

REPUBLIC OF KENYA



REPORT

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OF

THE AUDITOR-GENERAL

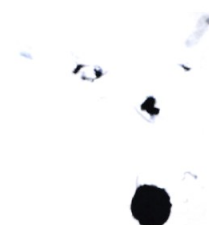
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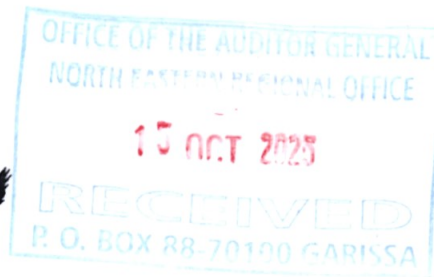
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RECEIVER OF REVENUE-REVENUE STATEMENTS

FOR THE YEAR ENDED 30 JUNE, 2023

COUNTY GOVERNMENT OF GARISSA



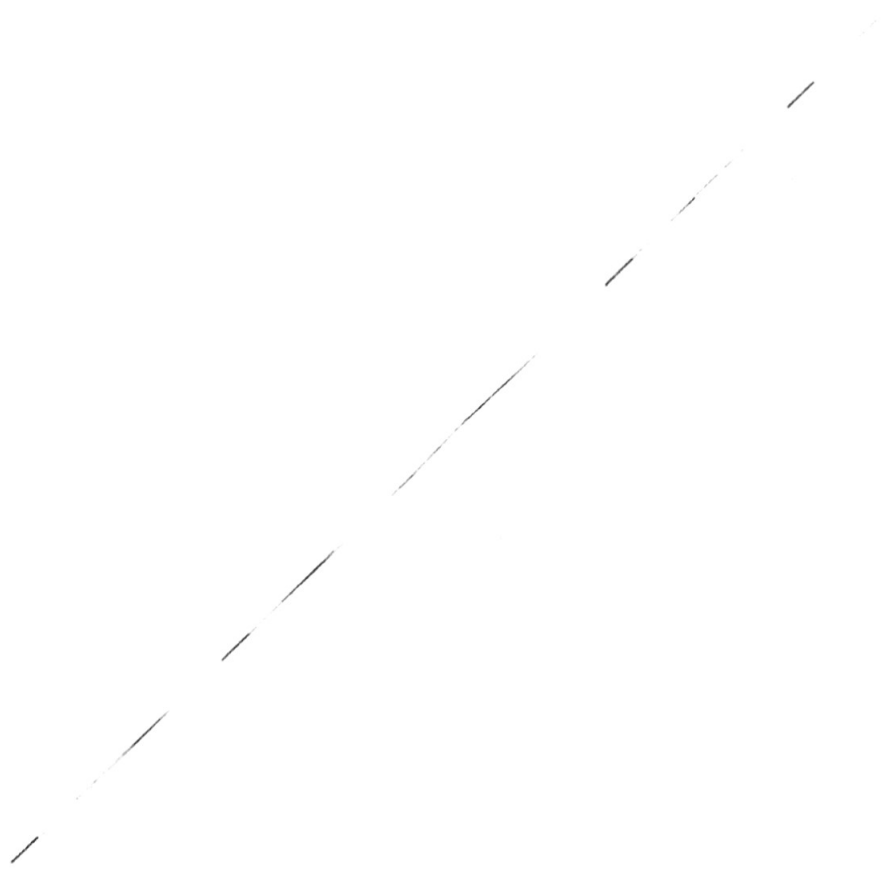


**RECEIVER OF REVENUE
COUNTY GOVERNMENT OF GARISSA**

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)**



*Receiver Of Revenue
County Government of Garissa
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 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 on appointment by the County Executive Committee member for Finance, in accordance with sections 157 & 158 of the PFM Act, 2012.

(b) Principal activities

The receiver of revenue collects revenue and remits it to the County Revenue Fund (CRF) except monies authorised by section 109 (2) of the PFM Act, 2012.

(c) Key Management Team

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

- County Executive Committee Member for Finance
- Chief Officer, Revenue Services
- Chief Officers, in charge of departments collecting revenue
- CEO- Level 5 Hospitals
- Medical Superintendent – Level 4 Hospitals
- Director, Revenue
- Municipal Managers
- Head of Revenue Reporting

(d) Fiduciary Management

- Chief Officer- Finance
- Director Accounting Services/Head of Treasury
- Chief Finance Officer
- Accountants

(e) County Headquarters

P.O. Box 563-70100,
Garissa County Offices
Lamu – Road,
Garissa, Kenya.

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

(f) Entity Contacts

Telephone: (254) 719663711

E-mail: enquiries@garissa.go.ke/revenue@garissa.go.ke

Website: www.garissa.go.ke

(g) Independent Auditor

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

(h) County Attorney

Mrs. Khadija Mohamed

Telephone: +254722930665

Email: enquiries@garissa.go.ke/revenue@garissa.go.ke

(i) Bankers Detail

Kenya Commercial Bank (KCB),

Garissa Branch.

3. Foreword By the CECM Finance and Economic Planning

FY 2024/2025, the county collected and generated total revenue of Ksh. 478,466,368 from various revenue streams, which include: hospital user fees, public health, bridge entry and exit cess, single business permit, building plan approvals, land rents & rates, livestock auction and export cess, livestock movement permit, agricultural Produce cess, wayleaves, market fees, parking, among others. Ksh. 94,314,416 was generated from ordinary own source revenues and was disbursed to CRF, which is inclusive of the balance brought forward from the previous year. Additionally, a total of Ksh. 384,167,940 was raised and utilized at source as per the County Facility Improvement Financing Act 2023.

In the period under review, there was an increase in collections of revenues from ordinary revenue sources, hospitals, and public health compared to the previous year. This was occasioned by the enactment of the FIF Act 2023, linking service delivery to revenue collections, enhanced collaboration, monitoring, and enhanced citizen engagement, and lastly, improved staff welfare and working conditions.

Similarly, there was under-collection of ordinary own source revenues due to various factors such as freezing of gypsum mining and land registration processes occasioned by prolonged boundary issues and inter-clan skirmishes, lack of full-scale automation of the revenue collection system, and inadequate revenue staff, among others.

However, several measures have been put in place to maximize and enhance revenue collections in the county these include: automation of revenue collection system, capacity development programmes, decentralizing revenue collections: municipalities to be given the autonomy to collect revenues, widening tax base, hiring/deployment of adequate staff, enhancing collaboration in revenue collections, enhancing service delivery, putting more infrastructural developments, rolling out of revolving funds to create more opportunities for the county residents and increasing awareness of the public on payment of revenues and their modes of payment.



Abass Ismail Khaar
CECM Finance and Economic Planning
County Government of Garissa.

4. Management Discussion and Analysis

a. Directorate of Revenue Services

The Directorate of Revenue Services falls under the County Department of Finance and Economic Planning docket of the Executive. It is mandated under Section 157 (1) of the PFM Act to be the collectors and receivers of Revenue.

b. Accountability & Emerging Issues

The receiver of revenues is required under section 157 (2) of the PFM Act to ensure all revenues for which the receiver of county revenue is responsible over is collected, recovered and accounted through the established Revenue Account as dictated by sections 109 (1) of the Act and therefore, County Government of Garissa has only two (2) collection avenues: **KCB A/C NO: 1140761625 & MPESA PAY BILL NO: 209118**

However, an executive order was issued allowing municipalities, particularly Garissa Township Municipality, to be the receivers of revenue/collectors of revenues independently of the Directorate of Revenue Services. Further, allowing them to use revenues at source, citing sections 171 and 172 of the PFM Act 2012.

c. OSR Performance

Tabular presentation of the last five (5) annual performances of county OSR Collections: -

FY	Own Source Revenues (Excluding Health) (Ksh. Million)	Health Fees/FIF (Ksh. Million)	Actual Realized (Ksh. Million)	Target (Ksh. Million)	% Realized
2020/21	79.67	16.34	96.01	250	38%
2021/22	60.09	65.62	125.71	200	63%
2022/23	78.74	114.38	193.12	250	77%
2023/24	89.09	165.78	254.87	230	111%
2024/25	94.3	384.17	478.47	400	120%

The table above shows that the county has shown a steady upward growth in total actual OSR collections (from Ksh. 96M in 2020/21 to Ksh. 478.47M in 2024/25). This represents a fivefold increase in realized collections within 5 years. The health sector (FIF) is now the cornerstone of revenue, overshadowing other ordinary revenue sources.

In the FY under review, the county managed to attain and surpass the annual target of Ksh. 400 million. However, the increase is mainly attributed to collections from FIF streams (Health and Public Health user fees/charges).


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

The hospital and public health fees that were collected by the entities were used at source in line with the National FIF Act 2023 and the County FIF Act 2024 as guided by section 109 (2)(a)(b) of the PFM Act, 2012. Subsequently, the hospitals prepare a separate financial statement that is audited by the auditor general as an independent entity

d. Risks

- i. Inadequate funding- budget constraints.
- ii. Uncoordinated revenue collection processes.
- iii. Delays in automating revenue collection systems pose a major risk in underperformance.
- iv. Operational Risks-Revenue collection officers often lack the minimum required tools, training/capacity, and working environment.
- v. Market risks- Rising inflation, commodity price volatility, and interest rate changes influence citizen and business purchasing power, and this may hinder revenue payment, bringing a risk to the collection of revenue.
- vi. Delays and reductions in the disbursements from the national treasury, together with reduced business activities, pose a risk to our cash flow management.

Sign.....

Name.....

County Receiver of Revenue

5. Statement of Receiver of Revenue's responsibilities

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

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year ended on June 30, 2025.

This responsibility includes:

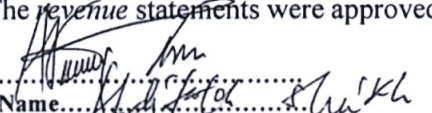
- i. maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- ii. maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity,
- iii. 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 relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of *entity's receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *entity* has complied fully with applicable Government Regulations and the terms of external financing covenants. 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 25th August 2025


Name.....
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 GARISSA

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 Garissa set out on pages 1 to 24, which comprise of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Garissa 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 (including the transitional provisions permitted Under IPSAS 33) and comply with the County Government 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. Inadequacies in Disclosures of Transitional IPSAS Financial Statements

The Public Sector Accounting Standards Board (PSASB) guideline on the first-time adoption of IPSAS Accrual requires entities transitioning from IPSAS (Cash Basis) to IPSAS (Accrual Basis) to disclose whether the revenue statements are Transitional IPSAS Statements or are prepared in accordance with the Accrual Basis of Accounting under the International Public Sector Accounting Standards. This disclosure is required to appear on the cover page of the annual report and revenue statements. However, the cover page did not clearly indicate that these are transitional revenue statements. Instead, it was presented as both Transitional Revenue statements prepared in accordance with the Accrual Basis of Accounting under the International Public Sector Accounting Standards (IPSAS).

Management did not disclose in the Note 2 to the revenue statements the specific transitional provisions applied, nor the steps being taken towards full compliance with IPSAS Accrual.

Further, the entity did not indicate the elements of the revenue statements that have not been recognized as a result of taking advantage of the transition provisions outlined in IPSAS 33 – First-time Adoption of Accrual Basis IPSAS.

In the circumstances, the omission affects disclosure and the fair presentation of the revenue statements and limits the ability of stakeholders to assess the Receiver's progress toward full compliance with IPSAS Accrual.

2. Unsupported Own Source Revenues

The statement of revenue and disbursements reflects total revenue amount of Kshs.94,314,416. However, monthly own-source revenue reports were not supported by

way of daily revenue schedules and weekly collection summary sheets. The schedules would have provided detailed breakdown of collections, capturing key details such as the date of collection, receipt book number, revenue source, collector, location and the amount per receipt book to support the preparation and reconciliation of monthly revenue reports.

In addition, year-end cash counts for each sub-county Revenue Officer were not provided for audit review.

In the circumstances, the accuracy and completeness of the total revenue amount of Kshs.94,314,416 could not be confirmed.

3. Unsupported Land Rates

The statement of revenue and disbursements reflects land rates revenue of Kshs.4,354,836, as disclosed in Note 7 to the revenue statements. However, valuation roll, invoices, land rates register, arrears schedule, or waiver approvals were not provided for audit.

In the circumstances, the accuracy and completeness of land rates collections amounting to Kshs.4,354,836 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 Garissa Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit 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

In the prior year audit report, several issues were raised under the Report on Revenue statements, Lawfulness and Effectiveness in Use of Public Resource and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Receiver of Revenue in 2024/2025 revealed that the following matters remained unresolved:

No.	Audit Issue
1	Unsupported Revenue
2	Lack of an Updated Valuation Roll and Land Rates Register
3	Inaccuracies in the Statement of Arrears
4	Collection of Revenue Without Finance Act
5	Underperformance in Revenue Collection
6	Collection of Revenue Without a Finance Act
7	Weaknesses in the Revenue Collection System

Other Information

The Management is responsible for the Other Information set out on page iii to viii which comprise of 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 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. Collection of Revenue Without a Finance Act

During the year under review, the County Executive operated without an approved Finance Act, contrary to Section 133 of the Public Finance Management Act, 2012, which

states that “not later than ninety (90) days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments”.

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

2. Lack of Revenue Raising Strategies in the County Integrated Development Plan

The County Integrated Development Plan (CIDP) 2023–2027 lacked revenue raising strategies, contrary to Section 108(4)(c) of the County Governments Act, 2012, which requires that a County’s integrated development plan include a financial strategy defining sound financial management and expenditure control, as well as ways and means of increasing revenues.

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, 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 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 Revenue Collection

Review of revenue records revealed that revenue collection, recording and accounting were not automated but instead were done manually. As a result, there is an increased risk of errors, misstatements and possible loss of revenue due to weak internal controls. Further, the County Integrated Development Plan 2023–2027 lacked revenue raising strategies, contrary to Section 108 of the County Governments Act, 2012.

In the circumstances, existence of effective controls over the 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'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

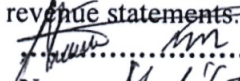
*Receiver Of Revenue
County Government of Garissa
Revenue Statements for the Period Ended 30th June 2025*


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	34,617,656
Land Rates	7	4,354,836
Single/Business Permits	8	18,423,086
Administration Control Fees and Charges	9	101,400
Other Fines, Penalties, And Forfeiture Fees	10	-
Public Health Service Fees	11	-
Physical Planning and Development	12	4,022,423
Conservancy Administration Charges	13	2,198,130
Donations/Grants Not Received Through CRF	14	-
Total Revenue from non-exchange transactions		63,717,531
Revenue from exchange transactions		
Parking Fees	15	1,255,103
Market Fees	16	24,765,372
Advertising	17	3,073,300
Hospital Fees	18	
Hire of County Assets	19	-
Property Rent	20	1,503,110
Sale of assets	21	
Park Fees	22	
Miscellaneous receipts	23	
Total Revenue from exchange transactions		30,596,885
Total Revenues (a)		94,314,416
Disbursements		
Disbursements To CRF	24	94,258,815
Disbursements to another County Fund	25	-
Bank charges	26	39,755
Waivers and exemptions	27	-
Bad debts written off	28	-
Provision for bad debts	29	-
Total Disbursements and other charges (b)		94,298,570
Balance Due for Disbursement (collected amounts) (c)		15,846
Balance Due for Disbursement (uncollected Amounts) (d)		-
Balance B/f from Previous year		534
Balance Due for Disbursement and Collection (f=(c+d+e))		16,381

**Receiver Of Revenue
County Government of Garissa
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 11/09/2025 and signed by:


.....
Name Mohamed Smith
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))



.....
Name AB1 PL
Head of Revenue Reporting
ICPAK M/No 29047

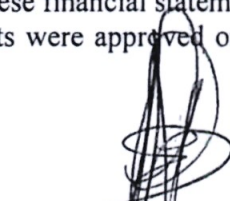
**Receiver Of Revenue
County Government of Garissa
Revenue Statements for the Period Ended 30th June 2025**

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

	Note	Period as at 30 th June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	30	16,381	534
Receivables from non-Exchange transactions	31	0	0
Receivables from Exchange transactions	32	0	0
Total Current Assets		16,381	534
Total Assets		16,381	534
Financial Liabilities			
Payables-Due to CRF	33	16,381	534
Revenue Received in Advance	34	-	-
Total Financial Liabilities		16,381	534

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 11/09/2025 and signed by:


 Name Abdifatah Shiki
 County Receiver of Revenue


 Name ABDI OJ
 Head of Revenue Reporting
 ICPAK M/No 29047



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

9. Statement of Cash Flows for the Year Ended 2024/2025

	Note	FY 2024/2025
		Kshs
Operating Activities		
Receipts		
Cess		34,617,656
Land Rate		4,354,836
Single/Business Permits		18,423,086
Administration Control Fees and Charges		101,400
Other Fines, Penalties, And Forfeiture Fees		-
Public Health Service Fees		-
Physical Planning and Development		4,022,423
Conservancy Administration Charges		2,198,130
Donations/Grants Not Received Through CRF		-
Parking Fees		1,255,103
Market Fees		24,765,372
Advertising		3,073,300
Hospital Fees		-
Hire of County Assets		-
Sale of assets		-
Property Rent		1,503,110
Park Fees		-
Miscellaneous receipts		-
Total Receipts		94,314,416
Payments		
Disbursements To CRF		(94,258,815)
Bank charges		(39,755)
Total Payments		(94,298,570)
Net Cash from operating Activities		15,846
Cash and Cash Equivalent as at 1 st July 2024	29	534
Cash and Cash Equivalent as at 30th June 2025	29	16,381



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

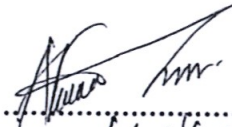
10. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2025

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	52,000,000	3,500,000	55,500,000	34,617,656	20,882,344	62%
Land Rate	22,500,000	2,000,000	24,500,000	4,354,836	20,145,164	18%
Single/Business Permits	20,000,000	3,000,000	23,000,000	18,423,086	4,576,914	80%
Property Rent	5,000,000	0	5,000,000	1,503,110	3,496,890	30%
Parking Fees	7,000,000	0	7,000,000	1,255,103	5,744,897	18%
Market Fees	27,350,000	1,000,000	28,350,000	24,765,372	3,584,628	87%
Advertising	3,000,000	0	3,000,000	3,073,300	(73,300)	102%
Hospital Fees						
Public Health Service Fees						
Physical Planning and Development	3,000,000	500,000	3,500,000	4,022,423	(522,423)	115%
Hire of County Assets	1,200,000	-	1,200,000	-	1,200,000	0%
Conservancy Administration Charges	7,200,000	0	7,200,000	2,198,130	5,001,870	31%
Administration Control Fees and Charges	1,750,000	0	1,750,000	101,400	1,648,600	6%
Proceeds from sale of assets	0	0	0	-	-	0%
Park Fees	0	0	0	-	-	0%
Other Fines, Penalties, and Forfeiture Fees	0	0	0	-	-	0%
Miscellaneous Receipts	0	0	0	-	-	0%
Total County Own Source Revenue	150,000,000	10,000,000	160,000,000	94,314,416	65,685,584	59%
Other Receipts			0		0	0%
Donations /Grants Not Received Through CRF	0		0		0	0%
Total Other Receipts	0		0		0	0%
Total Receipts	150,000,000	10,000,000	160,000,000	94,314,416	65,685,584	59%

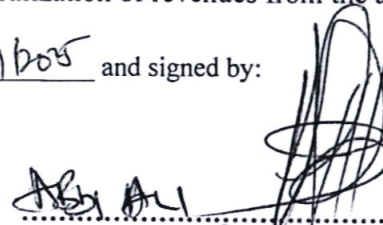
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Most of the targets from various revenue sources were unrealized; for instance, parking fees were allocated a bigger budget, and since there was no significant investment in constructing shades and designated parking spaces, it was an uphill task to mobilize revenues from the stream. Similarly, zero revenues were generated from the hiring of county assets, AMS, and ATC; this is because the facility was destroyed by the heavy rains, and since then, no renovation or repair of the facility has been done. Also, there was a significant increase in revenues from the land rates, which was necessitated by the title deeds issued by the president during his developmental tour visit to the county. Further, after constituting enforcement measures and thorough spot checks, it was noted that there was an over-realization of revenues from the advertising stream.

The County Receiver of Revenue's financial statements were approved on 11/01/2025 and signed by:



.....
Name Abdifatah Du'ka
County Receiver of Revenue



.....
Name ICPAK M/No
Head of Revenue Reporting
ICPAK M/No

11. Notes to the Financial Statements

1. General Information

The County Receiver of Revenue was appointed by the CEC member of Finance of Garissa County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is revenue collection 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 Garissa. 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 the transitional provisions under IPSAS 33 and therefore this 1st 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.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and 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.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

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

3. 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 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.

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 of Garissa for the period 1st July 2024 to 30th June 2025. There were 2 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

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

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.

v) Revenue in Arrears

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

vi) Disbursements to CRF

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

vii) Payables due to CRF

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

viii) Comparative Figures

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

ix) Subsequent Events

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

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

Notes to the financial statements

4. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 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.

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

Notes to the Financial Statements

6. Cess

Description	FY 2024/2025	
		Kshs
Farm produce		905,388
Quarrying		194,701
Livestock		20,077,522
Miraa		12,985,545
Firewood		454,500
Total		34,617,656

7. Land rates

Description	FY 2024/2025	
		Kshs
Land rates		4,354,836
Total		4,354,836

8. Single /Business Permits

Description	FY 2024/2025	
		Kshs
Annual Business permit fees		18,423,086
Total		18,423,086

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Revenue Statements for the Period Ended 30th June 2025

9. Administration Control Fees and Charges

Description	FY 2024/2025
	Kshs
Weights and measures inspection	35,400
Fire Services (inspection of fire extinguishers)	66,000
Total	101,400

10. Other Fines, Penalties and Forfeitures

Description	FY 2024/2025
	Kshs
Impounding Fees	00
Towing Fees	00
Others (<i>Specify</i>)	00
Total	000

11. Public Health Service Fees

Description	FY 2024/2025
	Kshs
Public Health Fees	-
Total	-

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12. Physical Planning and Development

Description	FY 2024/2025
	Kshs
Building plans approval	1,039,001
Right-of-Way / Way-Leave Fee	2,983,422
Total	4,022,423

13. Conservancy Administration Charges

Description	FY 2024/2025
	Kshs
Slaughterhouse fees	387,480
Vet movement permits	1,810,650
Total	2,198,130

14. Donations and Grants Not Received Through CRF

Description	FY 2024/2025
	Kshs
Donations (<i>Specify Based on Source</i>)	00
Grants (<i>Specify Based on Source</i>)	00
Others (<i>Specify</i>)	00
Total	000

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Revenue Statements for the Period Ended 30th June 2025*

15. Parking Fees

Description	FY 2024/2025
	Kshs
Reserved parking: Vehicles Enclosed Park/Reserved Fees (Cars, Lorries, Water Bowsers etc.)	1,255,103
Total	1,255,103

16. Market Fees

Description	FY 2024/2025
	Kshs
Market entry fees	24,765,372
Total	24,765,372

17. Advertising

Descriptions	FY 2024/2025
	Kshs
Billboard advertising, Branding, Signage, Roadshows, Banners, Posters, Tent Advertising, Street Pole Advertising	3,073,300
Total	3,073,300

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18. Hospital Fees

Description	FY 2024/2025
	Kshs
Level 5 hospitals	-
Level 4 hospitals	-
Total	-

19. Hire Of County Assets

Description	FY 2024/2025
	Kshs
Agricultural Mechanisation Services (AMS)	00
Hire of Machines and Equipment	00
Hire of County Stadia	00
Hire of County Halls	00
Conference facilities/Agricultural Training Centers (ATC)	00
Others (<i>Specify</i>)	00
Total	000

20. Property Rent

Description	FY 2024/2025
	Kshs
County Housing	00
Plot Rent	00
Tenancy Agreement	00
Transfer of Property	00
Stalls/kiosks rent	1,503,110
Others (<i>Specify</i>)	00
Total	1,503,110

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

21. Sale of assets.

	FY 2024/2025
	Kshs
Receipts from Sale of Buildings	00
Receipts from Sale of Vehicles and Transport Equipment	00
Receipts from Sale of Plant Machinery and Equipment	00
Receipts from Sale of Certified Seeds and Breeding Stock	00
Receipts from Sale of Strategic Reserves Stocks	00
Receipts from Sale of Inventories, Stocks and Commodities	00
Disposal and Sales of Non-Produced Assets	00
Total	00

22. Park Fees

Description	FY 2024/2025
	Kshs
Lodge Tariffs and levies	00
Park entry fees	00
Filming and Photography fees	00
Camping fees	00
Balloon landing fees	00
Others (<i>Specify</i>)	00
Total	000

23. Miscellaneous Revenues

Description	FY 2024/2025
	Kshs
Dividends	00
Interest	00
Commissions	00
Others (<i>Specify</i>)	00
Total	00

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24. Disbursements to CRF

Description	FY 2024/2025
	Kshs
Quarter 1	21,649,500
Quarter 2	14,759,065
Quarter 3	35,475,800
Quarter 4	22,374,450
Total	94,258,815

25. Disbursement to another County Fund

Description	FY 2024/2025
	Kshs
Quarter 1	-
Quarter 2	-
Quarter 3	-
Quarter 4	-
Total	-

26. Bank Charges

Description	FY 2024/2025
	Kshs
Bank Charges & Commissions	39,755
Total	39,755

27. Waivers and Exemptions

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

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Revenue Statements for the Period Ended 30th June 2025

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	-

30. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Period ended 30 th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
KCB, 1140761625, KES	393	534
M-Pesa Pay Bill 209118, KES	15,988	-
Total	16,381	534

31. Receivables for non-exchange transactions

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
	00	00
Sub total	00	00
Less impairment Allowance	00	00
Total Current Receivables	00	00

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Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	2024/2025	% 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)	-	%	-	%

Reconciliation for Impairment Allowance on Receivables from Non-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	-

32. Receivables from exchange transactions

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

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Ageing analysis for total receivables in exchange transactions

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

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/provision	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	-

33. Payables- Due To CRF

Payables	Current FY 2025/2026	Opening Statement 1 st July 2025
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	16,381	534
Amount billed and yet to be collected for disbursement to CRF	-	-
Total undisbursed funds to CRF	16,381	534

34. Revenue received in advance

Description	Period ended Sep/Dec/ March/June 2024/2025	Opening Statement 1 st July 2025
	Kshs	Kshs
<i>Specify</i>	-	-
Total	-	-

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

12. Appendices

Appendix 1: 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 to arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	0	0	0	0	0	
Land rate	0	0	0	0	0	
Single/Business Permits	0	0	0	0	0	
Property Rent	0	0	0	0	0	
Parking Fees	0	0	0	0	0	
Market Fees	0	0	0	0	0	
Advertising	0	0	0	0	0	
Hospital Fees	0	0	0	0	0	
Public Health Service Fees	0	0	0	0	0	
Physical Planning and Development	0	0	0	0	0	
Hire Of County Assets	0	0	0	0	0	
Conservancy Administration	0	0	0	0	0	
Administration Control Fees and Charges	0	0	0	0	0	
Park Fees	0	0	0	0	0	
Other Fines, Penalties, And Forfeiture Fees	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Total Arrears	0	0	0	0	0	

.....
 Name *Mohamed Sunku M*
 County Receiver of Revenue

Date *11/09/2025*

.....
 Name *ASOT ACY*
 Head of Revenue Reporting
 ICPAK M/No *29047*
 Date *11/09/2025*

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

Appendix 2: Ageing Analysis of Revenue in Arrears

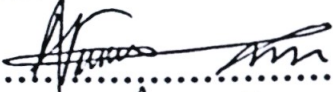
Description	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	0	0	0	0	0
Land rate	0	0	0	0	0
Single/business permits	0	0	0	0	0
Property rent	0	0	0	0	0
Parking fees	0	0	0	0	0
Market fees	0	0	0	0	0
Advertising	0	0	0	0	0
Hospital fees	0	0	0	0	0
Public health service fees	0	0	0	0	0
Physical planning and development	0	0	0	0	0
Hire of County Assets	0	0	0	0	0
Conservancy administration	0	0	0	0	0
Administration control fees and charges	0	0	0	0	0
Proceeds from sale of assets	0	0	0	0	0
Park fees	0	0	0	0	0
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0
Others (<i>Specify</i>)	0	0	0	0	0
Total (<i>agree to statement of arrears above</i>)	0	0	0	0	0



Appendix 3: 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 benefiting 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)

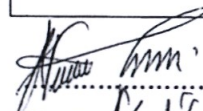

 Name **ABDILATAH SHEIKH**
 11/09/2025
 Accounting Officer

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

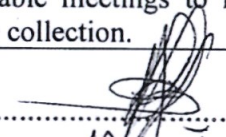
Appendix 5: Progress on follow-up of prior Year Auditor Recommendations.

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)
OAG/NERO/AUD/GSA/11/(12)	Lack of enactment of the Finance Act	It was not approved by the County Assembly on time, and therefore, the management resorted to the previous Act 2023	Resolved	
OAG/NERO/AUD/GSA/11/(12)	Manual Revenue Collection System	System to be procured	Not Resolved	March 2026
OAG/NERO/AUD/GSA/11/(12)	Lack of Updated Valuation Roll and Land Register	The management is in the process of enacting the County Rating Act and procuring a Land Management System	Not Resolved	June 2026
OAG/NERO/AUD/GSA/11/(12)	Underperformance of Revenue Collection	The management intends to develop a revenue mobilization strategy, hold Monthly, quarterly, and half-year revenue collection round table meetings to mobilize revenue collection.	Partially Resolved	March 2026


 Name Abdifatah Eluke
 County Receiver of Revenue

Date 11/09/2025


 Name Abdi Jele
 Head of Revenue Reporting
 ICPAK M/No 2904
 Date 11/09/2025

