



**RECEIVER OF REVENUE**  
County Government of Mandera

OFFICE OF THE CONTROLLER  
OF BUDGET  
**REGISTRY**

**REVENUE STATEMENTS**

**29 AUG 2025**

**FOR THE FINANCIAL YEAR ENDED** TIME:.....  
**30<sup>TH</sup> JUNE 2025**

**COPY**

P. O. Box 35616 - 00100, NAIROBI

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



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
RECORDS OFFICE

**29 AUG 2025**

**RECEIVED**

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

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*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).

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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

**(a) 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

**Key Entity information and Management (continued)**

**(a) Mandera County Headquarters**

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

**(b) 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

**(c) Independent Auditor**

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

**(d) Principal Legal Adviser**

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

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

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

IV Kenya Commercial Bank  
**Mandera Branch**  
**Po 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, 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 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 199,840,947 was disbursed to Mandera County Revenue Fund account to be utilized in implementation of planned programmes, Bank charges for the year was Kshs 75,829 and balance due for disbursement to CRF is Kshs. 12,149,576.

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

#### 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 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 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, 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>

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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, 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 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.

**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 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 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**

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

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

	Note	Period ended 30th, 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	10	29,792,804
Public Health Service Fees	12	2,283,202
Physical Planning and Development	13	651,900
<b>Total Revenue from non-exchange transactions</b>		<b>177,656,857</b>
<b>Revenue from exchange transactions</b>		
Parking Fees	15	582,580
Market Fees	16	584,900
Property Rent	17	25,159,575
Hospital Fees	19	7,756,440
Hire of County Assets	20	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	24	(199,840,947)
Bank charges	26	(75,829)
<b>Total Disbursements and other charges (b)</b>		<b>(199,916,776)</b>
<b>Other gains/(losses)</b>		<b>-</b>
<b>Increase/Decrease in Dues to County Revenue Fund</b>		<b>12,149,576</b>

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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 \_\_\_\_\_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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**6. Statement of Financial Position as at 30<sup>th</sup> June 2025**

	<b>Note</b>	<b>Period ended 30<sup>th</sup> June, 2025</b>	<b>Opening Statement 1<sup>st</sup> July 2024</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	31	<b>12,149,576</b>	<b>10,765</b>
Receivables from non-Exchange transactions	32	-	-
Receivables from Exchange transactions	33	-	-
<b>Total Current Assets</b>		<b>12,149,576</b>	<b>10,765</b>
<b>Total Assets</b>		<b>12,149,576</b>	<b>10,765</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	34	<b>12,149,576</b>	<b>10,765</b>
Revenue Received in Advance	35		
<b>Total Financial Liabilities</b>		<b>12,149,576</b>	<b>10,765</b>

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 \_\_\_\_\_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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**7. Statement of Cash Flows for the Year Ended 2025**

	Note	Period ended 30th, 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		(199,840,947)
Bank charges		(75,829)
<b>Total Payments</b>		<b>(199,916,776)</b>
<b>Net Cash from operating Activities</b>		<b>12,149,576</b>
Cash and Cash Equivalent as at 1 <sup>st</sup> July 2024	31	10,765
<b>Cash and Cash Equivalent as at 30<sup>th</sup> June,2025</b>	31	<b>12,149,576</b>

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

<b>Receipts</b>	<b>Original Targets</b>	<b>Adjustments</b>	<b>Final Targets</b>	<b>Actual On Comparable Basis</b>	<b>Budget Realization Difference</b>	<b>% of Realization</b>
	<b>A</b>	<b>B</b>	<b>C=A+B</b>	<b>D</b>	<b>E=C-D</b>	<b>F=D/C %</b>
<b>County Own Source Revenue</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	71,960,702	-	71,960,702	25,159,575	46,801,127	35%
Market Fees	3,569,313	-	3,569,313	582,580	2,986,733	16%
Property Rent	2,314,519	-	2,314,519	584,900	1,729,619	25%
Hospital Fees	51,785,008	-	12,946,252	7,756,440	5,189,812	60%
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>311,161,244</b>	<b>212,066,352</b>	<b>99,094,893</b>	<b>68%</b>
<b>Other Receipts</b>	-	-	-	-	-	-

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<b>Receipts</b>	<b>Original Targets</b>	<b>Adjustments</b>	<b>Final Targets</b>	<b>Actual On Comparable Basis</b>	<b>Budget Realization Difference</b>	<b>% of Realization</b>
	<b>A</b>	<b>B</b>	<b>C=A+B</b>	<b>D</b>	<b>E=C-D</b>	<b>F=D/C %</b>
<b>Total Other Receipts</b>	-	-	-	-	-	-
<b>Total Receipts</b>	<b>336,533,846</b>	<b>13,466,154</b>	<b>311,161,244</b>	<b>212,066,352</b>	<b>99,094,893</b>	<b>68%</b>

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) Issues of insecurity
- (b) Boarder Closure
- (c) Drought

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**

## **9. 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 these 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</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. (Entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).*

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The accounting policies adopted have been consistently applied to all the years presented.

The Financial statements were authorized for issue by the Accounting Officer on .....

### 3. Adoption of New and Revised Standards

*When an IPSAS becomes effective on 1<sup>st</sup> January 2025, it is applicable in Kenya from 1<sup>st</sup> July 2025)*

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

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

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

Standard	Effective date and impact:
IPSAS 43	<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 cash flows 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>

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Standard	Effective date and impact:
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></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 guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
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>

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Standard	Effective date and impact:
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 and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li data-bbox="444 1052 1425 1129">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li data-bbox="444 1150 1425 1283">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li data-bbox="444 1304 1425 1535">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 Entity did not early-adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on the entity's financial statements.)*

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

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

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

###### **Fees, taxes, fines and charges**

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

##### **ii) Revenue from exchange transactions**

###### **Rendering of services**

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

###### **Sale of goods**

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

###### **Interest income**

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

###### **Dividends**

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

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

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

**Rental income**

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

**iii) Budget**

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on xxx for the period 1st July 2024- to 30 June 2025. There was 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 under section xxx of these financial statements.

**iv) Cash and cash equivalents.**

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

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

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

**v) Revenue in Arrears**

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

**vi) Disbursements to CRF**

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. *(Include the receiver's actual policy on disbursements whether weekly, monthly....)*

**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.

*State all significant judgements, estimates and assumptions made:*

#### **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.

*(Include provisions applicable to your organization, e.g., provision for bad debts and how management estimates these provisions).*

**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>

Notes to the Financial Statements (continued)

9. Administration Control Fees and Charges

Description	Period ended 30th, 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>

Notes to the Financial Statements (continued)

10. 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	2,283,202
Rodent Control/Fumigation	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>2,283,202</b>

**11. 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	651,900
Signboards	-
Occupational Permits	-
Enforcement / Demolition	-
Architectural designs by county officers	-
Hoarding fees	-
Others (Specify)	-
<b>Total</b>	<b>651,900</b>

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

**12. Parking Fees**

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

*Receiver Of Revenue  
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**13. Market Fees**

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

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

**14. Property Rent**

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

Notes to the Financial Statements (continued)

16. Hire Of County Assets

Description	Period ended 30th, 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>

Notes to the Financial Statements (continued)

17. Disbursements to CRF

Description	Period ended 30th, June 2025
	Kshs
Quarter 1	1,000,000
Quarter 2	75,571,955
Quarter 3	67,221,432
Quarter 4	56,047,560
<b>Total</b>	<b>199,840,947</b>

Notes to the Financial Statements (continued)

18. Bank Charges

Description	Period ended 30th, June 2025
	Kshs
Bank Charges & commissions	75,829
<b>Total</b>	<b>75,829</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**

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount</b>	<b>Exc. rate (if in foreign currency)</b>	<b>Closing Balance 30<sup>th</sup>,June,2025</b>	<b>Opening Statement 1<sup>st</sup> July 2024</b>
			<b>Kshs</b>	<b>Kshs</b>
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			0.55	564
National Bank of Kenya Ltd, Account No 7717420872, Kes			60,688.00	5,130
National Bank of Kenya Ltd, Account No 01041266844600, Kes			6,396,351.75	61
Equity Bank Ltd, Account No 1000284926514, Kes			38,026.00	-
National Bank of Kenya Ltd, Account No 7716422650, Kes			313.00	-
<b>Total</b>			<b>12,149,575.62</b>	<b>10,765</b>

**20. Receivables for non-exchange transactions**

Description	Period ended 30 <sup>th</sup> ,June,2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Receivables</b>		
<i>Specify the various categories</i>	-	-
Sub total	-	-
Less impairment Allowance	-	-
<b>Total Current Receivables</b>	-	-

**Ageing analysis for Receivables from Non-exchange transactions**

Description	Period ended 30 <sup>th</sup> ,June 2025		Opening Statement 1 <sup>st</sup> July 2024	
	Period ended 30 <sup>th</sup> ,June 2025	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	-	-	-	-
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total (a+b)</b>	-	-	-	-

**Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions**

Impairment allowance/ provision	Period ended 30 <sup>th</sup> ,June 2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

**21. Receivables from exchange transactions**

Description	Period ended 30th,June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Total receivables</b>		
<i>Specify items the various category</i>	-	-
	-	-
Less: impairment allowance	-	-
<b>Total receivables</b>	-	-

**Ageing analysis for total receivables in exchange transactions**

Description	Period ended 30th,June 2025		2024/2025	
	30th,June,2025	% of the total	1 <sup>st</sup> ,July,2024	% of the total
	Kshs		Kshs	
Less than 1 year	-	-	-	-
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total (a+b)</b>	-		-	

**Reconciliation for Impairment Allowance on Receivables from Exchange Transactions**

Impairment allowance/ provision	Period ended 30th,June 2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

**22. Payables- Due To CRF**

<b>Payables</b>	<b>Period ended 30th,June 2025</b>	<b>Opening Statement 1<sup>st</sup> July 2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Amount collected yet to be disbursed to CRF	12,149,576	10,765
Amount billed and yet to be collected for disbursement to CRF		
<b>Total Due to CRF</b>	12,149,576	10,765

**Movement Disclosure on Dues to CRF**

<b>Description</b>	<b>Amount</b>
	<b>Kshs</b>
Opening Dues to CRF	-
Increase/Decrease in Dues to CRF	-
<b>Closing Dues to CRF</b>	-

**23. Revenue received in advance**

<b>Description</b>	<b>Period ended 30<sup>th</sup>,June,2025</b>	<b>Opening Statement 1st July 2024</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Specify</i>	-	-
<b>Total</b>	-	-

**10. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
N/A	N/A	N/A	N/A	N/A

.....

**Name: Ibrahim Issack Nurrow**

**County Receiver of Revenue**

**Date**

.....

**Name: Ahmed Mohamed Adan**

**Head of Revenue Reporting**

*ICPAK M/No 24402*

**Date**

*Receiver Of Revenue  
County Government Of Mandera  
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**Appendix 2: Statement of Arrears of Revenue as at 30th June 2025**

<b>Classification Of Receipts (Indicate As Applicable)</b>	<b>Balance as at The beginning of the current year (1<sup>st</sup> July 2024) A</b>	<b>Arrears received during the year. B</b>	<b>Additions in arrears for the current year to June 30, June,2025 C</b>	<b>Total arrears as at 30 June 2025 D=A+(B)+C</b>	<b>Measures taken to recover the arrears</b>	<b>Assessment to the recoverability of arrears</b>
Cess					<i>e.g., the Governor has waived interest and penalties</i>	
Land rate	110,523,774	(29,340,339)	7,942,499	89,125,934		
Property Rent	3,936,064	-	77,298	4,013,362		
<b>Total Arrears</b>	<b>114,459,838</b>	<b>(29,340,339)</b>	<b>8,119,797</b>	<b>93,139,296</b>		

.....  
**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  
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**Appendix 3: Ageing Analysis of Revenue in Arrears**

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

**Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.**

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
	-	-	--	-	-
	N/A	N/A	N/A	N/A	N/A

-----  
*Sign and date  
Accounting Officer*