 8.7 million

22. Land cultivation fees

Description	2021/22	2020/21
	Kshs	Kshs
Land cultivation fees	684,625	382,375
Total	684,625	382,375

It's a revenue collected from farmers who cultivate maize on county own parcels of lands.

23. Market fees

Description	2021/22	2020/21
	Kshs	Kshs
Market fees	18,237,000	21,408,170
Total	18,237,000	21,408,170

There was a drop of 14.81% in this stream of revenue and this can be associated with low agricultural production especially seasonal food produce which constitute a large share of market sales

24. Murram, ballast and sand cess fees

Description	2021/22	2020/21
	Kshs	Kshs
Murram, ballast and sand cess fees	684,800	1,003,300
Total	684,800	1,003,300

The 31.74% reduction was as a result of reduced construction during the year under review.

25. NEMA fees

Description	2021/22	2020/21
	Kshs	Kshs
NEMA fees	1,155,000	440,000
Total	1,155,000	440,000

The 162% realisation is attributed to campaign seasons where the candidates had to acquire permit so as to use public address system.

26. Plot rent

Description	2021/22	2020/21
	Kshs	Kshs
Plot rent	1,396,976	1,923,769
Total	1,396,976	1,923,769

The 27.38% reduction led to increase in default rates hence outstanding landrates arrears

27. Produce cess

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Revenue Statements for the Period Ended 30th June 2022**

Description	2021/22	2020/21
	Kshs	Kshs
Produce cess	2,463,323	5,312,692
Total	2,463,323	5,312,692

This constitute the cess collected from sugar,maize and tea.

28. Public health payments

Description	2021/22	2020/21
	Kshs	Kshs
Public health payments	4,339,552	4,118,503
Total	4,339,552	4,118,503

This is amount collected from inspection of premises selling food products. There was an increase of 5.36% in the year under review

29. Quarry stone cess

Description	2021/22	2020/21
	Kshs	Kshs
Quarry stone cess	2,417,100	2,819,000
Total	2,417,100	2,819,000

Its revenue collected from trucks collecting building stones from quarries for construction. There was a 14.26% reduction due reduction in demands from the developers

30. Refuse fees

Description	2021/22	2020/21
	Kshs	Kshs
Refuse fees	5,849,000	7,090,400
Total	5,849,000	7,090,400

Its revenue collected under the department of environment and natural resources as per the provision of Kericho County Finance act

31. Reserved parking fee

Description	2021/22	2020/21
	Kshs	Kshs
Reserved parking fee	3,351,200	1,969,400
Total	3,351,200	1,969,400

The 70.16% increase was as result of enhance enforcement and inspection.

32. Signages fees

Description	2021/22	2020/21
	Kshs	Kshs
Signages fees	5,311,434	4,950,850
Total	5,311,434	4,950,850

The 7.28% increase relates to campaign period where the candidates contesting for various positions had to pay for hosting of signage across the county

33. Single /Business Permits

Description	2021/22	2020/21
	Kshs	Kshs
Annual Business permit fees	56,119,300	63,608,000
Total	56,119,300	63,608,000

There was a drop of 11.77% in this stream .in the presiding year there was more collection because some traders who had skipped paying during the covid-19 period had to acquire permit twice by paying amount which was in default.

34. Slaughter house operation fees

Description	2021/22	2020/21
	Kshs	Kshs
Slaughter house operation fees	1,464,240	1,445,800
Total	1,464,240	1,445,800

This is revenue collected from users of county slaughters houses to slaughters animals

35. Stockyard sales fees

Description	2021/22	2020/21
	Kshs	Kshs
Stockyard sales fees	1,540,060	1,892,920
Total	1,540,060	1,892,920

Its revenue collected from traders who involve in sale of livestock by utilizing county open grounds reserved by county for such activities

36. Survey fee

Description	2021/22	2020/21
	Kshs	Kshs
Survey fee	633,100	691,400
Total	633,100	691,400

This is revenue collected by offering survey services by county officers to interested clients

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37. Tea transport cess

Description	2021/22	2020/21
	Kshs	Kshs
Tea transport cess	80,250	60,200
Total	80,250	60,200

There was a 33.30% increase due to enhance enforcement and inspection.

38. Weights and measures fee

Description	2021/22	2020/21
	Kshs	Kshs
Weights and measures fee	1,982,640	2,365,650
Total	1,982,640	2,365,650

This is a revenue collected through the department of trade and cooperative.it involves the inspection of weight machines being use by traders so as to ensure that they meet the required standards.

Notes to the Financial Statements

39. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	2021/22	2020/21
			Kshs	Kshs
Kericho County Revenue Collection account,1140754297 KCB(Ksh)	KSH	N/A	69,298.57	252,177
Total			69,298.57	252,177

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

Ref	Amount (Kshs)	Date subsequently transferred
	69,298.57	1 July 2022
Total	69,298.57	

40. Cash in hand

There was no cash in hand as at 30th June 2022

Description	2021/22	2020/21
	Kshs	Kshs
Cash Balance (Location)	00	00
Mobile Money	00	00

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Revenue Statements for the Period Ended 30th June 2022*

Others (<i>Specify</i>)	00	00
Total	00	000

41. Payables- Due To CRF

Payables	2021/22	2020/21
	Kshs	Kshs
Balance b/f at the beginning of the year	252,177	1,413,000
Amount collected during the year	693,663,276	595,976,653
Amounts disbursed to CRF during the year	(562,828,005)	(420,423,500)
NHIF Rebates	(131,018,149.43)	(176,713,976)
Balance c/d at the end of the year	69,298.57	252,177

Total Revenue Collected includes NHIF Rebates Collected and Spent and Amount Disbursed to CRF.

Notes to the Financial Statements (Continued)

42. 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/poll rate	24,669,968	61,674,920	86,344,888	579,003,734	706,006,070
Total (agree to statement of arrears)	24,669,968	61,674,920	86,344,888	579,003,734	706,006,070

VIII. Appendices

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

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

(PFM ACT section 165 subsection 4, 5)

During the 2021/2022 financial period, the Receiver of Revenue did not grant waivers.



Sign and date
Accounting Officer

Appendix 2: Progress on follow up of prior Year Auditor recommendations

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

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

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



.....
 Name **Grotue Kibe**
 County Receiver of Revenue
 Date



.....
 Name **Bernard Kibet**
 Head of Revenue Reporting
 Date **25-01-2023**

Appendix 3 - Reports Generated From IFMIS

5

REPUBLIC OF KENYA
BANK RECONCILIATION STATEMENT
KERICHO COUNTY REVENUE COLLECTION ACCOUNT
ACCOUNT NO.1140754297
AS AT 30TH JUNE 2022

		SHS
Balance as per bank statement		11,800,480.57
Less:		
Payments in cashbook not yet recorded in bank statement	11,915,600	
Receipts in bank statement not yet recorded in cashbook	0.00	11,915,600.00
		(115,119.43)
Add:		
Payments in bank not yet recorded in Cash Book	0.00	-
Receipts in Cash Boook not yet Recorded in bank	184,418.00	184,418.00
Balance as per Cash Book as at 30 June 2022		69,298.57

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above Reconciliation is correct.

Prepared by: CPA Chanyot Wilbert  Accountant 20/07/2022
Signature *Designation* *Date*

Checked by: CPA Kijikemoi A.  Accountant 20/7/22
Signature *Designation* *Date*

Approved by: CPA S. Koed  Sh. Ac 20/7/22