COUNTY GOVERNMENT OF KERICHO

OFFICE OF THE AUDITOR GENERAL
KERICHO REGIONAL OFFICE
KERICHO
30 SEP 2024
RECEIVED
P.O. Box ....KERICHO

RECEIVER OF REVENUE

02 OCT 2024 *(County Government of Kericho)*

REVENUE STATEMENTS

02 OCT 2024

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2024

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

KERICHO COUNTY ASSEMBLY
OFFICE OF THE CLERK
-1 OCT 2024
RECEIVED

OFFICE OF THE CONTROLLER OF BUDGET
REGISTRY
-2 OCT 2024
COPY
TIME:..............................
P. O. Box 35616 - 00100, NAIROBI

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1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver on 01.07.2023 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management Team

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

1.	Hon. Jackson Rop	County Executive Committee Member-Finance and Economic Planning and Head of Treasury
2.	CPA. George Kirer	Chief officer-Finance & Receiver of Revenue
3.	Mr. Stanley Koech	Ag. Director Revenue
4.	CPA Kipkurui Koros Benard	Head of Revenue Reporting
5	CPA Catherine Kageha	Revenue Officer-Kericho Municipal
6	CPA Maureen Chemutai	Revenue Officer-Kipkelion Sub county
7	Christine Cheseny	Revenue Officer -Ainamoi Sub county
8	Robert Ruttoh	Revenue Officer -Belgut Sub county
9	Edwin Langat	Revenue Officer-Litein Municipal
10	Japhet Kibet	Revenue Officer- Bureti Sub county
11	Richard Kiprutoh Sang	Revenue Officer- Soin/Sigowet Sub county
12	Richard Maritim	Revenue Officer- Kipkelion East Sub county

Key Entity information and Management (continued)

d) County Headquarters

County Government of Kericho Headquarters

P.O. Box 112-20200,

Kericho, KENYA

e) County Contacts

Telephone: (254) 0522021100

(254) 0522021101

E-mail: info@kericho.go.ke

Website: www.kericho.go.ke

f) Independent Auditor

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

g) Principal Legal Adviser

The Attorney General, State Law Office

Harambee Avenue

P.O. Box 40112, City Square 00200

Nairobi, Kenya

h) County Bankers

County Government of Kericho Revenue Collection

Kenya Commercial Bank-Kericho Branch

P.O Box 43-20200

i) County Attorney

Kericho County Attorney

3. Foreword by the CECM Finance and Economic Planning

Article 209 (2) of the Constitution reserves to county governments the power to impose the taxes stated in Article 209 (3).Further, Article 209 (4) of the Constitution, read together with Part 2 of the Fourth Schedule thereto, gives counties the power to impose fees and charges for services provided and for regulatory purposes in respect of certain licensed activities. A receiver of county government revenue is responsible to the County Executive Committee member for finance for ensuring that the revenue for which the receiver is responsible is collected or recovered, and is accounted for.

In fulfilling its mandate, Revenue section administer revenues Acts, which includes the Kericho County Finance Act, Public Finance Management act 2012 (PFM Act), the Trade License Act, Alcoholic Drinks License act and Public Health Act.

The Department of Finance through the Revenue section has taken its time and resources in putting up schemes, methods and adoption of new strategies aimed at facilitating operational efficiency of the Revenue Collection processes. In particular, to its functions which includes; accounting, assessing, and collecting for all revenues in accordance with the laid provisions of all revenue laws.

In the year under review, the Own Source Revenue (OSR) performance for the financial year 2023/2024 shows a global performance of 78.28 % as summarized below,

Revenues	Budgeted	Actual collection	% Performance
Local Collection(OSR)	530,071,600	362,936,512	68.50%
Facility Improvement Fund (FIF)	239,059,086	181,715,212	76.01%
NHIF	297,295,914	290,107,047	97.58%
TOTAL	**1,066,426,600**	**834,758,771**	**78.28%**

This shows that there was an overall collection of ksh 834,758,771 against a target of ksh 1,066,426,600 giving a shortfall of ksh 231,667,829 which translate to non-achievement by 21.72%.

This report contain several parts for collecting, receiving and accounting for taxes, fees and charges in the County. It confers the responsibility for the administration of county revenue laws on County Receiver of Revenue who is to be held accountable for that administration.

It`s worth noting that the County also finances its operations through own generated revenues. These are revenues collected within the County. The County Government will continue 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 continuous automation of all revenue streams and full implementation/enforcement of Kericho County Finance act, 2023.

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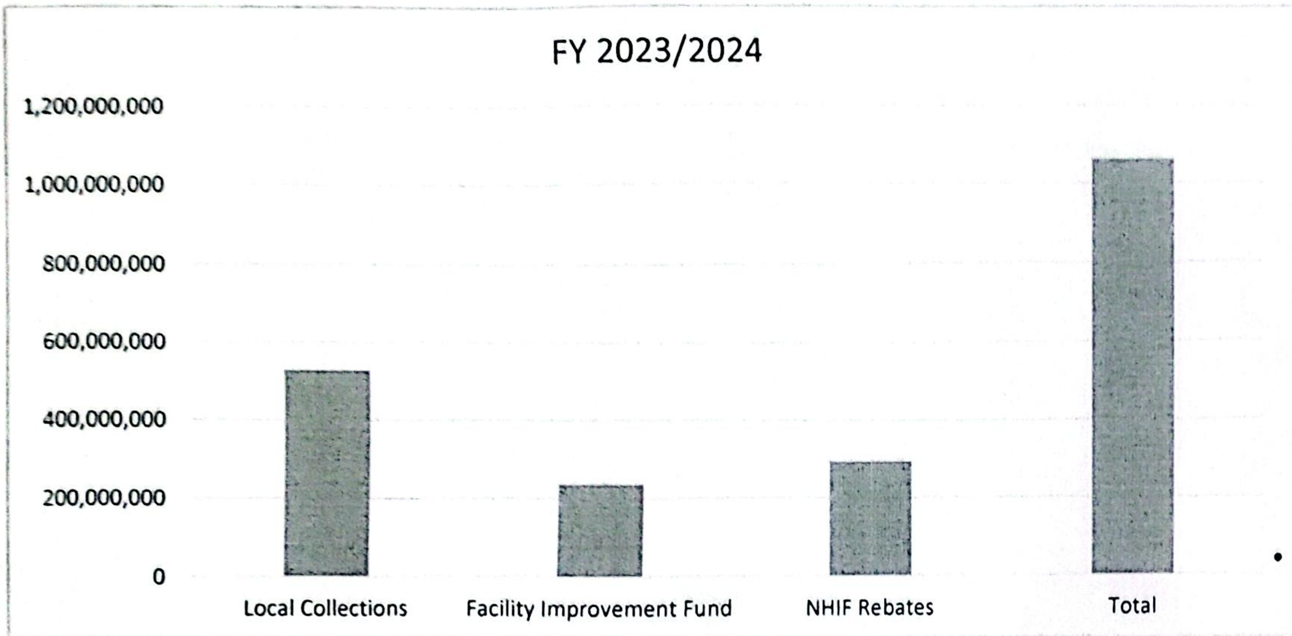
CECM Finance and Economic Planning

County Government of Kericho

4. Management Discussion and Analysis

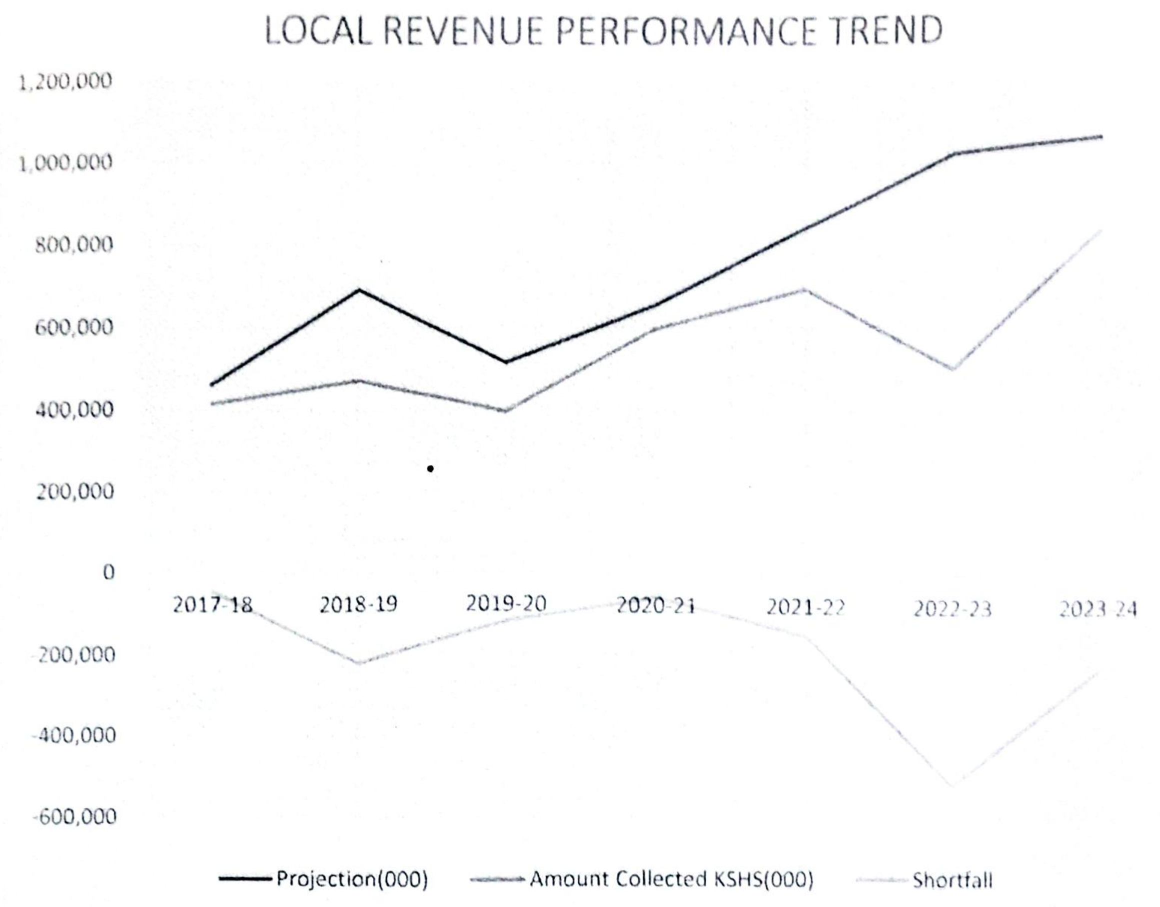
In the year ended 30th June 2024, the County had projected revenues of Kshs. 1,066,426,600 consisting of Kshs 530,071,600 from own sources , Kshs 239,059,086 as Facility improvement Fund (FIF) entities and Ksh. 297,295,914 from NHIF rebates.

COUNTY GOVERNMENT OF KERICHO	
SOURCES OF REVENUE	**2023/2024**
Own Source Revenue Description	
1.Local Collections	530,071,600
2.Facility Improvement Fund	239,059,086
3.NHIF Rebates	297,295,914
Total	**1,066,426,600**



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

Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Projection(000)	461,211	694,819	512,294	654,058	842,386	1,019,388	1,065,456
Amount Collected KSHS(000)	415,612	473,694	394,054	595,977	693,663	501,291	834,758
Shortfall	**(45,599)**	**(221,125)**	**(118,240)**	**(58,081)**	**(148,723)**	**(518,097)**	**(230,698)**


LOCAL REVENUE PERFORMANCE TREND
1,200,000
1,000,000
800,000
600,000
400,000
200,000
0
-200,000
-400,000
-600,000
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
Projection(000)
Amount Collected KSHS(000)
Shortfall

5. Statement of Receiver of Revenue's responsibilities

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

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

The Receiver of Revenue in charge accepts responsibility for the entity's receiver of revenue accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the entity's receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the financial year ended June 30, 2024, and of the county government of Kericho receiver of revenue'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 County Government of Kericho receiver of revenue 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:.11:..... 2024

....

Name :CPA George Kirer
County Receiver of Revenue

6. Report of the Independent Auditor on the County Government of Kericho Receiver of Revenue for the year ended 30th June 2024

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

	Note	2023-24 Kshs	2022-23 Kshs
County Own Source Revenue			
Cess	1	18,568,151	7,465,662
Land Rate	2	110,759,375.45	92,673,207
Single/Business Permits	3	161,206,631.80	65,370,907
Property Rent	4	10,344,723	7,212,429
Vehicle Parking Fees	5	24,782,558	30,583,202
Market Fees	6	15,880,747	18,981,805
Advertising	7	10,851,542	19,192,163
Hospital Fees	8	471,822,259	219,603,767
Public Health Service Fees	9	1,113,995	4,027,100
Physical Planning and Development	10	1,574,406	7,752,520
Hire Of County Assets	11	110,000	300,000
Conservancy Administration	12	46,629	7,458,000
Administration Control Fees and Charges	13	5,587,329	13,492,485
Profits and Dividends	14	2,000,000	1,500,000
Library Services	15	110,425	-
Proceeds from Insurance Compensation	16	-	5,678,000
Total County Own Source Revenue		**834,758,771**	**501,291,247**
Other Receipts			
Total Other Receipts		-	-
Total Receipts		**834,758,771**	**501,291,247**
Balance b/f at the beginning of the year		24,089,226	69,298.57
Disbursements To CRF		(568,420,500)	(477,246,120)
Bank charges	17	(25,460)	(25,200.)
NHIF Rebates	20	(290,107,047)	-
Balance Due for Disbursement		**294,990.52**	**24,089,226**

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 26.11. 2024 and signed by:

....	....
Name :CPA George Kirer	**Name: Benard Kipkurui Koros**
County Receiver of Revenue	**Head of Revenue Reporting**
(Ref: PFM ACT section 165, 2(a)	***ICPAK M/No 18698***

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

	Note	2023-24 Kshs	2022-23 Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	**18**	294,990.52	24,089,226.12
Cash In Hand	**19**	-	-
Total Financial Assets		**294,990.52**	**24,089,226.12**
Total Financial Assets		-	**24,089,226.12**
Financial Liabilities			
Payables-Due to CRF	**20**	294,990.52	24,089,226.12
Total Financial Liabilities		**294,990.52**	**24,089,226.12**

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 26.11. 2024 and signed by:

....

Name: CPA George Kirer
County Receiver of Revenue

ICPAK M/No :9499

....

Name: Benard Kipkurui Koros
Head of Revenue Reporting

ICPAK M/No 18698

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

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=D-C	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	14,350,000	-	14,350,000	18,568,151	4,218,151	129.39%
Land Rate	214,071,600	-	214,071,600	110,759,375.45	(103,312,225)	51.74%
Single Business Permits	146,850,000	-	146,850,000	161,206,631.80	14,356,631.80	109.78%
House Rent	15,000,000	-	15,000,000	10,344,723	(4,655,277)	68.96%
Vehicle Parking Fees	48,500,000	-	48,500,000	24,782,558	(23,717,442)	51.10%
Market Fees	34,000,000	-	34,000,000	15,880,747	(18,119,178)	46.71%
Advertising	20,000,000	-	20,000,000	10,851,542	(9,148,458)	54.26%
Hospital Fees	239,059,086	-	239,059,086	181,715,212	(57,343,874)	76.01%
Public Health Service Fees	5,000,000	-	5,000,000	1,113,995	(3,886,005)	22.28%
Physical Planning and Development	16,000,000	-	16,000,000	1,574,406	(14,425,594)	9.84%
Hire Of County Assets	500,000	-	500,000	110,000	(109,925)	22.09%
Conservancy Administration	50,000	-	50,000	46,629	(3,371)	93.26%
Administration Control Fees and Charges	10,750,000	-	10,750,000	5,587,329	(5,162,671)	51.98%
Profits and Dividends	5,000,000	-	5,000,000	2,000,000	(3,000,000)	40%
Library Services				110,425	110,425	100%
Total County Own Source Revenue						
Other Receipts						
NHIF Rebates	297,295,914	-	297,295,914	290,107,047		97.58 %

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=D-C	F=D/C %
Total Other Receipts	-	-	-	-		
Total Receipts	1,066,426,600		1,066,426,600	834,758,771	(-224,198,812)	78.28%

(a) Cess

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

(b) Single Business Permit

The Ove realization are attributed to unified invoicing with other streams of revenue which led to single pay and collection being posted single business permit streams

(c) Landrates

Most rates payers did not honour the issued demand notes.

***(d)* Public Health Service Fees**

Some of the collection was remitted to hospital collection.

The County Receiver of revenue's financial statements were approved on 26.11. 2024 and signed by:

....	....
Name: CPA George Kirer	**Name: Benard Kipkurui Koros**
County Receiver of Revenue	**Head of Revenue Reporting**
ICPAK M/No 9499	***ICPAK M/No 18698***

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

Classification Of Receipts	Balance as at The beginning of the current year (1st July 2023) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2024 C	Total arrears as at 30 June 20xx D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	158,607,957	5,671,427	18,828,801	177,259,920	Demand note issued	Ongoing
House Rent	9,535,100	-	58,300	9,593,400	Closing of stalls	Ongoing
Total Arrears	**168143057**	**5,671,427**	**18,887,101**	**186,853,320**		

………………………………………
Name: CPA George Kirer
County Receiver of Revenue

ICPAK M/No 9499

………………………………………
Name: Benard Kipkurui Koros
Head of Revenue Reporting

ICPAK M/No 18698

An ageing analysis of revenue in arrears has been shown on note 23 of these financial statements.

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of 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 28/06/2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

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

7. Comparative Figures

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

8. Subsequent Events

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

12. Notes to the Financial Statements

1. Cess

Description	2023-24	2022-23
	Kshs	Kshs
Cess	18,568,151	7,465,662
Total	**18,568,151**	**7,465,662**

There was more than double increase due to increased enforcement for murram cess whereby county contractors working on county roads were required to pay 2% of the contract sum.

2. Land rates

Description	2023-24	2022-23
	Kshs	Kshs
Land rates	110,759,375.45	92,673,207.30
Total	**110,759,375.45**	**92,673,207.30**

There was a 19.52% increase due to enhance enforcement on collection of arrears

3. Single /Business Permits

Description	2023-24	2022-23
	Kshs	Kshs
Business permit application fees	161,206,631.80	65,370,907
Total	**161,206,631.80**	**65,370,907**

The 146.60% increase is due to single issuance of permit to the payer for several streams of revenue listed in the invoice

Notes to the Financial Statements (continued)

4. Property Rent

Description	2023-24	2022-23
	Kshs	Kshs
Stalls/kiosks rent	10,344,723	7,212,429
Total	**10,344,723**	**7,212,429**

The 43.43% increase can be attributed to enhance enforcement during the year.

5. Vehicle Parking Fees

Description	2023-24	2022-23
	Kshs	Kshs
Street parking fees	24,782,558	30,582,302
Total	**24,782,558**	**30,582,302**

The decline of 18.96% is associated with restructuring of vehicle parking during the year by relocating them for pick and drop at main stage whereby some operators were against the arrangement hence avoided paying the monthly sticker during the period.

6. Market Fees

Description	2023-24	2022-23
	Kshs	Kshs
Market entry fees	15,880,747	18,981,805
Total	**15,880,747**	**18,981,805**

7. Advertising

Descriptions	2023-24	2022-23
	Kshs	Kshs
Branding	10,851,542	19,192,163
Total	**10,851,542**	**19,192,163**

8. Hospital Fees

Description	2023-24	2022-23
	Kshs	Kshs
Hospitals	181,715,212	219,603,767
NHIF Rebates	290,107,047	-
Total	471,822,259	219,603,767

The prolong doctors strike at the month of March to May contributed to the drop in hospital collection.

9. Public Health Service Fees

Description	2023-24	2022-23
	Kshs	Kshs
Inspection of buildings/premises/Institutions	1,113,995	4,027,100
Total	1,113,995	4,027,100

10. Physical Planning and Development

Description	2023-24	2022-23
	Kshs	Kshs
Sale of County planning documents	1,574,406	7,752,520
Total	1,574,406	7,752,520

11. Hire Of County Assets

Description	2023-24	2022-23
	Kshs	Kshs
Hired Mechanisation Services	110,000	300,000
Total	110,000	300,000

12. Conservancy Administration

Description	2023-24	2022-23
	Kshs	Kshs
Refuse disposal fees	46,629	7,458,000
Total	46,629	7,458,000

13. Administration Control Fees and Charges

Description	2023-24	2022-23
	Kshs	Kshs
Administration control Fees and Charges	5,587,329	13,447,485
Total	**5,587,329**	**13,447,485**

This includes transferred amount of ksh 4,920,000 from alcoholic drinks.

14. Profits and Dividends.

	2023-24	2022-23
	Kshs	Kshs
Receipts from Kabianga Tea Farm	2,000,000	1,500,000
Total	**2,000,000**	**1,500,000**

This a collection received from Kabianga Tea farm which is a County own entity.

15. Library Services

	2023-24	2022-23
	Kshs	Kshs
Library Services	110,425	-
Total	**110,425**	

County took over from national government the management Kericho library from 1st July 2023.

16. Proceeds from Insurance Compensation

Description	2023-24	2022-23
	Kshs	Kshs
Insurance Compensation	-	5,678,000
Total		**5,678,000**

17. Bank Charges

Description	2023-24	2022-23
	Kshs	Kshs
Bank Charges & commissions	25,460	25,200
Total	**25,460**	**25,200**

18. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	2023-24	2022-23
			Kshs	Kshs
KCB,Kericho County Revenue Collection, Account No. 1140754297 (Ksh)			294,990.52	24,089,226.12
Total			**294,990.52**	**24,089,226.12**

The balance above relates to Cashbook Balances.

18. (a) Balance carried forward as at 30th June 2024 and subsequently transferred

Ref	Amount (Kshs)	*Date subsequently transferred*
Disbursement 1	15,541,000	*1st July 2024*
Disbursement 2	294,990.52	*8th July 2024*
Total	**15,835,990**	

19. Cash in hand

Description	**2023-24 Kshs**	**2022-23 Kshs**
Mobile Money	-	-
Total	-	-

20. Payables- Due To CRF

Payables	**2023-24 Kshs**	**2022-23 Kshs**
Balance b/f at the beginning of the year	24,089,226.12	69,298.57
Amount collected during the year	834,758,771	501,291,247.80
NHIF Rebates	(290,107,047)	-
Amounts disbursed to CRF during the year	(568,420,500)	(477,246,120.09)
Bank Charges	(25,460)	(25,200)
Balance c/d at the end of the year	**294,990.12**	**24,089,226.12**

21. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	438,764	1,512,575	1,888,714	173,419,867	177,259,920
Property rent	784,900	515,500	573,300	7,719,700	9,593,400
Total (*agree to statement of arrears*)	**1,223,664**	**2,028,075**	**2,462,014**	**181,139,567**	**186,853,320**

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)*
1	Failure to Maintain Cash book	It was prepared	Resolved	By end of each financial year.
2	Failure to Map Revenue Sources	Partially done	Not Resolved	Continuous

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.

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Name: CPA George Kirer

County Receiver of Revenue

ICPAK M/No 9499

Date 26.11.2024

....

Name: Benard Kipkurui Koros

Head of Revenue Reporting

ICPAK M/No 18698

Date: 26.11.2024