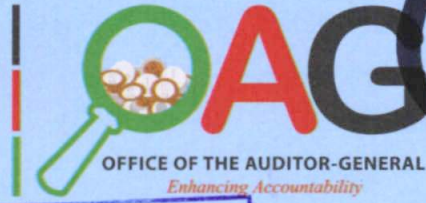


REPUBLIC OF KENYA



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

PAPERS LAID	
DATE	25/02/2026
ON Tabled BY	Mohamed leader
COMMITTEE	_____
CLERK AT THE TABLE	Polycarp

**COUNTY REVENUE FUND**

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

**COUNTY GOVERNMENT OF MANDERA**

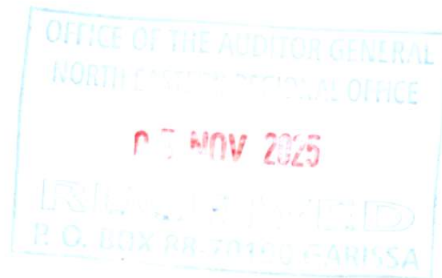
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*Issued 30<sup>th</sup> June 2025.*

**REPUBLIC OF KENYA**

**COUNTY GOVERNMENT OF MANDERA**



**COUNTY REVENUE FUND**

*County Government of Mandera*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025**

---

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

*County Government of Mandera*  
*County Revenue Fund*  
*Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025*

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

**a. Acronyms**

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

**b. Definition of Key Terms**

*Fiduciary Management:* *The key management personnel who had financial responsibility*

## 2. Key Entity Information and Management

### a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

### b) Key Management Team

The County Revenue Funds day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM Finance and Economic planning	Ibrahim Mohamed Adan
2.	C.O Finance	Abdikadir Mohamed Tache
3.	Director Accounting Services/Finance	Hassan Mohamed Abdow
4.	Chief Finance Officer	Ahmedsalim Ali Osman

### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Ibrahim Mohamed Adan
2.	Accounting Officer in charge of Finance	Abdikadir Mohamed Tache
3.	Director Accounting Services/Finance	Hassan Mohamed Abdow
4.	Chief Finance Officer	Ahmedsalim Ali Osman

### d) Fiduciary Oversight Arrangements

The key fiduciary oversight of Mandera County Government was under the following organs;

- Mandera County Assembly
- Controller of Budget
- Public Accounts Committee
- Budget and Appropriations Committee
- Finance Committee
- Audit Committee

**e) Mandera County Headquarters**

P.O. Box 13-70300  
County Headquarters Building  
Mandera-Isiolo Road  
Mandera, KENYA

**f) Mandera County Executive Contacts**

Telephone: (+254) 720 779 808  
E-mail: [info@mandera.go.ke](mailto:info@mandera.go.ke)  
Website: [www.mandera go.ke](http://www.mandera.go.ke)

**g) County Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**

**h) Independent Auditor**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General  
P.O. Box 40112

**j) County Attorney**

The county Attorney  
The County Headquarters  
Shafshafey Mandera  
P.O. Box 13-70300  
**MANDERA, KENYA**

**3. Statement by the CECM Finance**

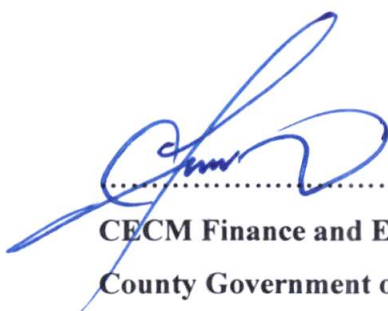
It's my pleasure to present Mandera County Revenue Fund's financial statements and reports for the 2024/2025 financial period ending 30th June, 2025. The report highlights the performance of the County Revenue Fund for the year under review and indicates the revenue collected the sources of revenue and the disbursements made from the CRF.

County Governments have multiple sources of revenues including equitable share from the Commission for Revenue Allocation (CARA), Grants from Development Partners and Own Source Revenue (OSR). During the 2024/2025 financial year, the total revenue realized amounted to Kshs. 12,062,956,895. The main revenue sources encompassed exchequer releases, Transfers from other government agencies, and the County's Own Source Revenue.

The largest chunk of revenue from the CRF was disbursed to Mandera County executive to support the implementation of the County's budgeted plans, projects, programmes (both recurrent and development activities) and facilitate effective and efficient service delivery. The rest of the disbursement was made to the Mandera County Assembly.

A few challenges were encountered during the period. This ranged from delay in approval of fund requests, late disbursements of the exchequer by the National Treasury and IFMIS connectivity related hitches that slowed implementation of activities at the County level.

Overall, the revenue performance was satisfactory during the 2024/2025 financial year and we envisage an enhanced performance in the forthcoming financial period.



.....

**CECM Finance and Economic Planning**  
**County Government of Mandera**

#### **4. Management Discussion and Analysis**

##### **Introduction**

This Management's Discussion and Analysis discusses the Mandera County Revenue Fund's financial and operating performance, risks facing the fund's performance and outlook from management's viewpoint.

##### **Overview**

The Mandera County Revenue Fund is established in compliance with the requirement of Article 207 of the Kenyan Constitution. The Fund exists to receive all money raised or received on behalf of the County Government of Mandera. However, this excludes any money that an Act of Parliament may exclude from being paid reasonably to the Fund.

The Mandera County Treasury is in charge of the Fund and ensures that all money raised or received by or on behalf of the county government of Mandera is paid into the Fund, except money that is excluded front payment into that Fund because of a provision of the Public Finance Management Act or another Act of Parliament, and is payable into another county public fund established for a specific purpose; may, according to other legislation, the PFM Act or County legislation, be retained by the county government entity which received it for the purposes of defraying its expenses; or is reasonably excluded by an Act of Parliament as provided in Article 207 of the Constitution.

All the sources of county government revenue in Kenya should be deposited in the County Revenue Fund. Funds excluded from the Fund include the appropriation in aid (AIA). AIA is received by county departments when they offer services and they can retain that money to cover their expenses. The CEC in charge of Finance in the County has to report to the Commission on Revenue Allocation and the Controller of Budget on the performance of the County Revenue Fund which is kept in the County Exchequer Account. Any withdrawal from the revenue fund has to be approved by the Controller of Budget. The controller of Budget checks whether the money requested is for a project contained in the work plans prepared by sectors every month. The project has to be contained in the budget.

##### **Financial and Operational Performance Analysis**

The CRF's financial performance for the year 2024/2025 remained strong despite amid a few hindrances such as delay in disbursement of the equitable share by the National Treasury and related challenges that threatened to obstruct the Fund's performance.

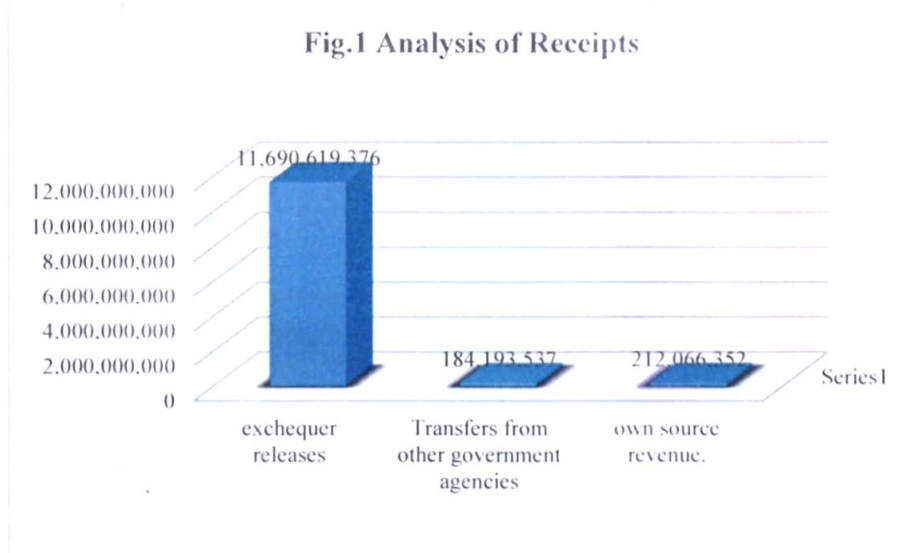
During the 2024/2025 financial year, the main revenue sources encompassed exchequer releases, Transfers from other government agencies, and the County's Own Source Revenue. The total

County Government of Mandera

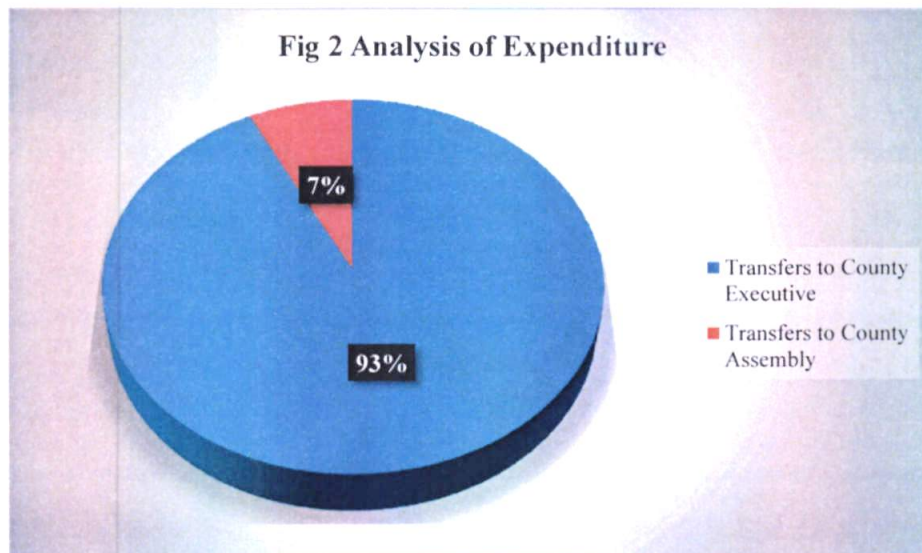
County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025

revenue received in the CRF was Kshs. 12,062,956,895. This comprised of Kshs 11,690,619,376 from exchequer releases, Kshs. 212,066,352 as Transfers from other government agencies, and Kshs. 212,066,352 from own source revenue.



The funds were expended as highlighted in the figure below:



As indicted by the above diagram, the biggest portion of revenue from the CRF was disbursed to Mandera County executive to support the implementation of the County's budgeted programmes (both recurrent and development activities) and facilitate effective and efficient service delivery while the rest of the transfer was made to fund Mandera County Assembly's operational undertakings.

During the financial year, the Fund satisfactorily met all its statutory requirements.

**Risks**

The major risks facing the Fund include the following:

*Technology risks:* Emerging possible risk of cyber-attacks and Slow connectivity to core IT system.

*Reputational risks:* Delayed disbursement of funds.

*Operational risks:* Highlighted internal audit/regulatory issues.

*Compliance risks:* Litigation by stakeholders.

*Financial risks:* Delay in funding

**Outlook**

Despite excellent performance in 2024/2025, the performance of the County Revenue Fund could be negatively affected by many factors in the forthcoming financial period. These includes changes in the allocation of revenue to counties, the country's economic conditions, availability of funds and adherence to disbursement timelines by the National Treasury, political related challenges amongst other issues. It's envisioned, however, that cordial relations and collaboration with the National Treasury and other stakeholders will keep boosting performance. Further, the Fund will continue complying with the existing legal frameworks in place as required by law.

## **5. Overview of the County Revenue Fund Operations**

### **a) Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

### **b) Receipts into the County Revenue Fund**

County Government revenue is received through the appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Revenue includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, own source revenue, and other miscellaneous deposits in the County Revenue Fund Account.

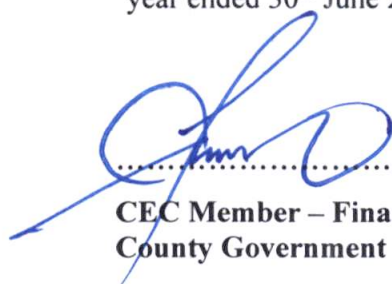
### **c) Transfers from the County Revenue Fund**

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts pursuant to Section 109 (6) of the PFM Act 2012. These entities are responsible for the administration of their respective approved budgets.

### **d) Financial Reporting requirements**

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2025.



.....

**CEC Member – Finance and Economic Planning  
County Government of Mandera**

## 6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund 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 financial position of the County Revenue Fund; (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 County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, 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). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund, which have been relied upon in the preparation of its financial statements, as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (*where applicable*). Further, the Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 29/06/2025.

Signature 

Name : Abdikadir Mohamed Tache  
Chief Officer Finance /Accounting Officer  
County Government of Mandera

# 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 COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF MANDERA**

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### PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial 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 financial 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.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial 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 FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of County Revenue Fund - County Government of Mandera set out on pages 1 to 18, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the 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, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of Mandera as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund Management - County Government of Mandera 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 financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects total final receipts budget and actual on comparable basis of Kshs.14,567,547,953 and Kshs.13,237,260,105 respectively, resulting in under-funding of Kshs.1,330,287,848 or 9% of the budgeted receipts. Similarly, the Fund disbursed an amount of Kshs.11,531,665,020 against actual receipts of Kshs.13,237,260,105, resulting in an under disbursement of Kshs.1,705,595,085 or 13% of the receipts.

Further, review of records revealed that exchequer releases totalling Kshs.1,994,963,052 were received in the month of June, 2025 and Kshs.118,182,682 reported as other amount of in the statement of financial position as disclosed in Note 16 to the financial statements was yet to be received.

The under disbursement affected the planned activities and may have impacted negatively on service delivery to the residents of Mandera 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 financial statements. There were no key audit matters to report in the year under review.

### **Other Information**

The Management is responsible for the Other Information set out on page iii to x which comprise of Key Entity Information and Management, Statement by the County

Executive Committee Member Finance, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Revenue Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial 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 financial 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, I confirm that nothing 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**

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 financial 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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 financial 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 financial 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 financial statements, Management is responsible for assessing the Fund'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 financial 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 financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial 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 County Revenue Fund'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 financial 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 financial 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 financial 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 financial 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

02 December, 2025

County Government of Mandera  
 County Revenue Fund  
 Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025

**8. Statement of Financial Performance for the year ended 30 June 2025**

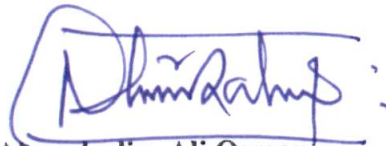
Description	Notes	Period ended June 2025
		Kshs.
<b>Revenue from non-exchange transactions</b>		
Exchequer releases	6	11,690,619,376
Transfers from other government agencies	7	184,193,537
Other grants	8	-
Return to CRF from County Entities	9	-
Non-Exchange Own Source Revenue	10	131,313,496
<b>Revenue from exchange transactions</b>		
Exchange Own Source Revenue	11	80,752,856
<b>Total Revenue</b>		<b>12,086,879,265</b>
<b>Expenses</b>		
Transfers to County Executive	12	11,780,505,216
Transfers to County Assembly	13	932,664,158
Other Transfers	14	-
<b>Total Expenses</b>		<b>12,713,169,374</b>
<b>Surplus for the year</b>		<b>(626,290,109)</b>



Name: Abdikadir Mohamed Tache  
 Chief Officer - Finance

ICPAK Member No.....

Date..... 29/08/2025



Name: Ahmedsalim Ali Osman  
 Chief Finance Officer

ICPAK Member No... 21986

Date..... 29/08/2025

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

Description	Note	Period ended June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	15	1,399,177,956	55,413,432
Receivables from Non-Exchange Transactions	16	118,182,682	930,655,332
Receivables from Exchange Transactions	17	23,922,371	-
<b>Total Current Assets</b>		<b>1,541,283,009</b>	<b>986,068,764</b>
<b>Total Assets (A)</b>		<b>1,541,283,009</b>	<b>986,068,764</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	18	1,181,504,354	-
<b>Total Current Liabilities</b>		<b>1,181,504,354</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>1,181,504,354</b>	<b>-</b>
<b>Net Assets(A-B)</b>		<b>359,778,655</b>	<b>986,068,764</b>
<b>Represented by:</b>			
Accumulated Surplus		359,778,655	986,068,764
<b>Net Assets</b>		<b>359,778,655</b>	<b>986,068,764</b>

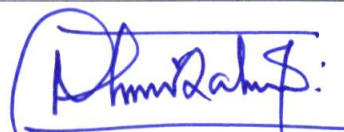


Name: Abdikadir Mohamed Tache

Chief Officer - Finance

ICPAK Member No.....

Date..... 29/06/2025



Name: Ahmedsalim Ali Osman

Chief Finance Officer

ICPAK Member No..... 21986

Date..... 29/06/2025

**10. Statement of Changes in Net Assets for the year ended 30 June 2025**

<b>Description</b>	<b>Accumulated Surplus</b>
<b>1st July 2024 Opening Balance</b>	55,413,432
Adjustments to recognize assets/liabilities	930,655,332
<b>1st July 2024 Opening Balance</b>	986,068,764
Surplus/ deficit for the Period	(626,290,109)
<b>As at June 30, 2025</b>	<b>359,778,655</b>

County Government of Mandera

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025

**11. Statement of Cash Flows for the year ended 30 June 2025**

		<i>Period ended June 2025</i>
	<b>Notes</b>	<b>Kshs</b>
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Exchequer releases		12,621,274,708
Transfers from other government agencies		66,010,855
Other grants		-
Return to CRF from County Entities		-
Own Source Revenue		188,143,982
<b>Total receipts</b>		<b>12,875,429,545</b>
<b>Payments</b>		
Transfers to County Executive (operating activities)		(10,775,848,916)
Transfers to County Assembly (operating activities)		(755,816,104)
Other transfers		-
<b>Total Payments</b>		<b>(11,531,665,020)</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>1,343,764,525</b>
<b>Cash flows from investing activities</b>		
<b>Net cash flows from/(used in) investing activities</b>		
<b>Cash flows from financing activities</b>		
<b>Net cash flows from from/(used in) financing Activities</b>		
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>1,343,764,525</b>
Cash and cash equivalents at 1 July	15	55,413,432
<b>Cash and cash equivalents at 30 June</b>	<b>15</b>	<b>1,399,177,957</b>

**12. Statement of Comparison of Budget Actual Amounts for the Year Ended 30<sup>th</sup> June, 2025.**

Description	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Budget carryovers from the previous year*		<b>xx</b>	<b>xx</b>	<b>xx</b>		
<b>Receipts</b>						
Exchequer releases	12,985,629,992	(364,356,100)	12,621,273,892	12,621,274,708	(816)	100%
Opening balance re-appropriated	538,663,059	7,664,496	546,327,555	361,830,560	184,496,995	66%
Transfers from other government agencies	1,030,137,347	19,809,159	1,049,946,506	66,010,855	983,935,651	6%
Other grants	-	-	-	-	-	
Return to CRF from County Entities	-	-	-	-	-	
Own Source Revenue	336,533,846	13,466,154	350,000,000	188,143,982	161,856,018	54%
<b>Total Revenue</b>	<b>14,890,964,244</b>	<b>(323,416,291)</b>	<b>14,567,547,953</b>	<b>13,237,260,105</b>	<b>1,330,287,848</b>	<b>91%</b>
<b>Payments</b>						
Transfers to County Executive	13,904,631,727	(293,416,291)	13,611,215,435	10,775,848,916	2,835,366,520	79%
Transfers to County Assembly	986,332,517	(30,000,000)	956,332,517	755,816,104	200,516,413	79%
Other transfers	-	-	-	-	-	-
<b>Total Payments</b>	<b>14,890,964,244</b>	<b>(323,416,291)</b>	<b>14,567,547,952</b>	<b>11,531,665,020</b>	<b>3,035,882,933</b>	<b>79%</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,705,595,085</b>	<b>(1,705,595,085)</b>	

### **13. Notes to the Financial Statements**

#### **1. General Information**

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by the Mandera County Government and is domiciled in Kenya. The Fund's principal activity is to serve as the main account into which all money raised or received by or on behalf of the county government of Mandera is paid, and from which withdrawals are made to finance the county government's expenditures.

#### **2. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Accrual-Basis IPSAS financial reporting under the Accrual-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012. The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded off to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements are prepared on accrual basis while the cashflow statement is prepared using the direct method.

These Financial Statements were authorized for issue by the Accounting officer on 29/08/2025.

#### **Basis of preparation**

#### **Reporting entity**

This report relates to the financial operations of the County Revenue Fund, which is domiciled at the County Treasury and has a bank account maintained at the Central Bank of Kenya.

#### **Revenues**

Revenues include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

#### **Expenses**

Expenses are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

### 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 46 Measurement	<b>Applicable 1<sup>st</sup> January 2025</b> The objective of this standard was to improve measurement guidance across IPSAS by: <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47- Revenue	<b>Applicable 1<sup>st</sup> January 2026</b> 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.
IPSAS 48- Transfer Expenses	<b>Applicable 1<sup>st</sup> January 2026</b> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49: Retirement Benefit Plans	<b>Applicable 1<sup>st</sup> January 2026</b> 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	<b>Applicable 1<sup>st</sup> January 2027</b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> </ol>

County Government of Mandera

County Revenue Fund

Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025

Standard	Effective date and impact:
	<ul style="list-style-type: none"><li data-bbox="453 349 1398 456">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li><li data-bbox="453 456 1398 631">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li></ul>

*iii) Early adoption of standards*

The County did not early – adopt any new or amended standards in the financial year.

#### **4. Significant Accounting Policies**

##### **a) Revenue recognition**

###### **i. Revenue from non-exchange transactions**

###### **Revenue Transfers**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

###### **ii. Revenue from exchange transactions**

###### **Own Source Revenue**

##### **b) Budget information**

The original budget for FY 2024/25 was approved by the County Assembly as required by law. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the County upon receiving the respective approvals in order to conclude the final budget. Accordingly, the County recorded additional appropriations of 2025 on the 2024/25 budget following the supplementary budget's approval. The County's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

##### **c) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

## **Financial assets**

### **Classification of financial assets**

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the fund's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

### **Subsequent measurement**

Based on the business model and the cash flow characteristics, the County classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

### **Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

### **Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Impairment**

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The County recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

**Financial liabilities**

**Classification**

The Fund classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**d) 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 amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year

**e) Events after the reporting period**

There were no material adjusting and non-adjusting events after the reporting period.

**f) Currency**

The financial statements are presented in Kenya Shillings (Kshs) are rounded off to the nearest shilling.

**5. Significant judgments and sources of estimation uncertainty**

The preparation of the Fund'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.

**6. Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

Description	Period ended June 2025 Kshs.
Equitable Share	11,690,619,376
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>11,690,619,376</b>

**7. Transfers from other government agencies\*\***

Description	Period ended June 2025 Kshs.
Road Maintenance Levy	66,010,855
Development of Youth Polytechnics-State Department of TVETS	-
FOOD SYSTEM RESILIENCE PROGRAM	70,127,132
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-
Word Bank-NARIGP-State Department of Crop Development	-
KENYA URBAN SUPPORT PROGRAM (KUSP)	32,309,300
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	15,746,250
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	-
Word Bank-Emergency Locust Response Project ( ILRP) State Department of Crop Development	-
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of .....	-
<b>Total</b>	<b>184,193,537</b>

County Government of Mandera

County Revenue Fund

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**8. Other grants\*\***

Description	Period ended June 2025
	Kshs.
Donor 1 (Specify)	-
Donor 2 (Specify)	-
Donor 3 (Specify)	-
Others (Specify)	-
<b>Total</b>	-

**9. Return to CRF from County Entities**

Description	Period ended June 2025
	Kshs.
Recurrent Account (County Executive)	-
Development Account (County Executive)	-
Recurrent Account (County Assembly)	-
Development Account (County Assembly)	-
Others (Specify)	-
<b>Total</b>	-

**10. Non-Exchange Own Source Revenue**

Description	Period ended June 2025
	Kshs.
Cess	2,741,780
Land rate	33,538,419
Single/Business permits	24,709,420
Public health service fees	2,283,202
Physical planning and development	651,900
Tender Fees	28,607,904
Administration control fees and charges	-
Barriers	17,805,754
Livestock Movement	11,470,617
Miraa Movements	9,504,500
Others (Specify)	-
<b>Total</b>	<b>131,313,496</b>

**11. Exchange Own Source Revenue**

Description	Period ended June 2025
	Kshs.
Property rent	1,085,600
Parking fees	582,580
Market fees	13,421,625
Slaughter fees and Charges	5,842,520
Hospital fees	7,756,440
Hire of County Assets	326,000
Administration control fees and charges	15,809,240
Income from Water Management	33,842,589
Fire Services	1,184,900
Income from Quarries	901,362
Miscellaneous	-
Others (Specify)	-
<b>Total</b>	<b>80,752,856</b>

**12. Transfers to County Executive**

Description	Period ended June 2025
	Kshs.
Recurrent Account	7,789,840,365
Development Account	3,793,512,517
Mandera County Special Purpose Account for Emergency Locust Response Project	50,289,652
Mandera County Community Health Promoters	12,680,000
Mandera County Climate Change Fund	7,000,000
Mandera County Food Syst Resilience	70,127,132
Mandera County Mandera County Secon(Kdsp)	9,000,000
Mandera County Urban Institutional(Kusp)	32,309,300
Mandera County Primary Health Care(Danida)	15,746,250
Others (Specify)	-
<b>Total</b>	<b>11,780,505,216</b>

### 13. Transfers to County Assembly

Description	Period ended June 2025 Kshs.
Recurrent Account	811,762,295
Development Account	120,901,863
Special purpose accounts	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>932,664,158</b>

### 14. Other Transfers

Description	Period ended June 2025 Kshs.
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>-</b>

### 15. Cash and Cash equivalents

Description	Period ended June 2025 Kshs.	Opening Statement 1st July 2024 Kshs.
County Exchequer Account - (CBK Account number 1000171472)	1,399,177,956	55,413,432
Others ( <i>Specify</i> )		
<b>Total</b>	<b>1,399,177,956</b>	<b>55,413,432</b>

**16. Receivables from Non-Exchange Transactions**

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables	-	930,655,332
Other non-exchange debtors ( <i>Specify</i> )	118,182,682	-
Less: impairment allowance		
<b>TOTAL</b>	<b>118,182,682</b>	<b>930,655,332</b>

**17. Receivables from Exchange Transactions**

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables from exchange transactions	-	-
Other debtors (exchange transactions)	23,922,371	-
Less: impairment allowance	-	-
<b>Total</b>	<b>23,922,371</b>	<b>-</b>

**18. Accounts Payable**

Description	Period ended June 2025	Opening Statement 1st July 20xx
	Kshs	Kshs
Payables to County Executive	1,004,656,300	-
Payables to County Assembly	176,848,054	-
Other transfers	-	-
<b>Total Accounts Payable</b>	<b>1,181,504,354</b>	<b>-</b>

**Notes to the financial statements**

**19. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

<b>Name Of Bank, Account No. &amp; Currency</b>	<b>Amount in bank account currency*</b>	<b>Ex. rate (if in foreign currency)</b>	<b>Insert current FY</b>	<b>Opening Statement 1st July 2024</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>National Bank of Kenya Ltd. Account No. 01042097914300, Kes</i>			3,000	5,002
<i>Kenya Commercial Bank Ltd. Account No. 1140759469 Kes.</i>			5,651,196	8
<i>Equity Bank Ltd. Account No 1000260858505, Kes.</i>			8,336,541	564
<i>National Bank of Kenya Ltd, Account No. 7717420872. Kes.</i>			875,688	0
<i>National Bank of Kenya Ltd, Account No. 01041266844600, Kes</i>			6,396,352	5,130
<i>Equity Bank Ltd. Account No. 1000284926514, Kes</i>			38,026	61
<i>National Bank of Kenya Ltd, Account No. 7716422650, Kes.</i>			2,547,008	0
<b>Total</b>			<b>23,847,811</b>	<b>10,765</b>

**14. Appendices**

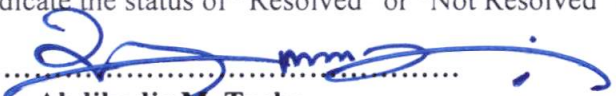
**Appendix 1: Progress on follow up of Auditor’s Recommendations**

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)
Budgetary Control and performance	Under absorption of funds disbursed	Due to late disbursements the fund was re appropriated in the subsequent year	The issue was discussed by senate PAC committee and resolved	21 <sup>st</sup> August 2025
Late Exchequer and Undisbursed issues	An amount of kshs 2,464,941,938 was received in June	Followed up with the National treasury for timely disbursements	The issue was discussed by senate PAC committee and resolved	21st August 2025

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National/ County Treasury.

.....  
  
 Name: **Abdikadir M. Tache**  
 Chief Officer Finance  
 ICPAK Member No.....  
 Date: 29/08/2025

**Appendix 2. Analysis Of Receipts from The National Treasury Exchequer Releases**

<b>Period 2025</b>	<b>quarter 1 (kshs.)</b>	<b>quarter 2 (kshs.)</b>	<b>quarter 3 (kshs.)</b>	<b>quarter 4 (kshs.)</b>	<b>total (kshs.)</b>
Equitable Share	988,821,290	3,862,785,751	1,928,952,197	4,910,060,138.	<b>11,690,619,376</b>
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	15,746,250	<b>15,746,250</b>
World Bank – THUSCP	-	-	-	-	-
Food System Resilience Program	-	-	-	70,127,131	<b>70,127,131</b>
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	32,309,300	<b>32,309,300</b>
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Road Maintenance Levy)				66,010,855	<b>66,010,855</b>
<b>Total</b>	<b>988,821,290</b>	<b>3,862,785,751</b>	<b>1,928,952,197</b>	<b>5,094,253,674</b>	<b>11,874,812,912</b>

**Appendix 3. Analysis Of Receipts from Own Source Revenue per Quarter**

**(a) Non-Exchange own source revenue**

<b>Period 2025</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
Cess	861,450	758,480	504,660	617,190	<b>2,741,780</b>
Land rate	6,720,124	6,544,770	8,335,760	11,937,764	<b>33,538,418</b>
Single/Business permits	2,123,540	601,700	7,794,278	14,189,902	<b>24,709,420</b>
Public health service fees	98,300	244,700	799,400	1,140,802	<b>2,283,202</b>
Physical planning and development	59,500	145,200	235,200	212,000	<b>651,900</b>
Miraa Movements	1,498,100	2,788,400	2,438,000	2,780,000	<b>9,504,500</b>
Tender fees	516,920	5,941,806	11,185,729	10,963,449	<b>28,607,904</b>
Livestock Movement	3,436,400	3,005,950	2,156,430	2,871,837	<b>11,470,617</b>
Barriers	2,816,380	3,987,803	4,160,530	6,841,041	<b>17,805,754</b>
Others ( <i>Specify</i> )					
<b>Total</b>	<b>18,130,714</b>	<b>24,018,809</b>	<b>37,609,987</b>	<b>51,553,985</b>	<b>131,313,495</b>

**(b) Exchange own source revenue**

<b>Period 2025</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
Property rent	182,600	226,800	225,600	450,600	<b>1,085,600</b>
Slaughter fees and Charges	1,151,840	1,611,650	1,959,280	1,119,750	<b>5,842,520</b>
Market fees	3,383,820	2,773,570	3,090,730	4,173,505	<b>13,421,625</b>
Fire Services	-	3,000	433,300	748,600	<b>1,184,900</b>
Hospital fees	7,756,440	-	-	-	<b>7,756,440</b>
Hire of County Assets	94,000	24,000	61,000	147,000	<b>326,000</b>
Administration control fees/ PLOT TRANSFERS	4,796,240	1,906,500	3,656,500	5,450,000	<b>15,809,240</b>
Parking fees	235,850	147,480	92,100	107,150	<b>582,580</b>
Income from Water Management	3,799,300	8,182,202	17,574,090	4,286,997	<b>33,842,589</b>
Income from Quarries	320,300	147,400	251,262	182,400	<b>901,362</b>
Miscellaneous					
<b>TOTALS</b>	<b>21,720,390</b>	<b>15,022,602</b>	<b>27,343,862</b>	<b>16,666,002</b>	<b>80,752,856</b>

**Appendix 4: Analysis of Transfers from the County Revenue Fund**

Period -20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	1,277,765,661	2,343,568,700	1,334,115,101	2,834,390,903	7,789,840,365
County Executive -Dev	178,870,000	1,601,665,663	504,326,185	1,508,650,669	3,793,512,517
County Assembly -Rec	31,398,476	227,466,989	245,757,300	307,139,530	811,762,295
County Assembly -Dev	-	70,160,320	19,949,730	30,791,813	120,901,863
Mandera County Special Purpose Account for Emergency Locust Response Project	50,289,652				50,289,652
Mandera County Community Health Promoters	-	-	-	12,680,000	12,680,000
Mandera County Climate Change Fund				7,000,000	7,000,000
Mandera County Food Syst Resilience				70,127,131	70,127,131
Mandera County Mandera County Secon (Kdsp)		3,000,000	6,000,000		9,000,000
Mandera County Urban Institutional (Kusp)				32,309,300	32,309,300
Mandera County Primary Health Care (Danida)				15,746,250	15,746,250
<b>Total</b>	<b>1,538,323,789</b>	<b>4,245,861,672</b>	<b>2,110,148,316</b>	<b>4,818,835,596</b>	<b>12,713,169,374</b>