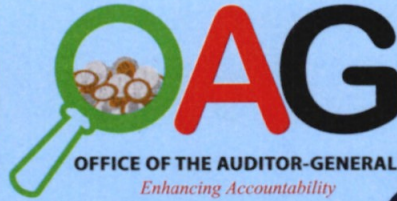


REPUBLIC OF KENYA



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RECEIVER OF REVENUE
REVENUE STATEMENTS

FOR THE YEAR ENDED

30 JUNE, 2025

COUNTY GOVERNMENT OF TURKANA



RECEIVER OF REVENUE
County Government of Turkana

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

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11 DEC 2052



*Receiver Of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th 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 Revenue. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee Member 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, 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 Turkana day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance
- Chief Officer, Finance
- Chief Officers, in charge of departments collecting revenue
- Director, Revenue
- Head of Revenue Reporting

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 11-30500
Turkana County Headquarters
Kitale-Nawoitong Road
Lodwar
Kenya

(e) Entity Contacts

Telephone: (254) 7266655
E-mail: eyanrodney@gmail.com
Website: www.turkana.go.ke

(f) Independent Auditor

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

(g) Bankers (include all collection banks)

Kenya Commercial Bank-Lodwar branch
Telephone: (054)2221082/221083
Mobile :(254)700881391
E-mail: info@kcb.co.ke
Website: www.kcb.co.ke

Equity Bank Lodwar branch
Mobile no: 0763000000
E-Mail:Info@equitybank.co.ke
Website: www.equitybankgroup.com

(h) Principal Legal Adviser

Office of the County Attorney
Telephone: (254) 720845703
E-mail:remanikor@gmail.com
Website: www.turkana.go.ke

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

County Attorney

Office of the County Attorney

Telephone: (254) 720845703

E-mail: remanikor@gmail.com

Website: www.turkana.go.ke

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

3. Foreword By the CECM Finance and Economic Planning;

It is with great honor that I present this report on the performance of own source revenue for the period under review. The period recorded good performance, with total collections amounting to **Ksh 396,903,467.47** against a set target of **Kshs 400,000,000**, representing 99.22% **realization** of the revenue target.

This achievement reflects the County’s continued commitment to enhancing revenue mobilization, strengthening compliance, and improving service delivery. Over the years, our major revenue streams **Cess, Single Business Permits, and Facility Improvement Financing**—have consistently demonstrated strong performance, and continue to form the backbone of our own source revenue.

The positive trend in revenue collection is a testament to the collaborative efforts of all stakeholders, including the revenue staff, sector departments, and the wider community. Going forward, we remain focused on sustaining and surpassing these gains through innovative strategies, enhanced automation, capacity building, and enforcement of relevant laws and policies.

I would like to acknowledge and appreciate the dedication and hard work of all involved in making this success possible. Together, we will continue to build a more efficient and responsive revenue system that supports our development goals and delivers tangible benefits to our citizens.

The passing of Facility Improvement Act, 2023 gave public health facilities express authority to incur expenditure as indicated in the revenue collection summary.

FY 2024-2025	PAYEE	ACTIVITY	FIF	SHA CLAIMS	NHIF	Other Insurances	SHIF	TOTAL
31 Jul 2024	Clients	Cost Sharing	9,645,713		791,380	1,959,906	-	12,396,998
	Clients	Cost Sharing	3,096,864	-		-	-	3,096,864
	Clients	Cost Sharing	124,822	-		-	-	124,822

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

	Clients	Cost Sharing	498,130	-		-	-	498,130
	Clients	Cost Sharing	322,100	-	-	-	-	322,100
Totals			13,687,629	-	791,380	1,959,906	-	16,438,914
31st August 2024	Clients	Cost Sharing	10,328,508	-	592,445	2,210,426	-	13,131,379
	Clients	Cost Sharing	3,055,540	-	-	-	-	3,055,540
	Clients	Cost Sharing	124,822	-	-	-	-	124,822
	Clients	Cost Sharing	326,630	-	-	-	-	326,630
Totals			13,835,500	-	592,445	2,210,426	-	16,638,371
31st September 2024	Clients	Cost Sharing	9,053,458	-		1,827,178	-	10,880,636
	Clients	Cost Sharing	2,657,745	-	-	-	-	2,657,745
	Clients	Cost Sharing	124,822	-	-	-	-	124,822
	Clients	Cost Sharing	446,800	-	-	-	-	446,800
Totals			12,282,825	-	-	1,827,178	-	14,110,003
GRAND TOTAL FOR	QUARTER ONE		39,805,954	-	1,383,825	5,997,509	-	47,187,288
30/Oct/2024	Clients	Cost Sharing	8,444,111	-	15,198,530	490,397	-	24,133,038
	Clients	Cost Sharing	4,819,320	-	-	-	-	4,819,320
	Clients	Cost Sharing	215,000	-	-	-	-	215,000
	Clients	Cost Sharing	242,900	-	-	-	-	242,900
	Clients	Cost Sharing	44,940	-	-	-	-	44,940
			13,766,271	-	15,198,530	490,397	-	29,455,198
31/Nov/2024	Clients	Cost Sharing	2,788,368	9,737,525	1,301,140	1,578,792	-	15,405,825
	Clients	Cost Sharing	5,005,153	-	-	-	-	5,005,153
	Clients	Cost Sharing	255,000	-	-	-	-	255,000
	Clients	Cost Sharing	653,170	-	-	-	-	653,170

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

	Clients	Cost Sharing	2,925	-	-	-	-	2,925
	Totals		8,704,616	9,737,525	1,301,140	1,578,792	-	21,322,073
31/12/2024	Clients	Cost Sharing	4,602,055	-	-	326,370	2,139,388	7,067,813
	Clients	Cost Sharing	1,360,554	-	-	-	-	1,360,554
	Clients	Cost Sharing	170,000	-	-	-	-	170,000
	Clients	Cost Sharing	624,920	-	-	-	-	624,920
	Clients	Cost Sharing	20,000	-	-	-	-	20,000
	TOTALS		6,777,529	-	-	326,370	2,139,388	9,243,287
GRAND TOTAL FOR QUARTER TWO			29,248,416	9,737,525	16,499,670	2,395,559	2,139,388	60,020,558
1/1/2025	Clients	Cost Sharing	5,391,682	-	-	1,470,908	1,614,500	8,477,090
	Clients	Cost Sharing	2,632,919	-	-	-	-	2,632,919
	Clients	Cost Sharing	70,000	-	-	-	-	70,000
	Clients	Cost Sharing	827,999	-	-	-	-	827,999
	Clients	Cost Sharing	9,943	-	-	-	-	9,943
	Totals		8,932,543	-	-	1,470,908	1,614,500	12,017,951
1/2/2025	Clients	Cost Sharing	5,192,750	-	-	476,347	5,223,524	10,892,620
	Clients	Cost Sharing	10,797,562	-	-	-	-	10,797,562
	Clients	Cost Sharing	73,000	-	-	-	-	73,000
	Clients	Cost Sharing	962,250	-	-	-	-	962,250
	Clients	Cost Sharing	203,509	-	-	-	-	203,509
	Totals		17,229,070	-	-	476,347	5,223,524	22,928,941
1/3/2025	Clients	Cost Sharing	4,324,798	597,772	-	340,720	4,096,964	9,360,253
	Clients	Cost Sharing	7,584,780	-	-	-	-	7,584,780
	Clients	Cost Sharing	85,045	-	-	-	-	85,045

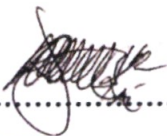
*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

	Clients	Cost Sharing	899,650	-	-	-	-	899,650
	Clients	Cost Sharing	130,000	-	-	-	-	130,000
	Totals		13,024,273	597,772	-	340,720	4,096,964	18,059,728
GRAND TOTAL FOR QUARTER THREE			39,185,886	597,772	-	2,287,975	10,934,988	53,006,620
1/4/2025	Clients	Cost Sharing	2,818,081	875,900	-	1,675,847	16,240,409	21,610,236
	Clients	Cost Sharing	1,769,651	-	-	-	-	1,769,651
	Clients	Cost Sharing	1,614,381	-	-	-	-	1,614,381
	Clients	Cost Sharing	4,821,951	-	-	-	-	4,821,951
	Clients	Cost Sharing	8,149,151	-	-	-	-	8,149,151
	Totals		19,173,214	875,900	-	1,675,847	16,240,409	37,965,370
1/5/2025	Clients	Cost Sharing	1,420,805	369,368	-	802,410	5,500,179	8,092,762
	Clients	Cost Sharing	101,510	-	-	-	-	101,510
	Clients	Cost Sharing	331,910	-	-	-	-	331,910
	Clients	Cost Sharing	3,156,110	-	-	-	-	3,156,110
	Clients	Cost Sharing	-	-	-	-	-	-
	Totals		5,010,335	369,368	-	802,410	5,500,179	11,682,292
1/6/2025	Clients	Cost Sharing	7,703,102	5,637	-	1,212,034	4,674,562	13,595,334
	Clients	Cost Sharing	9,332,306	-	-	-	-	9,332,306
	Clients	Cost Sharing	97,000	-	-	-	-	97,000
	Clients	Cost Sharing	1,416,648	-	-	-	-	1,416,648
	Clients	Cost Sharing	58,938	-	-	-	-	58,938
	Totals		18,607,993	5,637	-	1,212,034		19,825,664

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

GRAND TOTALS FOR QUARTER FOUR	TOTALS	42,791,542	1,250,905	-	3,690,291	21,740,588	69,473,325
GRAND TOTALS		151,031,797	11,586,201	17,883,495	14,371,333	34,814,964	229,687,791

This strong performance can be largely attributed to the successful implementation of a cashless revenue collection system and the automation of most revenue streams. The transition to a digital platform was embraced by staff across departments, significantly minimizing revenue leakages and pilferages. The automated system further ensured that all collections were systematically captured, enabling timely revenue realization and real-time processing of reports, thereby improving transparency and accountability.



CECM Finance and Economic Planning
County Government of Turkana

4. Management Discussion and Analysis

FINANCIAL YEAR	Target	Achieved	%Realized	CRF Disbursement
2024/2025	400,000,000	396,903,467.47	99.20%	167,265,474.00
2023/2024	220,000,000	535,755,375	244%	440,839,407
2022/2023	198,000,000	177,717,811	90%	174,374,614
2021/2022	180,000,000	204,349,844	114%	204,060,527
2020/2021	180,000,000	182,858,171	102%	182,858,170
2019/2020	175,000,000	178,840,112	102%	178,840,112

The County has consistently made full disbursements to the County Revenue Fund (CRF) from its collection accounts held at KCB Bank Lodwar. Each County department is responsible for overseeing the collection of revenue streams that fall within its mandate, with specific collectors assigned to ensure accurate collection, accounting, and reporting. These revenue streams vary by department, contributing collectively toward achieving the county's overall revenue targets.

Challenges Faced by the Department

Despite the overperformance in revenue collection, the department encountered several challenges that have impeded optimal performance. These include:

1. **Lack of Ministerial Coordination:** Inefficient communication and collaboration across departments, affecting cohesive planning and execution.
2. **Ineffective Management and Supervision:** Resulting in revenue leakages due to poor oversight of collection agents and systems.
3. **Untapped Revenue Sources:** Potential areas such as mining and forestry remain underexploited.
4. **Inadequate Evidence to Support the Revenue Sharing Framework:** Lack of data and documentation necessary for equitable distribution and accountability.
5. **Insufficient Human Resource Capacity:** Limited staffing has constrained effective monitoring and enforcement of revenue collection procedures.

Mitigating Measures

To address the above challenges, the following interventions are proposed:

- i. **Staff Deployment:** Increase the number of personnel within the department to enhance capacity for revenue collection, monitoring, and enforcement.
- ii. **Promote Cashless Payments:** Intensify public engagement and awareness campaigns to promote the adoption of cashless payment methods, thereby reducing opportunities for revenue leakage and improving transparency.

4. Management Discussion and Analysis;

Over the past three fiscal years, the department has demonstrated strong performance, playing a key role in achieving the county's budgeted objectives. This sustained contribution reflects the department's alignment with broader county development goals and its operational effectiveness in implementing core programmes.

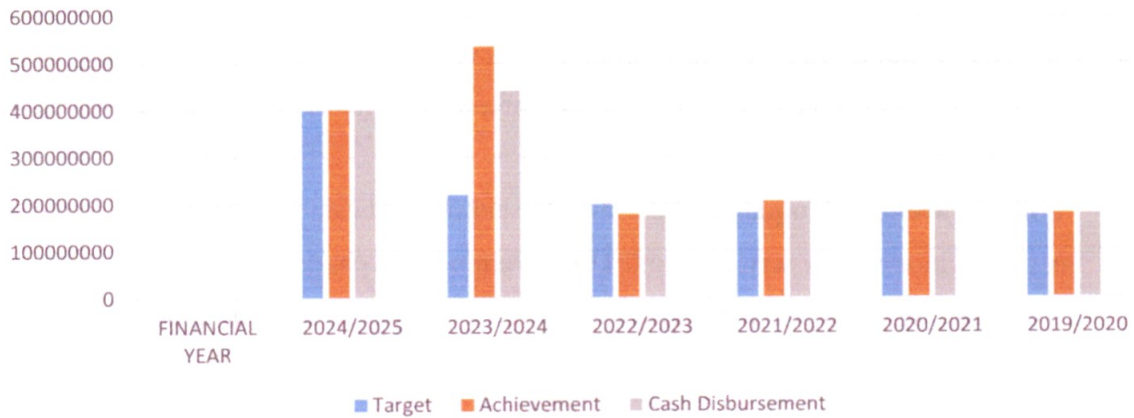
A notable achievement has been the consistent upward trajectory in revenue collection during the reporting period. This growth can largely be attributed to the department's strategic shift toward automation of its revenue systems. The implementation of automated processes has enhanced both efficiency and effectiveness in revenue management.

Automation has contributed significantly to sealing revenue leakages—a persistent challenge in many public sector entities—thereby increasing accountability and transparency. It has also streamlined operations, reduced manual errors, and improved data accuracy, enabling timely decision-making.

The department intends to build on these gains by expanding automation to additional revenue streams and operational areas. Continued investment in technology and capacity building will be central to sustaining growth in revenue collection and supporting the county's future development agenda.

Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025

Revenue Performance Vis a Vis County Revenue Fund Disbursement



In the Fiscal Year 2019/2020, the department collected Kshs.178, 840,112
 In the Fiscal Year 2020/2021, the department collected Kshs. 182,858,171
 In the Fiscal Year 2021/2022, the department collected Kshs. 204,349,844
 In the Fiscal Year 2022/2023, the department collected Kshs. 177,717,811
 In the Fiscal 2023/2024, the department collected Kshs. 535,755,375
 In the Fiscal Year 2024/2025 the department collected Kshs. **396,903,467.47**

The department has developed a robust plan to engage with relevant stakeholders and pursue the passage of legislation that will legalize the collection of revenue from dormant streams, thereby establishing a solid legal framework for charging specific fees.

Additionally, in collaboration with the Department of Trade, the department has introduced market days in various wards—an initiative that did not exist previously—to enhance revenue collection and stimulate local economic activity.

To further ensure maximum government revenue collection, the department is implementing several strategic measures, including:

Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025

- **Digitization of Revenue Collection Systems:** Expanding automated and digital payment platforms to enhance transparency, reduce revenue leakage, and improve efficiency in collections.
- **Capacity Building and Training:** Equipping revenue officers with the necessary skills and tools to identify new revenue sources, enforce compliance, and manage collections effectively.
- **Public Awareness Campaigns:** Educating the public and businesses on the importance of tax compliance and the services funded by government revenue.
- **Strengthening Enforcement Mechanisms:** Enhancing inspection and compliance operations, including penalties for non-payment or underreporting, to discourage tax evasion.
- **Expanding the Revenue Base:** Conducting audits and surveys to identify untapped revenue opportunities such as informal businesses, rental properties, and under-declared commercial activities.
- **Improved Interdepartmental Coordination:** Streamlining collaboration between departments to eliminate duplication, close loopholes, and ensure consistent policy enforcement across all sectors.
- **Periodic Monitoring and Evaluation:** Establishing performance indicators and conducting regular reviews to assess the effectiveness of revenue strategies and make necessary adjustments

Sign..... *Nakaru Hellen* - 0

Name: Nakaru Hellen

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

County Receiver of Revenue

Ministry	Revenue stream	Actual	Actual	Actual	Actual
		Fy21/22	Fy22/23	Fy23/24	Fy24/25
TRADE	Single Business Permit	37,850,080	46,158,143	37,406,830	42,278,897
	MARKET FEE (Barter, Fish, Market Stall Fees, Offloading)	17,211,475	7,809,870	9,524,291	5,877,840
	Weights And Measures	188,800	71,520	287,700	749,911
	Single Business Permit – Refugees	3,168,932	2,357,207	2,199,939	47,888
LANDS	ROYALTY-CESS (Murram, hardcore sand, ballast, Exploitation)	18,184,040	11,572,821	17,673,203	11,950,899
	ADVERTISEMENT(Sign posts)	146,200	5,061,383	4,367,185	3,448,640
	PARKING FEE (All Vehicles	2,631,560	2,763,210	3,514,490	3,777,935
	Land Survey/Application/ Building Approval	10,093,550	8,899,540	262,416,008	6,200,240
	Property rent ,House Rent/Kiosks/Stalls	1,346,600	3,100,000	2,670,000	6,250,022
TRANSPORT	CESS (Agricultural,Transport ,Hide & skin, charcoal cess,	71,547,848	65,687,966	53,667,953	26,802,281

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

	firewood, miraa cess, scrap metal, Fish)				
PASTORAL	SLAUGHTER/AUC TION FEES (Small and Big Animals)	10,086,300	8,363,695	19,529,335	21,246,039
ROADS	TRANSPORT OPERATION FEE - Entry/Exit (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)	801,450	148,400	12,472,870	18,861,246
	LIQUOR LICENCES (Liquor License and Application Fee)	179,850	1,131,000	279,200	7,183,000
HEALTH	PUBLIC HEALTH SERVICES (Inspection of building/institutions, hygiene license, vaccination, medical examination, sanitation inspection for schools, permits, fumigation)	14,885,692	2,133,270	1,949,320	1,470,233
FINANCE	OTHER FEES AND CHARGES	3,134,846	3,780,775	1,033,451	1,142,937
	Corporates	12,860,621	8,679,011	11,346,756	4,528,022
TOURISM	Charcoal Cess/Permits and Park fees	32,000		43,000	2,905,337

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

LCRH	Facility Improvement Financing			95,373,844	229,687,791
TOTAL		204,349,844	177,717,811	535,755,375	396,903,467

Statement of the Receiver of Revenue's responsibilities

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

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

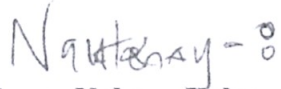
The Receiver of Revenue in charge accepts responsibility for the *entity's receiver of revenue* accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and the relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of the *entity's receiver of revenue* transactions during the financial year ended June 30, 20xx, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

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

Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 2025



Name: Nakaru Helen

County Receiver of Revenue

REPUBLIC OF KENYA

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



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

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

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 Turkana set out on pages 4 to 40, which comprise of the statement of

Report of the Auditor-General on Receiver of Revenue – Revenue Statements for the year ended 30 June, 2025 – County Government of Turkana

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 the Receiver of Revenue - County Government of Turkana 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 County Governments Act, 2012, the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Revenue Statements

1.1 Statement of Revenue and Disbursements

The statement of revenue and disbursements reflects decrease in dues to County Revenue Fund amount of Kshs.6,169,386. However, casting of the amount resulted to a balance of Kshs.67,111 leading to an unexplained variance of Kshs.6,102,275.

1.2 Statement of Cash Flows

The statement of cash flows reflects total payments amounting to Kshs.167,256,817. However, casting of the total payments resulted to a balance of Kshs.167,274,131 leading to an unexplained variance of Kshs.17,314.

Further, casting of the net cash from operating activities resulted to a balance of Kshs.58,454 which differed with the reported amount of Kshs.41,140. In addition, the statement reflects cash and cash equivalents amount of Kshs.9,635,642 which differed with the reported amount of Kshs.3,507,396 under cash and cash equivalents in the statement of financial position resulting to an unreconciled variance of Kshs.6,128,246.

In the circumstances, the accuracy and completeness of the revenue statements could not be confirmed.

2. Unconfirmed Payables - Due to County Revenue Fund

The statement of financial position reflects payables due to County Revenue Fund (CRF) of Kshs.14,663,447 which differs with nil balance reflected in the CRF Revenue Statements resulting into unexplained variance of Kshs.14,663,447.

In the circumstances, the accuracy and completeness of payables due to CRF balance of Kshs.14,663,447 could not be confirmed.

3. Variance Between Reported Disbursements to County Revenue Fund (CRF) and Actual Transfers from the Collection Account

The statement of cash flows for the year ended 30 June, 2025 reflects disbursements to CRF of Kshs.167,265,474. However, analysis of fund transfers from the collection account to the CRF indicated total disbursements amounting to Kshs.169,643,364 resulting into unexplained variance of Kshs.2,377,890.

In the circumstances, the accuracy and completeness of disbursements to CRF amount of Kshs.167,265,474 could not be confirmed.

4. Unsupported Receivables from Non-Exchange Transactions

The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.11,156,051 as disclosed in Note 32 to the revenue statements. However, the balance was not supported with ledgers and respective supporting schedules.

In the circumstances, the accuracy and completeness of the receivables from non-exchange transactions 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 Turkana 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.

Emphasis of Matters

Decline in Revenue Realization and CRF Disbursements Over Time

Review of the Management Discussion and Analysis section of the revenue statements revealed a decline and inconsistency in revenue performance and CRF disbursements across the financial years. Between financial year 2019/2020 and 2024/2025, the County's revenue performance showed irregular trends, with a significant over-performance in 2023/2024 (244%) followed by a significant decline of 26% in 2024/2025, despite the county's increased revenue potential. These irregular trends also affected the CRF disbursements.

Review of revenue performance revealed that the target for FY 2024/2025 was Kshs.400,000,000 and actual revenue was Kshs.396,903,467 representing a marginal under-performance by 1%. The actual collection represented a significant drop of

Kshs.138,851,908 (26%) from the collections of Kshs.535,755,375 achieved in FY 2023/2024.

Similarly review of the CRF disbursements revealed that the disbursements declined sharply from Kshs.440,839,407 in 2023/2024 to Kshs.167,265,474 in 2024/2025, a decrease of Kshs.273,573,933 (62%). The own source revenue potential for Turkana County is Kshs.2,530,000,000 as per the Commission on Revenue Allocation (CRA) report of June 2022 on own source revenue potential and tax gap on county governments.

In the circumstances, the effectiveness in revenue budgeting and efficiency of revenue collection could not be confirmed.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the 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 years' audit reports, several issues were raised under the Report on Revenue Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the of the Receiver of Revenue's in 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in own source revenue
2	2023/2024	Inadequate maintenance of records by revenue enforcement department
3	2023/2024	Delays in transfers of own source revenue
4	2023/2024	Inadequate internal controls and legislations
5	2023/2024	Inefficiencies of the revenue automation system
6	2023/2024	Failure to renew annual maintenance of the revenue automation system

Other Information

Management is responsible for the Other Information set out on pages iii to xvii and 1 and 2 which comprise of Key Entity Information and Management, Foreword by the CECM Finance and Economic Planning, Management Discussion and Analysis and Statement

of Receiver of Revenue 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 effect of the matters 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

1. Failure to Collect Arrears of Revenue

The statement of financial position reflects receivables from non-exchange transactions of Kshs.11,156,051 as disclosed in Note 32 to the revenue statements. The amount relates to arrears for single business permit which has been outstanding for more than two (2) years. However, a schedule in support of the balance was not provided for audit and Management has not indicated steps taken to recover the amount. This is contrary to regulation 63(1)(a)(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that an accounting officer and a receiver of revenue are personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for, all county government revenue and other public moneys relating to their County Departments or Agencies and adequate measures, including legal action where appropriate, are taken to obtain payment;

In the circumstances, the recoverability of arears of revenue of Kshs.11,156,051 could not be confirmed and Management was in breach of the law.

2. Failure to Maintain Approved and Updated Valuation Roll

The statement of revenue and disbursements reflects total County's own source revenue (OSR) for the year of Kshs.167,215,677 out of which land rates revenue amounted to Kshs.6,200,240 as disclosed in Note 7 to the revenue statements. However, the County Government does not maintain an approved and updated valuation roll contrary to the requirements Section 30(1) the National Rating Act, 2024 which provides that a county

government shall cause preparation of a valuation roll to be undertaken in every five (5) years on the ratable properties within the County. The absence of an updated valuation roll means that land rates are not based on current property market values.

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

3. Failure to Comply with the Public Sector Accounting Standards Board Reporting Template

Review of the annual reports and revenue statements revealed the following presentation and disclosure errors and omissions;

- i. The Table of contents has content serials misnumbered
- ii. Page numbering on the annual reports and revenue statements is altered. The Statement of the Receiver of Revenue's responsibilities is in page number 1 instead of xvii and statement of Revenue and Disbursements on page 4 instead of 1
- iii. The cover page is titled as Transitional International Public Sector Accounting Standards (IPSAS) Revenue Statements/ Prepared in accordance with Accrual Basis of Accounting Method under IPSAS yet the Receiver of Revenue has adopted full IPSAS reporting.
- iv. Note 2 to the revenue statements on statement of compliance and basis of preparation contains the guiding note during the transition period which should have been deleted since the fund has fully complied with IPSAS reporting.
- v. The date when the revenue statements were approved and signed is not indicated on pages 2 and 12
- vi. The report omitted to number the statement of the receiver of revenue's responsibilities on page 1. Further the Report of the Independent Auditor on the Receiver of Revenue is numbered as 5 instead of 6 and Statement of Revenue and Disbursements for the year as number 6 instead of 7

In the circumstances, the annual report and revenue statements as prepared and presented does not comply with the requirements of reporting template as prescribed and issued by the Public Sector Accounting Standards Board.

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 effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance

Report of the Auditor-General on Receiver of Revenue – Revenue Statements for the year ended 30 June, 2025 – County Government of Turkana

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

Weaknesses in the Revenue Collection System

- i. Full payment was done for the system and subsequent maintenance contracts but the system has not been formally commissioned or officially handed over. There is no evidence of contractual acceptance, documented sign-off, or formal transfer of operational responsibility.
- ii. As at the time of audit in November, 2025 the vendor had administrative control of the application, database, and source code, operating as the superuser. As a result, operational oversight, maintenance, and independent audit of the system remain largely dependent on the vendor's support and goodwill until contractual and payment obligations are fully concluded. In the circumstances, the system integrity, confidentiality and availability for service delivery could not be confirmed.
- iii. The County's over-reliance on the vendor for administration, support, and backend processes exposes it to operational discontinuity. In case of vendor dispute, insolvency, or withdrawal, the County risks complete paralysis of its revenue collection operations.
- iv. There is no evidence of a formal change control framework to govern authorization, testing, review, and postimplementation validation before production deployment.
- v. There was no documented evidence that backups have ever been tested for integrity or restoration capability. No restoration drills, validation procedures, or official County oversight were in place to confirm that backups are functional and usable in the event of a failure. This exposes the County to uncertainty over whether critical revenue data could be recovered during a system failure, disaster, or cyberattack.
- vi. There is failure of the revenue system to generate invoices across all revenue streams despite contractual obligations.
- vii. Not all revenue streams in the County's revenue system had invoice reporting capability. This is in direct contravention of the contractual requirements, which stipulated that all revenue streams must be configured with invoice functionality. In the circumstance, full performance of contractual obligations and system effectiveness could not be confirmed.
- viii. There is no Business Continuity Plan (BCP) and Disaster Recovery (DR) Framework to recover the system and resume revenue collection operations in the event of a disaster, cyberattack, or vendor collapse.
- ix. The County Government did not maintain an ICT asset register hence exposing the County to risks of loss, unauthorized use, or misappropriation of public assets.

In the circumstances, the effectiveness of the internal controls over revenue collection system 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 Gatundu, SBS
AUDITOR-GENERAL

Nairobi

18 December, 2025



*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

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

	Note	FY 2024/205
		Kshs
Revenue from non-exchange transactions		
Cess	6	57,614,426
Land Rates	7	6,200,240
Single/Business Permits	8	42,326,785
Conservancy Administration	9	1,764,910
Administration Control Fees and Charges	10	33,923,272
Other Fines, Penalties, And Forfeiture Fees	11	1,142,937
Public Health Service Fees	12	1,470,233
Physical Planning and Development	13	488,500
Donations/Grants Not Received Through CRF	14	-
Total Revenue from non-exchange transactions		144,931,303
Revenue from exchange transactions		
Parking Fees	15	3,777,935
Market Fees	16	5,877,840
Property Rent	17	6,250,022
Advertising	18	3,448,640
Hospital Fees	19	-
Hire of County Assets	20	24,600
Sale of assets	21	-
Park Fees	22	2,905,337
Miscellaneous receipts	23	-
Total Revenue from exchange transactions		22,284,374
Total Revenues (a)		167,215,677
Disbursements		

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

Disbursements To CRF	24	167,274,131
Disbursements to another County Fund	25	-
Bank charges	26	8,657
Waivers and exemptions	27	-
Bad debts written off	28	-
Provision for bad debts	29	-
Total Disbursements and other charges (b)		167,282,788
Other gains/(losses)		
Gain/Loss on foreign exchange transactions	30	-
Increase/Decrease in Dues to County Revenue Fund		(6,169,386)

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 10th December, 2025 and signed by:


.....

Name: Nakaru Hellen
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))


.....

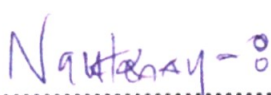
Name: Michae Ate Logilae
Head of Revenue Reporting
ICPAK M/No: 7385

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

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

	Note	FY	Opening Statement
		2024/2025	1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	31	3,507,396	9,676,782
Receivables from non-Exchange transactions	32	11,156,051	11,156,051
Receivables from Exchange transactions	33	-	
Total Current Assets		14,663,447	20,832,833
Total Assets		14,663,447	20,832,833
Financial Liabilities			
Payables-Due to CRF	34	14,663,447	20,832,833
Revenue Received in Advance	35	-	-
Total Financial Liabilities		14,663,447	20,832,833

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 10th December, 2025 and signed by:


.....

Name: Nakaru Hellen
County Receiver of Revenue


.....

Name: Michael Ate Logilae
Head of Revenue Reporting
ICPAK M/No: 7385

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

8. Statement of Cash Flows for the Year Ended 2025

	Note	FY 2024-2025
		Kshs
Operating Activities		
Receipts		
Cess		57,614,426
Land Rate		6,200,240
Single/Business Permits		42,326,785
Conservancy Administration		1,764,910
Administration Control Fees and Charges		33,923,272
Other Fines, Penalties, And Forfeiture Fees		1,142,937
Public Health Service Fees		1,470,233
Physical Planning and Development		488,500
Donations/Grants Not Received Through CRF		-
Parking Fees		3,777,935
Market Fees		5,877,840
Property Rent		6,250,022
Advertising		3,448,640
Hire of County Assets		24,600
Sale of assets		-
Park Fees		2,905,337
Miscellaneous receipts		-
Total Receipts		167,215,677
Payments		
Disbursements To CRF		167,265,474
Bank charges		8,657
Total Payments		167,256,817
Net Cash from operating Activities		(41,140)
Cash and Cash Equivalent as at 1 st July 2024	31	9,676,782
Cash and Cash Equivalent as at 30th June 2025	31	9,635,642

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

9. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th 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 %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	73,344,290		73,542,840	57,614,426	15,928,414	78%
Land Rate	8,593,550		8,593,550	6,200,240	2,393,310	72%
Single/Business Permits	41,850,080		41,850,080	42,326,785	(476,705)	101%
Parking Fees	4,600,560		4,600,560	3,777,935	822,625	82%
Market Fees	17,000,000		17,000,000	5,877,840	11,122,160	35%
Property Rent	1,340,000		1,340,000	6,250,022	(4,910,022)	466%
Advertising	3,146,200		3,146,200	3,448,640	(302,440)	110%
Hospital Fees	79,000,000	80,000,000	159,000,000	229,687,791	(70,687,791)	144%
Public Health Service Fees	4,000,000		4,000,000	1,470,233	2,529,767	37%
Physical Planning and Development	-		-	488,500	(488,500)	
Hire of County Assets	18,000,000		18,000,000	24,600	17,975,400	0%
Conservancy Administration	5,000,000		5,000,000	1,764,910	3,235,090	35%

*Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025*

Administration Control Fees and Charges	62,125,320	62,125,320	33,923,272	28,202,048	55%
Proceeds from sale of assets	-			-	
Park Fees	-		2,905,337	(2,905,337)	
Other Fines, Penalties, and Forfeiture Fees	2,000,000	2,000,000	1,142,937	857,063	57%
Miscellaneous Receipts	-			-	
Total County Own Source Revenue	320,000,000	400,000,000		400,000,000	
Other Receipts	-	-			
Donations /Grants Not Received Through CRF	-	-		-	
Total Other Receipts	-				
Total Receipts	320,000,000	400,000,000	396,903,467	400,000,000	

**Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025**

Receipts	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization	Remarks
	C=A+B	D	E=C-D	F=D/C %	
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	
Cess	73,542,840.00	57,614,425.80	15,928,414.20	78%	There's economic slow down hence movement of goods has decreased leading to decline in collection
Land Rate	8,593,550.00	6,200,240.00	2,393,310.00	72%	Lack of an updated valuation roll since rates used are old rates
Single/Business Permits	41,850,080.00	42,326,785.22	(476,705.22)	101%	
Parking Fees	4,600,560.00	3,777,934.70	822,625.30	82%	Since parking has recently been introduced, the uptake is still low
Market Fees	17,000,000.00	5,877,840.00	11,122,160.00	35%	Market construction made traders sell outside the designated areas hence decline in collection
Property Rent	1,340,000.00	6,250,022.20	(4,910,022.20)	466%	

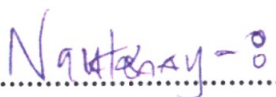
**Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025**

Advertising	3,146,200.00	3,448,640.00	(302,440.00)	110%	
Hospital Fees	159,000,000.00	229,687,790.65	(70,687,790.65)	144%	
Public Health Service Fees	4,000,000.00	1,470,233.00	2,529,767.00	37%	Competition from private facilities that offer cheaper services
Physical Planning and Development	0	488,500.00	(488,500.00)		
Hire of County Assets	18,000,000	24,600.00	17,975,400.00	0%	Most county machinery are given to communities to help them change or improve livelihoods e.g Tractors
Conservancy Administration	5,000,000.00	1,764,910.00	3,235,090.00	35%	Public resistance and low willingness to pay
Administration Control Fees and Charges	62,125,320.00	33,923,271.90	28,202,048.10	55%	Public resistance and low willingness to pay
Proceeds from sale of assets			-		
Park Fees		2,905,337.00	(2,905,337.00)		

Receiver of Revenue
County Government of Turkana
Revenue Statements for the Period Ended 30th June 2025

Other Fines, Penalties, and Forfeiture Fees	2,000,000.00	1,142,937.00	857,063.00	57%	Leaders push for leniency to voters
Miscellaneous Receipts			-		
Total County Own Source Revenue	400,000,000.00		400,000,000.00		
Other Receipts	-				
Donations /Grants Not Received Through CRF	-		-		
Total Other Receipts					
Total Receipts	400,000,000.00	396,903,467.47	400,000,000.00		

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

.....


Name: Nakaru Hellen
County Receiver of Revenue

.....


Name: Michael Ate Logilae
Head of Revenue Reporting
ICPAK M/No:7385

10. Notes to the Financial Statements

1. General Information

Receiver of Revenue was appointed by the CEC member of Finance of Turkana County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is revenue collection accounting and reporting 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 Turkana County Government. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

Guiding note during the transition period:

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

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

The Financial statements were authorized for issue by the Accounting Officer on 10/12/2025

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 2025, it is applicable in Kenya from 1st July 2025)

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

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

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st 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 1st January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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 1st 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</p>

*Receiver of Revenue
County Government of Turkana
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Standard	Effective date and impact:
	<p>measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></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>

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Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	Applicable 1st January 2026 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.
IPSAS 49- Retirement Benefit Plans	Applicable 1st January 2026 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	Applicable 1st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ol style="list-style-type: none"> <li data-bbox="448 1122 1380 1200">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. <li data-bbox="448 1218 1380 1346">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 data-bbox="448 1364 1380 1581">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early-adopt any new or amended standards in the financial year 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 26th June, 2024 for the period 1st July 2024 to 30 June 2025. There was *one* number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

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 6 of these financial statements.

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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.

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ix) Subsequent Events

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

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

State all significant judgements, estimates and assumptions made:

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

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

Notes to the Financial Statements

6. Cess

Description	FY 2024-2025
	Kshs
Royalty cess	11,950,899
Cess	26,802,281
Transport operation fees	18,861,246
Total	57,614,426

7. Land rates

Description	FY 2024-2025
	Kshs
Land rates	6,200,240
Total	6,200,240

8. Single /Business Permits

Description	FY 2024-2025
	Kshs
Business permit	42,278,897
Annual Business permit fees-Refugees	47,888
Total	42,326,785

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Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	FY 2024-2025
	Kshs
Others	1,764,910
Total	1,764,910

10. Administration Control Fees and Charges

Description	FY 2024-2025
	Kshs
Weights and measures	749,911
Liquor licenses	7,183,000
Slaughter/Auction	21,246,039
Corporates	4,528,022
Other admin charges	216,300
Total	33,923,272

11. Other Fines, Penalties and Forfeitures

Description	FY 2024-2025
	Kshs
Others (<i>Specify</i>)	1,142,937
Total	1,142,937

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Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	FY 2024-2025 Kshs
Inspection of buildings/premises/Institutions	1,470,233
Total	1,470,233

13. Physical Planning and Development

Description	FY 2024-2025 Kshs
Building plans approval	488,500
Others (Specify)	
Total	488,500

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Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

Description	FY
	2024-2025
	Kshs
Donations <i>(Specify Based on Source)</i>	-
Grants <i>(Specify Based on Source)</i>	-
Others <i>(Specify)</i>	-
Total	-

15. Parking Fees

Description	FY
	2024-2025
	Kshs
Street parking fees	3,777,935
Total	3,777,935

16. Market Fees

Description	FY
	2024-2025
	Kshs
Market entry fees	5,877,840
Total	5,877,840

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Notes to the Financial Statements (continued)

17. Property Rent

Description	FY 2024-2025
	Kshs
County Housing	
Plot Rent	6,250,022
Total	6,250,022

18. Advertising

Descriptions	FY 2024-2025
	Kshs
Branding	
Billboard advertising	3,448,640
Total	3,448,640

19. Hospital Fees

Description	FY 2024-2025
	Kshs
LCRH	148,890,369
Dispensaries	68,788,826
Sub-County hospital	1,497,864
Sub-County hospital	9,299,066
Subcounty Hospital	1,211,665
Total	229,687,791

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Notes to the Financial Statements (continued)

20. Hire Of County Assets

Description	FY 2024-2025
	Kshs
Hire of Machines and Equipment	24,600
Others (<i>Specify</i>)	
Total	24,600

21. Sale of assets.

	FY 2024-2025
	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	-
Total	-

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22. Park Fees

Description	FY 2024-2025
	Kshs
Filming and Photography fees	2,905,337
Others (<i>Specify</i>)	
Total	2,905,337

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Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	Fy 2024-2025
	Kshs
Dividends	-
Interest	-
Commissions	-
Others (Specify)	-
Total	

24. Disbursements to CRF

Description	Period ended Sep/Dec/March/June 2025
	Kshs
Quarter 1	26,595,157
Quarter 2	35,016,780
Quarter 3	52,674,041
Quarter 4	52,988,153
☐ Total	167,274,131

25. Disbursement to another County Fund

Description	Period ended Sep/Dec/March/June 20xx
	Kshs
Quarter 1	-
Quarter 2	-
Quarter 3	-

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Quarter 4	-
Total	

Notes to the Financial Statements (continued)

26. Bank Charges

Description	FY 2024-2025
	Kshs
Bank Charges & commissions	8,657
Total	8,657

27. Waivers and Exemptions

Description	FY 2024-2025
	Kshs
Penalties	-
Interest	-
Others (<i>Specify</i>)	-
Total	-

28. Bad debts written off.

Description	FY 2024-2025
	Kshs
Bad debts written off (<i>Specify revenue stream</i>)	-
Total	-

29. Provision for bad debts

Description	FY 2024-2025
	Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	-
Total	-

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Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	FY 2024-2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)		Opening Statement
			Kshs	Kshs
KCB bank, Account no 1140763687, kshs		-	2,368	3,203,098
KCB Lodwar branch Account 1225118484			-	6,473,684
KCB Bank, Account No. 13339497581 Kshs		-	3,005,028	-
KCB Bank, Account No. 1171937849 Kshs		-	500,001	-
Cash at Hand		-	-	-
Total			3,507,396	9,676,782

32. Receivables for non-exchange transactions

Description	Period ended 30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
<i>Singe business permits</i>	11,156,051	11,156,051
Sub total		

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Less impairment Allowance	-	
Total Current Receivables	11,156,051	11,156,051

Ageing Analysis for non- Exchange Transactions

Description			Opening Statement 1 st July 2024	
	FY 2024-2025	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	-		-	
Between 1- 2 years	4,335,391	39%	4,335,391	39%
Between 2-3 years	6,820,660	61%	6,820,660	61%
Over 3 years				
Total (a+b)	11,156,051	100%	11,156,051	100%

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33. Receivables from exchange transactions

Description	FY 2024-2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Total receivables		
<i>Specify items the various category</i>	-	-
	-	-
Less: impairment allowance	-	-
Total receivables		-

Ageing analysis for total receivables in exchange transactions

Description	FY 2024-2025		FY 2023-2024	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	-	%		%
Between 1- 2 years	-	%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (a+b)	-		-	

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Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	FY 2024-2025
	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	FY 2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	3,507,396	9,676,782
Amount billed and yet to be collected for disbursement to CRF	11,156,051	11,156,051
Total Due to CRF	14,663,447	20,832,833

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Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	98,050.00
Increase/Decrease in Dues to CRF	-
Closing Dues to CRF	98,050.00

35. Revenue received in advance

Description	Period ended 2025	Opening Statement 1st July 2025
	Kshs	Kshs
<i>Specify</i>	-	-
Total	-	-

11. 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)
	Delays in transfers of own source revenue	The county executive issued clear instructions to the Kenya Commercial Bank to remit revenue collected to the County Revenue Fund every Friday	Resolved	

Guidance Notes:

- Use the same reference numbers as contained in the external audit report.
- Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.

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- Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Nakaru Hellen

.....
Name: Nakaru Hellen
County Receiver of Revenue

Date 10/12/2025

Michael Ate Logilae

.....
Name: Michael Ate Logilae
Head of Revenue Reporting
ICPAK M/No: 7385

Date 10/12/2025

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

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2025) 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 recoverabili ty of arrears
Cess					<i>e.g., the Governor has waived interest and penalties</i>	
Land rate	-	-	-	-		
Single/Business Permits	-	-	-	-		
Property Rent	-	-	-	-		
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Hospital Fees	-	-	-	-		
Public Health Service Fees	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		
Conservancy Administration	-	-	-	-		

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Nakaru Hellen

Name: Nakaru Hellen
 County Receiver of Revenue
 (Ref: PFM ACT section 165, 2(a))

Michael Ate Logilae

Name: Michael Ate Logilae
 Head of Revenue Reporting
 ICPAK M/No

Administration Control Fees and Charges	-	-	-	-		
Park Fees	-	-	-	-		
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		
Total Arrears						

(Total arrears as at the end of the year should be the total of receivables from exchange and non- exchange transactions)

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Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess					
Land rate					
Single/business permits	0	4,335,391	6,820,660		
Property rent					
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					
Others (<i>Specify</i>)					
Total (agree to statement of arrears above)	-	4,335,391	6,820,660	-	--

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

(PFM ACT section 165 subsection 4, 5)

Nautany - 0

Date: 10/12/2025

Accounting Officer

BARBERS - 44	DATE
	12/13/87
	COMMITTEE
	CLERK AT THE BAR