



COUNTY GOVERNMENT OF MANDERA

RECEIVER OF REVENUE

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

JUNE 30th, 2025

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



***Receiver Of Revenue
County Government of Mandera
Quarterly Reports and Financial Statements For the period ended 30th June, 2025***

Receiver Of Revenue
County Government of Mandera
Quarterly Reports and Financial Statements For the period ended 30th June 2025
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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

Comparative FY- Comparative Prior Financial Year

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the entity.

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 it to the County Revenue Fund (CRF).

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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

Auditor General
Kenya National Audit Office
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

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(i) Bankers

- I. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
- II. Equity Bank of Kenya
Mandera Branch.
P.O Box 75104
MANDERA, KENYA
- III. National Bank of Kenya
Mandera Branch.
P.O Box 379-70300
MANDERA, KENYA

(j) 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 quarter ended 30th June, 2025 in compliance with the relevant Public Finance Management regulations.

During the quarter under review, Mandera County budgeted to raise Kshs. 84,653,363. 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, Ministry 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 quarter, 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. 68,219,987 attained in the Fourth quarter 2024/2025. In the quarter Kshs.56,047,560 was disbursed to the Mandera County Revenue Fund account to be utilized in implementation of planned programmes and balance due for disbursement is Kshs. 12,149,576.

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CECM Finance and Economic Planning
County Government of Mandera

4. Management Discussion and Analysis

Financial and Operational Performance Analysis

Mandera County Receiver of Revenue has made an upward progressive improvement in revenue collection.

The CROR's financial performance for the third quarter 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 quarter, 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 2024/2025 Fourth quarter, 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, Hire of County Assets and Administration Control Fees and Charges. The total revenue realized was Kshs. 68,219,987 against the budgeted amount of Kshs. 84,653,363. 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:

County Own Source Revenue	Total Collections
Cess	19,845,115
Land/Plot Rate	11,937,764
Single/Business Permits	14,189,902
Property Rent	8,895,305
Parking Fees	107,150
Market Fees	32,900
Public Health Service Fees	1,140,802
Physical Planning and Development	212,000
Hire Of County Assets	147,000
Administration Control Fees and Charges	11,712,049
Total County Own Source Revenue	68,219,987

As indicted by the above diagram, 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, and Public Health Service Fees while the worst performing streams were Market Fees, Parking Fees, Hire of County Assets 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 includes 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.

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

Approval of the Revenue Statements

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

.....

Name: Ibrahim Issack Nurrow
County Receiver of Revenue

Receiver Of Revenue

County Government of Mandera

Quarterly Reports and Financial Statements For the period ended 30th June 2025

6. Statement of Revenue and Disbursements for the Period Ended 30th June 2025

	Note	Period ended 30th June 2025
		Kshs
Revenue from non-exchange transactions		
Cess	5	19,845,115
Land Rates	6	11,937,764
Single/Business Permits	7	14,189,902
Administration Control Fees and Charges	8	11,712,049
Public Health Service Fees	9	1,140,802
Physical Planning and Development	10	212,000
Total Revenue from non-exchange transactions		59,037,632
Revenue from exchange transactions		
Property Rent	11	8,895,305
Parking Fees	12	107,150
Market Fees	13	32,900
Hire of County Assets	14	147,000
Total Revenue from exchange transactions		9,182,355
Total Revenues (a)		68,219,987
Disbursements		
Disbursements To CRF	16	(56,047,560)
Bank charges	15	(22,851)
Total Disbursements and other charges (b)		(56,070,411)
Balance Due for Disbursement (collected amounts) (c)		12,149,576
Balance Due for Disbursement (uncollected Amounts) (d)		-
Balance Due for Disbursement and Collection (e = c + d)		12,149,576

Receiver Of Revenue
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Quarterly Reports and Financial Statements For the period ended 30th June, 2025

These revenue statements were approved on _____2025 and signed by:

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

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

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

	Note	Period ended 30th June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	17	12,149,576	10,765
Total Current Assets		12,149,576	10,765
Total Assets		12,149,576	10,765
Financial Liabilities			
Payables-Due to CRF	18	12,149,576	10,765
Total Financial Liabilities		12,149,576	10,765

The entity's financial statements were approved on _____ 2025 and signed by:

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

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

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Quarterly Reports and Financial Statements For the period ended 30th June, 2025*

8. Statement of Cash Flows for the Period ended 30th June 2025.

	Note	Period ended 30 th June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Cess		19,845,115
Land Rate		11,937,764
Single/Business Permits		14,189,902
Property Rent		8,895,305
Administration Control Fees and Charges		11,712,049
Public Health Service Fees		1,140,802
Physical Planning and Development		212,000
Parking Fees		107,150
Market Fees		32,900
Hire of County Assets		147,000
Total Receipts		68,219,987
Payments		
Disbursements To CRF		(56,047,560)
Bank charges		(22,851)
Total Payments		(56,070,411)
Net Cash Flows from/ (used in) Operating Activities		12,149,576
Cash and cash equivalents at Period Start	17	10,765
Cash and cash equivalents at Period End	17	12,149,576

*Receiver Of Revenue
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9. Statement of Comparison of Budget and Actual Amounts for Period ended 30th June 2025.

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=(A+B)	D	E=(C-D)	F=D/C*100
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	21,028,986	4,000,000	25,028,986	19,845,115	5,183,871	79%
Land Rate	17,763,869	-	17,763,869	11,937,764	5,826,106	67%
Single/Business Permits	7,988,182	-	7,988,182	14,189,902	(6,201,720)	178%
Property Rent	17,990,175	-	17,990,175	8,895,305	9,094,870	49%
Parking Fees	767,328	-	767,328	107,150	660,178	14%
Market Fees	578,630	-	578,630	32,900	545,730	6%
Public Health Service Fees	1,534,739	5,466,154	7,000,893	1,140,802	5,860,091	16%
Physical Planning and Development	1,126,945	-	1,126,945	212,000	914,945	19%
Hire of County Assets	462,548	-	462,548	147,000	315,548	32%
Administration Control Fees and Charges	1,945,806	4,000,000	5,945,806	11,712,049	(5,766,243)	197%
Total County Own Source Revenue	71,187,209	13,466,154	84,653,363	68,219,987	16,433,376	81%
Other Receipts	-	-	-	-	-	-
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	71,187,209	13,466,154	84,653,363	68,219,987	16,433,376	81%

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The Increase in collection was as a result of the following measures put in place
Enhanced collection and efficient mass revenue mobilization measures put in place by the department hence better collection in Administration and Control Fees, Land/plot rent mobilization, Single Business Permit, Barriers, Livestock Market Auction and Livestock Movement collections was enhanced. Still there were some problems like insecurity related issues caused by Alshabaab in major parts of the County.

Closure of the Kenya-Somalia border as well as the Kenya-Ethiopia border due to insecurity related challenges.

The County Receiver of revenue’s financial statements were approved on _____2025 and signed by:

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

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

10. Notes to the Financial Statements

1. General Information

The 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 (CRF) as outlined in the appointment letter and section 157 of the PFM Act.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years 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 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.

Basis of Preparation

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

Reporting period

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

Notes to the financial statements

3. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The Receiver of Revenue recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's

net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Notes to the financial statements

Dividends

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

Rental income

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

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly within the timelines for the period 1st July 2024 to 30 June 2025. A high-level assessment of the County's actual performance against the comparable budget for the financial period 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 cashflows has been presented under section eight (8) of these financial statements.

iv) Cash and cash equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of

changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

Notes to the financial statements

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 period. The Receiver of Revenue is developing a policy on disbursements to CRF on a monthly basis.

vii) Payables due to CRF

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

viii) Comparatives

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

ix) Subsequent Events

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

Notes to the financial statements

4. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period, 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. 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.

Notes to the Financial Statements

5. Cess

Description	Period ended 30th June 2025
Farm produce	584,290
Quarrying	182,400
Livestock	4,050,637
Miraa movement	2,780,000
Barriers	6,841,041
Slaughter fees and charges	1,119,750
Income from water	4,286,997
Total	19,845,115

6. Land rates

Description	Period ended 30th June 2025
	Kshs
Land rates	11,937,764
Land penalties and interest	-
Arrears	-
Total	11,937,764

7. Single /Business Permits

Description	Period ended 30th June 2025
	Kshs
Business permit application fees	-
Annual Business permit fees	14,189,902
Business permit penalties and interest	-
Business permit fees arrears	-
Total	14,189,902

Notes to the financial statements

8. Administration Control Fees and Charges

Description	Period ended 30th June 2025
	Kshs
Weights and measures	--
Fire Services	748,600
Liquor licenses	-
Betting levy	-
Tender Fees	10,963,449
Others (<i>Specify</i>)	-
Total	11,712,049

9. Public Health Service Fees

Description	Period ended 30th 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	1,140,802
Rodent Control/Fumigation	-
Others (<i>Specify</i>)	-
Total	1,140,802

The Receiver of Revenue is looking to diversify collections on Inspection for issuance of hygiene license, Sanitation inspection for schools, Inspection of buildings/premises/Institutions, Vaccination: Yellow fever, Typhoid, etc through both Municipalities and Sub-County Revenue Administrators to enhance collection of the stream in the immediate future.

Notes to the financial statements

10. Physical Planning and Development

Description	Period ended 30th June 2025
	Kshs
Sale of County planning documents	-
Land valuation and registration fees	-
Change / Renewal of user	-
Building plans approval	212,000
Signboards	-
Occupational Permits	-
Enforcement / Demolition	-
Architectural designs by county officers	-
Hoarding fees	-
Others (Specify)	-
Total	212,000

11. Property Rent

Description	Period ended 30th June 2025
	Kshs
County Housing	450,600
Plot Rent	-
Tenancy Agreement	-
Transfer of Property	5,450,000
Stalls/kiosks rent	2,994,705
Others (Specify)	-
Total	8,895,305

Notes to the financial statements

12. Parking Fees

Description	Period ended 30th June 2025
	Kshs
Street parking fees	107,150
Monthly toll/sticker fees	-
Motorbike fees	-
Registration fees	-
Reserved parking	-
Bus Park fees	-
Others (<i>Specify</i>)	-
Total	107,150

13. Market Fees

Description	Period ended 30th June 2025
	Kshs
Market entry fees	32,900
Hawking fees	-
Others (<i>Specify</i>)	-
Total	32,900

Notes to the financial statements

14. Hire Of County Assets

Description	Period ended 30th June 2025
	Kshs
Agricultural Mechanisation Services (AMS)	147,000
Hire of Machines and Equipment	-
Hire of County Stadia	-
Hire of County Halls	-
Conference facilities/Agricultural Training Centers (ATC)	-
Others (<i>Specify</i>)	-
Total	147,000

15. Bank Charges

Description	Period ended 30th June 2025
	Kshs
Bank Charges & commissions	22,851
Total	22,851

16. Disbursements to CRF

Description	Period ended 30th June 2025
	Kshs
Quarter 1	-
Quarter 2	-
Quarter 3	-
Quarter 4	56,047,560
Total	62,955,845

Notes to the financial statements

17. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
KCB,1140759469, Kshs.	5,651,196	5,002
National Bank of Kenya, 01042097914300, Kshs.	3,000	8
Equity Bank, 1000260858505, Kshs.	1	564
Mandera Municipality, National Bank, 7700522510, Kshs.	6,396,352	5,130
Mandera Municipality, Equity Bank, 1000284926514, Kshs.	38,026	61
Elwak Municipality, National Bank, 7716422650, Kshs.	313	-
Water. National Bank of Kenya, 7717420872, Kshs.	60,688	-
Cash at Hand, Kshs.	0	-
Total	12,149,576	10,765

18. Payables- Due To CRF

Payables	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	12,149,576	10,765
Amount billed and yet to be collected for disbursement to CRF	-	-
Total undisbursed funds to CRF	12,149,576	10,765

Appendixes

1. Appendix 1: Statement of Arrears of Revenue As at 30th June 2025.

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2024) A	Arrears received during the Period. B	Additions in arrears for the current Period to June 30, 2025 C	Total arrears as at June 30, 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	110,523,774	(29,340,339)	7,942,499	89,125,934	Effective Policies put in place by the department to enhance recoverability.	Enhanced land mobilization to recover arrears and prompt payment in future
Property Rent-Market Stalls	3,936,064	(0)	77,298	4,013,362	Robust revenue collection measures put in place by the department.	Revenue mapping of business enterprises and strong enforcement to increase collection.
Total Arrears	114,459,838	(29,340,339)	8,019,797	93,139,296		

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Name: Ibrahim Issack Nurrow
County Receiver of Revenue

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

Appendix 2: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	7,942,499	14,980,188	24,382,187	41,821,060	89,125,934
Property rent-Market Stalls	77,298	440,100	916,098	2,579,866	4,013,362
Total	8,019,797	15,420,288	25,298,285	44,400,926	93,139,296

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

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

Appendix 3: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

There were no Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the period.

Sign and date
Accounting Officer