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**RECEIVER OF REVENUE**  
**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**QUARTERLY REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER, 2024**

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**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 Elgeyo Marakwet*

*Quarterly Reports and Financial Statements For the period ended 30<sup>th</sup> Sep, 2024*

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

**A. Acronyms**

CA	County Assembly
CIDP	County Integrated Development Plan
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.

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### ***County Government of Elgeyo Marakwet***

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

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

The *receiver of revenue* is under the Department of Finance and Economic Planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive Committee member for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver 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).

### **(c) Key Management Team**

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

No.	Designation	Name
1.	CEC member -Finance	<b>Alphaeus K. Tanui</b>
2.	Chief Officer, Finance	<b>Peter Chesos</b>
3.	Director, Revenue	<b>Solomon Kandie</b>
4.	Head of Revenue Reporting	<b>JohnKeen M. Jairo</b>

### **(d) Fiduciary Management**

No.	Designation	Name
1.	Chief Officer, Finance.	<b>Peter Chesos</b>
2.	Director Accounting services	<b>JohnKeen M. Jairo</b>
3.	Head of Procurement	<b>Peter Maiyo</b>
4.	Director Economic Planning and Budgeting	<b>John Maritim</b>
5	Ag. Director Internal Audit	<b>Barnabas Chemesis</b>

**Fiduciary Oversight Arrangements**

The County Government of Elgeyo Marakwet has put in place adequate measures to ensure that there are necessary oversight arrangements to ensure that receiver of revenue operations adhere to the laid down collection, accounting and reporting procedures.

The Receiver of Revenue holds monthly meetings with County Treasury management to brief on the status of revenue collection, accounting and reporting. In addition, the Internal Audit Directorate routinely carries out audits of the receiver of revenue financial statements and operations. These audits usually provide important feedback on improvement of receiver of revenue processes.

The receiver of revenue, through the office of CECM Finance and Economic Planning, occasionally appears before the Elgeyo Marakwet County Assembly committee on finance and economic planning which carries out regular oversight on reports and operations or revenue collection in the county.

**(e) Entity Headquarters**

P.O. Box 220-30700

Elgeyo Marakwet County Treasury Building, Iten

Eldoret Iten Road

**ITEN, KENYA**

**(f) Entity Contacts**

Telephone: (254) 053-4142277

E-mail: [Info@elgeyomarakwet.go.ke](mailto:Info@elgeyomarakwet.go.ke)

Website: [www.elgeyomarakwet.go.ke](http://www.elgeyomarakwet.go.ke)

**(g) Independent Auditor**

Office of The Auditor General

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**(h) Bankers**

(i) Kenya Commercial Bank

Iten Branch

(ii) Access Bank LTD

Iten Branch

**(j) Principal Legal Adviser**

1. The Attorney General State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya
  
2. The Legal Section  
P.O. Box 220-30700  
Elgeyo Marakwet County Treasury Building, Iten  
**Eldoret-Iten Road**

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

The County Government of Elgeyo Marakwet budgeted Kshs 300,784,971 in the financial year 2024/2025, out of which Sh. 200,000,000 will be collected as public health hospital fees while sh. 100,784,971 will be collected from ordinary revenue. During the period under review, the county government collected sh. 78,709,496 compared to Ksh. 65,914,331 collected in the same period in FY 2023/24. This translated to 19.4% growth in revenue.

The county government aims to sustain this revenue growth trajectory by fully rolling out the Integrated Revenue Management System to include all revenue streams. The county government will also upscale efforts for compliance and enforcement in order to seal leakages.

During the period, the county executive approved the implementation of the Facility Improvement Financing Act, 2023 which provides for collection and retention of the user fees by the health facilities instead of being transferred to the CRF. This will ensure that the health facilities are able to access funds easily to defray their expenses. This will improve service delivery in the hospitals.

With the economy recovering from external shocks, it is expected that the business environment will be favourable for businesses to grow and attract more businesses the Ongoing construction of fresh produce markets at Iten and Kapcherop towns will, in the medium term, increase revenues collected from market entry fees.

In order to align the own source revenue collections to the legal requirements that govern collection of county taxes, the county government will be seeking to enact the relevant tax laws.

The Revenue performance against the approved Budget for the FY 2024/2025 is tabulated below;

#### **Performance of County Own Source Revenue against the Budget**

	<b>Budget</b>	<b>Actual</b>	<b>variance</b>	<b>% performance</b>
	<b>Kshs</b>	<b>Kshs</b>		
<b>Revenue Source</b>				
Cess	24,200,000	4,482,212	(19,717,788)	19
Land Rate	3,000,000	115,503	(2,884,497)	4
Single Business Permits	25,500,000	2,007,491	(23,492,509)	8
Property Rent	5,000,000	672,430	(4,327,570)	13
Parking Fees	7,500,000	914,900	(6,585,100)	12
Market Fees	5,500,000	1,731,015	(3,768,985)	31
Advertising	7,000,000	196,600	(6,803,400)	3
Hospital Fees	195,000,000	64,076,293	(130,923,707)	33
Public Health Service Fees	5,000,000	198,300	(4,801,700)	4
Physical Planning and Development	4,219,999	602,850	(3,617,149)	14
Hire of Count Assets	550,000	450,000	(100,000)	82
Conservancy Administration	3,500,000	207,000	(3,293,000)	6

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Administration Control Fees and charges	456,614	14,400	(442,214)	3
Proceeds from sale of assets			-	
Park Fees	2,500,000	70,050	(2,429,950)	3
Other Fines, Penalties and forfeiture Fees	2,000,000	122,804	(1,877,196)	6
Water Supply	500,000		(500,000)	-
Hide and Skin	100,000	500	(99,500)	1
Miscellaneous Receipts Not classified elsewhere	5,758,358	2,847,148	(2,911,210)	49
<b>TOTAL</b>	<b>300,784,971</b>	<b>78,709,496</b>	<b>(222,075,475)</b>	<b>26</b>

During the period, a total of Ksh. 15,587, 010 was transferred to County Revenue Fund.



CECM Finance and Economic Planning

County Government of Elgeyo Marakwet

ELGEYO MARAKWET COUNTY GOVERNMENT  
C.E.C.M - FINANCE & ECONONMIC PLANNING  
P. O. Box 220-30700, ITEN  
Tel: 053-42277

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**4. Management Discussion and Analysis**

The revenue performance for FY 2024/2025 compared to FY 2023/2024 is tabulated below,

**Revenue Performance for Quarter 1 for 3 years**

	<b>Qtr. 1- 2024-2025</b>	<b>Qtr. 1- 2023-2024</b>	<b>Qtr 1 2022- 2023</b>
<b>Revenue Stream</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Cess	4,482,212	4,858,861	2,275,758
Land Rate	115,503	94,295	79,501
Single/Business Permits	200,749	1,321,915	610,210
Property Rent	672,430	655,109	274,333
Parking Fees	914,900	1,003,860	269,750
Market Fees	1,731,015	1,771,883	1,028,435
Advertising	196,600	235,200	500
Hospital Fees-FIF	64,076,293	53,180,096	24,418,659
Public Health Service Fees	198,300	363,500	152,150
Physical Planning and Development	602,850	586,280	8,0000
Hire Of County Assets	450,000	-	-
Conservancy Administration	207,000	33,300	15,800
Administration Control Fees and Charges	14,400	18,500	-
Proceeds from sale of assets	-	-	-
Park Fees	70,050	124,440	31,350
Other Fines, Penalties, And Forfeiture Fees	122,804	102,210	1,4130
Miscellaneous receipts	2,847,648	1,564,882	2,455,236
<b>Total County Own Source Revenue for the quarter</b>	<b>78,709,496</b>	<b>65,914,331</b>	<b>31,705,812</b>

## **Section A**

The third generation County Integrated Development Plan (CIDP III), the first under the new county administration, sets out programs, policies, strategies, and projects whose implementation will be underpinned on the new administration's theme of 'creating opportunities and nurturing potentials for all citizens. CIDP III aims to transform Elgeyo Marakwet into a progressive county championing citizen-oriented development status through empowerment, participation, innovative sustainable development, and enhanced climate resilience.

CIDP III aims at addressing the following priority programs, projects, policies, and strategies

- i. An efficient and high-quality healthcare system
- ii. A modern roads and transport infrastructure
- iii. A water secure community in habitable environment
- iv. Accelerated growth through human settlement and urban development
- v. Food security and wealth creation
- vi. Commercial empowerment for investments and industrialization
- vii. Quality, equitable and accessible education and training

The financial capacity of delivering on the targets set in this Plan is estimated to be Ksh 107.048B. Of this amount, Ksh 17.589B. is expected to be from the county annual budget as allocated from the annual equitable share by Commission on Revenue Allocation (CRA) and collections from the county own revenue sources. The remainder of the Ksh 89.459B, worth of programmes will be financed from resource mobilisation strategies targeting National Government Agencies, Non-Governmental Organizations, Development Partners, other non-state development actors and the private sector.

The county government will put in place measures to enhance own source revenue in order to reduce dependence of the equitable share from the national government.

According to the CRA's Comprehensive Own Source Revenue Potential and Tax Gap Study report, Elgeyo Marakwet county has a potential of collecting Ksh. 1.078billion in own source revenue. In the 2023/2024 FY, the county collected Ksh. 278million representing 25.7% of the potential.

## **Section B**

### **Entity's compliance with statutory requirements**

The county government of Elgeyo Marakwet is compliant to all the requirements relating to operations of the receiver of revenue.

**Section C**

Key projects and investment decisions the entity is planning/implementing.

The county government has earmarked several projects and programs to be implanted through the CIDP III for the period 2023-2027. The programs and projects aim at Creating opportunities and nurturing potentials, being the overall objective of the CIDP. The plan identifies key programs and projects to be implemented across the five sectors of the county’s economy. These sectors are; Social, Health and Sanitation, Infrastructure and Public administration and governance.

These programs will be implemented through the Wealth Creation Strategy that aims at improving Agriculture and Livestock values chains in an effort to increase community empowerment through promotion of high value crop and livestock value chains.

The programs identified are capital intensive and require a lot of resources to implement them. The financial capacity of delivering on the targets set in this Plan is estimated to be Ksh 107.048B. Of this amount, Ksh 17.589B. is expected to be from the county annual budget as allocated from the annual equitable share by Commission on Revenue Allocation (CRA) and collections from the county own revenue sources. The remainder of the Ksh 89.459B, worth of programmes will be financed from resource mobilisation strategies targeting National Government Agencies, Non-Governmental Organizations, Development Partners, other non-state development actors and the private sector.

The county government will put in place measures to enhance own source revenue in order to reduce dependence of the equitable share from the national government.

**Section D**

**Major risks facing the entity**

<b>Category Description</b>	<b>Category Description</b>
Strategy risks	Risks arising from identifying and pursuing a strategy, which is poorly defined, is based on flawed or inaccurate data or fails to support the delivery of commitments, plans or objectives due to a changing macro-environment (e.g. political, economic, social, technological, environment and legislative change).
Governance risks	Risks arising from unclear plans, priorities, authorities and accountabilities, and/or ineffective or disproportionate oversight of decision-making and/or performance.
Operations risks	Risks arising from inadequate, poorly designed or ineffective/inefficient internal processes resulting in fraud, error, impaired customer service quality and/or quantity of service), non-compliance and/or poor value for money
Legal risks	Risks arising from a defective transaction, a claim being made (including a defense to a claim or a counterclaim) or some other legal event occurring that results in a liability or other loss, or a failure to take appropriate measures to meet

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	legal or regulatory requirements or to protect assets (for example, intellectual property).
Property Risk	Risks arising from property deficiencies or poorly designed or ineffective/ inefficient safety management resulting in non-compliance and/or harm and suffering to employees, contractors, service users or the public.
Financial Risks	Risks arising from not managing finances in accordance with requirements and financial constraints resulting in poor returns from investments, failure to manage assets/liabilities or to obtain value for money from the resources Deployed, and/or non-compliant financial reporting.
Commercial Risks	Risks arising from weaknesses in the management of commercial partnerships, supply chains and contractual requirements, resulting in poor performance, inefficiency, poor value for money, fraud, and /or failure to meet business requirements/objectives.
People risks	Risks arising from ineffective leadership and engagement, suboptimal culture, inappropriate behaviour, the unavailability of sufficient capacity and capability, industrial action and/or non-compliance with relevant employment legislation/HR policies resulting in negative impact on performance.
Technology risks	Risks arising from technology not delivering the expected services due to inadequate or deficient system/process development and performance or inadequate resilience.
Information risks	Risks arising from a failure to produce robust, suitable and appropriate data/information and to exploit data / information to its full potential.
Security risks	Risks arising from a failure to prevent unauthorized and/or inappropriate access to the estate and information, including cyber security and noncompliance with General Data Protection Regulation requirements.

Failure to manage risks in any of these categories may lead to financial, reputational, legal, regulatory, safety, security, environmental, employee, customer and operational consequences.

*(The entity should include under this section the key risks facing the entity ranging from Operational Risks, Market Risks, Capital Risk, Credit risks, Liquidity risks etc). This should be emanating from the entity's risk management framework.*

**Section E**

**Material arrears in statutory/financial obligations**

*(This should include but not limited to items such as tax default, and outstanding staff payables).*

**Section F**

The entity's financial probity and serious governance issues

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##### **5. Statement of Receiver of Revenue's responsibilities**

Section 158 (3) 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 during that financial period.

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the Quarter (period) ended on 30<sup>th</sup> Sep, 2024. This responsibility includes:

(i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *entity's receiver of revenue* accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *entity's receiver of revenue* account gives a true and fair view of the state of the *entity's receiver of revenue* transactions during the financial period ended 30<sup>th</sup> September 2024, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *entity* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of

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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 **14<sup>th</sup> October, 2024**



Name: Solomon Kandie

County Receiver of Revenue



6. Statement of Revenue and Disbursements for the Period Ended 30<sup>th</sup> September, 2024

	Note	Sep 30, 2024
		Kshs
<b>Revenue from non-exchange transactions</b>		
Cess	5	4,482,212
Land Rates	6	115,503
Single/Business Permits	7	2,007,491
Conservancy Administration	8	207,000
Administration Control Fees and Charges	9	14,400
Other Fines, Penalties, And Forfeiture Fees	10	122,804
Public Health Service Fees	11	198,300
Physical Planning and Development	12	602,850
Donations/Grants Not Received Through CRF	13	-
<b>Total Revenue from non-exchange transactions</b>		<b>7,750,560</b>
<b>Revenue from exchange transactions</b>		
Property Rent	14	672,430
Parking Fees	15	70,050
Market Fees	16	1,731,015
Advertising	17	196,600
Hospital Fees	18	64,076,293
Hire of County Assets	19	450,000
Sale of assets	20	-
Park Fees	21	914,900
Miscellaneous receipts	22	2,847,648
<b>Total Revenue from exchange transactions</b>		<b>70,958,936</b>
<b>Total Revenues (a)</b>		<b>78,709,496</b>
<b>Disbursements</b>		
Disbursements To CRF	23	(15,587,010)

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Disbursement to another County Fund-FIF	24	(61,551,388)
Bank charges	25	(114,996)
Waivers and exemptions	26	(-)
Bad debts written off	27	(-)
Provision for bad debts	28	(-)
<b>Total Disbursements and other charges (b)</b>		<b>(77,253,394)</b>
Balance Due for Disbursement (collected amounts) (c)		<b>1,456,101.29</b>
Balance Due for Disbursement (uncollected Amounts) (d)		-
<b>Balance Due for Disbursement and Collection (e = c + d)</b>		<b>1,456,101.29</b>

These revenue statements were approved on **14<sup>th</sup> October, 2024** and signed by:

  
 .....  
**Name:** Solomon Kandie  
**County Receiver of Revenue**  
**Sign:**.....  
**P. O. Box 220 - 30700, ITEN**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**HEAD OF REVENUE OFFICE**  
**14 OCT 2024**  
**ICPAK M/No 8112**

**Name:** JohnKeen M. Jairo  
**Head of Revenue Reporting**  
**Sign:**.....  
**P. O. Box 220 - 30700, ITEN**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**COUNTY TREASURY**  
**CHIEF FINANCE OFFICER**  
**14 OCT 2024**  
**Sign:**.....  
**P. O. Box 220 - 30700, ITEN**

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Notes:

**7. Statement of Financial Position as at 30<sup>th</sup> Sep, 2024**

	Note	Period as at Sep 30 <sup>th</sup> 2024	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	29	1,456,101.29	3,150,467.54
Receivables from non-Exchange transactions	30	7,750,560	2,872,730
Receivables from Exchange transactions	31	70,958,936	63,041,601
<b>Total Current Assets</b>		<b>80,165,597.29</b>	<b>69,064,799</b>
<b>Total Assets</b>		<b>80,165,597.29</b>	<b>69,064,799</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	32	1,456,101.29	3,150,467.54
Revenue received in advance	33	78,709,486	<b>65,914,331.46</b>
<b>Total Financial Liabilities</b>		<b>80,165,597.29</b>	<b>69,064,799</b>

The entity's financial statements were approved on 14<sup>th</sup> October, 2024 and signed by:

  
 .....  
 Name: Solomon Kondje  
 County Receiver of Revenue



  
 .....  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting  
 ICPAK M/No: 8112



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**8. Statement of Cash Flows for the Period Ended 30<sup>th</sup> September, 2024**

	Note	Period ended Sep*/Dec*/Mar*/June*
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Cess		4,482,212
Land Rate		115,503
Single/Business Permits		2,007,491
Property Rent		672,430
Conservancy Administration		207,000
Administration Control Fees and Charges		14,400
Other Fines, Penalties, And Forfeiture Fees		122,804
Public Health Service Fees		198,300
Physical Planning and Development		602,850
Donations/Grants Not Received Through CRF		-
Parking Fees		914,900
Market Fees		1,731,015
Advertising		196,600
Hospital Fees		64,076,293
Hire of County Assets		450,000
Sale of assets		-
Park Fees		70,050
Miscellaneous receipts		2,847,648
<b>Total Receipts</b>		<b>78,709,496</b>
<b>Payments</b>		
Disbursements To CRF		(15,587,010)
Bank charges		(114,496)
<b>Total Payments</b>		<b>(15,701,506)</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>		<b>63,007,990</b>
Cash and cash equivalents at Period Start	29	3,150,467.54
<b>Cash and cash equivalents at Period End</b>	<b>29</b>	<b>1,456,101.29</b>

*(PSASB has prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting)*

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**9. Statement of Comparison of Budget and Actual Amounts for Period Ended 30th Sep, 2024**

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
<b>County Own Source Revenue</b>						
Cess	24,200,000	-	24,200,000	4,482,212	19,718,348	19%
Land Rate	3,000,000	-	3,000,000	115503	2,884,497	4%
Single/Business Permits	25,500,000	-	25,500,000	2,007,491	23,492,502	8%
Property Rent	5,000,000	-	5,000,000	672,430	4,555,830	9%
Parking Fees	7,500,000	-	7,500,000	914,900	6,585,100	12.2%
Market Fees	5,500,000	-	5,500,000	1,731,015	3,768,985	31.4%
Advertising	7,000,000	-	7,000,000	196,600	6,803,400	3%
Hospital Fees	195,000,000	-	195,000,000	64,076,293	13,0923,707	33%
Public Health Service Fees	5,000,000	-	5,000,000	198,300	4,801,700	4%
Physical Planning and Development	4,219,999	-	4,219,999	602,850	3,617,149	14.3%
Hire of County Assets	550,000	-	550,000	450,000	100,000	82%
Conservancy Administration	3,500,000	-	3,500,000	207,000	3,293,000	6%
Administration Control Fees and Charges	456,614	-	456,614	14,400	442,214	3.2%
Proceeds from sale of assets	-	-	-	-	-	0.00
Park Fees	2,500,000	-	2,500,000	70,050	2,429,950	3%
Other Fines, Penalties, and Forfeiture Fees	2,000,000	-	2,000,000	122,804	1,877,196	6.1%
Miscellaneous Receipts	9,858,358	-	9,858,358	2,847,648	6,781,890	31%
<b>Total County Own Source Revenue</b>	<b>300,784,971</b>	<b>-</b>	<b>300,784,971</b>	<b>78,709,496</b>	<b>222,075,475</b>	<b>26.2%</b>

**Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Quarterly Reports and Financial Statements For the period ended 30<sup>th</sup> Sep 2024**

Receipts	Original Targets A	Adjustments B	Final Targets C=(A+B)	Actual On Comparable Basis D	Budget Realization Difference E=(C-D)	% of Realization F=D/C*100
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
<b>Total Other Receipts</b>	-	-	-	-	-	-
<b>Total Receipts</b>	300,784,971	-	300,784,971	78,709,496	222,075,475	26.2%

Many of the streams' performance are within the quarterly target of atleast 25% given that The County Receiver of revenue's financial statements were approved on 14<sup>th</sup> October, 2024 and signed by:

  
 Name: Solomon Kandire  
 County Receiver of Revenue

COUNTY GOVERNMENT OF  
 ELGEYO MARAKWET  
 HEAD OF REVENUE OFFICE  
 14 OCT 2024

  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting  
 ICPAK M/N: 8/12  
 14 OCT 2024  
 Sign: .....  
 P. O. Box 220 - 30700, ITEN

COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 HEAD OF REVENUE REPORTING  
 COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 ICPAK M/N: 8/12 OFFICER  
 14 OCT 2024  
 Sign: .....  
 P. O. Box 220 - 30700, ITEN

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

### **1. General Information**

Elgeyo Marakwet County Receiver of Revenue was appointed by the CEC member of Finance and Economic Planning of County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is Receiver of Revenue 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 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised 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).*

#### **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 recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised 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 30<sup>th</sup> September, 2024.

**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 on 27<sup>th</sup> June, 2024 for the period 1st July 2024 to 30 June 2025. There were no supplementary budgets passed in the period. 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 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**

**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 disbursements to CRF are done on weekly 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 year 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.

***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 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. Additional disclosure of these estimates of provisions is included in Note xxx. 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 for your organisation e.g. provision for bad debts, and how management estimates these provisions).*

Notes to the Financial Statements

5. Cess

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Farm produce	2,119,852	2,695,640
Quarrying	73,200	77,800
Livestock	319,650	299,351
Fish farming	-	-
Brick Cess	2,050	1,400
Charcoal Cess	50,450	67,550
Manure Cess	41,500	49,450
Sand Cess	554,650	1,158,640
Scrap Metal	600	4,880
Timber/Logs Cess	1,319,700	504,150
<b>Total</b>	<b>4,482,212</b>	<b>4,858,861</b>

6. Land rates

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Land rates	115,503	94,295
Land penalties and interest	-	-
Arrears	-	-
<b>Total</b>	<b>115,503</b>	<b>94,295</b>

7. Single /Business Permits

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Business permit application fees	58,100	177,400
Annual Business permit fees	1,949,391	1,144,515
Business permit penalties and interest	-	-
Business permit fees arrears	-	-
<b>Total</b>	<b>2,007,491</b>	<b>1,321,915</b>

Notes to the financial statements

8. Conservancy Administration

Description	Period ended 30 <sup>th</sup> September 2024	Period ended 30 <sup>th</sup> Sep 2023
Refuse disposal fees	207,000	33,300
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	-	-
Disposal of carcasses	-	-
Noise control	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>207,000</b>	<b>33,300</b>

9. Administration Control Fees and Charges

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2024
Weights and measures	14,400	18,500
Fire Services	47,000	-
Liquor licenses	-	-
Betting levy	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>61,400</b>	<b>18,500</b>

Notes to the financial statements

10. Other Fines, Penalties and Forfeitures

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>TH</sup> SEP 2023
Impounding Fees	122,804	102,210
Towing Fees		-
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>122,804</b>	<b>102,210</b>

11. Public Health Service Fees

Description	Period ended 30 <sup>th</sup> September 2024	Period ended 30 <sup>th</sup> September 2023
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	198,300	363,500
Rodent Control/Fumigation		-
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>198,300</b>	<b>363,500</b>

Notes to the financial statements

12. Physical Planning and Development

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Sale of County planning documents	-	-
Land valuation and registration fees	-	-
Change / Renewal of user	338,000	163,500
Building plans approval	18,500	62,500
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Physical Planning fees and Public works	104,000	109,000
Clearance certificate fees	25,900	18,200
Site value charges	19,450	-
Transfer fees	36,000	171,080
PPA 1 forms	61,000	52,000
Search fees	-	10,000
<b>Total</b>	<b>602,850</b>	<b>586,280</b>

13. Donations and Grants Not Received Through CRF

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Donations <i>(Specify Based on Source)</i>	-	-
Grants <i>(Specify Based on Source)</i>	-	-
Others <i>(Specify)</i>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the financial statements

14. Property Rent

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
County Housing-House Rent	226,260	
Plot Rent	431,170	575,650
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	15,000	79,500
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>672,430</b>	<b>655,150</b>

15. Parking Fees

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> 2023
Street parking fees	148,600	165,760
Monthly toll/sticker fees	201,300	306,200
Motorbike fees	303,800	366,450
Registration fees	-	-
Reserved parking	-	-
Bus Park fees /Matatu Park fees	252,400	165,450
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>906,100</b>	<b>1,003,860</b>

Notes to the financial statements

16. Market Fees

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Market entry fees	1,547,300	1,661,033
Hawking fees	183,715	110,850
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>1,731,015</b>	<b>1,771,883</b>

17. Advertising

Descriptions	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Branding	192,200	233,000
Billboard advertising		-
Signage		-
Roadshows	4400	2,200
Banners		-
Posters		-
Tent advertising		-
Street pole/clock advertising		-
others ( <i>Specify</i> )		-
<b>Total</b>	<b>196,600</b>	<b>235,200</b>

18. Hospital Fees

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Level 5 hospitals		-
Level 4 hospitals –FIF	64,076,293	53,180,096
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>64,076,293</b>	<b>53,180,096</b>

Notes to the financial statements

19. Hire Of County Assets

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> 2023
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	-	-
Others ( <i>Hire of store</i> )	450,000	-
<b>Total</b>	<b>450,000</b>	-

20. Sale of assets.

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	-	-

Notes to the financial statements

21. Park Fees

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Lodge Tariffs and levies	-	-
Park entry fees	70,050	124,440
Filming and Photography fees		-
Camping fees		-
Balloon landing fees		-
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>70,050</b>	<b>124,440</b>

22. Miscellaneous Revenues

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> 2023
Dividends	-	-
Interest	-	-
Commissions	525,452	-
<b>Others-</b> Not classified anywhere	2,551,016	1,564,882
<b>Total</b>	<b>3,076,468</b>	<b>1,564,882</b>

23. Bank Charges

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Bank Charges & commissions	114,996	440,260
<b>Total</b>	<b>114,996</b>	<b>440,260</b>

Notes to the financial statements

24. Disbursements to CRF

Description	Period ended 30 <sup>th</sup> Sep 2024 Kshs
Quarter 1	15,587,010
Quarter 2	-
Quarter 3	-
Quarter 4	-
<b>Total</b>	<b>15,587,010</b>

25. Disbursement to another County Fund

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023 Kshs
Quarter 1	61,551,388	-
Quarter 2	-	-
Quarter 3	-	-
Quarter 4	-	-
<b>Total</b>	<b>61,551,388</b>	<b>-</b>

26. Waivers and Exemptions

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Penalties	-	-
Interest	-	-
<b>Others (Specify)</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the financial statements

27. Bad debts written off.

Description	Period ended 30 <sup>th</sup> sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Bad debts written off ( <i>Specify revenue stream</i> )	-	-
<b>Total</b>	-	-

28. Provision for bad debts

Description	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
Provision for bad debts ( <i>Specify revenue stream</i> )	-	-
<b>Total</b>	-	-

29. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Period ended 30 <sup>th</sup> Sep 2024	Statement 1st July 2024
	Kshs	Kshs
KCB County Revenue collection A/C No. 1140751360	487,019.29	674,517.54
ACCESS Bank County Revenue collection A/C 0180130000044	771,944	2,161,478
Cash in Transit (Access to CRF)	197,138	311,472
Paybill Account-MPESA	NIL	3,000
<b>Total</b>	<b>1,456,101.29</b>	<b>3,150,467.54</b>

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

Notes to the financial statements

30. Receivables for non-exchange transactions

Description	Period ended 30th Sep 2024	Opening Statement 1st July 2024
	Kshs	Kshs
<b>Receivables</b>		
Cess	4,482,212	-
Land Rates	115,503	-
Single/Business Permits	2,007,491	-
Conservancy Administration	207,000	-
Administration Control Fees and Charges	14,400	-
Other Fines, Penalties, And Forfeiture Fees	122,804	-
Public Health Service Fees	198,300	-
Physical Planning and Development	602,850	-
Donations/Grants Not Received Through CRF	-	-
	<b>7,750,560</b>	-
<b>Sub total</b>		
Less impairment Allowance	(-)	(-)
<b>Total Current Receivables</b>	<b>7,750,560</b>	-

(Provide brief explanation on current receivables)

Ageing analysis for Receivables from Non-exchange transactions

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 20xx	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
<b>Land Rate</b>				
Less than 1 year	2,587,223	4.01%	2,587,223	4.28%
Between 1- 2 years	3,193,438	5 %	3,193,438	5.28 %
Between 2-3 years	3,193,438	5 %	3,193,438	5.28 %
Over 3 years	55,533,077	86.08%	51,443,614	85.14%
<b>Total (a+b)</b>	<b>64,507,176</b>		<b>60,417,713</b>	

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

Impairment allowance/ provision	Period ended 30 <sup>th</sup> Sep 2024	Opening Statement 1st July 2024
	Kshs	Kshs
At the beginning of the period	-	-
Additional provisions during the period	-	-
Recovered during the period	(-)	(-)
Written off during the period	(-)	(-)
At the end of the period	-	-

*(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)*

Notes to the financial statements

31. Receivables from exchange transactions

Description	Period ended 30th Sep 2024	Opening Statement 1st July 20xx
	Kshs	Kshs
<b>Total receivables</b>		
Property Rent	672,430	-
Parking Fees	914,900	-
Market Fees	1,731,015	-
Advertising	196,600	-
Hospital Fees	64,076,293	-
Hire of County Assets	450,000	-
Sale of assets	-	-
Park Fees	70,050	-
Miscellaneous receipts	2,847,648	-
<b>Total Revenue from exchange transactions</b>	<b>70,958,936</b>	-
<b>Less: impairment allowance</b>	-	-
<b>Total Receivables</b>	<b>70,958,936</b>	-

31 a) Ageing analysis for Receivables from Exchange transactions

Description	Period ended Sep 2024		Opening Statement 1 <sup>st</sup> July, 2024	
	Current FY	% of the total	Opening Statement 1st July 2024	% of the total
	Kshs		Kshs	
<b>Plot rent</b>				
Less than 1 year	1,300,511	1.2%	1,300,511	1.3%
Between 1- 2 years	6,455,403	6 %	6,455,403	6 %
Between 2-3 years	6,455,403	6 %	6,455,403	6%
Over 3 years	94,188,986	87 %	88,383,346	86.2%
<b>Total (a+b)</b>	<b>108,400,303</b>		<b>102,594,663</b>	

## 31 b) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	Period ended 30 <sup>th</sup> Sep 2024	Period ended 30 <sup>th</sup> Sep 2023
	At the beginning of the year/period	-
Additional provisions during the period	-	-
Recovered during the period	(-)	(-)
Written off during the period	(-)	(-)
At the end of the period	-	-

## Notes to the financial statements

## 32. Payables- Due To CRF

Payables	Period ended Sep 30 <sup>th</sup> , 2024	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	1,456,101.29	3,150,467.54
Amount billed and yet to be collected for disbursement to CRF	-	-
<b>Total undisbursed funds to CRF</b>	<b>1,456,101.29</b>	<b>3,150,467.54</b>

*These amounts should tie to the total of bank balances (amount collected yet to be disbursed to CRF) and total receivables (amount yet to be collected and disbursed to CRF).*

## 33. Revenue received in advance

Description	Period ended 30 <sup>th</sup> Sep, 2024	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Total Receipts	78,709,496	-
<b>Total</b>	<b>78,709,496</b>	<b>-</b>

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet County  
Quarterly Reports and Financial Statements  
For the period ended 30<sup>th</sup> Sep, 2024**

**Appendixes**


**11. Appendix 1: Statement of Arrears of Revenue As at 30th June 2024**


Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 <sup>st</sup> July 2024) A	Arrears received during the Period. B	Additions in arrears for the current Period to 30 <sup>th</sup> Sep, 2024 C	Total arrears as at 30 <sup>th</sup> Sep 2024 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess					e.g, the Governor has waived interest and penalties	
Land rate	60,417,713	115,503	4,204,966	64,507,176		
Single/Business Permits						
Property Rent	102,594,663	672,430	6,478,070	108,400,303		
Parking Fees						
Market Fees						
Advertising						
Hospital Fees						
Public Health Service Fees						
Physical Planning and Development						
Hire Of County Assets						
Conservancy Administration						
Administration Control Fees and Charges						
Park Fees						
Other Fines, Penalties, And Forfeiture Fees						

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Quarterly Reports and Financial Statements For the period ended 30<sup>th</sup> Sep , 2024**

Miscellaneous				
<b>Total Arrears</b>	<u>163,601,2376</u>	<u>787,933</u>	<u>10,683,036</u>	<u>172,907,479</u>

(Total arrears as at the end of the year should be the total of receivables from exchange and non- exchange transactions)

  
 COUNTY GOVERNMENT OF  
 ELGEYO MARAKWET  
 HEAD OF REVENUE OFFICE  
 .....  
 Name: **Solomon Kandie**  
 County Receiver: **Box 220 - 30700, ITEN**  
 (Ref: PFM/ACT section 165, 2(a))

  
 .....  
 Name: **John Keen M. Jairo**  
 Head of Revenue Reporting  
 COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 ICPAK/M/No 8112  
 COUNTY TREASURY  
 CHIEF FINANCE OFFICER  
 .....  
 Sign: .....  
 14 OCT 2024  
 P. O. Box 220 - 30700, ITEN

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Quarterly Reports and Financial Statements For the period ended 30<sup>th</sup> Sep , 2024**

**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
Cess					
Land rate	2,587,223	3,193,438	3,193,438	55,533,077	64,507,176
Single/business permits	-	-	-	-	-
Property rent	1,300,511	6,455,403	6,455,403	94,188,986	108,400,303
Parking fees					
Market fees					
Advertising					
Hospital fees					
Public health service fees					
Physical planning and development					
Hire of County Assets					
Conservancy administration					
Administration control fees and charges					
Proceeds from sale of assets					
Park fees					
Other fines, penalties, and forfeiture fees					
Miscellaneous receipts					
Others (Specify)					
<b>Total (agree to statement of arrears above)</b>	<b>3,887,734</b>	<b>9,648,841</b>	<b>9,648,841</b>	<b>149,722,063</b>	<b>172,907,479</b>

18

18 Dec 1954

**Receiver Of Revenue**

**County Government Of Elgeyo Marakwet**

**Quarterly Reports and Financial Statements For the period ended 30<sup>th</sup> Sep , 2024**

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

S/N	Name of person / Organisation / Firm / Institution / Waiver variation	Year in which waiver/variation/charges	Amount of variation/ waiver/ (top of charges)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted

There were no waivers granted during the reporting period  
(PFM ACT section 165 subsection 4, 5)

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET  
**COUNTY TREASURY**  
**CHIEF FINANCE OFFICER**

**14 OCT 2024**

Sign:.....  
 P. O. Box 220 - 30700, ITEN