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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> JUNE, 2025**

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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  
Revenue Statements for the Period Ended 30th June, 2025***

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

**Table of Contents  
Page**

1. Acronyms and Definition of Key Terms.....	iii
2. Key Entity Information and Management.....	iv
3. Foreword By the CECM Finance and Economic Planning .....	vii
4. Management Discussion and Analysis.....	ix
5. Statement of Receiver of Revenue's responsibilities .....	xiii
6. Statement of Revenue and Disbursements for the Period Ended 30th June 2025.....	1
7. Statement of Financial Position as at 30th June 2025 .....	3
8. Statement of Cash Flows for the Period Ended 30th June, 2025.....	4
9. Statement of Comparison of Budget and Actual Amounts for Period Ended 30th June, 2025 .....	5
10. Notes to the Financial Statements .....	8
11. Appendices .....	29
Appendix 1: Statement of Arrears of Revenue As at 30 <sup>TH</sup> JUNE 2025 .....	29
Appendix 2: Ageing Analysis of Revenue in Arrears .....	31
Appendix 3: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year. ....	33

## 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.

**Receiver Of Revenue**

**County Government of Elgeyo Marakwet**

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

## 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	Director Internal Audit	<b>Philip Seronei</b>

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

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**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 the 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 the 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 on 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

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

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**(j) Principal Legal Adviser**

1. The Attorney General State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya
  
2. The County Attorney  
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 357,429,871 in the financial year 2024/2025, out of which Sh. 250,000,000 will be collected as public health hospital fees while sh. 107,429,871 will be collected from ordinary revenue. During the period under review, the county government collected sh. 370,933,237 compared to Ksh. 274,978,356 collected in the same period in FY 2023/24. This translated to 35% 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. The county government will also be implementing mapping of all revenue streams with the aim of categorizing and defining existing and potential revenue streams for broadening the revenue base.

With the county's economy recovering from external shocks such Covid-19, unpredictable weather conditions, 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, Chepkorio, Chebiemit and Cheptongei 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 which include Revenue Administration Act, Valuation for Rating Act, Trade Licensing and Markets Act, Agricultural Produce Cess Act among others.

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

**Table 1: Performance of County Own Source Revenue against the Budget**

	<b>Budget 2024/25</b>	<b>Actual</b>	<b>variance</b>	<b>% performance</b>
<b>Revenue Source</b>	<b>Kshs.</b>	<b>Kshs.</b>	<b>Kshs.</b>	
Cess	28,700,000	21,931,823	6,768,117	76.4%
Land Rate	3,200,000	545,019	2,654,981	17.03%
Single Business Permits	25,800,000	20,590,117	5,209,883	79.8%
Property Rent	5,000,000	4,225,552	774,448	84.5%
Parking Fees	7,750,000	4,517,719	3,232,281	58.3%
Market Fees	5,750,000	6,777,596	(1,027,596)	117.9%

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

Advertising	7,300,000	5,358,730	1,941,270	73.4%
Hospital Fees	245,000,000	288,021,595	(43,021,595)	117.6%
Public Health Service Fees	5,000,000	3,439,561	1,560,439	68.8%
Physical Planning and Development	4,419,999	2,468,250	1,951,749	55.9%
Hire of Count Assets	550,000	353,000	197,000	64.2
Conservancy Administration	3,800,000	1,382,400	2,417,600	36.4%
Administration Control Fees and charges	456,614	169,900	286,714	37.2%
Proceeds from sale of assets	-	-	-	0%
Park Fees	2,000,000	263,550	1,736,450	13.2%
Other Fines, Penalties and forfeiture Fees	2,200,000	635,316	1,564,684	28.9%
Water Supply	0	0	0	0%
Hide and Skin	100,000	700	99,300	0.7%
Miscellaneous Receipts Not classified elsewhere	10,403,258	10,252,410	250,148	98.6%
<b>TOTAL</b>	<b>357,429,871</b>	<b>370,933,238</b>	<b>13,503,367</b>	<b>103.8%</b>

During the period, a total of **Ksh.79,259,416** was transferred to the County Revenue Fund.



.....  
**CECM Finance and Economic Planning**  
**County Government of Elgeyo Marakwet**

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

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

## 4. Management Discussion and Analysis

The revenue performance for quarter 4 of FY 2024/2025 compared to quarter 4 of FY 2023/2024 is tabulated below,

**Table 2: Revenue Performance for Quarter 4 for the last 3 Financial years**

	Qtr 4 2024-2025	Qtr 4 2023-2024	Qtr 4 2022-2023
Revenue Stream	Kshs	Kshs	Kshs
Cess	21,931,823	23,007,911	11,113,053
Land Rate	545,019	788,607	583,881
Single/Business Permits	20,590,117	17,710,111	16,716,265
Property Rent	4,225,552	5,993,811	2,245,389
Parking Fees	4,517,719	4,553,600	3,336,580
Market Fees	6,777,596	7,159,451	6,455,098
Advertising	5,358,730	5,157,920	1,500,300
Hospital Fees-FIF	288,021,595	194,062,724	157,018,816
Public Health Service Fees	3,439,561	2,727,950	2,488,526
Physical Planning and Development	2,468,250	2,326,545	1,764,000
Hire Of County Assets	353,000	840,000	-
Conservancy Administration	1,382,400	1,204,610	878,460
Administration Control Fees and Charges	169,900	162,700	30,600
Proceeds from sale of assets	-	-	-
Park Fees	263,550	496,640	153,200
Other Fines, Penalties, And Forfeiture Fees	635,316	533,992	393,979
Miscellaneous receipts	10,253,110	8,256,183	8,885,984
<b>Total County Own Source Revenue for the quarter</b>	<b>370,933,238</b>	<b>274,982,755</b>	<b>213,564,131</b>

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

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**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 its own source revenue in order to reduce dependence on the equitable share from the national government.

According to the CRA's Comprehensive Own Source Revenue Potential and Tax Gap Study report done in 2019, Elgeyo Marakwet county has a potential of collecting Ksh. 1.078 billion in own source revenue every year. In the 2024/2025 FY, the county collected Ksh. 370 million representing 34.3% of the potential. This implies that the county government still has a lot to do in realizing this 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.

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

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**Section C**

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

The county government has earmarked several projects and programs to be implemented 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 government'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 17.589 billion. 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 89.459 billion,

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 its own source revenue in order to

reduce dependence on the equitable share from the national government.

**Section D**

**Table 3: 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

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

Legal risks	Risks arising from a defective transaction, a claim being made (including a defence 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 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

## 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 30th June 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 *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


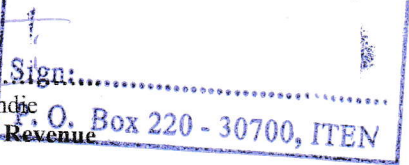
**Receiver Of Revenue  
County Government of Elgeyo Marakwet**

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

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 15<sup>th</sup> July, 2025

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

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

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

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

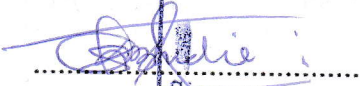
## 6. Statement of Revenue and Disbursements for the Period Ended 30th June 2025

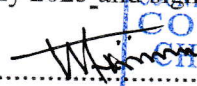
	Note	30th June, 2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Cess	5	21,931,823
Land Rates	6	545,019
Single/Business Permits	7	20,590,117
Conservancy Administration	8	1,382,400
Administration Control Fees and Charges	9	169,900
Other Fines, Penalties, And Forfeiture Fees	10	635,316
Public Health Service Fees	11	3,439,561
Physical Planning and Development	12	2,468,250
Donations/Grants Not Received Through CRF	13	-
<b>Total Revenue from non-exchange transactions</b>		<b>51,162,386</b>
<b>Revenue from exchange transactions</b>		
Property Rent	14	4,225,552
Parking Fees	15	4,517,719
Market Fees	16	6,777,596
Advertising	17	5,358,730
Hospital Fees	18	288,021,595
Hire of County Assets	19	353,000
Sale of assets	20	-
Park Fees	21	263,550
Miscellaneous receipts	22	10,253,110
<b>Total Revenue from exchange transactions</b>		<b>319,770,852</b>
<b>Total Revenues (a)</b>		<b>370,933,238</b>
<b>Disbursements</b>		

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

Disbursements To CRF	23	(79,259,416)
Disbursement to another County Fund-FIF	24	(288,184,452.06)
Bank charges	25	(248,030.25)
Waivers and exemptions	26	(-)
Bad debts written off	27	(-)
Provision for bad debts	28	(-)
<b>Total Disbursements and other charges (b)</b>		<b>367,691,898.30</b>
Balance Due for Disbursement (collected amounts) (c)		<b>3,241,338.70</b>
Balance Due for Disbursement (uncollected Amounts) (d)		-
<b>Balance Due for Disbursement and Collection (e = c + d)</b>		<b>3,241,338.70</b>

These revenue statements were approved on 15th July 2025 and signed by

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

  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting  
 ICPAK M/No 8112  
 15 JUL 2025  
 P. O. Box 220 - 30700, ITEN

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

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

	Note	Period as at June 30th 2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	29	3,241,338.70	3,150,467.54
Receivables from non-Exchange transactions	30	51,162,386	2,872,730
Receivables from Exchange transactions	31	319,770,852	63,041,601
<b>Total Current Assets</b>		<b>374,174,576.70</b>	<b>69,064,799</b>
<b>Total Assets</b>		<b>374,174,576.70</b>	<b>69,064,799</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	32	3,241,338.70	3,150,467.54
Revenue received in advance	33	370,933,238.0	65,914,331.46
<b>Total Financial Liabilities</b>		<b>374,174,576.70</b>	<b>69,064,799</b>

The entity's financial statements were approved on 15<sup>th</sup> July 2025 and signed by:

COUNTY GOVERNMENT OF  
 ELGEYO MARAKWET  
 HEAD OF REVENUE OFFICE  
 Sign: \_\_\_\_\_  
 P.O. Box 220 - 30700, ITEN

Name: Solomon Kandie  
 County Receiver of Revenue

COUNTY GOVERNMENT OF ELGEYO MARAKWET  
 COUNTY TREASURY  
 CHIEF FINANCE OFFICER  
 Sign: \_\_\_\_\_  
 15 JUL 2025  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting ICPAK M/N0:8112  
 P.O. Box 220 - 30700, ITEN

## 8. Statement of Cash Flows for the Period Ended 30th June, 2025

	Note	Period ended 30th June, 2025 Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Cess		21,931,823
Land Rate		545,019
Single/Business Permits		20,590,117
Property Rent		4,225,552
Conservancy Administration		1,382,400
Administration Control Fees and Charges		169,900
Other Fines, Penalties, And Forfeiture Fees		635,316
Public Health Service Fees		3,439,561
Physical Planning and Development		2,468,250
Donations/Grants Not Received Through CRF		-
Parking Fees		4,517,719
Market Fees		6,777,596
Advertising		5,358,730
Hospital Fees		288,021,595
Hire of County Assets		353,000
Sale of assets		-
Park Fees		263,550
Miscellaneous receipts		10,253,110
<b>Total Receipts</b>		<b>370,933,238</b>
<b>Payments</b>		
Disbursements To CRF		(79,259,416)
Bank charges		(248,030.25)
<b>Total Payments</b>		<b>(79,507,446.25)</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>		<b>291,425,791.80</b>
Cash and cash equivalents at Period Start	29	3,150,457.54
<b>Cash and cash equivalents at Period End</b>	29	<b>3,241,338.70</b>

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

## 9. Statement of Comparison of Budget and Actual Amounts for Period Ended 30th June, 2025

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=(A+B)	D	E=(C-D)	F=D/C*100
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>County Own Source Revenue</b>						
Cess	24,200,000	4,500,000	28,700,000	21,931,823	6,768,177	76.4%
Land Rate	3,000,000	200,000	3,200,000	545,019	2,654,981	17.03%
Single/Business Permits	25,500,000	300,000	25,800,000	20,590,117	5,209,883	79.8%
Property Rent	5,000,000	-	5,000,000	4,225,552	774,448	84.5%
Parking Fees	7,500,000	250,000	7,750,000	4,517,719	3,232,281	58.3%
Market Fees	5,500,000	250,000	5,750,000	6,777,596	(1,027,596)	117.9%
Advertising	7,000,000	300,000	7,300,000	5,358,730	1,941,270	73.4%
Hospital Fees	195,000,000	50,000,000	245,000,000	288,021,595	(43,021,595)	117.6%
Public Health Service Fees	5,000,000	-	5,000,000	3,439,561	1,560,439	68.8%
Physical Planning and Development	4,219,999	200,000	4,419,999	2,468,250	1,951,749	55.9%
Hire of County Assets	550,000	-	550,000	353,000	197,000	64.2%
Conservancy Administration	3,500,000	300,000	3,800,000	1,382,400	2,417,600	36.4%
Administration Control Fees and Charges	456,614	-	456,614	169,900	286,714	37.2%
Park Fees	2,500,000	(500,000)	2,000,000	263,550	1,736,450	13.2%

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

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
Other Fines, Penalties, and Forfeiture	2,000,000	200,000	2,200,000	635,316	1,564,684	28.9 %
Fees	9,858,358	644,900	10,503,258	1,025,3110	250,148	97.6 %
Miscellaneous Receipts	300,784,971	56,644,900	357,429,871	370,933,238	(13,503,367)	103.8%
<b>Total County Own Source Revenue</b>						
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
<b>Total Other Receipts</b>						
<b>Total Receipts</b>	300,784,971	56,644,900	357,429,871	370,933,238	(13,503,367)	103.8%

Many of the streams' performance are within the quarterly target of at least 73.43%. However, there was a general drop in revenues from Agricultural produce cess due to unfavourable weather conditions in the Highlands of Marakwet West and Keiyo South. Insecurity along Keiyo Valley continued to affect collection of fruit cess and Single business permits during the period under review.

The County Receiver of revenue's financial statements were approved on 15<sup>th</sup> July, 2025 and signed by

  
 Name: Solomon Kandie  
 County Receiver of Revenue  
 Box 220 - 30700, ITEN

  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting  
 ICPAK M/N/8142  
 Box 220 - 30700, ITEN

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**CHIEF FINANCE OFFICER**  
**15 JUL 2025**

*Receiver Of Revenue  
County Government of Elgeyo Marakwet  
Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025*

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## **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> June 2025.

**Notes to the financial statements**

**3. Significant Accounting Policies**

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

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

**Fees, taxes, fines and charges**

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

**Sale of goods**

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

**Interest income**

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

*Receiver Of Revenue*  
*County Government of Elgeyo Marakwet*  
*Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025*

---

**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 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025. The County Assembly passed the first supplementary budget in January. 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 County Government'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 9 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

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

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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, 2024

**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. 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).*

*Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Quarterly Reports and Financial Statements For the period ended 30<sup>th</sup> June, 2025*

**Notes to the Financial Statements**

**5. Cess**

Description	Period ended 30th June, 2025	Period ended 30th June 2024
Farm produce	11,920,409	14,386,420
Quarrying	291,150	326,900
Livestock	1,176,960	1,055,181
Fish farming	-	-
Brick Cess	2,050	<b>2200</b>
Charcoal Cess	161,200	237,470
Manure Cess	234,150	154,500
Sand Cess	3,037,140	4,066,970
Scrap Metal	4,250	11,380
Timber/Logs Cess	5,104,514	2,766,890
<b>Total</b>	<b>21,931,823</b>	<b>23,007,911</b>

**6. Land rates**

Description	Period ended 30th June, 2025	Period ended 30th June 2024
Land rates	545,019	788,607
Land penalties and interest		
Arrears		
<b>Total</b>	<b>545,019</b>	<b>788,607</b>

**7. Single /Business Permits**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Business permit application fees	726,815	783,450
Annual Business permit fees	19,863,302	16,926,661
Business permit penalties and interest		
Business permit fees arrears		
<b>Total</b>	<b>20,590,117</b>	<b>17,710,111</b>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

---

**Notes to the financial statements**

**8. Conservancy Administration**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Refuse disposal fees	1,382,400	1,204,610
Dumpsite fees		
Sewerage fees		
Sale of seedlings		
Public cemetery		
Disposal of carcasses		
Noise control		
Others ( <i>Specify</i> )		
<b>Total</b>	<b>1,382,400</b>	<b>1,204,610</b>

**9. Administration Control Fees and Charges**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Weights and measures	25,900	25,700
Fire Services	144,000	137,000
Liquor licenses		-
Betting levy		-
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>169,900</b>	<b>162,700</b>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

---

**Notes to the financial statements**

**10. Other Fines, Penalties and Forfeitures**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Impounding Fees	635,316	533,992
Towing Fees		
Others ( <i>Specify</i> )		
<b>Total</b>	<b>635,316</b>	<b>533,992</b>

**11. Public Health Service Fees**

Description	Period ended 30th June 2025	Period ended 30th June 2024
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	3,439,561	2,727,950
Rodent Control/Fumigation		
Others ( <i>Specify</i> )		
<b>Total</b>	<b>3,439,561</b>	<b>2,727,950</b>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

---

**Notes to the financial statements**

**12. Physical Planning and Development**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Sale of County planning documents		-
Land valuation and registration fees		-
Change / Renewal of user	1,227,000	1,057,700
Building plans approval	29000	156,000
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Physical Planning fees and Public works	592,000	497,000
Clearance certificate fees	111,500	93,800
Site value charges	68,550	50,465
Transfer fees	228,200	235,080
PPA 1 forms	212,000	226,500
Search fees	-	10,000
<b>Total</b>	<b>2,468,250</b>	<b>2,326,545</b>

**13. Donations and Grants Not Received Through CRF**

Description	Period ended 30th June 2025	Period ended 30th June 2024
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>

*Receiver Of Revenue*  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

---

**Notes to the financial statements**

**14. Property Rent**

Description	Period ended 30th June 2025	Period ended 30th June 2024
County Housing-House Rent	1,259,580	2,324,943
Plot Rent	2,672,272	3,326,868
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	293,700	342,000
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>4,225,552</b>	<b>5,993,811</b>

**15. Parking Fees**

Description	Period ended 30th June 2025	Period ended 30th JUNE 2024
Street parking fees	1,020,943	746,582
Monthly toll/sticker fees	899,300	1,344,810
Motorbike fees	1,505,090	1,747,760
Registration fees	-	-
Reserved parking	-	-
Bus Park fees /Matatu Park fees	1,092,386	714,448
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>4,517,719</b>	<b>4,553,600</b>

*Receiver Of Revenue*  
 County Government of Elgeyo Marakwet  
 Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025

Notes to the financial statements

**16. Market Fees**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Market entry fees	5,838,601	6,675,201
Hawking fees	938,995	484,250
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>6,777,596</b>	<b>7,159,451</b>

**17. Advertising**

Descriptions	Period ended 30 th June 2025	Period ended 30th June 2024
Branding	5,343,430	5,085,720
Billboard advertising		
Signage		
Roadshows	15,300	72200
Banners		
Posters		
Tent advertising		
Street pole/clock advertising		
others ( <i>Specify</i> )		
<b>Total</b>	<b>5,358,730</b>	<b>5,157,920</b>

**18. Hospital Fees**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Level 5 hospitals		
Level 4 hospitals –FIF	288,021,595	177,663,632
Others ( <i>Specify</i> )		
<b>Total</b>	<b>288,021,595</b>	<b>177,663,632</b>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

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**Notes to the financial statements**

**19. Hire Of County Assets**

Description	Period ended 30 <sup>th</sup> June 2025	Period ended 30th June 2024
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	3,000	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers (ATC)	-	-
Others ( <i>Hire of Pack house</i> )	350,000	840,000
<b>Total</b>	<b>353,000</b>	<b>840,000</b>

**20. Sale of assets.**

Description	Period ended 30th June 2025	Period ended 30th June 2024
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>	<b>-</b>	<b>-</b>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

**Notes to the financial statements**

**21. Park Fees**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Lodge Tariffs and levies		-
Park entry fees	263,550	496,640
Filming and Photography fees	0	-
Camping fees	0	-
Balloon landing fees	0	-
Others ( <i>Specify</i> )	0	-
<b>Total</b>	<b>263,550</b>	<b>496,640</b>

**22. Miscellaneous Revenues**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Dividends	-	-
Interest	-	-
Commissions	2,695,185	790,057
Hides & skin	700	300
Water Supply	-	-
Slaughter fees	993,750	1,220,490
VSD	729,525	759,870
Agriculture	28,000	14,200
Co-operative	32,370	6,440
Recoveries	3,035,996	1,108,368
Others –Not Classified elsewhere	2,737,584	4,351,567
<b>TOTAL</b>	<b>10,253,110</b>	<b>8,251,292</b>

*Receiver Of Revenue*  
*County Government of Elgeyo Marakwet*  
*Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025*

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**23. Bank Charges**

<b>Description</b>	<b>Period ended 30th June 2025</b>	<b>Period ended 30th June 2024</b>
Bank Charges & commissions	248,030.25	926,401.50
<b>Total</b>	<b>248,030.25</b>	<b>926,401.50</b>

*Receiver Of Revenue*  
*County Government of Elgeyo Marakwet*  
*Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025*

Notes to the financial statements

24. Disbursements to CRF

Description	Period ended 30th June 2025 Kshs
Quarter 1	15,587,010
Quarter 2	13,471,582
Quarter 3	22,114,800
Quarter 4	28,086,024
<b>Total</b>	<b>79,259,416</b>

25. Disbursement to another County Fund

Description	Period ended 30th June 2025	Period ended 30th June 2024
		Kshs
Quarter 1	61,551,388	-
Quarter 2	87,066,349.6	-
Quarter 3	55,401,044.6	-
Quarter 4	84,165,669.8	-
<b>Total</b>	<b>288,184,452.06</b>	<b>-</b>

26. Waivers and Exemptions

Description	Period ended 30th June 2025	Period ended 30th June 2024
Penalties	-	-
Interest	-	-
<b>Others (Specify)</b>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

**Notes to the financial statements**

**27. Bad debts written off.**

Description	Period ended 30th June 2025	Period ended 30th June 2024
Bad debts written off ( <i>Specify revenue stream</i> )	-	-
<b>Total</b>	-	-

**28. Provision for bad debts**

Description	Period ended 30th June 2025	Period ended 30th June 2024
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 30th June 2025	Statement 1st July 2024
	Kshs	Kshs
KCB County Revenue collection A/C No. 1140751360	6,718.94	674,517.54
ACCESS Bank County Revenue Collection A/C 0180130000044	1,025,635	2,161,478
Cash in Transit (Access to CRF)	2,208,985	311,472
Paybill Account-MPESA	0	3,000
<b>Total</b>	<b>3,241,338.94</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)*

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

**Notes to the financial statements**

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

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<b>Receivables</b>		
Cess	21,931,823	-
Land Rates	545,019	-
Single/Business Permits	20,590,117	-
Conservancy Administration	1,382,400	-
Administration Control Fees and Charges	169,900	-
Other Fines, Penalties, And Forfeiture Fees	635,316	-
Public Health Service Fees	3,439,561	-
Physical Planning and Development	2,468,250	-
Donations/Grants Not Received Through CRF	-	-
<b>Sub total</b>	<b>51,162,386</b>	-
Less impairment Allowance	(-)	(-)
<b>Total Current Receivables</b>	<b>51,162,386</b>	-

*(Provide brief explanation on current receivables)*

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

Description	2025		Opening Statement 1 <sup>st</sup> July 2024	
	Current FY	% of the total	Opening Balance	% of the total
<b>Land Rate</b>	<b>Kshs</b>		<b>Kshs</b>	
Less than 1 year	2,587,223	2.904%	2,587,223	3.03%
Between 1- 2 years	3,193,438	3.58%	3,193,438	3.74 %
Between 2-3 years	3,193,438	3.58 %	3,193,438	3.74 %
Over 3 years	83,132,043	93.4	76,336,252	89.48%
<b>Total (a+b)</b>	<b>88,912,704</b>	<b>100</b>	<b>85,310,351</b>	<b>100</b>

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

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

Impairment allowance/ provision	Period ended 30th June 2025	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.)*

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

**Notes to the financial statements**

**31. Receivables from exchange transactions**

Description	Period ended 30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<b>Total receivables</b>		
Property Rent	4,225,552	-
Parking Fees	4,517,719	-
Market Fees	6,777,596	-
Advertising	5,358,730	-
Hospital Fees	288,021,595	-
Hire of County Assets	353,000	-
Sale of assets	-	-
Park Fees	263,550	-
Miscellaneous receipts	10,253,110	-
<b>Total Revenue from exchange transactions</b>	<b>319,770,852</b>	-
<b>Less: impairment allowance</b>	-	-
<b>Total Receivables</b>	<b>319,770,852</b>	-

**31 a) Ageing analysis for Receivables from Exchange transactions**

Description	Period ended 30th June 2025		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	1.523%	1,300,511	1.6%
Between 1- 2 years	6,455,403	7.56 %	6,455,403	8 %
Between 2-3 years	6,455,403	7.56 %	6,455,403	8 %
Over 3 years	69,997,031	83.12%	66,429,636	82.37%
<b>Total (a+b)</b>	<b>84,208,348</b>		<b>80,640,953</b>	

**Receiver Of Revenue**  
**County Government of Elgeyo Marakwet**  
**Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025**

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

Impairment allowance/ provision	Period ended 30th June 2025	Period ended 30th June 2024
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 30 <sup>th</sup> June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	3,241,338.94	3,150,467.54
Amount billed and yet to be collected for disbursement to CRF	-	-
<b>Total undisbursed funds to CRF</b>	<b>3,241,338.94</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 30th June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Total Receipts	370,933,238	-
<b>Total</b>	<b>370,933,238</b>	<b>-</b>

*Receiver Of Revenue*  
*County Government of Elgeyo Marakwet*  
*Quarterly Reports and Financial Statements for the period ended 30<sup>th</sup> June, 2025*

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

**11. Appendices**

**Appendix 1: Statement of Arrears of Revenue As at 30<sup>TH</sup> JUNE 2025**

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 30th June 2025 C	Total arrears as at 30th June 2025 D=A+(B)+C	Measures taken to recover the arrears  e.g., the Governor has waived interest and penalties	Assessment to the recoverability of arrears
Cess						
Land rate	85,310,351	(545,019)	4,147,372	88,912,704	Issuance of public Notice and imposition of penalties. The county government will refuse to issue single business permits to businesses operating in buildings with outstanding land rates.	The arrears are all recoverable Continuous sensitization
Single/Business Permits						
Property Rent	80,640,953	(2,672,272)	6,239,667	84,208,348	Issuance of public Notices and imposition of penalties. Repossession of plots from owners with arrears	The arrears are all recoverable Continuous sensitization
Parking Fees						
Market Fees						

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Quarterly Reports and Financial Statements For the period ended 30th June 2025**

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					
Miscellaneous					
<b>Total Arrears</b>	<b>165,951,304</b>	<b>(3217291)</b>	<b>10,387,039</b>	<b>173,121,052</b>	

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

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

*John Keen M. Jairo*  
 Name: John Keen M. Jairo  
 Head of Revenue Reporting  
 ICPAK M/No 8112  
 P. O. Box 220 - 30700, ITEN  
 Sign: .....

**15 JUL 2025**

**COUNTY TREASURY  
CHIEF FINANCE OFFICER**

(Ref: PFM ACT section 165, 2(a))

**Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Quarterly Reports and Financial Statements For the period ended 30th June 2025**

**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	83,132,043	88,912,704
Single/business permits	-	-	-		
Property rent	1,300,511	6,455,403	6,455,403	69,997,031	84,208,348
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>153,129,074</b>	<b>173,121,052</b>

*Receiver Of Revenue  
County Government Of Elgeyo Marakwet  
Quarterly Reports and Financial Statements For the period ended 30th June 2025*

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