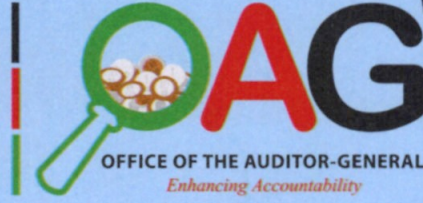


REPUBLIC OF KENYA



19



PARLIAMENT OF KENYA LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	19/2/20
TABLED BY	Gov. ledama
COMMITTEE	
CLERK AT THE TABLE	Meng

**RECEIVER OF REVENUE
REVENUE STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2025**

COUNTY GOVERNMENT OF MIGORI

91



RECEIVER OF REVENUE
County Government of Migori

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms.....	iii
2. Key Entity Information and Management.....	iv
3. Foreword By the CECM Finance and Economic Planning	vi
4. Management Discussion and Analysis	vii
5. Statement of Receiver of Revenue's responsibilities.....	viii
6. Report of the Independent Auditor on the Migori County Receiver of Revenue for Year Ended 2025	ix
7. Statement of Revenue and Disbursements for the year ended 30th June 2025.....	1
8. Statement of Financial Position as at 30 th June 2025.....	3
9. Statement of Cash Flows for the Year Ended 2025.....	4
10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30 th June 2025.....	5
11. Notes to the Financial Statements.....	7
12. Appendices.....	22

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 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 on2025 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 Migori day-to-day management of revenue is under the following:

	Designation	Name
1	CECM Finance and Economic Planning	Mr Murice Otunga
2	CO Finance and Economic Planning	Dr. Achuora O. John
3	Director of Revenue	Maurice Oindo
4	Chief Officers in Charge of Departments collecting Revenue Trade Tourism and Cooperatives Lands Environment and Natural Resources Water and Energy Roads and Public Works Livestock Development	Victor Ouya Andrew Mwera Dalmas Odero Rhoda Nchagwa Collins Odundo Elvis Kithine
5	Director Revenue	Maurice Oindo
7	Head of Revenue Reporting	CPA Samuel Wakine

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 195 - 40400
Government Road
Suna, Kenya

(e) Entity Contacts

Telephone: (254) 726 31 94 50 /73
E-mail: Revenue@migori.go.ke
Website: www.migoricounty.go.ke

(f) Independent Auditor

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

(g) Bankers

KCB BANK
Migori Branch
P.O. Box 54 - 40400

(h) Principal Legal Adviser

County Attorney
Migori County Government
P.O. Box 195 – 40400
Suna Kenya

3. Foreword by the CECM Finance and Economic Planning

It gives me pleasure to present the County Government of Migori Revenue statement for the financial year ending 30th June 2025. The financial statements present the financial performance of receiver of revenue for county government over the past twelve months.

The promulgation of the constitution of Kenya, 2010 under chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of Governance consists of the National Governance and 47 County Governments.

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the county governments. Each county government's equitably share of revenue raised nationally, is determined yearly through the County Allocation of revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and own generated revenues which is collected within the county. Our key local revenue sources for Migori County included, Rents and rates Single Business Permits, Cesses, market and bus park entry fees, Approval of plans, and Cattle auction fees among others.

The period under review registered an upward trajectory with an improvement of over of Ksh.200,000 as compared to same period in the last fiscal year. This was occasioned by strigent revenue enhancement activities. However there still exist a great potential that was not realised due to street protests witnessed across the county.

In the coming financial year, we are committed to completing revenue automation to improve revenue collection to the optimum.



C.E.C. MEMBER - FINANCE
MIGORI COUNTY
P. O. Box 195-40400, SUNA-MIGORI

Date:.....Sign:.....

CECM Finance and Economic Planning
County Government of Migori

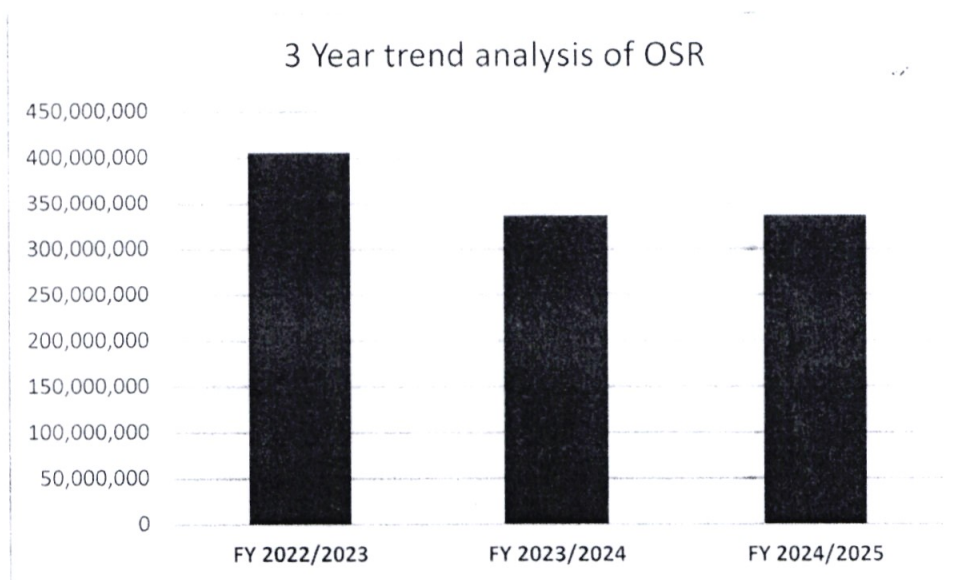
**Receiver Of Revenue
County Government of Migori
Revenue Statements for the Period Ended 30th June 2025**

4. Management Discussion and Analysis

During the financial year 2024/2025, the County received **Kshs 337,327,336** from own source revenue compared to the previous year collection of **Kshs 337,154,048** representing a **Kshs 173,288** increase. Street protests by Gen-Z negatively affected revenue collection.

Table 1. Revenue Analysis

FY 2024/2025	FY 2023/2024	FY 2022/2023
337,327,336	337,154,048	406,364,908



The figure above gives an outline of revenue performance for the last three years. From the above, we performed better in the FY 2024/2025 compared to 2023/2024 whereas it is slightly below FY 2022/2023. There still exist potential that shall be exhausted through various measures in the coming financial year.

Sign.....
 Name: *Maurice Ombi*
 County Receiver of Revenue

5. Statement of the Receiver of Revenue's responsibilities

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

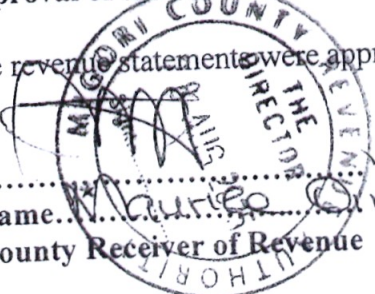
The Receiver of Revenue is responsible for the preparation and presentation of the Receiver of Revenue account, which gives a true and fair view of the state of affairs of the Receiver of Revenue for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: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

The Receiver of Revenue in charge accepts responsibility for the County Government of Migori 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 Migori County receiver of revenue account gives a true and fair view of the state of the Migori County receiver of revenue transactions during the financial year ended June 30, 2025, and of the Migori County's statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the Receiver of Revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the County has complied fully with applicable Government Regulations. The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 11/07/2025


Name: Maurice Onda
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 MIGORI

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 transitional IPSAS revenue statements of Receiver of Revenue County - Government of Migori set out on pages 1 to 23, which comprise of the

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

statement of financial position as at 30 June, 2025, and the statement of revenue and disbursements, statement of cash flows and the statement of comparison of budget versus 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 transitional IPSAS revenue statements present fairly, in all material respects, the financial position of the Receiver of Revenue- County Government of Migori as at 30 June, 2025, and of its revenue performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unconfirmed Disposal of Migori County Assets

The statement of revenue and disbursements reflects an amount of Kshs.19,145,992 in respect of sale of assets as disclosed in Note 17 to the revenue statements. However, the amount was not supported by annual asset disposal plan; list of all items disposed of with their condition, disposal date and price; list of all bidders showing their details, bid amount, date, successful/unsuccessful; approval of the Accounting Officer to dispose the assets; and market survey report of the Disposal Committee showing price ranges and any reservations for the bids to special groups.

In the circumstances, the accuracy and completeness of the sale of assets amount of Kshs.19,145,992 could not be confirmed.

2. Long Outstanding Receivables from Non-Exchange Transactions

The statement of financial position, and as disclosed in Note 22 to the revenue statements, reflects receivables from non-exchange transactions balance of Kshs.281,350,189 which had been outstanding for over one (1) year, and includes Kshs.80,602,351 that had been outstanding for more than 3 years. Management did not provide the measures taken to recover the arrears. Further, a detailed ageing analysis was also not provided for audit review.

Further, review of the land rates and plot rents records for the year under review revealed an outstanding balance of Kshs.64,268,616, indicating a decrease of Kshs.75,366,927 from Kshs.139,635,543 as at 30 June, 2024. However, the balance was not analyzed into individual land and plot owners. Further, evidence of alleged receipts from the defaulters was not supported by details of receipt numbers and the bank account details.

In addition, the land rates records' balance of Kshs.64,268,616 differs with the land rates balance of Kshs.38,569,357 reported in Appendix 3 – Ageing Analysis of Revenue in Arrears, resulting in an unreconciled variance of Kshs.25,699,259.

In the circumstances, the accuracy and fair statement of receivables from non-exchange transactions balance of Kshs.281,350,189 could not be confirmed.

3. Unsupported Payables – Due to County Revenue Fund

The statement of financial position, and as disclosed in Note 23 to the revenue statements, reflects payables – due to CRF balance of Kshs.282,393,762 which comprises of amount collected yet to be disbursed to County Revenue Fund and amount billed and yet to be collected for disbursement to County Revenue Fund of Kshs.5,198,353 and Kshs.277,195,409 respectively. However, detailed schedules indicating invoice numbers, date invoiced, revenue stream, amount invoiced and the revenue payer, in support of the balances were not provided for audit review.

In the circumstances, the accuracy and completeness of the Payables – Due to County Revenue Fund balance of Kshs.282,393,762 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 Migori Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of 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 Matter

Budgetary Control and Performance

The statement of comparison of budget vs actual amounts reflects budget amount Kshs.541,864,792 and actual collection of Kshs.337,327,336, resulting in under collection of Kshs.204,537,456 or 38% of the budget. Further, the approved itemized budget, strategic plan and annual work plans were not provided for audit reviews.

The under-collection affected planned activities and may have negatively impacted service delivery to the residents of Migori County.

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 Fund in 2024/2025 revealed that the following matters remained unresolved as at 30 June, 2025:

S/No.	Financial Year	Audit Issue
1	2023/2024	Unconfirmed Cash and Cash Equivalents Balance
2	2023/2024	Long Outstanding Arrears
3	2023/2024	Budgetary Control and Performance
4	2023/2024	Information Communication Technology Internal Controls
5	2023/2024	Revenue Management System
6	2023/2024	Manual Revenue Collection Processes
7	2023/2024	Other Internal Control Issues

Other Information

The Management is responsible for the Other Information set out on page iv to viii which comprises Key Entity Information and Management, Foreword by the Chief Executive Committee Member Finance and Economic Planning, Management Discussion and Analysis and the Statement of Receiver of Revenue's Responsibilities. The Other Information does not include the revenue statements and my audit report thereon.

In connection with my audit of 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

Use of Outdated Land Valuation Roll

The statements of revenue and disbursements reflects land rates amount of Kshs.8,343,327. However, the County applied land valuation on rateable properties based on an un-updated valuation roll, contrary to Valuation for Rating Act (Cap. 266) Operational Best Practices, which requires that valuation rolls must reflect current market values to ensure accurate property rate assessments. The roll should include all rateable property with details such as ownership, location, tenure, acreage, and value. The County Government also violated Section 30(1) of the National Rating Act, 2024, which states that “a county government shall cause preparation of a valuation roll to be undertaken in every five years on the rateable properties within the county”.

In the circumstances, Management 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 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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. Weakness Over Revenue Collection

1.1. Cess Fees

The statement of revenue and disbursements reflects cess amount of Kshs.57,443,613 as disclosed in Note 6 to the revenue statements. However, it was noted that the Receiver of Revenue - Migori County Government had not developed infrastructural framework and capacity to monitor and assess the tonnage of sugarcane and tobacco harvested by various factories within the County. Further, the County Executive did not maintain up-to-date records of sugarcane and tobacco processing firms within the County and the average cess collectable on weekly or monthly basis. As a result, it was not possible to

confirm the criteria used in estimating the sugarcane and tobacco cess collectable for the period under review.

1.2. Non-Collection of Parking Fee in Specific Sub-Counties

The statement of revenue and disbursements reflects parking fees amount of Kshs.46,970,349 as disclosed in Note 12 to the revenue statements. However, review of the Sub-County revenue collection reports revealed that Uriri, Suna East and Suna West Sub-counties did not have motorbike fees, while reports for Uriri and Kuria East Sub-counties did not have bus park fees. Management has explained that there were no designated bus parks in Uriri and Kuria East Sub-Counties and that motorbike operator evaded paying fees.

1.3. Failure to Maintain a Register of All Market Stall Owners

The statement of revenue and disbursements reflects market fees amount of Kshs.50,773,568 as disclosed in Note 13 to the revenue statements. However, the Receiver of Revenue-County Government of Migori did not provide for audit review a register of all market stall owners in all the markets, both at the Sub-County level and County Headquarters. Further, tenancy agreements between the stall owners and the County, detailing the terms of engagement and stall fees payable for enforcement of collection were not provided for audit.

1.4. Partial Automation of Revenue Streams/ Under Utilization of the System

Review of records revealed the County Executive of Migori entered into a contract agreement with a company for the Supply, Installation, Implementation and Commissioning of Revenue Management System on 2 May, 2019 at a contract sum of Kshs.23,000,000. The Contract period was set at five (5) years renewable from the date of commencement. However, it was noted that the contract was signed on 21 March, 2021, two (2) years after the award of the contract.

Further, the County's revenue collection system had various modules intended to automate all revenue streams. However, the system had not been fully utilized. Key areas such as land rate management, building plan approvals, and receipt book management continued to rely on manual processes despite the system having the capability to manage these functions electronically. The continued use of manual procedures exposes the process to errors and inconsistencies creating opportunities for revenue leakage.

In the circumstances, the internal controls over revenue collection are weak resulting in revenue pilferages.

2. Weaknesses Over Revenue Management System

2.1 Uncollected Land Rates

The statement of revenue and disbursements reflects land rates amount of Kshs.8,343,327 as disclosed in Note 7 to the revenue statements. However, this amount relates only to collections from Migori Sub-County Municipality, as other sub-counties had

not yet begun collecting land rate revenue. The failure to implement land rate collection across all sub-counties denies the County significant revenue that could be used to improve service delivery and fund development projects.

2.2 Lack of Mapped and Marked County Parking Spaces

The statement of revenue and disbursements reflects parking fees amount of Kshs.46,970,349 as disclosed in Note 12 to the revenue statements. However, audit inspection of Migori Town revealed that the County Government was yet to map out and mark all its parking spaces. The situation is replicated in all the sub-counties within Migori County. As a result, it was not possible for Management to accurately set revenue targets and enforce collection thereof.

2.3 Inactive Point of Sale (POS) Terminals

Review of the County Executive of Migori revenue collection system revealed that the County Executive procured two hundred and eighty-one (281) Point of Sale (POS) terminals for deployment across all sub-counties to facilitate revenue collection. However, review of system-generated POS transaction reports for the year under review revealed that only two hundred and twenty-eight (228) terminals were used to collect revenue while fifty-three (53) were dormant for the period. The reduced number of operational POS devices limited collection capacity, resulting in lost opportunities for revenue collection.

2.4 Over Reliance on Vendor

The audit established that the County Government's revenue collection system is hosted, managed, and fully maintained by the system vendor, who also served as the database administrator and custodian of the M-Pesa paybill account used for integrating mobile money collections. As a result, critical elements of the revenue management process including application hosting, database administration, system configuration and data backup were all under the vendor's direct control rather than the County Government's.

In addition, it was noted that the M-Pesa paybill account through which the County's mobile revenue was collected was registered and maintained by the vendor. As a result, all M-Pesa statements and related transaction records are accessed through the vendor, instead of being independently managed and verified by County officers.

This arrangement effectively placed critical financial data, infrastructure, and controls outside the County's jurisdiction, limiting its ability to independently monitor, verify, or secure its own revenue collection processes.

2.5 Concurrent Login to System is Allowed

The audit established that the County's revenue collection system allowed concurrent logins, allowing multiple users to access the system simultaneously using the same username and password credentials.

The lack of unique, session-based authentication undermined system access controls and accountability, as activities carried out under the same user credentials could not be reliably attributed to a specific individual. This control weakness makes it difficult to

establish responsibility for transactions processed in the system, particularly in cases of data alteration, erroneous billing, or unauthorized reversals.

2.6 Lack of Audit Trails in the System

The audit established that although the County's revenue management system contained an event log feature, it did not maintain a comprehensive audit trail capable of tracking detailed user activities and system changes. The event log only recorded basic system events, such as logins and logouts, but did not capture critical transactional actions, including data edits, reversals, deletions, or approvals along with the identity of the user, timestamp, and nature of the change.

As a result, it was not possible to determine who performed specific actions, when the actions occurred, or what data was altered. This limited Management's ability to trace, verify, and investigate irregular transactions or system misuse, particularly in cases of disputed entries, erroneous postings, or suspected manipulation of revenue data.

In the circumstances, the effectiveness of internal controls over revenue management 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 Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 December, 2025

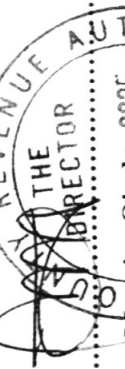
*Receiver Of Revenue
County Government Of Migori
Revenue Statements for the Period Ended 30th June 2025*


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

	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Cess	6	57,443,613
Land Rates	7	8,343,327
Single/Business Permits	8	97,289,650
Administration Control Fees and Charges	9	3,763,155
Other Fines, Penalties, And Forfeiture Fees	10	1,489,750
Physical Planning and Development	11	15,165,712
Total Revenue from non-exchange transactions		183,495,207
Revenue from exchange transactions		
Parking Fees	12	46,970,349
Market Fees	13	50,773,568
Property Rent	14	4,594,800
Advertising	15	27,938,227
Hire of County Assets	16	1,160,790
Sale of assets	17	19,145,992
Miscellaneous receipts	18	3,248,403
Total Revenue from exchange transactions		153,832,129
Total Revenues (a)		337,327,336
Disbursements		
Disbursements To CRF	19	(338,763,533)
Bank charges	20	(50,211)
Total Disbursements and other charges (b)		(338,813,744)
Other gains/(losses)		
Gain/Loss on foreign exchange transactions		-
Increase/Decrease in Dues to County Revenue Fund		(1,486,408)

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

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

.....

Name **Maurice Oigida**
County Receiver of Revenue
(Ref: PFMAS Section 165(2)(a))

.....


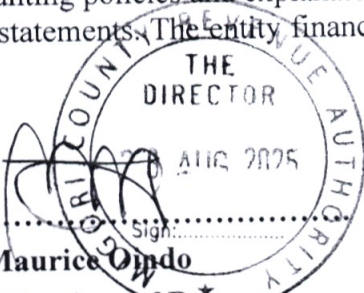
Name **Samuel Olal Wakine**
Head of Revenue Reporting
ICPAK M/No 32309

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

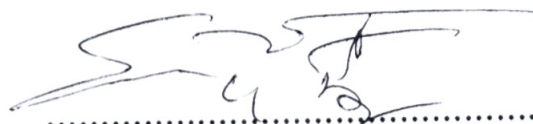
8. Statement of Financial Position as at 30th June 2025

	Note	FY 2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	21	5,198,353	6,684,761
Receivables from non-Exchange transactions	22	281,350,189	281,350,189
Total Current Assets		286,548,542	288,034,950
Total Assets		286,548,542	288,034,950
Financial Liabilities			
Payables-Due to CRF	23	282,393,762	288,034,950
Revenue Received in Advance	24	4,154,780	-
Total Financial Liabilities		286,548,542	288,034,950

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 28-8-2025 and signed by:



 Name Maurice Ondo
 County Receiver of Revenue



 Name Samuel Olal Wakine
 Head of Revenue Reporting
 ICPAK M/No 32309

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

9. Statement of Cash Flows for the Year Ended 2025

	Note	FY 2024/2025
		Kshs
Operating Activities		
Receipts		
Cess		57,443,613
Land Rate		8,343,327
Single/Business Permits		97,289,650
Administration Control Fees and Charges		3,763,163
Other Fines, Penalties, And Forfeiture Fees		1,489,750
Physical Planning and Development		15,165,712
Parking Fees		46,970,349
Market Fees		50,773,568
Property Rent		4,594,800
Advertising		27,938,227
Hire of County Assets		1,160,790
Sale of assets		19,145,992
Miscellaneous receipts		3,248,403
Total Receipts		337,327,336
Payments		
Disbursements To CRF		(338,763,533)
Bank charges		(50,211)
Total Payments		(338,813,744)
Net Cash from operating Activities		(1,486,408)
Cash and Cash Equivalent as at 1 st July 2024	21	6,684,761
Cash and Cash Equivalent as at 30th June 2025	21	5,198,353

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

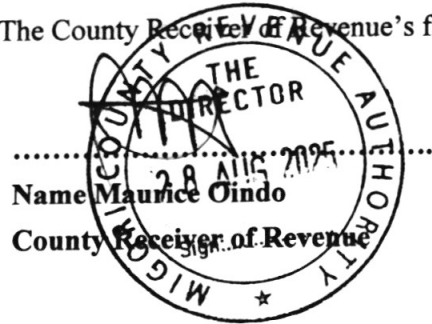
10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

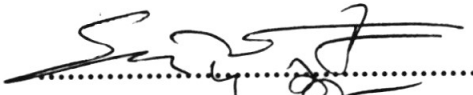
Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	121,168,749	-	121,168,749	57,443,613	63,725,136	47
Land Rate	10,889,417	-	10,889,417	8,343,327	2,546,090	77
Single Business Permits	181,385,417	-	181,385,417	97,289,650	84,095,767	54
Parking Fees	77,000,000	-	77,000,000	46,970,349	30,029,651	61
Market Fees	86,539,062	-	86,539,062	50,773,568	35,765,494	59
Property Rent	2,864,585	-	2,864,585	4,594,800	(1,730,215)	160
Advertising	20,615,000	-	20,615,000	27,937,227	(7,323,227)	136
Physical Planning and Development	26,822,501	-	26,822,501	15,165,712	11,656,789	57
Hire of County Assets	2,720,687	-	2,720,687	1,160,790	1,559,897	43
Administration Control Fees and Charges	4,239,583	-	4,239,583	3,763,155	476,428	89
Proceeds from sale of assets	-	-	-	19,145,992	(19,145,992)	-
Other Fines, Penalties, and Forfeiture Fees	1,145,833	-	1,145,833	1,489,750	(343,917)	130
Miscellaneous Receipts	6,473,958	-	6,473,958	3,248,403	3,225,555	50
Total County Own Source Revenue	541,864,792	-	541,864,792	337,327,336	204,537,456	62
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	541,864,792	-	541,864,792	337,327,336	204,537,456	62

- (a) Property Rent – over realization due to revenue enhancement
(b) Advertising – over realization due to revenue enhancement
(c) Other Fines, Penalties, and Forfeiture Fees- over realisation due to revenue enhancement

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

The County Receiver of Revenue's financial statements were approved on 28-8 2025 and signed by:




.....
Name Samuel Olal Wakine
Head of Revenue Reporting
ICPAK M/No 32309

11. Notes to the Financial Statements

1. General Information

Migori Receiver of Revenue was appointed by the CEC member of Finance of Migori County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is to collect revenue and remit to the County Revenue Fund (CRF) 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 Migori. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements. We have translated 1st financial position into accrual one. The entity is in the process of doing revenue mapping for all revenue streams collected on accrual basis and creating comprehensive registers in order to bring on board actual number of revenue stream and amounts for accrual purposes

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 11/7/2025

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*

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> 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.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> 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

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

Standard	Effective date and impact:
	<p>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>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer</p>

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

Standard	Effective date and impact:
	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	<i>Applicable 1st 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 1st 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"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

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

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 27/6/2024 for the period 1st July 2024-1 to 30 June 2025. There was *two* number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

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 10 of these financial statements.

iv) Cash and cash equivalents.

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

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. Disbursement to CRF is on a weekly basis

vii) Payables due to CRF

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

viii) Comparative Figures

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

ix) Subsequent Events

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

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Provisions

The management did not create provisions for bad debts. The management will establish a policy the next financial year on how to create provisions.

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

Notes to the Financial Statements

6. Cess

Description	FY 2024/2025
	Kshs
Farm produce	43,515,568
Quarrying	13,448,988
Fish farming	479,057
Total	57,443,613

7. Land rates

Description	FY 2024/2025
	Kshs
Land rates	8,343,327
Total	8,343,327

8. Single /Business Permits

Description	FY 2024/2025
	Kshs
Business permit application fees	7,432,000
Annual Business permit fees	89,292,800
Business permit penalties and interest	564,850
Total	97,289,650

9. Administration Control Fees and Charges

Description	FY 2024/2025
	Kshs
Weights and measures	1,378,640
Fire Services	830,000
Cooperative Audit	243,950
<i>Vet and Fisheries</i>	1,310,565
Total	3,763,155

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

Notes to the Financial Statements (continued)

10. Other Fines, Penalties and Forfeitures

Description	FY 2024/2025
	Kshs
Impounding Fees	1,489,750
Total	1,489,750

11. Physical Planning and Development

Description	FY 2024/2025
	Kshs
Building plans approval	11,854,112
TOL	611,400
Occupational Permits	394,500
Survey fees	77,000
Way leave	2,228,700
Total	15,165,712

12. Parking Fees

Description	FY 2024/2025
	Kshs
Street parking fees	6,772,802
Motorbike fees	10,229,910
Bus Park fees	27,805,461
<i>boarder entry and exit</i>	2,162,176
Total	46,970,349

13. Market Fees

Description	FY 2024/2025
	Kshs
Market entry fees	31,433,850
Cattle auction	13,958,413

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

<i>kioks daily fees</i>	5,381,305
Total	50,773,568

Notes to the Financial Statements (continued)

14. Property Rent

	FY 2024/2025
Description	Kshs
	614,050
Plot Rent	3,980,750
Stalls/kiosks rent	4,594,800
Total	

15. Advertising

	FY 2024/2025
Descriptions	Kshs
	27,938,227
Billboard advertising	27,938,227
Total	

16. Hire Of County Assets

	FY 2024/2025
Description	Kshs
	303,290
Agricultural Mechanisation Services (AMS)	531,500
Hire of Machines and Equipment	81,000
Hire of County Stadia	245,000
bus hire	1,160,790
Total	

17. Sale of assets.

	FY 2024/2025
	Kshs
	19,145,992
Receipts from Sale of Vehicles and Transport Equipment	19,145,992
Total	

18. Miscellaneous Revenues

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

Description	FY 2024/2025
	Kshs
Transport on Land	2,117,493
Borehole Drilling	900,000
<i>Library Fees</i>	230,910
Total	3,248,403

Notes to the Financial Statements (continued)

19. Disbursements to CRF

Description	Period ended
	Sep/Dec/March/June 2025
	Kshs
Quarter 1	65,855,527
Quarter 2	64,765,413
Quarter 3	98,037,770
Quarter 4	110,104,823
Total	338,763,533

20. Bank Charges

Description	FY 2024/2025
	Kshs
Bank Charges & commissions	50,211
Total	50,211

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

Notes to the Financial Statements (continued)

21. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024/2025	Opening Statement 1 st July 2024
			Kshs	Kshs
KCB Bank, Account No. 1140763881.			4,491,474	3,836,616
Cash at Hand			706,879	2,848,145
Total			5,198,353	6,684,761

22. Receivables for non-exchange transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
Sugar Cess	51,471,714	51,471,714
Land Rates	38,569,357	38,569,357
Single Business Permit	143,131,760	143,131,760
Advertising	11,177,358	11,177,358
Tobacco Cess	37,000,000	37,000,000
Sub total	281,350,189	281,350,189
Less impairment Allowance	-	-
Total Current Receivables	281,350,189	281,350,189

The current receivable relates to revenues due in previous financial years but uncollected.

Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	74,850,206	27%
Between 2-3 years	-	%	125,897,632	45%
Over 3 years	-	%	80,602,351	28%
Total (a+b)	-	%	281,350,189	100%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	FY 2024/2025
	Kshs
At the beginning of the year	281,350,189
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	281,350,189

23. Payables- Due To CRF

Payables	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	5,198,353	6,684,761
Amount billed and yet to be collected for disbursement to CRF	277,195,409	281,350,189
Total Due to CRF	282,393,762	288,034,950

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

Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	6,684,761
Increase/Decrease in Dues to CRF	(1,486,408)
Closing Dues to CRF	5,198,353

24. Revenue received in advance

Description	FY 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Sale of Assets	4,154,780	-
Total	4,154,780	-

12. Appendices

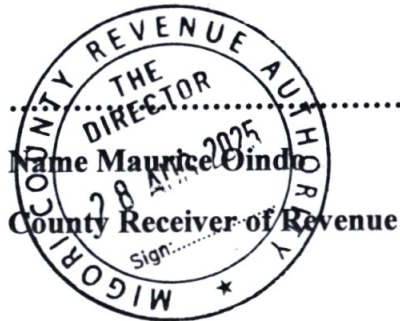
Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

The following is the summary of issues raised by the external auditor, and management comments that we:

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)
1.0	Unconfirmed cash and cash equivalents balance of 2,848,145	The amount was cash in hand held by various revenue collectors and was eventually deposited into our revenue collection accounts and subsequently transferred to CRF	Resolved
2.0	Long outstanding arrears	Management is considering taking legal action, while there is also a transaction committee for leased sugar factories to verify debts to be subsequently paid by National Government Supporting schedules, demand notes, registers are attached see annex for audit verification.	Resolved
Emphasis Of Matter	Budgetary Control and Performance	The management intend to complete automation of revenue collection to help in enhancing revenue collection in order to meet or even surpass revenue targets	Not resolved
Report on Lawfulness and Effectiveness in use of			

**Receiver Of Revenue
County Government Of Migori
Revenue Statements for the Period Ended 30th 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)
Public Resources				
1	ICT Internal Controls	ICT policy has since been approved paving way to establishment of ICT Standard Operating Procedures	Resolved	2024/2025
2	Revenue Management System	The issues in question have been adequately addressed (see annexure)	Resolved	2024/2025
3	Manual Revenue Collection Processes	The issues in question have been adequately addressed (see annexure)	Resolved	2024/2025
4	Other Control Issues	The issues in question have been adequately addressed (see annexure)	Resolved	2024/2025



Date

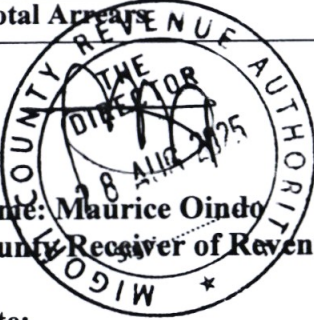
Name Samuel Olal Wakine
Head of Revenue Reporting
ICPAK M/No 32309


Date

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

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 (1 st July 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 20xx D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	88,471,714	-	-	88,471,714	Legal action	High
Land rate	38,569,357	-	-	38,569,357	Legal action	High
Single/Business Permits	143,131,760	-	-	143,131,760	Continuous enforcement and automation	High
Advertising	11,177,358	-	-	11,177,358	Continuous enforcement and automation	High
Total Arrears	<u>281,350,189</u>	-	-	<u>281,350,189</u>		


Name: Maurice Oindo
County Receiver of Revenue
Date:


Name: Samuel Olal Wakine
Head of Revenue Reporting
ICPAK M/No: 32309
Date:

Receiver Of Revenue
County Government Of Migori
Revenue Statements for the Period Ended 30th 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	-	-	38,472,714	49,999,000	88,471,714
Land rate	-	3,983,006	3,983,000	30,603,351	38,569,357
Single/business permits	-	61,719,150	81,412,610	-	143,131,760
Advertising	-	9,148,050	2,029,308	-	11,177,358
Total (agree to statement of arrears above)	-	74,850,206	125,897,632	80,602,351	281,350,189

**Receiver Of Revenue
County Government Of Migori
Revenue Statements for the Period Ended 30th 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

(PFM ACT section 165 subsection 4, 5)



**Sign and date
Accounting Officer**

RECEIVED BY THE COUNTY GOVERNMENT OF MIGORI