

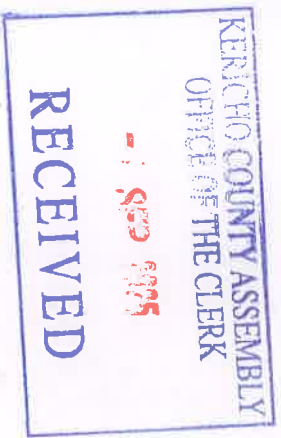
GOVERNMENT OF KERICHO



RECEIVER OF REVENUE
(County Government of Kericho)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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



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

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***Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025***

1. Acronyms and Definition of Key Terms

a) Acronyms

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

b) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

2. Key Entity Information and Management Background information

The *receiver of revenue* is under the Department of Finance. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance, who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 01.07.2024 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(a) Principal activities

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

(b) Key Management Team

The County Government of Kericho day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance – Hon.Jackson Rop
- Chief Officer, Finance CPA Dr. George Kirer (*PhD*)
- Director, Revenue- Evans Langat
- Head of Revenue Reporting-CPA Benard Koros

**Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025**

Key Entity information and Management (continued)

(c) County Headquarters

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

(d) Entity Contacts

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

(e) Independent Auditor

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

(f) Bankers

County Government of Kericho Revenue Collection
Kenya Commercial Bank-Kericho Branch
P.O Box 43-20200

(g) Principal Legal Adviser

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

(h) County Attorney

Kericho County Attorney

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3. Foreword by the CECM Finance and Economic Planning

During the year under review, the original revenue target was set at Ksh 1,220,097,931, which was later adjusted upwards through a supplementary budget by Ksh 2,501,378, bringing the revised revenue projection to Ksh 1,222,599,309.

A key policy intervention during the period was the extension of land rates waivers, which acted as a catalyst for enhanced compliance and accelerated revenue collection. Additionally, the recruitment of 30 revenue clerks alongside the appointment of a Director of Revenue contributed significantly to the improvement in revenue administration and enforcement.

To further support efficient revenue management, the county advanced its automation agenda through KerichoPay, a digital platform for revenue collection. The system was reviewed by the Commission on Revenue Allocation (CRA) in October 2024, receiving a commendable rating score of 78%, underscoring its effectiveness in modernizing revenue operations.

The actual revenue collected during the year amounted to Ksh 1,072,372,746 with the bulk of collections realized from hospital fees, Single Business Permits (SBP), and land rates. Out of the collected revenue, Ksh 421,541,161 was disbursed to the County Revenue Fund, enabling the financing of key county priorities.

In a bid to continuously enhance revenue performance, the county remains committed to automation of revenue collection systems, Continuous capacity building and training of revenue staff, reinforcement of internal controls and strengthening legal and institutional frameworks governing revenue mobilization.

These strategic interventions are aimed at ensuring sustainable revenue growth to support the county's development agenda.



.....

Name: Hon Jackson K Rop

CECM Finance and Economic Planning

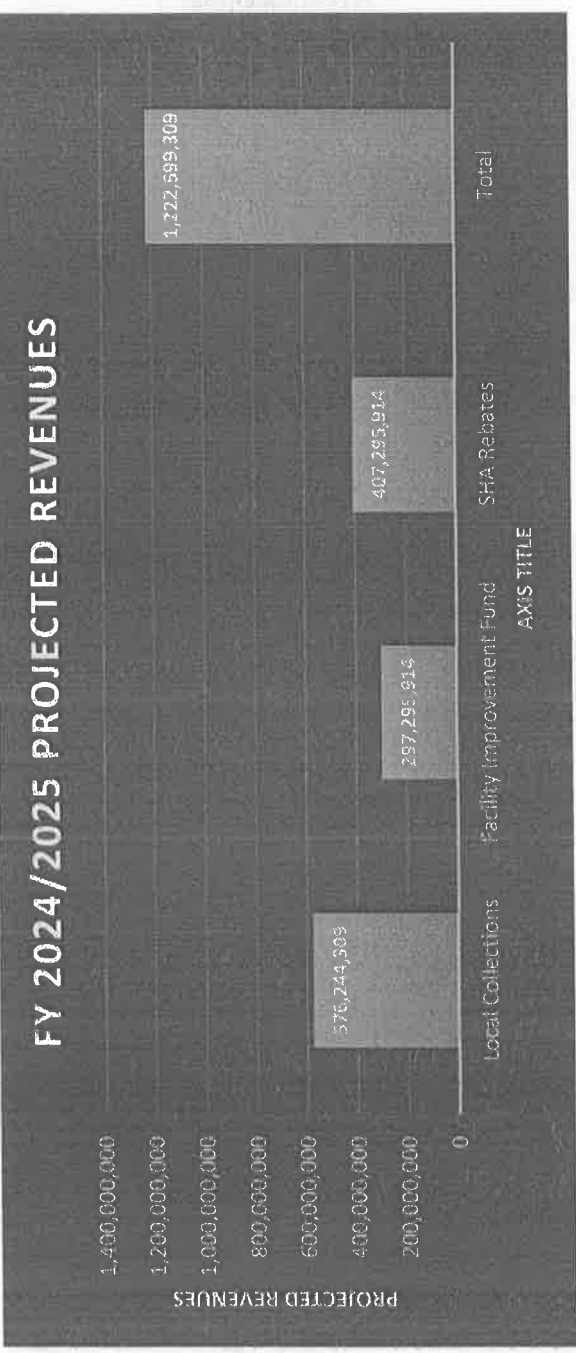
County Government of Kericho

**Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025**

4. Management Discussion and Analysis

In the year ended 30th June 2025, the County had projected revenues of Kshs. 1,222,599,309 consisting of Kshs 576,244,309 from own sources revenues while ksh 646,355,000 was expected from the hospital collection as depicted by the table below.

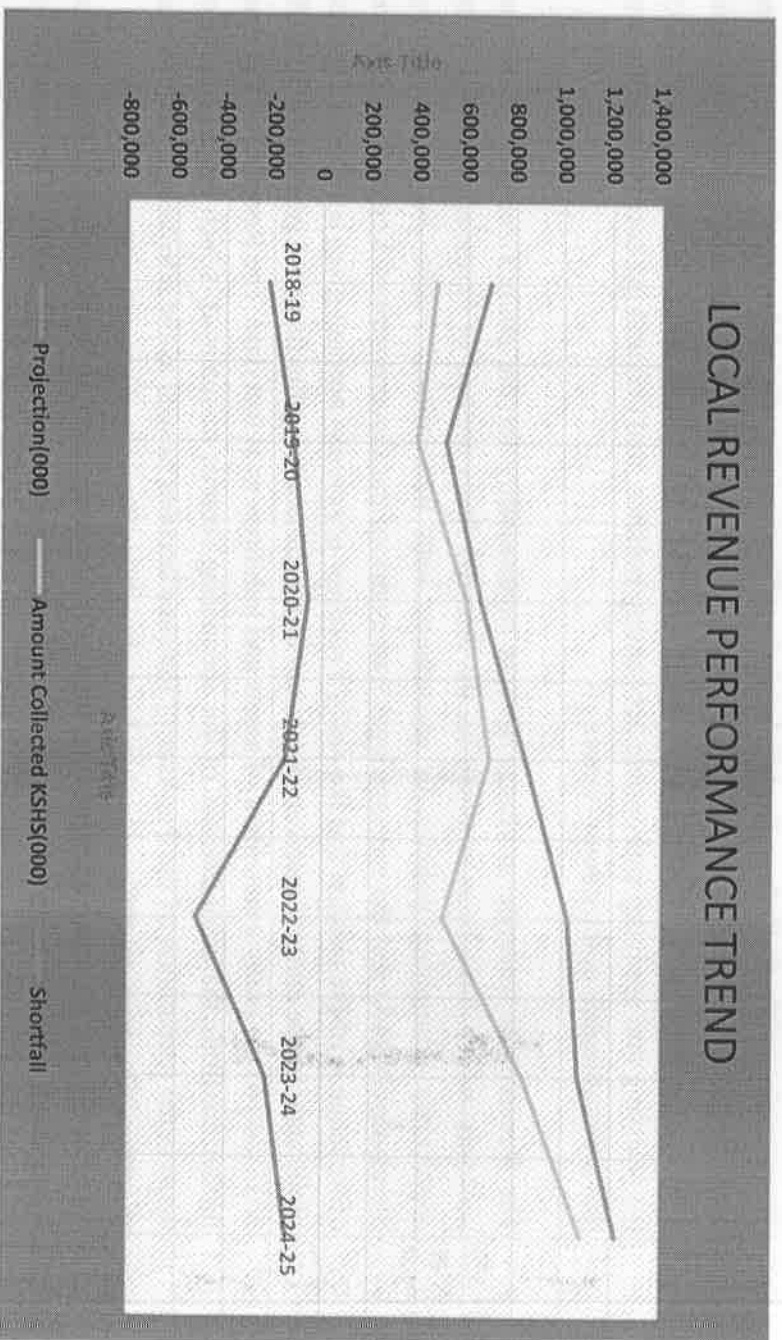
COUNTY GOVERNMENT OF KERICHO SOURCES OF REVENUE	2024/2025
Own Source Revenue Description	
1. Local Collections	576,244,309
2. Hospital collection	646,355,000
Total	1,222,599,309



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

Year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Projection(000)	694,819	512,294	654,058	842,386	1,019,388	1,065,456	1,222,599
Amount Collected KSHS(000)	473,694	394,054	595,977	693,663	501,291	834,758	1,072,372
Shortfall	(221,125)	(118,240)	(58,081)	(148,723)	(518,097)	(230,698)	(150,227)



Sign.....

Name: CPA Dr. George Kirer (PhD)

County Receiver of Revenue

**Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025**

5. Statement of the Receiver of Revenue's responsibilities

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

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

The Receiver of Revenue in charge accepts responsibility for the *entity's receiver of revenue* accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and the 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 the *entity's receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *entity* has complied 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 26.07.2025

Sign.....


Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue

**Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025**

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

	Note	FY 2024-25 Kshs
Revenue from non-exchange transactions		
Cess	6	18,002,073
Land Rates	7	325,648,442
Single/Business Permits	8	161,324,639
Conservancy Administration	9	15,000
Administration Control Fees and Charges	10	6,555,854
Public Health Service Fees	11	3,126,068
Physical Planning and Development	12	4,104,577
Total Revenue from non-exchange transactions		518,776,653
Revenue from exchange transactions		
Parking Fees	13	31,729,100
Market Fees	14	11,517,754
Property Rent	15	24,526,200
Advertising	16	10,556,200
Hospital Fees	17	715,636,079
Hire of County Assets	18	24,000
Library Services	19	114,680
Miscellaneous receipts	20	500,000
Total Revenue from exchange transactions		794,604,013
Total Revenues (a)		1,313,380,666
Disbursements		
Disbursements To CRF	21	421,541,161
Disbursements to another County Fund	22	650,745,222
Bank charges	23	45,918
Waivers and exemptions	24	42,879,923
Bad debts written off	25	-
Provision for bad debts	26	-
Total Disbursements and other charges (b)		1,115,212,224

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Other gains/(losses)		
Gain/Loss on foreign exchange transactions	27	-
Increase/Decrease in Dues to County Revenue Fund		198,168,442

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 26.08.2025 and signed by:


.....

**Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue
ICPAK M/No 9499
(Ref: PFM ACT section 165, 2(a))**


.....

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

(Paragraph 79 of IPSAS 33 allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets, and the statement of financial position and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)

Revenue		
Expenses		
Net Revenue		

**Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025**


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

	Note	FY 2024-25 Kshs	Opening Statement 1 st July 2025 Kshs
Current Assets			
Cash and Cash Equivalents	28	335,434	294,992
Receivables from non-Exchange transactions	29	210,876,369	177,259,920
Receivables from Exchange transactions	30	11,158,864	9,593,400
Total Current Assets			
Total Assets		<u>222,370,667</u>	<u>187,148,312</u>
Financial Liabilities			
Payables-Due to CRF	31	222,296,667	187,148,310
Revenue Received in Advance	32	74,000	-
Total Financial Liabilities		<u>222,370,667</u>	<u>187,148,310</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 26.08.2025 and signed by:



Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue
ICPAK M/No 9499



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

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended 2025

	Note	FY 2024-25 Kshs
Operating Activities		
Receipts		
Cess		18,002,073
Land Rate		114,074,398
Single/Business Permits		138,341,410.00
Conservancy Administration		15,000.00
Administration Control Fees and Charges		6,555,854
Public Health Service Fees		3,126,068.00
Physical Planning and Development		4,104,577
Parking Fees		31,729,100.00
Market Fees		11,517,754.00
Property Rent		18,075,552.00
Advertising		10,556,200
Hospital Fees		64,890,856
Hire of County Assets		24,000
Library Services		114,680
Miscellaneous receipts		500,000
Total Receipts		421,627,522
Payments		
Disbursements To CRF		421,541,161
Bank charges		45,918
Total Payments		
Net Cash from operating Activities		40,444
Cash and Cash Equivalent as at 1 st July 2024	28	294,990
Cash and Cash Equivalent as at 30th June 2025	28	335,434

Receiver Of Revenue

County Government Of Kericho

Revenue Statements for the Period Ended 30th June 2025

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

Receipts	Original Targets	A	B	C=A+B	D	E=C-D	F=D/C %
% of Realization	Realization	Kshs	Kshs	Kshs	Kshs	Kshs	Realization
	County Own Source Revenue	45,279,486	-	45,279,486	18,002,074.00	27,277,412.00	39.76
	Cess	224,442,812	2,501,378	226,944,190	114,074,398.00	112,869,792.00	50.27
	Single/Business Permits	171,906,631	-	171,906,631	138,341,410.00	32,989,509	80.85
	Parking Fees	37,298,197	-	37,298,197	31,729,100.00	5,569,274	85.07
	Market Fees	30,409,195	-	30,409,195	11,517,754.00	18,891,513	37.88
	Property Rent	22,517,084	-	22,517,084	18,075,552.00	4,441,532.00	80.27
	Advertising	21,703,084	-	21,703,084	10,556,200.00	11,146,884	48.64
	Hospital Fees	646,355,000	-	646,355,000	715,636,079	(69,281,079)	110.72
	Public Health Service Fees	3,371,985	-	3,371,985	3,126,068.00	246,207	92.7
	Physical Planning and Development	6,927,130	-	6,927,130	4,104,577.00	2,822,553	59.25
	Hire of County Assets	30,000	-	30,000	24,000	6,000	80
	Conservancy Administration	20,000	-	20,000	15,000	5,000	75
	Administration Control Fees and Charges	7,587,327	-	7,587,327	6,555,854	1,031,473	86.41
	Library Services Fees	250,000	-	250,000	114,680	135,320	45.87
	Miscellaneous Receipts	2,000,000	-	2,000,000	500,000	1,500,000	25
	Total County Own Source Revenue	1,220,097,931	2,501,378	1,222,599,309	1,072,372,746	150,226,563.00	87.7
	Other Receipts						
	Donations /Grants Not Received Through CRF	-	-	-	-	-	-
	Total Other Receipts	-	-	-	-	-	-
	Total Receipts	1,220,097,931	2,501,378	1,222,599,309	1,072,372,746	150,226,563	87.70

Receiver Of Revenue
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(a) Cess

During the financial year, County partnered with contractors who were engaged in County road construction in paying 2% murrum cess on the value of the contract and this contributed in the increase

(b) Hospital fees

The Over realization are attributed to real time rebates from social health authority

(c) Landrates

The upward adjustment of ksh 2,501,378 was in relation to the waiver extended during the year.

(d) Miscellaneous receipts

This is collection received from Kabianga tea farm which is a wholly owned county investment entity.

The County Receiver of Revenue's financial statements were approved on 26.08. 2025 and signed by:



.....
Name: CPA Dr. George Kirer (PhD)
County Receiver of Revenue
ICPAK M/No 9499



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

*Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025*

11. Notes to the Financial Statements

1. General Information

Receiver of Revenue was appointed by the CEC member of Finance of Kericho County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is to collect revenue and remits to the County Revenue Fund as outlined in the appointment letter and section 157 of the PFM Act.

2. 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) Accrual Basis of Accounting and relevant legal framework of the County Government Kericho. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

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

The Financial statements were authorized for issue by the Accounting Officer on

**Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025**

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 20xx, it is applicable in Kenya from 1st July 2024)

- i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.**

There were no new and amended standards issued in the financial year.

- ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025**

Standard	Effective date and impact:
IPSAS 43	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

**Receiver Of Revenue
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Standard	Effective date and impact:
<p>IPSAS 45- Property Plant and Equipment</p>	<p>Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p>Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p>Applicable 1st January 2026 This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>

**Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025**

Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early-adopt any new or amended standards in the financial year

**Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025**

4. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Dividends

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

Notes to the Financial Statements

Summary of Significant Accounting Policies

Rental income

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

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 27/06/2024 for the period 1st July 2024 to 30 June 2025. There was one supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The County's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 10 of these financial statements.

iv) Cash and cash equivalents.

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

***Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025***

Notes to the Financial Statements

Summary of Significant Accounting Policies

v) Revenue in Arrears

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

vi) Disbursements to CRF

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

vii) Payables due to CRF

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

viii) Comparative Figures

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

ix) Subsequent Events

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

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Provisions

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

(include provisions applicable to your organization, e.g., provision for bad debts and how management estimates these provisions).

**Receiver Of Revenue
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Notes to the Financial Statements

6. Cess

Description	FY 2024-25 Kshs
Farm produce	14,625,442.55
Quarry and Murram	3,376,631.00
Total	18,002,073.55

7. Land rates

Description	FY 2024-25 Kshs
Land rates	318,012,029
Arrears	7,636,413
Total	325,648,442

8. Single /Business Permits

Description	FY 2024-25 Kshs
Annual Business permit fees	161,324,639.00
Total	161,324,639.00

9. Conservancy Administration

Description	FY 2024-25 Kshs
Conservancy Administration	15,000.00
Total	15,000.00

10. Administration Control Fees and Charges

Description	FY 2024-25 Kshs
Weights and measures	399,310.00
Meat inspection fee	331,585.00
Liquor licenses fee	5,705,449.00
Cooperative Audits fees	119,510.00
Total	6,555,854.00

Receiver Of Revenue
County Government Of Kericho
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Notes to the Financial Statements (continued)

11. Public Health Service Fees

Description	FY 2024-25 Kshs
Public health	3,126,068.00
Total	3,126,068.00

12. Physical Planning and Development

Description	FY 2024-25 Kshs
Change / Renewal of user	34,400.00
Building plans approval	4,022,597.00
Architectural designs by county officers	47,580.00
Total	4,104,577.00

13. Parking Fees

Description	FY 2024-25 Kshs
Street parking fees	11,423,600.00
Bus Park fees	20,305,500.00
Total	31,729,100.00

14. Market Fees

Description	FY 2024-25 Kshs
Market entry fees	11,517,754.00
Total	11,517,754.00

15. Property Rent

Description	FY 2024-25 Kshs
County Housing	19,817,984.00
Plot Rent	3,906,031.00
Land cultivation fee	802,185.00
Total	24,526,200.00

**Receiver Of Revenue
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16. Advertising

Descriptions	FY 2024-25 Kshs
Branding	9,013,467.00
Billboard advertising	1,072,383.00
Roadshows	425,350.00
Banners	45,000.00
Total	10,556,200.00

17. Hospital Fees

Description	FY 2024-25 Kshs
Kericho County Referral Hospital	314,824,948
Kapkatet Sub County Hospital	216,384,292
Sigowet Sub County Hospital	66,279,295
Londiani Sub County Hospital	61,731,180.20
Roret Sub County Hospital	32,327,185.00
Fort Tenan Sub County Hospital	16,077,352.30
Kipkelion Sub County Hospital	8,011,826
Total	715,636,079

18. Hire Of County Assets

Description	FY 2024-25 Kshs
Hire of county assets	24,000.00
Total	24,000.00

19. Library Services.

Description	FY 2024-25 Kshs
Library Fees	114,680.00
Total	114,680.00

**Receiver Of Revenue
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20. Miscellaneous Revenues

Description	FY 2024-25 Kshs
Dividends	500,000
Interest	-
Commissions	-
Others (Specify)	-
Total	500,000

21. Disbursements to CRF

Description	Period ended Sep/Dec/March/June 2025 Kshs
Quarter 1	92,622,761
Quarter 2	37,277,900
Quarter 3	134,651,000
Quarter 4	156,989,500
Total	421,541,161

22. Disbursement to another County Fund

Description	Period ended Sep/Dec/March/June 2025 Kshs
Kericho County Referral Hospital	314,824,948
Kapkatet Sub County Hospital	216,384,292
Sigowet Sub County Hospital	66,279,295
Londiani Sub County Hospital	61,731,180.20
Roret Sub County Hospital	32,327,185.00
Fort Tenan Sub County Hospital	16,077,352.30
Kipkelion Sub County Hospital	8,011,826
Total	715,636,079

**Receiver Of Revenue
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23. Bank Charges

Description	FY 2024-25
	Kshs
Bank Charges & commissions	45,918
Total	45,918

24. Waivers and Exemptions

Description	FY 2024-25
	Kshs
Penalties & Interest	42,879,923
Total	42,879,923

Notes to the Financial Statements (continued)

25. Bad debts written off.

Description	FY 2024-25
	Kshs
Bad debts written off (<i>Specify revenue stream</i>)	-
Total	-

26. Provision for bad debts

Description	FY 2024-25
	Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	-
Total	-

27. Gain/Loss on Foreign Exchange Transactions

Description	FY 2024-25
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

**Receiver Of Revenue
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28. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024-25 Kshs	Opening Statement 1 st July 2024 Kshs
Kericho County-Revenue Collection, Acc 1140754297(KES)	335,434.37	-	335,434.37	15,835,990.52
Cash at Hand	-	-	-	-
Total	335,434.37	-	335,434.37	15,835,990.52

29. Receivables for non-exchange transactions

Description	FY 2024-25		Opening Statement 1 st July 2024 Kshs
	Kshs		
Receivables			
Landrates		187,893,140	177,259,920
SINGLE Business Permit		22,983,229	
Sub total			
Less impairment Allowance		-	-
Total Current Receivables		210,876,369	177,259,920

(Provide brief explanation on current receivables)

Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024-25			Opening Statement 1 st July 2025	
	Current FY Kshs	% of the total	Opening Balance Kshs	% of the total	
Less than 1 year	24,371,012	12%	438,764	0.25%	
Between 1- 2 years	21,781,776	10%	1,512,575	0.85%	
Between 2-3 years	1,695,808	1%	1,888,714	1.10%	
Over 3 years	163,027,773	77%	173,419,867	97.80%	
Total (a+b)	210,876,369	100%	177,259,920	100%	

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	FY 2024-25	
	Kshs	

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At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

30. Receivables from exchange transactions

Description	FY 2024-25	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Property rent	11,158,864	9,593,400
	-	-
Less: impairment allowance	-	-
Total receivables	11,158,864	9,593,400

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Notes to the Financial Statements (continued)
 Ageing analysis for total receivables in exchange transactions

Description	FY 2024-25		FY 2023-24	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	1,839,800	16.10%	784,900	8.20%
Between 1 - 2 years	679,800	6.00%	515,500	5.40%
Between 2-3 years	127,800	1.10%	573,300	6.00%
Over 3 years	8,755,700	76.80%	7,719,700	80.40%
Total (a+b)	11,403,100	100%	9,593,400	100%

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	FY 2024-25	
	Kshs	
At the beginning of the year	-	
Additional provisions during the year	-	
Recovered during the year	-	
Written off during the year	-	
At the end of the year	-	

31. Payables- Due To CRF

Payables	FY 2024-25		Opening Statement 1 st July 2024
	Kshs		
Amount collected yet to be disbursed to CRF	335,434	294,990.52	
Amount billed and yet to be collected for disbursement to CRF	221,961,233	186,853,320	
Total Due to CRF	222,296,667	187,148,310.52	

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**Notes to the Financial Statements (continued)
Movement Disclosure on Dues to CRF**

Description	Amount Kshs
Opening Dues to CRF	294,992.52
Increase/Decrease in Dues to CRF	40,441.85
Closing Dues to CRF	335,434.37

32. Revenue received in advance

Description	Period ended 2025 Kshs	Opening Statement 1st July 2024 Kshs
African Merchant Assurance Co. Ltd	74,000	-
Total	74,000	-

12. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Budgetary control and Performance	Re-stated the budget vs actual comparison for the period ending june 30,2024	Resolved	
1.2	Inaccuracy of statement of Arrears of Revenue	Acknowledges the posting error and confirms that the discrepancy be corrected in the FY 2024-25	Not Resolve	FY 2024-25
2	Unsupported long outstanding landrates and property rates arrears	Provision of ledgers supporting landowners outstanding arrears and property rent	Resolved	
3	Failure to Map Revenue Sources	Undertaking of development of revenue mapping guideline	Not Resolve	FY 2024-25

Guidance Notes:

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

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Name: CPA Dr. George Kirer (PhD)

County Receiver of Revenue

ICPAK M/No 9499

Date



Name: CPA Benard Kipkurui Koros

Head of Revenue Reporting

ICPAK M/No 18698

Date

26.08.2025

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

Classification Of Receipts (Indicate As Applicable)	Balance as at of the current year (1 st July 2024) A	Arrears received during the year, B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recovery of arrears
Land rate	177,259,920	7,636,413	18,269,633	187,893,140	Landrates waiver was extended as New valuation roll with higher rates was implemented	
Property Rent	9,593,400	857,000	2,666,700	11,403,100		
Total Arrears	186,853,320	8,493,413	20,936,333	199,296,240		

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Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	1,387,783	21,781,776	1,695,808	163,027,773	187,893,140
Property rent	1,839,800	679,800	127,800	8,755,700	11,403,100
Total (agree to statement of arrears above)	3,227,583	22,461,576	1,823,608	171,783,473	199,296,240

Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
1	SAMMY NJUGUNA KAMAU-& KENNETH K ROTICH	2024-25	4,144	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
2	SARBJIT-CHADHA	2024-25	14,616		
3	ROBERT KIBET-SANG	2024-25	1,122		
4	OBAI-MAGOI AND OTHERS	2024-25	36,132		
5	MILKA-MOKUASI MORAA	2024-25	16,464		
6	RAPHAEL-OCHARO	2024-25	9,138		
7	UNICOM-LIMITED	2024-25	67,599		
8	ISSACK KIPRONO	2024-25	71,062		
9	ZAKARIA KIPKEMOI MITEI	2024-25	7,672		
10	ZAKARIA KIPKEMOI MITEI	2024-25	4,312		
11	SAMWEL C KIPSANG	2024-25	493,378		
12	JOSEPH-CHERAMGOI	2024-25	42,028		
13	SHARBAN BIN-SIMBA	2024-25	2,576		

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14	2024-25	NGAGAGA	2,576		
15	2024-25	KIPLIMO-KOSKEI	579,831		
16	2024-25	CHELANGAT-KAPKIGEN	2,576		
17	2024-25	WAITHAKA GICHU	14,168		
18	2024-25	CHEROTICH BETTY LANGAT	2,576		
19	2024-25	STANLY ONYANCHO	1,518		
20	2024-25	ZABLON KIPNGETICH-KORIR	166,700		
21	2024-25	ZABLON KIPNGETICH-KORIR	204,491		
22	2024-25	AGNESS CHEPKORIR-YOBTERIK	34,556		
23	2024-25	ALFRICK-KIBET KOECH	4,838		
24	2024-25	ISSACK SALAT	95,088		
25	2024-25	HANNAH KIRUI	244,156		
26	2024-25	JOHN NGENO C/O DAVID KIPSANG KETER	49,498		
27	2024-25	ABDULLAHI KIPTANUI	11,191		
28	2024-25	DENIS KIPNGETICH	6,324		
29	2024-25	JAMES MWANGI KURIA	5,650		
		High rate of default leading to non-performance in landrates			
		Public Finance Management Act, 2012, Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges			

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30	LIVINGSTONE KIPKIRUI/MOSES BII	2024-25	1,808,498	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
31	JOEL KIMUTAI SANG	2024-25	60,125		
32	WESLEY KIBET CHERUIYOT	2024-25	6,601		
33	NDEGE CHAI SAVINGS & CREDIT CO-OP SOCIETY LTD	2024-25	1,275		
34	NDEGE CHAI SAVINGS & CREDIT CO-OP SOCIETY LTD	2024-25	609		
35	AGNES CHEPKOECH	2024-25	856		
36	AGNES CHEPKOECH ROTICH	2024-25	4,720		
37	KHETIA DRAPERS LIMITED	2024-25	34,504		
38	BORNES CHEPNGETICH KORIR	2024-25	13,317		
39	SIMEON KIPRUTO ARAP RUGUT(JOSHUA KULEI)	2024-25	311,218		
40	CAROLINE RUGUT	2024-25	13,664		
41	SAPTET COMPANY LIMITED	2024-25	56,442		
42	HENRY KIPNGETICH KOSKEI	2024-25	21,850		
43	SAMWEL NDUNGU THUMBI	2024-25	65,029		
44	MILKA CHEPKORIR SANG	2024-25	26,295		

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45	2024-25	ALFRED TERER	42,000		
46	2024-25	DIDAR SINGH-AND OTHERS	72,780		
47	2024-25	RICHARD KIPNGETICH SAMOEI	37,400		
48	2024-25	ELIZABETH TESOTH	110,942		
49	2024-25	TIGEI INVESTMENT	13,148		
50	2024-25	ABDNEGO OJWANG	14,168		
51	2024-25	FRANCIS-MOSO	7,990		
52	2024-25	STEPHEN K.A-CHUMO	14,225		
53	2024-25	DAVID KIPLANGAT KORIR	1,172		
54	2024-25	HENRY CHERUIYOT	171,117		
55	2024-25	JOSEAH KESOI	30,638		
56	2024-25	BORTA CHEBII NGENO	1,301,356		
57	2024-25	REBECCA MAINA SOI	4,144		
58	2024-25	SCHOLASTICA NJERI &SAMUEL MBURU	18,384		
59	2024-25	DR JAMES SANG	1,057,302		
60	2024-25	KENYA FARMERS ASSOCIATION LIMITED	39,856		
		High rate of default leading to non-performance in landrates			
		Public Finance Management Act, 2012.Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges			

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61	TARSAME SINGH	2024-25	1,191,475	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
62	ZAKARIA KIPKEMOI CHERUIYOT & RICHARD	2024-25	1,152,818		
63	THUKU C/O MUYU	2024-25	7,507,745		
64	JANET CHEPKORIR CHERUIYOT	2024-25	23,575		
65	JANET CHEPKORIR CHERUIYOT	2024-25	28,776		
66	JOASH OTONGO	2024-25	10,125		
67	KENNETH LANGAT & LUCY CHELUGET	2024-25	73,725		
68	PETER NGUGI	2024-25	236,337		
69	JAMES ATUNGA	2024-25	8,426		
70	MUNGAI KIURU	2024-25	8,288		
71	LUCILLE C. KIRUI	2024-25	27,472		
72	STEPHEN NYANDWARO	2024-25	12,228		
73	ROSEMARY CHEPKEMOI KOECH	2024-25	1,344		
74	PATRICK KIPRONO CHEPKWONY	2024-25	2,921		
75	SIMION BOR	2024-25	56,325		

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76	2024-25	JOSEPH KIPTOO		26,768	
77	2024-25	ANN KOECH		61,081	
78	2024-25	AGNES RUTO		21,000	
79	2024-25	SARBJIT-CHADHA		46,360	
80	2024-25	KENYA COOPERATIVE CREAMERIES		56,533	
81	2024-25	KENYA COOPERATIVE CREAMERIES		61,202	
82	2024-25	KENYA COOPERATIVE CREAMERIES		32,405	
83	2024-25	KERICHO MWALIMU ENTERPRISES		102,473	
84	2024-25	GHANSHUAM KESHRA PETER		69,209	
85	2024-25	CHHABHADIA KHMJI RAUNJI		15,785	
86	2024-25	ANDREW ROTICH		368,993	
87	2024-25	DAVID YEGON		31,136	
88	2024-25	DAVID YEGON		23,184	
89	2024-25	STEPHEN OMOGENI		161,059	
90	2024-25	SARAH CHEPWOGEN TOWETT		54,871	
91	2024-25	GIDEON KOROS		2,468,597	
		High rate of default leading to non- performance in landrates			
		Public Finance Management Act, 2012.Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges			

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92	RICHARD LANGAT	2024-25	6,884,601	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
93	JOSEPH BIWOTT	2024-25	151		
94	ZEDEKIAH NYAKACHI/MATHEW CHERUIYOT	2024-25	2,800		
95	BENARD KIPRONO NGETICH	2024-25	10,720		
96	ELIJAH KIMUTAI BIWOTT	2024-25	18,553		
97	ELIJAH KIMUTAI BIWOTT	2024-25	51,983		
98	PHILIP CHEBOSIR	2024-25	49,528		
99	SAMMY KIPKOSKEI CHEPKWONY	2024-25	154,440		
100	SUSAN KERIO	2024-25	6,984,514		
101	JOSEPH MAKORI	2024-25	154,117		
102	SURENDRA C PATEL	2024-25	129,305		
103	PETER GETHAKWA	2024-25	128,707		
104	GRACE SIELE	2024-25	17,674		
105	NAHASHON KIBIRITHIA WERU	2024-25	19,458		
106	KOKWET TRADERS LTD	2024-25	546,757		

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107	JYOTI GIRISH SHAH AND-GUDKA HARILAL SHAH	2024-25	14,370	High rate of default leading to non- performance in landrates	Public Finance Management Act, 2012,Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
108	JONATHAN MIBEI&ANDREW TOO	2024-25	863,046		
109	PHUPINDER SAGOO	2024-25	29,089		
110	CCK	2024-25	28,000		
111	CHEPKWONY MWEI	2024-25	11,518		
112	ELIZABETH NGENY	2024-25	81,882		
113	ELIZABETH NGENY	2024-25	131,270		
114	ESTHER CHEROTICH TONUI	2024-25	92,617		
115	KIPKOECH LANGAT	2024-25	58,858		
116	BHAVIN SHAH & JYOTI GIRISH SHAH	2024-25	11,506		
117	JOSEPH KIMANI	2024-25	33,794		
118	SIRE P GURDWARE	2024-25	56,672		
119	KARNAL SINGH	2024-25	31,528		
120	MARY CHEPTONUI ROTICH	2024-25	2,576		
121	JAMES NYARANGI	2024-25	210,378		
122	STEPHEN KIRUI	2024-25	1,063,020		

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123	KERICHO STYLES LIMITED	2024-25	1,120	High rate of default leading to non-performance in landrates	Public Finance Management Act, 2012. Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges
124	ALFRED KIPNGENO LANGAT	2024-25	20,563		
125	MAKA BINT MEDI	2024-25	12,992		
126	SILOAM HOSPITAL	2024-25	47,208		
127	SILOAM HOSPITAL	2024-25	47,208		
128	SILOAM HOSPITAL	2024-25	21,000		
129	ONESMUS KIPKORIR KEMOI	2024-25	119,337		
130	CHEPKEMOI WINNY	2024-25	25,883		
131	ABOSI TRADERS	2024-25	73,764		
132	BHAVIN SHAH	2024-25	39,150		
133	BHAVIN SHAH	2024-25	13,450		
134	BHAVIN SHAH	2024-25	30,000		
135	GRACE SUZA	2024-25	2,454		
136	ALI SHAMASDIN	2024-25	28,048		
137	NELSON BII	2024-25	7,664		
138	LYNDAH JEMUTAI	2024-25	5,421		

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 Revenue Statements for the Period Ended 30th June 2025

139	RIELCO COMPANY LIMITED	2024-25	28,763		
140	GOLFVIEW COURT LIMITED	2024-25	14,896		
141	KHATRA KASSIN MOHAMED	2024-25	14,225		
142	CCK(JOSEPH LANGAT)	2024-25	413,732		
143	DENNIS KIPNGETICH MURSOI	2024-25	24,568		
144	ANDREW MURSOI	2024-25	53,293		
145	SIMION THUO MUCHIRI	2024-25	184,344		
146	KIPRUGUT MARISIN	2024-25	1,042,647		
147	KELUNET LIMITED	2024-25	29,188		
148	RIELCO COMPANY LIMITED	2024-25	10,922		
149	RIELCO COMPANY LIMITED	2024-25	7,315		
150	JOSEPH KIPTOO	2024-25	26,768		
151	JOSEAH KIPLANGAT KESUI	2024-25	74,315		
152	LILY SUGE	2024-25	11,717		
153	NEHEMIA SUGE	2024-25	21,241		
154	SAMUEL MWANGI KINYANJUI	2024-25	11,648		

High rate of default leading to non-performance in landrates

Public Finance Management Act, 2012, Section 159—Powers of the County Executive Committee member for finance to waive or vary tax, fees or charges

**Receiver Of Revenue
County Government Of Kericho
Revenue Statements for the Period Ended 30th June 2025**

155	JOSEPH KIPRONO CHERUIYOT	2024-25	588,388		
156	JOSEPH KIPRONO CHERUIYOT	2024-25	141,574		
TOTAL			42,879,923		

(PFM ACT section 165 subsection 4, 5)



*Sign and date
Accounting Officer*

