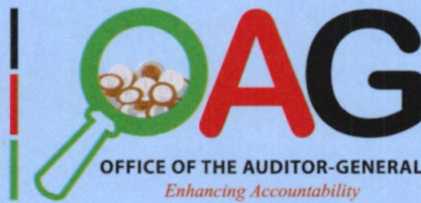
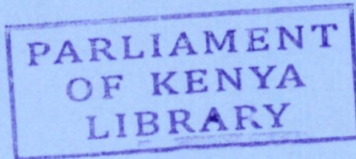


REPUBLIC OF KENYA



REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



48

# REPORT

OF

## THE AUDITOR-GENERAL

ON

### RECEIVER OF REVENUE REVENUE STATEMENTS

### FOR THE YEAR ENDED 30 JUNE, 2025

PAPERS LAID	
DATE	19/2/26
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**COUNTY GOVERNMENT OF ELGEYO  
MARAkwET**

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RECEIVER OF REVENUE  
COUNTY GOVERNMENT OF ELGEYO MARAKWET

REVENUE STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025

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



**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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**1. Acronyms and Definition of Key Terms**

*a) Acronyms*

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

*b) Key terms*

Comparative FY      Comparative Prior Financial Year

Fiduciary Management      The key management personnel who had financial responsibility.

**2. Key Entity Information and Management**

**(a) Background information**

The receiver of revenue is under the Department of Finance and Economic Planning. At the County Executive Committee level, the County Executive Committee Member represents the Receiver of Revenue for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The Receiver of Revenue is designated as a Receiver by the County Executive Committee member for Finance and Economic Planning 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 Elgeyo Marakwet's day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CEC member –Finance	<b>Alphaeus K. Tanui</b>
2.	Chief Officer, Finance	<b>Peter Chesos</b>
3.	Ag. Director, Revenue	<b>Solomon Kandie</b>
4.	Head of Revenue Reporting	<b>JohnKeen M. Jairo</b>

**(a) Fiduciary Management**

No.	Designation	Name
1.	Chief Officer, Finance.	<b>Peter Chesos</b>
2.	Director Accounting services	<b>JohnKeen M. Jairo</b>
3.	Head of Procurement	<b>Peter Maiyo</b>
4.	Director Economic Planning and Budgeting	<b>John Maritim</b>
5	Director Internal Audit	<b>Philip Seronei</b>

**Key Entity information and Management (continued)**

**Key Entity information and Management (continued)**

**(d) County Headquarters**

P.O. Box 220-30700  
Elgeyo Marakwet County Treasury Building, Iten  
Eldoret - Iten Road  
ITEN, KENYA

**(e) Entity Contacts**

Telephone: (254) 053-4142277  
E-mail: [Info@elgeyomarakwet.go.ke](mailto:Info@elgeyomarakwet.go.ke)  
Website: [www.elgeyomarakwet.go.ke](http://www.elgeyomarakwet.go.ke)

**(f) Independent Auditor**

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

**(g) Bankers**

- (i) Kenya Commercial Bank  
Iten Branch
- (ii) Access Bank Ltd  
**Iten Branch**

**(h) Principal Legal Adviser**

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

**(i) County Attorney**

The County Attorney  
P.O. Box 220-30700  
Elgeyo Marakwet County Treasury Building, Iten  
Eldoret-Iten Road

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**3. Foreword By the CECM Finance and Economic Planning**

The County Government of Elgeyo Marakwet budgeted Ksh. 357,429,871 in the financial year 2024/2025, out of which Sh. 250,000,000 will be collected as public health hospital fees while sh. 107,429,871 will be collected from ordinary revenue. During the period under review, the county government collected Ksh. 368,933,238 compared to Ksh. 274,978,356 collected in the same period in FY 2023/24. This translated to 34% growth in revenue.

The county government aims to sustain this revenue growth trajectory by fully rolling out the Integrated Revenue Management System to include all revenue streams. The county government will also upscale efforts for compliance and enforcement in order to seal leakages. The county government will also be implementing mapping of all revenue streams with the aim of categorizing and defining existing and potential revenue streams for broadening the revenue base.

With the county's economy recovering from external shocks such Covid-19, unpredictable weather conditions, it is expected that the business environment will be favourable for businesses to grow and attract more businesses. The ongoing construction of fresh produce markets at Iten, Chepkorio, Chebiemit and Cheptongei towns will, in the medium term, increase revenues collected from market entry fees.

In order to align the own source revenue collections to the legal requirements that govern collection of county taxes, the county government will be seeking to enact the relevant tax laws which include Revenue Administration Act, Valuation for Rating Act, Trade Licensing and Markets Act, Agricultural Produce Cess Act among others.

The Revenue performance against the approved Budget for the FY 2024/2025 is tabulated below;

**Table 1: Performance of County Own Source Revenue against the Budget**

	<b>Budget</b>	<b>Actual</b>	<b>variance</b>	<b>%</b>
	<b>2024/25</b>			<b>performance</b>
<b>Revenue Source</b>	<b>Kshs.</b>	<b>Kshs.</b>	<b>Kshs.</b>	
Cess	28,700,000	21,931,973	6,768,027	76.4%
Land Rate	3,200,000	545,019	2,654,981	17.03%
Single Business Permits	25,800,000	20,590,117	5,209,883	79.8%
Property Rent	5,000,000	4,225,552	774,448	84.5%
Parking Fees	7,750,000	4,517,719	3,232,281	58.3%
Market Fees	5,750,000	6,777,596	(1,027,596)	117.9%
Advertising	7,300,000	5,358,730	1,941,270	73.4%
Hospital Fees	245,000,000	288,021,595	(43,021,595)	117.6%

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Public Health Service Fees	5,000,000	3,439,561	1,560,439	68.8%
Physical Planning and	4,419,999	2,468,250	1,951,749	55.9%
Hire of Count Assets	550,000	353,000	197,000	64.2%
Conservancy Administration	3,800,000	1,382,400	2,417,600	36.4%
Administration Control Fees	456,614	169,900	286,714	37.2%
Proceeds from sale of assets	-	-	-	0%
Park Fees	2,000,000	263,550	1,736,450	13.2%
Other Fines, Penalties and	2,200,000	635,316	1,564,684	28.9%
Water Supply	-	-	-	-
Hide and Skin	100,000	700	99,300	0.7%
Miscellaneous Receipts Not	10,403,258	8,252,260	2,150,998	79.32%
<b>TOTAL</b>	<b>357,429,871</b>	<b>368,933,238</b>	<b>11,503,367</b>	<b>103.2%</b>

During the period, a total of **Ksh.79,259,416** was transferred to the County Revenue fund.

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CECM Finance and Economic Planning  
 County Government of Elgeyo Marakwet



**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**4. Management Discussion and Analysis**

The Revenue performance for FY 2024/2025 Compared to full year performance of FY 2023/24 and 2022/2023 is tabulated below,

**Table 2: Revenue Performance for the last 3 financial Years**

	<b>2024-2025</b>	<b>2023-2024</b>	<b>2022-2023</b>
<b>Revenue Stream</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Cess	21,931,973	23,007,911	11,113,053
Land Rate	545,019	788,607	583,881
Single Business Permits	20,590,117	17,710,111	16,716,265
Property Rent	4,225,552	5,993,811	2,245,389
Parking fees	4,517,719	4,553,600	3,336,580
Market Fees	6,777,596	7,159,451	6,455,098
Advertising	5,358,730	5,157,920	1,500,300
Hospital Fees-FIF	288,021,595	194,062,724	157,018,816
Public Health Services	3,439,561	2,727,950	2,488,526
Physical Planning& Development	2,468,250	2,326,545	1,764,000
Hire of County Asset	353,000	840,000	-
Conservancy Administration	1,382,400	1,204,610	878,460
Administration Control Fees and Charges	169,900	162,700	30,600
Proceeds from Sale of Assets	-	-	-
Park Fees	263,550	496,640	153,200
Other Fines, Penalties, and Forfeitures Fees	635,316	533,992	393,979
Miscellaneous receipts	8,252,960	8,256,183	8,885,984
<b>Total County Own Source Revenue for the year</b>	<b>368,933,238</b>	<b>274,982,755</b>	<b>213,564,131</b>

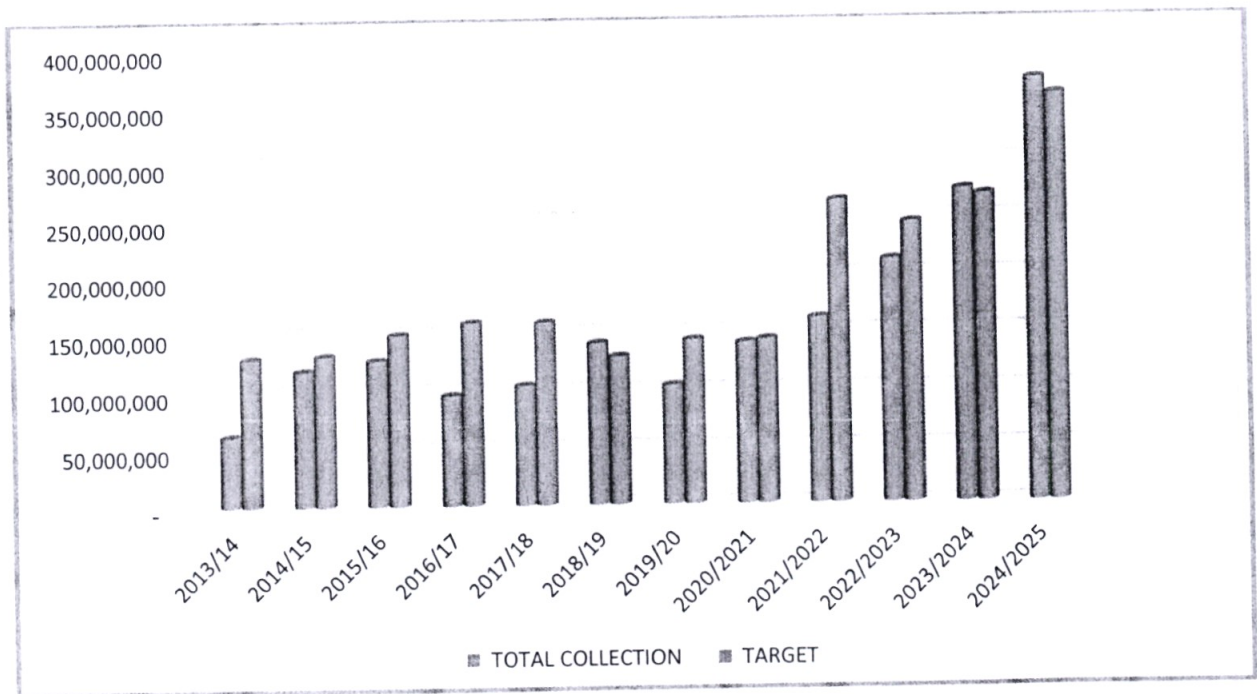
The Revenue streams which posted significant performance during the year include market fees, public health fees, single business permit fees and physical planning fees. The Revenue increased from Kshs 213,564,131 in FY 2022/2023 to Kshs 274,982,755 in FY 2023/2024. The growth in revenue was sustained in FY 2024/25 rising from Ksh. 274,982,755 to Ksh. 368,933,238. The increase translates to 35% performance. This attributed to enhanced compliance, widened revenue base and digitalization of revenue collection.

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**Table 3: REVENUE COLLECTIONS SINCE START OF DEVOLUTION**

From the table, County Government revenue has continued to grow from Ksh. 62.4 million in FY 2013/14 to Ksh. 370.9 million in FY 2024/25 graphically represented below.

FY	TOTAL COLLECTION	TARGET	% PERFORMANCE
2013/14	62,375,617	130,000,000	47.98
2014/15	119,021,105	132,000,000	90.17
2015/16	128,055,734	150,000,000	85.37
2016/17	97,323,973	160,121,113	60.78
2017/18	105,482,226	160,021,113	65.92
2018/19	141,609,140	130,000,000	108.93
2019/20	104,633,978	144,000,000	72.66
2020/2021	141,267,030	144,000,000	98.1
2021/2022	162,253,072	266,100,000	60.97
2022/2023	213,564,135	246,339,212	86.7
2023/2024	274,982,755	270,327,132	101.72
2024/2025	368,933,238	357,429,871	103.78



According to the CRA's Comprehensive Own Source Revenue Potential and Tax Gap Study report done in 2019, Elgeyo Marakwet county government has a potential of collecting Ksh.

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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1.078 billion in own source revenue every year. In the 2024/2025 FY, the county collected Ksh. 368 million representing 34.3% of the potential. This implies that the county government still has a lot to do in realizing this potential. The county government will therefore continue to put in place measures to enhance its own source revenue in order to reduce dependence on the equitable share from the national government.

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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**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 Elgeyo Marakwet county 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 Elgeyo Marakwet county receiver of revenue account gives a true and fair view of the state of the Elgeyo Marakwet county receiver of revenue transactions during the financial year ended June 30, 2025, and of Elgeyo Marakwet county 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 Elgeyo Marakwet county Receiver of Revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that Elgeyo Marakwet County 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 Elgeyo Marakwet county revenue statements were approved and signed by the Receiver of Revenue on **29<sup>th</sup> October 2025**

.....  
Name: Solomon Kandie  
County Receiver of Revenue

Sign:.....  
P. O. Box 220 1070

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF ELGEYO MARAKWET**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE REVENUE STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Elgeyo Marakwet set out on pages 1 to 30, which comprise of the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Variance in Payables Due to County Revenue Fund**

The statement of financial position reflects payables to the County Revenue Fund (CRF) balance of Kshs.1,241,339 as disclosed in Note 34 to the revenue statements. However, the County Revenue Fund revenue statements reflect Nil receivables balance.

In the circumstances, the accuracy of the payables balance of Kshs.1,241,339 could not be confirmed.

#### **2. Variance in Disbursement to County Revenue Fund**

The statement of revenue and disbursement reflects disbursement to County Revenue Fund of Kshs.79,259,416 as disclosed in Note 24 to the revenue statements. However, the statement of performance of County Revenue Fund did not disclose this amount.

In the circumstances, disbursement of Kshs.79,259,416 to County Revenue Fund could not be confirmed.

#### **3. Recoverability of Receivables**

##### **3.1 Long Outstanding Receivables from Non-Exchange Transactions**

The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.88,912,704 as disclosed in Note 32 to the revenue statements. However, analysis of ageing balances revealed the status as follows; less than one (1) year Kshs.2,587,223; between 1-2 years Kshs.3,193,438; between 2-3 years Kshs.3,193,438 and over 3 years Kshs.83,132,043. There was no evidence that Management had instituted appropriate interventions to collect the long outstanding receivables. In addition, Management did not provide for impairment loss on long outstanding receivables.

In the circumstances, the accuracy and recoverability of the receivables from non-exchange transactions balance of Kshs.88,912,704 could not be confirmed.

### **3.2 Long Outstanding Receivables from Exchange Transactions**

The statement of financial position reflects receivables from exchange transactions balance of Kshs.84,208,348 as disclosed in Note 33 to the revenue statements. However, analysis of ageing balances revealed the status as follows; less than one (1) year Kshs.1,300,511; between one to two (1-2) years Kshs.6,455,403; between two to three (2- 3) years Kshs.6,455,403 and over three (3) years Kshs.69,997,031. There was no evidence that Management had instituted appropriate interventions to collect the long outstanding receivables. In addition, Management did not provide for impairment loss on long outstanding receivables.

In the circumstances, the accuracy and recoverability of the receivables from non-exchange transactions balance of Kshs.84,208,348 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Elgeyo Marakwet Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Key Audit Matter**

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

#### **Other Matter**

#### **Unresolved Prior Year Matters**

In the prior year audit report, two issues were raised under the Report on Revenue Statements and Effectiveness of Internal Controls, Risk Management and Governance, respectively. These include unsupported arrears of revenue and weak internal controls in revenue management. Review of the status during audit of the Receiver of Revenue in 2024/2025 revealed that the matters remained unresolved.

#### **Other Information**

The Management is responsible for the Other Information set out on page iii to vii which comprise of Key Entity Information and Management, Foreword from CECM Finance and Economic Planning, Management Discussions and Analysis and Statement of Receiver

of Revenue Responsibilities. The Other Information does not include the revenue statements and my audit report thereon.

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

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **Breach of Data Protection Law**

Review of revenue system revealed that the Receiver of Revenue was piloting a Revenue Management System that was developed, implemented, and maintained by a local technology expert. The pilot system operates the following revenue modules; street parking, single business permit, cess, park fees, promotion and advertisement, fire compliance, slaughter fees, market fees, clamping fees and penalties. The data collected by the system such as; bank account details, mobile money account, date of birth of tax payers, car registration numbers and national identification numbers was personal and sensitive in nature. Further, the piloted Revenue Management System revealed the following breaches of the data protection laws;

- i. The County Executive had not registered with the Data Commissioner as a data controller or data processor respectively despite having unlimited access to public personal data hence breaching data confidentiality principle of the Data Protection Act, 2019.
- ii. Management had not established personal data retention schedule, appropriate time limits for the periodic review of the need for the continued storage and protection

impact assessment prior to processing of the data as required by data protection regulations.

- iii. The Receiver of Revenue had not developed and published a policy reflecting the entity's personal data handling practices.
- iv. Management did not enter into a written contract relating to data handling obligations by the vendor on behalf of the County Government.
- v. The County Executive had not implemented the elements necessary to safeguard the principle of storage limitation including having in place means of managing policies and procedures for information security, assessing the risks against the security of personal data and putting in place measures to counter identified risks and regularly reviewing and testing the revenue management system to uncover vulnerabilities.
- vi. The County Executive had not implemented the elements necessary to safeguard the principle of storage limitation including having in place a clear internal procedure for deletion and destruction of personal data of subjects, determining what data and length of storage of personal data that is necessary for the purpose and formulating internal retention statements of implementing them.

In the circumstances, Management of the Receiver of Revenue was in breach of the law.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

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

### Basis for Conclusion

#### 1. Ineffective Management of Reserved Street Parking

The audit observed that the receiver of revenue had maintained a register of reserved parking slots. However, the register did not indicate specific parking slot numbers and

corresponding client identities making it difficult to link or trace parking revenue to a particular client or reserved parking.

In the circumstances, there was ineffective management of the reserved street parking.

## 2. Lack of Proper Market Records

The audit observed that the receiver of revenue and the market master did not maintain proper records and register of traders that included; name, location allocated and payment status. In addition, traders' information for 2024/2025 and 2023/2024 were mixed up making it difficult to separate the market fee for the two years.

In addition, the Receiver of Revenue budgeted to collect Kshs.4,419,999 from Physical Planning Department during the year. However, the Department collected Kshs.2,468,250 resulting to a variance of Kshs.1,951,749 or 44.1% of the projected revenue. Further, the approval process in the Physical Planning Department required the maintenance of Approval Committee Minutes and a register of all approvals processed. However, verification of both the details of approval register and Development Committee Minutes revealed that the property records were not maintained as detailed below;

Parcel No.	Typology	Development Meeting Date	Auditor Observation
Em/Chepsigot "A"/720	Commercial Development.	30 October, 2024	Approved by Committee but not in register of physical planning
Irong/Sergoit/721	Residential Development	30 October, 2024	Approved by Committee but not in register of physical planning
Irong/Iten/3569	Residential Development	30 October, 2024	Approved by Committee but not in register of physical planning
Irong/Iten/871	Residential Development	30 October, 2024	Approved by Committee but not in register of physical planning
Irong/Iten/5008	Residential Development	30 October, 2024	Approved by Committee but not in register of physical planning
Irong/Iten/1744	Commercial Development	30 October, 2024	Approved by Committee but not in register of physical planning
Irong/Iten/777	Residential Development	30 October, 2024	Approved by Committee but not in register of physical planning
Moiben/Chebara/143	Church	11 February, 2025	Approved by Committee but not in register of physical planning
Irong/Iten/4870	Residential Development	11 February, 2025	Approved by Committee but not in register of physical planning

In the circumstances, the internal controls on revenue management could not be confirmed.

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

### **Responsibilities of the Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the Receiver of Revenue's 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 revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48

of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

26 November, 2025

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**


**7. Statement of Revenue and Disbursements for the year ended 30<sup>th</sup> June, 2025**


	Note	30 <sup>th</sup> June 2025
		Kshs.
<b>Revenue from non-exchange transactions</b>		
Cess	6	21,931,973
Land Rates	7	545,019
Single/Business Permits	8	20,590,117
Conservancy Administration	9	1,382,400
Administration Control Fees and Charges	10	169,900
Other Fines, Penalties, And Forfeiture Fees	11	635,316
Public Health Service Fees	12	3,439,561
Physical Planning and Development	13	2,468,250
Donations/Grants Not Received Through CRF	14	-
<b>Total Revenue from non-exchange transactions</b>		<b>51,162,536</b>
<b>Revenue from exchange transactions</b>		
Parking Fees	15	4,517,719
Market Fees	16	6,777,596
Property Rent	17	4,225,552
Advertising	18	5,358,730
Hospital Fees	19	288,021,595
Hire of County Assets	20	353,000
Sale of assets	21	-
Park Fees	22	263,550
Miscellaneous receipts	23	8,252,960
<b>Total Revenue from exchange transactions</b>		<b>317,770,702</b>
<b>Total Revenues (a)</b>		<b>368,933,238</b>
<b>Disbursements</b>		
Disbursements To CRF	24	-79,259,416
Disbursements to another County Fund	25	-288,184,453
Bank charges	26	-248,030
Waivers and exemptions	27	(-)
Bad debts written off	28	(-)
Provision for bad debts	29	(-)
<b>Total Disbursements and other charges (b)</b>		<b>367,691,899</b>
<b>Other gains/(losses)</b>		
Gain/Loss on foreign exchange transactions	30	-
<b>Increase/Decrease in Dues to County Revenue Fund</b>		<b>1,909,128</b>

**Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on **29<sup>th</sup> October 2025** and signed by:

  
.....  
Name: Solomon Kandie  
County Receiver of Revenue  
(Ref: PFM ACT section 165, 2(a))  
Sign: .....  
P. O. Box 220 - 30700, ITEN


  
.....  
Name: John Keen M. Jairo  
Head of Revenue Reporting  
ICPAK M/No: 8112  
29 OCT 2025  
SIGN: .....  
P. O. Box 220 - 30700, ITEN

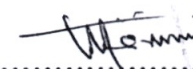
Receiver Of Revenue  
 County Government of Elgeyo Marakwet  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

8. Statement of Financial Position as at 30<sup>th</sup> June 2025

	Note	Period as at June 30th 2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	31	1,241,339	3,150,467
Receivables from non-Exchange transactions	32	88,912,704	85,310,351
Receivables from Exchange transactions	33	84,208,348	80,640,953
<b>Total Current Assets</b>		174,362,391	169,101,771
<b>Total Assets</b>		174,362,391	169,101,771
<b>Financial Liabilities</b>			
Payables-Due to CRF	34	1,241,339	3,150,467
Revenue Received in Advance	35	0	0
<b>Total Financial Liabilities</b>		1,241,339	3,150,467

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 **29<sup>th</sup> October 2025** and signed by:

  
 Name: Solomon Kandie  
 County Receiver of Revenue

  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting  
 ICPAK M/No: 8112

29 OCT 2025  
 220 - 30100 - JTEV

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**9. Statement of Cash Flows for the Year Ended 30th June 2025**

	Note	2024/2025
		Kshs
<b>Operating Activities</b>		
<b>Receipts</b>		
Cess		21,931,973
Land Rate		545,019
Single/Business Permits		20,590,117
Conservancy Administration		1,382,400
Administration Control Fees and Charges		169,900
Other Fines, Penalties, And Forfeiture Fees		635,316
Public Health Service Fees		126,236
Physical Planning and Development		2,468,250
Donations/Grants Not Received Through CRF		-
Parking Fees		4,517,719
Market Fees		6,777,596
Property Rent		4,225,552
Advertising		5,358,730
Hospital Fees		-
Hire of County Assets		353,000
Sale of assets		-
Park Fees		263,550
Miscellaneous receipts		8,252,960
<b>Total Receipts</b>		<b>77,598,318</b>
<b>Payments</b>		
Disbursements To CRF		(79,259,416)
Bank charges		(248,030)
<b>Total Payments</b>		<b>(79,507,446)</b>
<b>Net Cash from operating Activities</b>		<b>1,909,128</b>
Cash and Cash Equivalent as at 1 <sup>st</sup> July 2024	31	3,150,467
<b>Cash and Cash Equivalent as at 30<sup>th</sup> June 2025</b>	31	<b>1,241,339</b>

Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

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

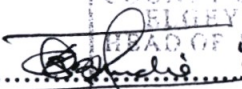
Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
<b>County Own Source Revenue</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Cess	24,200,000	4,500,000	28,700,000	21,931,973	6,768,027	76.4%
Land Rate	3,000,000	200,000	3,200,000	545,019	2,654,981	17.03%
Single/Business Permits	25,500,000	300,000	25,800,000	20,590,117	5,209,883	79.8%
Parking Fees	7,500,000	250,000	7,750,000	4,517,719	3,232,281	58.3%
Market Fees	5,500,000	250,000	5,750,000	6,777,596	1,027,596	117.9%
Property Rent	5,000,000	-	5,000,000	4,225,552	774,448	84.5%
Advertising	7,000,000	300,000	7,300,000	5,358,730	1,941,270	73.4%
Hospital Fees	195,000,000	50,000,000	245,000,000	288,021,595	(43,021,595)	117.6%
Public Health Service Fees	5,000,000	-	5,000,000	3,439,561	1,560,439	68.8%
Physical Planning and Development	4,219,999	200,000	4,419,999	2,468,250	1,951,749	55.9%
Hire of County Assets	550,000	-	550,000	353,000	197,000	64.2%
Conservancy Administration	3,500,000	300,000	3,800,000	1,382,400	2,417,600	36.4%
Administration Control Fees and Charges	456,614	-	456,614	169,900	286,714	37.2%
Proceeds from sale of assets	-	-	-	-	-	0%
Park Fees	2,500,000	(500,000)	2,000,000	263,550	1,736,450	13.2%
Other Fines, Penalties, and Forfeiture Fees	2,000,000	200,000	2,200,000	635,316	1564684	28.9%
Miscellaneous Receipts	9,858,358	644,900	10,503,258	8,252,960	2250298	78.6%
<b>Total County Own Source Revenue</b>	<b>300784971</b>	<b>56,644,900</b>	<b>357,429,871</b>	<b>368,933,238</b>	<b>(11,503,367)</b>	<b>103.2%</b>
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
<b>Total Other Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Receipts</b>	<b>300,784,971</b>	<b>56,644,900</b>	<b>357,429,871</b>	<b>368,933,238</b>	<b>(11,503,367)</b>	<b>103.2%</b>

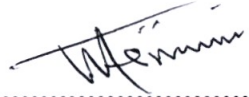
**Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

<b>Receipts</b>	<b>Original Targets</b>	<b>Adjustments</b>	<b>Final Targets</b>	<b>Actual On Comparable Basis</b>	<b>Budget Realization Difference</b>	<b>% of Realization</b>
	<b>A</b>	<b>B</b>	<b>C=A+B</b>	<b>D</b>	<b>E=C-D</b>	<b>F=D/C %</b>
<b>Disbursements</b>						
Disbursements To CRF				79,259,416	-	
Disbursements to another County Fund				288,184,453	-	
Bank charges				248,030	-	
<b>Total Disbursements and other charges</b>				<b>367,691,899</b>	<b>-</b>	
<b>Actual Surplus</b>				<b>1,241,339</b>		

Many of the streams 'performances are within the yearly target of at least 73.43%. However, there was a general drop in revenues from Agricultural produce cess due to unfavourable weather conditions in the Highlands of Marakwet West and Keiyo South. Insecurity along Kerio Valley continued to affect collection of fruits cess and Single Business permits during the period under review.

The County Receiver of Revenue's financial statements were approved on 29<sup>th</sup> October 2025 and signed by:

  
 COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 HEAD OF REVENUE OFFICE  
 Name: Solomon Kandie  
 County Receiver of Revenue  
 P. O. Box 220 - 30700, ITEN

  
 COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 COUNTY TREASURY  
 CHIEF FINANCE OFFICER  
 29 OCT 2025  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting  
 ICPAK M/No: 8112  
 P. O. Box 220 - 30700, ITEN

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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**Budget Reconciliation**

	<b>Description of Particulars</b>	<b>Amount in Kshs</b>
	<b>Actual Surplus Amounts as per the statement of Budget</b>	<b>1,241,339</b>
	Differences	-
	<b>Closing Cash and Cash Equivalent as per the statement of Cash flows</b>	<b>1,241,339</b>

## 11. Notes to the Financial Statements

### 1. General Information

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

### 2. Statement of Compliance and Basis of Preparation

The 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 of Elgeyo Marakwet. 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 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/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.

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 **29<sup>th</sup>October 2025**

**Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**3. Adoption of New and Revised Standards**

- 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*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>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.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has additional application guidance for infrastructure assets, implementation guidance and illustrative examples.</p>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Standard	Effective date and impact:
	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.
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></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>

**Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> 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.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1<sup>st</sup> January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>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.</li> <li>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.</li> </ul>

*iii) Early adoption of standards*

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

**4. Significant Accounting Policies**

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

**i) Revenue from non-exchange transactions**

**Fees, taxes, fines and charges**

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

**Sale of goods**

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

**Interest income**

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

**Dividends**

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

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**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 27th June, 2024 for the period 1st July 2024 to 30th June 2025. The county Assembly passed the first supplementary budget in January. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

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

**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.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**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. *(Include the receiver's actual policy on disbursements whether weekly, monthly....)*

**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<sup>th</sup>, 2024

**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 xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**Notes to the Financial Statements**

**6. Cess**

<b>Description</b>	<b>Period ended 30th June,2025</b>	<b>Period ended 30th June 2024</b>
		<b>Kshs</b>
Farm produce	11,919,559	14,386,420
Quarrying	291,150	326,900
Livestock	1,176,960	1,055,181
Fish farming	-	-
Bricks Cess	3,050	2,200
Charcoal cess	161,200	237,470
Manure cess	234,150	154,500
Sand cess	3,037,140	4,066,970
Scrap Metal	4,250	11,380
Timber/Logs	5,104,514	2,766,890
<b>Total</b>	<b>21,931,973</b>	<b>23,007,911</b>

**7. Land rates**

<b>Description</b>	<b>Period Ended 30th June 2025</b>	<b>Period Ended 30th June 2024</b>
		<b>Kshs</b>
Land rates	545,019	788,607
Land penalties and interest		
Arrears		
<b>Total</b>	<b>545,019</b>	<b>788,607</b>

**8. Single /Business Permits**

<b>Description</b>	<b>Period ended 30th June 2025</b>	<b>Period Ended 30th June 2024</b>
		<b>Kshs</b>
Business permit application fees	726,815	783,450
Annual Business permit fees	19,863,302	16,926,661
Business permit penalties and interest		
Business permit fees arrears		
<b>Total</b>	<b>20,590,117</b>	<b>17,710,111</b>

Receiver Of Revenue  
 County Government of Elgeyo Marakwet  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Refuse disposal fees	1,382,400	1,204,610
Dumpsite fees		
Sewerage fees		
Sale of seedlings		
Public cemetery		
Disposal of carcasses		
Noise control		
Others ( <i>Specify</i> )		
<b>Total</b>	<b>1,382,400</b>	<b>1,204,610</b>

10. Administration Control Fees and Charges

Description	Period end 30th June 2025	Period ended 30th June 2024
		Kshs
Weights and measures	25,900	25,700
Fire Services	144,000	137000
Liquor licenses	-	-
Betting levy	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>169,900</b>	<b>162,700</b>

11. Other Fines, Penalties and Forfeitures

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Impounding Fees	635,316	533,992
Towing Fees		
Others ( <i>Specify</i> )		
<b>Total</b>	<b>635,316</b>	<b>533,992</b>

Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Inspection of buildings/premises/Institutions		
Inspection for issuance of hygiene license		
Vaccination: Yellow fever, Typhoid, etc		
Applications for medical examination		
Sanitation inspection for schools		
Public health permit	3,439,561	2,727,950
Rodent Control/Fumigation		
Others ( <i>Specify</i> )		
<b>Total</b>	<b>3,439,561</b>	<b>2,727,950</b>

13. Physical Planning and Development

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	1,227,000	1,057,700
Building plans approval	29,000	156,000
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Physical planning and public works	592,000	497,000
Clearance certificate fees	111,500	93,800
Site Value Charges	68,550	50,465
Transfer fees	228,200	235,080
PPA1 forms	212,000	226,500
Search fees	-	10,000
<b>Total</b>	<b>2,468,250</b>	<b>2,326,545</b>

Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

Description	Period ended 30th June 2024	Period ended 30th June 2024
		Kshs
Donations ( <i>Specify Based on Source</i> )	-	-
Grants ( <i>Specify Based on Source</i> )	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

15. Parking Fees

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Street parking fees	1,020,943	746,582
Monthly toll/sticker fees	899,300	1,344,810
Motorbike fees	1,505,090	1,747,760
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	1,092,386	714,448
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>4,517,719</b>	<b>4,553,600</b>

16. Market Fees

Description	Period ended 30th June 2025	Period ended 30th June 2024
	Kshs	kshs
Market entry fees	5,838,601	6,675,201
Hawking fees	938,995	484,250
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>6,777,596</b>	<b>7,159,451</b>

Receiver Of Revenue  
County Government of Elgeyo Marakwet  
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Notes to the Financial Statements (continued)

17. Property Rent

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
County Housing	1,259,580	2,324,943
Plot Rent	2,672,272	3,326,868
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	293,700	342,000
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>4,225,552</b>	<b>5,993,811</b>

18. Advertising

Descriptions	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Branding	5,343,430	5,085,720
Billboard advertising		
Signage		
Roadshows	15,300	72,200
Banners		
Posters		
Tent advertising		
Street pole/clock advertising		
others ( <i>Specify</i> )		
<b>Total</b>	<b>5,358,730</b>	<b>5,157,920</b>

19. Hospital Fees

Description	Period ended 30 <sup>th</sup> June 2025	Period ended 30th June 2024
		Kshs
Level 5 hospitals		
Level 4 hospitals-FIF	288,021,595	177,663,632
Others ( <i>Specify</i> )		
<b>Total</b>	<b>288,021,595</b>	<b>177,663,632</b>

Receiver Of Revenue  
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Notes to the Financial Statements (continued)

20. Hire Of County Assets

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	3,000	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	-	-
Others ( <i>Specify</i> )	350,000	840,000
<b>Total</b>	<b>353,000</b>	<b>840,000</b>

21. Sale of assets.

	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

22. Park Fees

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Lodge Tariffs and levies		-
Park entry fees	263,550	496,640
Filming and Photography fees		-
Camping fees		-
Balloon landing fees		-
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>263,550</b>	<b>496,640</b>

Receiver Of Revenue  
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 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	Period ended	Period ended
	30 <sup>th</sup> June 2025	30 <sup>th</sup> June 2024
		<b>Kshs.</b>
Dividends	-	-
Interest	-	-
Commissions	2,695,185	790,057
Hide & skin	700	300
Water Supply	-	-
Slaughter fees	993,750	1,220,490
VSD	729,525	759,870
Agriculture	28,000	14,200
Co-operative	32,370	6,440
Recoveries	3,035,996	1,108,368
Others-Not Classified elsewhere	737,434	4,351,567
<b>Total</b>	<b>8,252,960</b>	<b>8,251,292</b>

24. Disbursements to CRF

Description	Period ended
	30 <sup>th</sup> June 2025
	<b>Kshs</b>
Quarter 1	15,587,010
Quarter 2	13,471,582
Quarter 3	22,114,800
Quarter 4	28,086,024
<b>Total</b>	<b>79,259,416</b>

25. Disbursement to another County Fund

Description	Period ended
	30 <sup>th</sup> June 2025
	<b>Kshs</b>
Quarter 1	61,551,388
Quarter 2	87,066,350
Quarter 3	55,401,045
Quarter 4	84,165,670
<b>Total</b>	<b>288,184,453</b>

Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

26. Bank Charges

Description	Period ended 30 <sup>th</sup> June 2025	Period ended 30 <sup>th</sup> June 2024
		Kshs
Bank Charges & commissions	248,030	926,402
<b>Total</b>	<b>248,030</b>	926,402

27. Waivers and Exemptions

Description	Period ended 30 <sup>th</sup> June 2025	Period ended 30 <sup>th</sup> June 2024
		Kshs
Penalties	-	-
Interest	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

28. Bad debts written off.

Description	Period ended 30 <sup>th</sup> June 2025	Period ended 30 <sup>th</sup> June 2024
		Kshs
Bad debts written off ( <i>Specify revenue stream</i> )	-	-
<b>Total</b>	-	-

29. Provision for bad debts

Description	Period ended 30 <sup>th</sup> June 2025	Period ended 30 <sup>th</sup> June 2024
		Kshs
Provision for bad debts ( <i>Specify revenue stream</i> )	-	-
<b>Total</b>	-	-

Receiver Of Revenue  
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Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Gain or loss on foreign exchange transactions	-	-
Gain or loss on balances in foreign exchanges	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exchange rate (for foreign currency)	Insert Current FY Kshs	Opening Statement 1 <sup>st</sup> July 2024 Kshs
KCB County Revenue Collection A/C No.1140751360	6,719	0	6,719	674,517
ACCESS Bank County Revenue Collection A/C0180130000044	1,025,635	0	1,025,635	2,161,478
Cash in Transit (Access Bank to CRF)	208,985	0	208,985	311,472
Paybill Account - MPESA	-		-	3,000
<b>Total</b>	<b>1,241,339</b>	<b>0</b>	<b>1,241,339</b>	<b>3,150,467</b>

32. Receivables for non-exchange transactions

Description	Period Ended 30 June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Receivables</b>		
Land Rates	88,912,704	85,310,351
<b>Sub total</b>	<b>88,912,704</b>	<b>85,310,351</b>
Less impairment Allowance	(-)	(-)
<b>Total Current Receivables</b>	<b>88,912,704</b>	<b>85,310,351</b>

Ageing analysis for Receivables from Non-exchange transactions

Description	Period ended 30th June 2025	Opening Statement 1 <sup>st</sup> July 2024

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	2024-2025	% of the total	Opening Balance	% of the total
Land Rate	Kshs		Kshs	
Less than 1 year	2,587,223	2.904%	2,587,223	3.03%
Between 1- 2 years	3,193,438	3.58%	3,193,438	3.74%
Between 2-3 years	3,193,438	3.58%	3,193,438	3.74%
Over 3 years	83,132,043	93.4%	76,336,252	89.48%
<b>Total (a+b)</b>	<b>88,912,704</b>		<b>85,310,351</b>	

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	Period ended 30th June 2025	Opening Statemnt 1st July 2024
		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	-	-

33. Receivables from exchange transactions

Description	Period ended 30th June 2025	Opening Statement 1st July 2025
	Kshs	Kshs
<b>Total receivables</b>		
Property Rent	84,208,348	80,640,953
<b>Total Revenue from exchange transactions</b>	84,208,348	80,640,953
Less: impairment allowance	(-)	(-)
<b>Total receivables</b>	<b>84,208,348</b>	<b>80,640,953</b>

Ageing analysis for total receivables in exchange transactions

Description	Period ended 30 <sup>th</sup> June 2025		Opening statement 1 <sup>st</sup> July 2024	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Plot Rent				

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
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Less than 1 year	1,300,511	1.523%	1,300,511	1.6%
Between 1- 2 years	6,455,403	7.56%	6,455,403	8%
Between 2-3 years	6,455,403	7.56%	6,455,403	8%
Over 3 years	69,997,031	83.12%	66,429,636	82.37%
<b>Total (a+b)</b>	<b>84,208,348</b>		<b>80,640,953</b>	

**Reconciliation for Impairment Allowance on Receivables from Exchange Transactions**

Impairment allowance/ provision	Period ended 30th June 2024	
		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	-	-

**34. Payables- Due To CRF**

Payables	Period ended 30th June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	1,241,339	3,150,467
Amount billed and yet to be collected for disbursement to CRF	-	-
<b>Total Due to CRF</b>	<b>1,241,339</b>	<b>3,150,467</b>

**Movement Disclosure on Dues to CRF**

Description	Amount
	Kshs
Opening Dues to CRF	3,150,467
Increase/Decrease in Dues to CRF	(1,909,128)
<b>Closing Dues to CRF</b>	<b>1,241,339</b>

Receiver Of Revenue  
 County Government of Elgeyo Marakwet  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

35. Revenue received in advance

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total Receipts	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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	Unsupported Arrears of Revenue	The figure of arrears as reflected in the statement of arrears increased in the 2023/2024 FY due to the annual accruals of land rates and plot rents which are due for every plot and land every year. In the FY 2023/24, a total of Kshs 1,0143,036 was due for payment from plot rent and land rates, section 9(10 of the County Finance Act provides that a person who owns ratable property shall pay rates and or rent as specified in the schedules 3-1131 and 3-1133 of the Finance Act. Further, section 9 (2) of Elgeyo Marakwet County Finance Act 2024 Propel that a penalty of 2% compound interest shall be charged on	Resolved	


**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		all outstanding rates or rent until fully paid.		
2.	Weak Internal Controls in Revenue Management	<p>a) Public Health services amount Kshs 2,727,950. These are collection made from medical examinations, food handling hygiene, vaccinations and inspection of buildings done at public health offices in the county.</p> <p>b) Property Rent amount kshs 5,993,881. This is the amount collected from plot rent, market stall, house rent and ground rent. Valuation roll and house rent collection register was provided.</p> <p>c) Land rate amount kshs 788,607. The rates applied during the year as stipulated by schedule 3 of Elgeyo Marakwet county Finance Act 2023. The County government has been unable to update the valuation roll due to in adequate funding. However, the county government has secured the</p>	Resolved	

**Receiver Of Revenue  
County Government of Elgeyo Marakwet  
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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)
		funding for updating valuation roll through the support of Kenya Devolution Support Program II		

  
 COUNTY GOVERNMENT OF  
 ELGEOY MARAKWET  
 HEAD OF REVENUE OFFICE  
**Name: Solomon Kandie**  
**County Receiver of Revenue**  
 Date: 29.10.2025 P. O. Box 220 - 30700, ITEN

  
 COUNTY GOVERNMENT OF ELGEOY MARAKWET  
 CHIEF FINANCIAL OFFICER  
 29 OCT 2025  
 P. O. Box 220 - 30700, ITEN  
**Name: JohnKeen M. Jairo**  
**Head of Revenue Reporting**  
**ICPAK M/No:8112**  
**Date: 29.10.2025**


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


**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 <sup>st</sup> 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 recoverability of arrears
Cess					<i>e.g., the Governor has waived interest and penalties</i>	
Land rate	85,310,351	(545,019)	4,147,372	88,912,704	Issuance of public notices and imposition of penalties. The County Government will refuse to issue single business permits to business operating buildings with outstanding land rates.	The arrears are through recoverable through continuous sensitization
Single/Business Permits						
Property Rent	80,640,953	(2,672,272)	6,239,667	84,208,348	Issuance of public Notices and imposition of penalties, Repossession of plots from owners with arrears	The arrears are recoverable through continuous sensitization
Parking Fees						
Market Fees						
Advertising						
Hospital Fees						
Public Health Service Fees						

**Receiver Of Revenue**  
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**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Physical Planning and Development					
Hire Of County Assets					
Conservancy Administration					
Administration Control Fees and Charges					
Park Fees					
Other Fines, Penalties, And Forfeiture Fees					
Miscellaneous					
<b>Total Arrears</b>	<b>165,951,304</b>	<b>(3,217,291)</b>	<b>10,387,039</b>	<b>173,121,052</b>	

  
 COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 OFFICE OF REVENUE OFFICER  
**Name: Solomon Kandie**  
**County Receiver of Revenue**  
**(Ref: PFM ACT section 165, 2(a))**  
 Sign: \_\_\_\_\_  
 P. O. Box 220 - 30700, ITEN

  
 COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 DEPUTY FINANCIAL OFFICER  
 29 OCT 2025  
**Name: John Keen M. Jairo**  
**Head of Revenue Reporting**  
**ICPAK M/No:8112**  
 P. O. Box 220 - 30700, ITEN

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**Appendix 3: Ageing Analysis of Revenue in Arrears**

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess					
Land rate	2,587,223	3,193,438	3,193,438	83,132,043	88,912,704
Single/business permits					
Property rent	1,300,511	6,455,403	6,455,403	69,997,031	84,208,348
Parking fees					
Market fees					
Advertising					
Hospital fees					
Public health service fees					
Physical planning and development					
Hire of County Assets					
Conservancy administration					
Administration control fees and charges					
Proceeds from sale of assets					
Park fees					
Other fines, penalties, and forfeiture fees					
Miscellaneous receipts					
<b>Total</b>	<b>3,887,734</b>	<b>9,648,841</b>	<b>9,648,841</b>	<b>153,129,074</b>	<b>173,121,052</b>

**Receiver Of Revenue  
 County Government of Elgeyo Marakwet  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**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
		-	-	-	

*There were no waivers during the year (PFM ACT section 165 subsection 4, 5)*

*Sign and date*  
*Accounting Officer*

