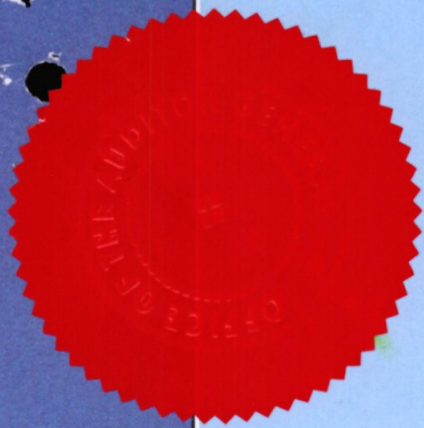


REPUBLIC OF KENYA



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# REPORT

OF

## THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	19/2/25
TABLED BY	Sen. Ledama
COMMITTEE	
CLERK AT THE TABLE	Mary

## RECEIVER OF REVENUE- REVENUE STATEMENTS

FOR THE YEAR ENDED  
30 JUNE, 2025

COUNTY GOVERNMENT OF MANDERA

41



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**RECEIVER OF REVENUE**  
County Government of Mandera

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

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**Transitional IPSAS Statements**

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

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

**a) Acronyms**

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

**b) Definition of Key terms**

Comparative FY-Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

## **2. Key Entity Information and Management**

Mandera County is constituted as per the constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The governor is supported by the county executive committee in carrying out the mandate as stipulated in the constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CECM for Finance is financial reporting at the county level.

### **Vision**

To be a regionally competitive and self- reliant county

### **Mission**

To strategically position ourselves as a county guided by innovative competitiveness in order to achieve progressive, wealthy, healthy, cohesive and secure county.

### **Motto**

A county with unlimited opportunities and endless possibilities

### **Core Values**

- Integrity
- Innovativeness
- Professionalism
- Team work
- Equity
- Transparency
- Accountability
- Respect for rule of law

#### **(a) Background information**

The receiver of revenue is under the Department of Revenue Services. At the County Executive Committee level, the receiver of revenue is represented by the County Executive Committee member for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act

#### **(b) Principal activities**

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

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

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**(c) Key Management Team**

The County Government of Mandera day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CEC Member –Finance	Ibrahim Mohamed Adan
2.	Chief Officer, Finance	Abdikadir Mohamed Tache
3.	Chief Officer, Revenue Services	Ibrahim Nurrow Issack
4.	Director, Revenue	Abdirizack Ibrahim Hassan

**(d) Fiduciary Management**

No.	Designation	Name
1.	Chief Officer, Finance.	Abdikadir Mohamed Tache
2.	Director Accounting services	Hassan Abdow
3.	Head of Revenue Reporting	Ahmed Mohamed Adan
4.	Head of Procurement	Abdikheir Aden Hussein

**(e) Mandera County Headquarters**

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

**(f) County Government of Mandera’s Receiver of Revenue Contacts**

Telephone: (+254) 720,544,242  
E-mail: info@mandera.go.ke  
Website: www.mandera go.ke

**(g) Independent Auditor**

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

**(h) Principal Legal Adviser**

The County Attorney County Headquarters  
P.O. Box 13-70300 MANDERA, KENYA

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

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**(i) Bankers (include all collection banks)**

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

Equity Bank of Kenya  
Mandera Branch.  
P.O Box 75104  
MANDERA, KENYA

National Bank of Kenya  
Mandera Branch.  
P.O Box 379-70300  
MANDERA, KENYA

Kenya Commercial  
Bank  
Mandera Branch  
P.O Box 275-70300,  
MANDERA-KENYA.

**(f) County Attorney**

The County Attorney County Headquarters  
P.O. Box 13-70300  
MANDERA, KENYA

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

It's my pleasure to present Mandera County Receiver of Revenue Financial Statements for the year ended 30<sup>th</sup> June, 2025 in compliance with the relevant Public Finance Management regulations.

During the year under review, Mandera County budgeted to raise Kshs. 350,000,000. The County's revenue sources included Cess collections, Land/Poll Rates, Single/Business Permits, Property Rent, Parking Fees, Market Fees, Public Health Service Fees, Physical Planning and Development, Hire of County Assets and Administration Control Fees and Charges.

The County has made tremendous improvements on revenue collection. This is as a result of robust measures put in place by the receivers of revenue; such as Mandera Municipality, Department of Water Energy, Environment and Climate Change and Elwak Municipality being identified as receivers of revenue which has greatly improved in revenue collections so as to realise the targets for the year, Effective Internal Controls measures to eliminate fraud and enhanced monitoring to reduce misappropriation of revenue leading to improved revenue collection and enhanced revenue mobilization. It has also experienced numerous challenges such as insecurity threats from Al-Shabaab militants that made some targeted revenue collection spots inaccessible, border closure between Kenya and Somalia that limited movement of goods and trading activities in the region amongst other limiting factors. These challenges hindered revenue collection efforts by weakening the county's economic conditions and the citizen's ability to pay levies.

Accordingly, the total revenue collected was Kshs. 212,066,352 attained in the financial year 2024/2025. In this year Kshs 188,143,982 was disbursed to Mandera County Revenue Fund account to be utilized in implementation of planned Programmes, Bank charges for the year was Kshs. 74,559 and balance due for disbursement to CRF is Kshs. 23,847,811.



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

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

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**4. Management Discussion and Analysis.**

Mandera County Receiver of Revenue has made an upward progressive improvement in revenue collection. The CROR's financial performance for the year 2024/2025 has made tremendous improvements on revenue collection. This is as a result of robust measures put in place by the receivers of revenue; such as rapid revenue mobilization mechanisms which has greatly improved in revenue collections so as to realise the targets for the Year, Effective Internal Controls measures to eliminate fraud and enhanced monitoring to reduce misappropriation of revenue leading to improved revenue collection.

The department also encountered numerous challenges such as frequent border closures between the three countries of Kenya, Somalia and Ethiopia; insecurity threats from Al-Shabaab militants and related challenges that threatened to obstruct the CROR's performance.

During the Financial 2024/2025, the main local revenue sources covered were Cess collections, Land/Plot Rates, Single/Business Permits, Property Rent, Parking Fees, Market Fees, Public Health Service Fees, Physical Planning and Development, Hospital Fees, Hire of County Assets and Administration Control Fees and Charges. The total revenue realized was Kshs. 212,066,352 against the budgeted amount of Kshs. 350,000,000. The revenues are to be disbursed to the Mandera County Revenue Fund Account as required by the Public Finance Management laws and utilized to undertake planned government Programmes.

The CROR collections were as tabulated in the table below:

<b>County Own Source Revenue</b>	<b>Total Collections</b>
Cess	86,681,112
Land/Plot Rate	33,538,419
Single/Business Permits	24,709,420
Property Rent	25,159,575
Parking Fees	582,580
Market Fees	584,900
Public Health Service Fees	2,283,202
Physical Planning and Development	651,900
Hire Of County Assets	326,000
Administration Control Fees and Charges	29,792,804
Hospital collection	7,756,440
<b>Total County Own Source Revenue</b>	<b>212,066,352</b>

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

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As indicated by the above, the biggest portion of revenue attained were from the following streams; Cess collections, Single Business Permits, Lands/Plot rates, Administration and Control Fees, Property rents, Hospital Fees and Public Health Service Fees while the worst performing streams were Market Fees, Hire of County Assets, Packing fees and Physical Planning and Development.

**Statutory requirements**

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

**Risks**

The major risks facing the CROR include the following:

**Technology risks:** Emerging possible risk of cyber-attacks and slow connectivity to core IT system. This will greatly hamper the success of our automated systems. The system will be protected by firewalls and investment in other IT security features.

**Reputational risks:** Poor collection and delayed disbursement of revenue by the CROR. The CROR will reinforce its compliance efforts to be safe from this risk.

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

**Compliance risks:** Litigation by stakeholders.

**Financial risks:** Delay in funding

**Outlook**

The performance of the CROR could be negatively affected by many factors in the forthcoming financial period. These include changes in leadership/management, the country's general economic conditions, insecurity related problems, political related challenges amongst other issues. It's envisioned, however, that cordial relations and collaboration between all stakeholders will boost the performance. Further, the CROR will continue complying with the existing legal frameworks in place as required by law.

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

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**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 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 in accordance with standards and formats prescribed by the Public Sector Accounting Standards Board.

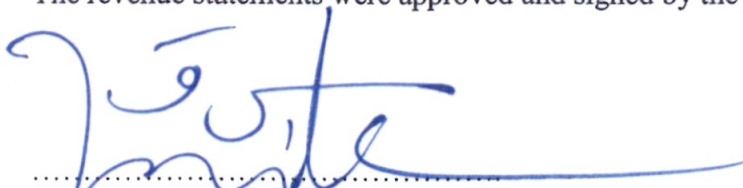
The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial 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 County Government of Mandera'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 Revenues of the opinion that the County Government of Mandera's receiver of revenue account gives a true and fair view of the state of County Government of Mandera's receiver of revenue transactions during the year ended June 30, 2025, and of the County Government of Mandera's receiver of revenue statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

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

**Approval of the Revenue Statements**

The revenue statements were approved and signed by the Receiver of Revenue on 03/11/2025.



**Name: Ibrahim Issack Nurrow  
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 MANDERA**

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS revenue statements of Receiver of Revenue - County Government of Mandera set out on pages 1 to 21, 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 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of the Receiver of Revenue - County Government of 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 (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**

#### **Non-Compliance with Transitional IPSAS Reporting Template**

The cover page to the annual report and financial statements indicates Transitional IPSAS financial statements/ Prepared in accordance with accrual basis of accounting method under international public sector accounting standards (IPSAS). This is indicative of Management failure to choose the method adopted to prepare the financial statements. Further, under Note 2 to Financial Statements on Statement of Compliance and Basis of Preparation of the financial statements, Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

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 Mandera Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.350,000,000 and Kshs.212,066,352 respectively resulting in a shortfall of Kshs.137,933,648 or 39% of the budgeted receipts.

The under collection of the own source revenue 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 revenue statements. Except for the effects of the matter described in the Basis for Qualified opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

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

In the prior year audit report, two issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. These were late transfer of revenue to County Revenue Fund and weak controls over collection of outstanding land rates. Review of the status during audit of the Fund in 2024/2025 revealed that the issues remained unresolved as at 30 June, 2025.

### **Other Information**

The Management is responsible for the Other Information set out on page iii to ix which comprise of Key Entity Information and Management, Foreword by the CECM 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 effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **Late Transfers of Revenue to County Revenue Fund**

The statement of revenue and disbursements reflects total revenue of Kshs.212,066,352, out of which an amount of Kshs.188,143,982 was disbursed to County Revenue Fund while an amount of Kshs.23,847,811 had not been disbursed as at the close of the financial year. However, review of the Receiver of Revenue and County Revenue Fund Bank statements revealed that there were several instances of delays in transfer of revenue collected to the County Revenue Fund with some instances taking up to two (2) months. This was contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the receiver of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Unmarked Parking Spaces**

The statement of receipts and disbursements reflects parking fees amounting to Kshs.582,580 and as disclosed in Note 12 to the revenue statements. However, physical inspection of parking slots within Mandera Town revealed that some of the parking bays were not marked or demarcated. Further, business owners were paying for reserved parking spaces even though there was no means of confirming what constitutes a parking bay.

In addition, there was no parking space data in terms of the street, number of parking spaces and reserved parking slots.

In the circumstances, the effectiveness of internal controls over revenue collection from parking fees could not be confirmed.

## **2. Weaknesses in Revenue Collections**

Analysis of revenue streams revealed that out of the eleven (11) revenue streams, only one (1) revenue stream realized its revenue target while the other ten (10) did not realize their revenue targets.

Further analysis revealed that eight (8) revenue streams did not achieve more than fifty percent (50%) of the target. In addition, the Receiver of Revenue did not formulate strategies to enhance own source revenue collection and explore avenues for introducing new sources of revenue.

In the circumstances, the effectiveness of the revenue raising measures employed by Management could not be confirmed.

## **3. Weaknesses in Collection of Physical Planning and Development Revenue**

The statement of revenue and disbursements reflects physical planning and development revenue amounting to Kshs.651,900 and as disclosed in Note 11 to the revenue statements. However, enforcement notices and reports to ascertain whether the Management had made efforts towards stopping development that commenced without requisite approval or efforts made towards the collection of the statutory fees were not provided for audit review.

In the circumstances, the effectiveness of internal controls over revenue collection from the physical planning and development could not be confirmed.

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

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

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

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

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

In addition to the responsibility for the preparation and presentation of the Revenue Statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the Revenue Statements

comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Receiver of Revenue's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the Revenue Statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the Revenue Statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Revenue Statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**02 December, 2025**

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

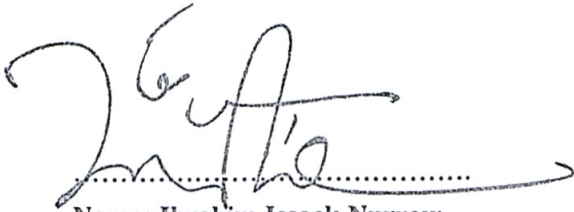
7. Statement of Revenue and Disbursements for the year ended 30th June 2025.

	Note	Period ended 30 <sup>th</sup> June 2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Cess	6	86,681,112
Land Rates	7	33,538,419
Single/Business Permits	8	24,709,420
Administration Control Fees and Charges	9	29,792,804
Public Health Service Fees	10	2,283,202
Physical Planning and Development	11	651,900
<b>Total Revenue from non-exchange transactions</b>		<b>177,656,857</b>
<b>Revenue from exchange transactions</b>		
Parking Fees	12	582,580
Market Fees	13	584,900
Property Rent	14	25,159,575
Hospital Fees	15	7,756,440
Hire of County Assets	16	326,000
<b>Total Revenue from exchange transactions</b>		<b>34,409,495</b>
<b>Total Revenues (a)</b>		<b>212,066,352</b>
<b>Disbursements</b>		
Disbursements To CRF	17	(188,143,982)
Bank charges	18	(74,559)
<b>Total Disbursements and other charges (b)</b>		<b>(188,218,541)</b>
<b>Other gains/(losses)</b>		<b>-</b>
<b>Increase/Decrease in Dues to County Revenue Fund</b>		<b>23,847,811</b>


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

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The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 03/11/ 2025 and signed by:



Name: Ibrahim Issack Nurrow  
County Receiver of Revenue



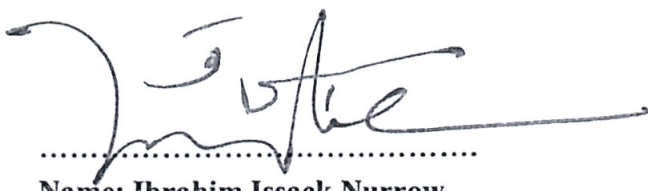
Name: Ahmed Mohamed Adan  
Head of Revenue Reporting  
ICPAK M/No 24402

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

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

	Note	Period ended 30 <sup>th</sup> June, 2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	19	23,847,811	10,765
<b>Total Current Assets</b>		23,847,811	10,765
<b>Total Assets</b>		23,847,811	10,765
<b>Financial Liabilities</b>			
Payables-Due to CRF	20	23,847,811	10,765
<b>Total Financial Liabilities</b>		23,847,811	10,765

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 03/11/2025 and signed by:



.....  
Name: Ibrahim Issack Nurrow  
County Receiver of Revenue



.....  
Name: Ahmed Mohamed Adan  
Head of Revenue Reporting  
ICPAK M/No 24402

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

**9. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2025.**

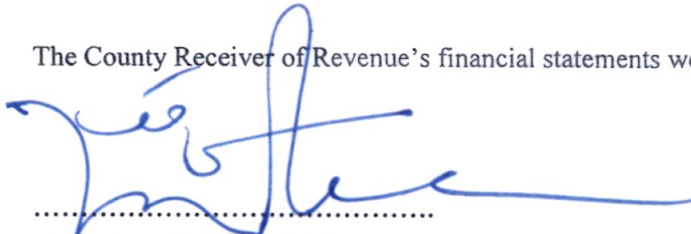
	Note	Period ended 30 <sup>th</sup> June 2025
		Kshs
<b>Operating Activities</b>		
<b>Receipts</b>		
Cess		86,681,112
Land Rate		33,538,419
Single/Business Permits		24,709,420
Administration Control Fees and Charges		29,792,804
Public Health Service Fees		2,283,202
Physical Planning and Development		651,900
Parking Fees		582,580
Market Fees		584,900
Property Rent		25,159,575
Hospital Fees		7,756,440
Hire of County Assets		326,000
<b>Total Receipts</b>		<b>212,066,352</b>
<b>Payments</b>		
Disbursements To CRF		(188,143,982)
Bank charges		(74,559)
<b>Total Payments</b>		<b>(188,218,541)</b>
<b>Net Cash from operating Activities</b>		<b>23,847,811</b>
Cash and Cash Equivalent as at 1 <sup>st</sup> July 2024	19	10,765
Cash and Cash Equivalent as at 30 <sup>th</sup> June,2025	19	23,847,811

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

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

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	84,115,943	4,000,000	88,115,943	86,681,112	1,434,832	98%
Land Rate	71,055,477	-	71,055,477	33,538,419	37,517,058	47%
Single/Business Permits	31,452,729	-	31,452,729	24,709,420	6,743,308	79%
Parking Fees	3,569,313	-	3,569,313	582,580	2,986,733	16%
Market Fees	2,314,519	-	2,314,519	584,900	1,729,619	25%
Property Rent	71,960,700	-	71,960,700	25,159,575	46,801,127	35%
Hospital Fees	51,785,008	-	51,785,008	7,756,440	44,028,568	15%
Public Health Service Fees	6,138,958	5,466,154	11,605,112	2,283,202	9,321,910	20%
Physical Planning and Development	4,507,780	-	4,507,780	651,900	3,855,880	14%
Hire of County Assets	1,850,193	-	1,850,193	326,000	1,524,193	18%
Administration Control Fees and Charges	7,783,226	4,000,000	11,783,226	29,792,804	(18,009,579)	253%
<b>Total County Own Source Revenue</b>	<b>336,533,846</b>	<b>13,466,154</b>	<b>350,000,000</b>	<b>212,066,352</b>	<b>137,933,648</b>	<b>61%</b>

The County Receiver of Revenue's financial statements were approved on 03/11/ 2025 and signed by:



Name: Ibrahim Issack Nurrow  
 County Receiver of Revenue



Name: Ahmed Mohamed Adan  
 Head of Revenue Reporting  
 ICPAK M/No 24402

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

### **1. General Information**

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

#### **Guiding note during the transition period:**

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore this is the 1<sup>st</sup> year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. The County Government of Mandera receiver of revenue is embarking on implementing a criteria for recognizing revenue based on the performance obligations specified in IPSAS, ensuring that all revenue is recorded when the entity gains control over the economic benefits.

The Mandera receiver of revenue is implementing a phased IPSAS Accrual adoption plan as follows;

- FY 2025/2026(year2) update the assets register and valuation of non-financial assets and other liabilities, recognize inventories.
- FY 2026/2027(year3) complete recognition and valuation of all non- financial assets, provisions and prepare fully IPSAS accrual Financial Statement.

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 28/08/2025.

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

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

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

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

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

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

Standard	Effective date and impact:
	guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees</p>

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

Standard	Effective date and impact:
	and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1<sup>st</sup> January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ol>

*iii) Early adoption of standards*

The County Government of Mandera Receiver of Revenue did not early-adopt any new or amended standards in the financial year.

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

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

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

**Fees, taxes, fines and charges**

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

**Sale of goods**

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

**Interest income**

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

**Dividends**

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

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

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

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**iii) Budget**

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly for the period 1st July 2024- to 30 June 2025. There was One (1) supplementary budget passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 1 and 3 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.

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

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

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

**v) Revenue in Arrears**

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

**vi) Disbursements to CRF**

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

**vii) Payables due to CRF**

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

**viii) Comparative Figures**

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

**ix) Subsequent Events**

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

**Notes to the financial statements**

**5. Significant Judgments and Sources of Estimation Uncertainty**

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

**Estimates and assumptions.**

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

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note. 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 Mandera  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

**Notes to the Financial Statements**

**6. Cess**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Farm produce	2,156,880
Quarrying	901,362
Livestock	16,627,507
Miraa movement	9,504,500
Barriers	17,805,754
Slaughter fees and charges	5,842,520
Income from water	33,842,589
<b>Total</b>	<b>86,681,112</b>

**7. Land rates**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Land rates	33,538,419
Land penalties and interest	-
Arrears	-
<b>Total</b>	<b>33,538,419</b>

**8. Single /Business Permits**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Business permit application fees	-
Annual Business permit fees	24,709,420
Business permit penalties and interest	-
Business permit fees arrears	-
<b>Total</b>	<b>24,709,420</b>

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

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Notes to the Financial Statements (continued)

9. Administration Control Fees and Charges

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Weights and measures	-
Fire Services	1,184,900
Liquor licenses	-
Betting levy	-
Tender fees	28,607,904
<b>Total</b>	<b>29,792,804</b>

10. Public Health Service Fees

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Inspection of buildings/premises/Institutions	-
Inspection for issuance of hygiene license	-
Vaccination: Yellow fever, Typhoid, etc	-
Applications for medical examination	-
Sanitation inspection for schools	-
Public health permit	2,283,202
Rodent Control/Fumigation	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>2,283,202</b>

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

Notes to the Financial Statements (continued)

**11. Physical Planning and Development**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Sale of County planning documents	-
Land valuation and registration fees	-
Change / Renewal of user	-
Building plans approval	651,900
Signboards	-
Occupational Permits	-
Enforcement / Demolition	-
Architectural designs by county officers	-
Hoarding fees	-
Others (Specify)	-
<b>Total</b>	<b>651,900</b>

**12. Parking Fees**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Street parking fees	582,580
Monthly toll/sticker fees	-
Motorbike fees	-
Registration fees	-
Reserved parking	-
Bus Park fees	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>582,580</b>

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

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**13. Market Fees**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Market entry fees	584,900
Hawking fees	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>584,900</b>

**14. Property Rent**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
County Housing	1,085,600
Plot Rent	-
Tenancy Agreement	-
Transfer of Property	15,809,240
Stalls/kiosks rent	8,264,735
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>25,159,575</b>

**15. Hospital Fees**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Level 5 hospitals	-
Level 4 hospitals	7,756,440
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>7,756,440</b>

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

Notes to the Financial Statements (continued)

16. Hire Of County Assets

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Agricultural Mechanisation Services (AMS)	326,000
Hire of Machines and Equipment	-
Hire of County Stadia	-
Hire of County Halls	-
Conference facilities/Agricultural Training Centers (ATC)	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>326,000</b>

17. Disbursements to CRF

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Quarter 1	1,000,000
Quarter 2	75,571,955
Quarter 3	67,221,432
Quarter 4	44,350,595
<b>Total</b>	<b>188,143,982</b>

18. Bank Charges

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
Bank Charges & commissions	74,559
<b>Total</b>	<b>74,559</b>

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

Notes to the Financial Statements (continued)

19. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	Closing Balance 30 <sup>th</sup> June,2025	Opening Statement 1 <sup>st</sup> July 2024
			Kshs	Kshs
National Bank of Kenya Ltd, Account No 01042097914300, Kes			3,000.10	5,002
Kenya Commercial Bank Ltd, Account No 1140759469,Kes			5,651,196.22	8
Equity Bank Ltd, Account No 1000260858505, Kes			8,336,540.55	564
National Bank of Kenya Ltd, Account No 7717420872, Kes			875,688.00	-
National Bank of Kenya Ltd, Account No 01041266844600, Kes			6,396,351.75	5,130
Equity Bank Ltd, Account No 1000284926514, Kes			38,026.00	61
National Bank of Kenya Ltd, Account No 7716422650, Kes			2,547,008.00	-
<b>Total</b>			<b>23,847,811</b>	<b>10,765</b>

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

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**20. Payables- Due to CRF**

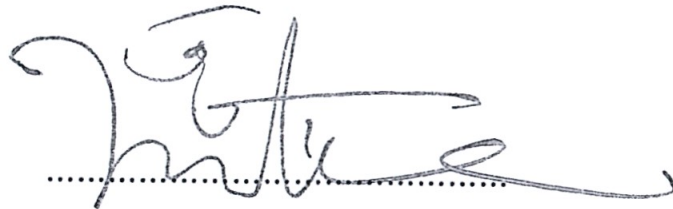
<b>Payables</b>	<b>Period ended 30<sup>th</sup> June 2025</b>
	<b>Kshs</b>
Balance b/f at the beginning of the year 1 <sup>st</sup> July,2024	10,765
Amount collected during the year	212,055,587
Amount disbursed to CRF during the year	188,143,982
Bank charges	74,559
Balance c/d at the end of the year 30 <sup>th</sup> June,2025	<b>23,847,811</b>

12. Appendices

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

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Under collection of revenue	The issue is yet to be discussed in the Senate and County Assembly but has been addressed internally.	Resolved	22 <sup>nd</sup> August 2025
4.3	Late Transfer of Revenue to County Revenue Fund	The issue is yet to be discussed in the Senate and County Assembly but has been addressed internally.	Resolved	22 <sup>nd</sup> August 2025
4.2	Weak Controls over Collection of Outstanding Land Rates	The issue is yet to be discussed in the Senate and County Assembly but has been addressed internally.	Resolved	22 <sup>nd</sup> August 2025



Name: Ibrahim Issack Nurrow

County Receiver of Revenue

Date 03/11/2025



Name: Ahmed Mohamed Adan

Head of Revenue Reporting

ICPAK M/No 24402

Date 03/11/2025

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