



RECEIVER OF REVENUE
COUNTY GOVERNMENT OF ELGEYO MARAKWET

QUARTERLY REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH SEPTEMBER
2025

Transitional 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 30th September, 2025*

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

Comparative FY- Comparative Prior Financial Year

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

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the quarterly report and financial statements prepared)

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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 of revenue on 24th November, 2022 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 day-to-day management of revenue is under the following:

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

(d) Fiduciary Management

No.	Designation	Name
1.	Chief Officer, Finance.	Peter Chesos
2.	Director Accounting services	JohnKeen M. Jairo
3.	Head of Procurement	Peter Maiyo
4.	Director Economic Planning and Budgeting	John Maritim
5.	Director Internal Audit	Philip Seronei

(Include all positions regarded as top management in your organisation as per your organisational structure).

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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 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) 053-414-2277
E-mail: info@elgeyomarakwet.go.ke
Website: 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

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(i) Principal Legal Adviser

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

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3. Foreword By the CECM Finance and Economic Planning

The County Government of Elgeyo Marakwet budgeted Kshs 457,429,872 in the financial year 2025/2026, out of which Sh. 350,000,000 will be collected as public health hospital fees while sh. 107,429,872 will be collected from ordinary revenue. During the period under review, the county government collected Ksh. 80,956,912 compared to Ksh. 78,709,496 collected in the same period in FY 2023/24. This translated to 2.9% growth in revenue. Growth in revenue from cess, market fees declined due to heavy rains experienced during the period. 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.

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, Chepkorio, Cheptongei, Chebiemit 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. During the period, the County Executive Committee approved the enactment of three revenue primary laws which will give the much-needed legal backing for collection of revenues from Trading licenses, markets, cess. The laws include; Elgeyo Marakwet Revenue Administration Bill 2025, Elgeyo Marakwet Agricultural Cess Produce Bill 2025 and Elgeyo Marakwet County Trade and Markets Licensing Bill, 2025

Performance of County Own Source Revenue against the Budget

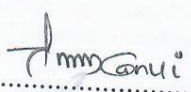
	Budget	Actual	variance	% performance
	Kshs	Kshs		
Revenue Source				
Cess	28,700,000	3,438,940	25,261,060	12%
Land Rate	2,700,000	174,845	2,525,155	6%
Single Business Permits	25,800,000	1,385,845	24,414,155	5%
Property Rent	5,000,000	1,330,104	3,669,896	27%
Parking Fees	7,800,000	1,030,400	6,769,600	14%
Market Fees	6,000,000	1,520,600	4,479,400	25%
Advertising	7,800,000	226,600	7,573,400	3%
Hospital Fees	345,000,000	68,486,654	276,513,345	20%
Public Health Service Fees	5,000,000	326,811	4,673,189	7%
Physical Planning and Development	4,920,000	560,400	4,359,600	11%
Hire of Count Assets	550,000	-	550,000	0%
Conservancy Administration	3,800,000	27,600	3,772,400	1%
Administration Control Fees and charges	456,614	12,000	444,614	3%
Proceeds from sale of assets	-	-	-	0%

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Park Fees	2,000,000	98,450	1,901,550	5%
Other Fines, Penalties and forfeiture Fees	2,200,000	25,466	2,174,534	1%
Hide and skin	100,000	-	100,000	0%
Miscellaneous Receipts Not classified elsewhere	9,903,258	2,312,197	7,591,061	23.3%
TOTAL	457,429,872	80,956,912	376,472,960	17.7%

During the period, a total of Ksh. 10,731,894.25 was transferred to County Revenue Fund.


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

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

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4. Management Discussion and Analysis

The revenue performance for the first quarter of FY 2025/26 compared to the first quarter FY 2023/2024 is tabulated below,

Revenue Performance for Quarter 1 for the last 4 years

	Qtr 1 FY 2025- 26	Qtr 1 FY 2024-25	Qtr1 FY 2023-24	Qtr 1 FY 2022-23
Revenue Stream	Kshs	Kshs	Kshs	Kshs
Cess	3,438,940	4,482,212	4,858,861	2,275,758
Land Rate	174,845	115,503	94,295	79,501
Single/Business Permits	1,385,845	2,007,491	1,321,915	610,210
Property Rent	1,330,104	672,430	655,109	274,333
Parking Fees	1,030,400	914,900	1,003,860	269,750
Market Fees	1,520,600	1,731,015	1,771,883	1,028,435
Advertising	226,600	196,600	235,200	500
Hospital Fees-FIF	68,486,654	64,076,293	53,180,096	24,418,659
Public Health Service Fees	326,811	198,300	363,500	152,150
Physical Planning and Development	560,400	602,850	586,280	80,000
Hire Of County Assets	-	450,000	-	-
Conservancy Administration	27,600	207,000	33,300	15,800
Administration Control Fees and Charges	12,000	14,400	18,500	-
Park Fees	98,450	70,050	124,440	31,350
Other Fines, Penalties, And Forfeiture Fees	25,466	122,804	102,210	14,130
Miscellaneous receipts	2,312,197	2,847,648	1,564,882	2,455,236
Total County Own Source Revenue for the quarter	80,956,912	78,709,496	65,914,331	31,705,812

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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 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.

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.

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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'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 value 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

Category Description	Category Description
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 behavior, 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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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 ended on 30th Sep 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 30th September, 2025, 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.

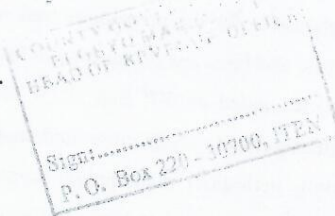
The Receiver of Revenue confirms that the *entity* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting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

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Quarterly Reports and Financial Statements For the period ended 30th September 2025
Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 15th October, 2025.



Name: Solomon Kandie
County Receiver of Revenue



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

5. Statement of Revenue and Disbursements for the Period Ended 30th September, 2025

	Note	30 th September 2025	30 th September 2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Cess	5	3,438,940	4,482,212
Land Rates	6	174,845	115,503
Single/Business Permits	7	1,385,845	2,007,491
Conservancy Administration	8	27,600	207,000
Administration Control Fees and Charges	9	12,000	14,400
Other Fines, Penalties, And Forfeiture Fees	10	25,466	122,804
Public Health Service Fees	11	326,811	198,300
Physical Planning and Development	12	560,400	602,850
Donations/Grants Not Received Through CRF	13	-	-
Total Revenue from non-exchange transactions		5,951,907	7,750,560
Revenue from exchange transactions			
Property Rent	14	1,330,104	672,430
Parking Fees	15	1,030,400	914,900
Market Fees	16	1,520,600	1,731,015
Advertising	17	226,600	196,600
Hospital Fees	18	68,486,654	64,076,293
Hire of County Assets	19	-	450,000
Sale of assets	20	-	-
Park Fees	21	98,450	70,050
Miscellaneous receipts	22	2,312,197	2,847,648
Total Revenue from exchange transactions		75,005,005	70,958,936
Total Revenues (a)		80,956,912	78,709,496

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Disbursements			
Bank Charges	23	(32,771)	(114,996)
Disbursements To CRF	24	(-10,731,894)	(15,587,010)
Disbursement to other County Fund(s)	25	(67,578,625)	(61,551,380)
Waivers and exemptions	26	(-)	(-)
Bad debts written off	27	(-)	(-)
Provision for bad debts	28	(-)	(-)
Total Disbursements and other charges (b)		(78,343,291)	(77,253,394)
Other gains/(losses)			
Gain/losses on foreign exchange transactions	29	-	-
Increase/Decrease in Dues to CRF/Other Funds		2,613,621	1,456,101

These revenue statements were approved on 15th October, 2025 and signed by:

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

.....
Name: John Keen M. Jairo
Head of Revenue Reporting

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
 COUNTY TREASURER
 CHIEF FINANCE OFFICER
 15 OCT 2025
 Sign:.....
 P. O. Box 220 - 30700, ITEN

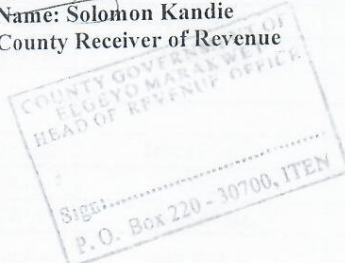
COUNTY GOVERNMENT OF ELGEYO MARAKWET
 COUNTY TREASURER
 CHIEF FINANCE OFFICER
 15 OCT 2025
 Sign:.....
 P. O. Box 220 - 30700, ITEN

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6. Statement of Financial Position as at 30th September, 2025

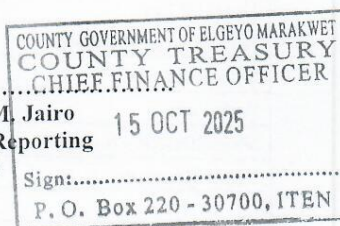
	Note	30 th September 2025	Opening statement 1 st July 2025
		Kshs.	Kshs
Current Assets			
Cash and Cash Equivalents	30	2,613,621.39	1,241,339
Receivables from non-Exchange transactions	31	88,737,859	88,912,704
Receivables from Exchange transactions	32	83,317,164	84,208,348
Total Current Assets		174,668,644	174,362,391
Total Assets		174,668,644	174,362,391.00
Financial Liabilities			
Payables-Due to CRF	33	2,613,621.39	1,241,338.94
Payables-Due to other County Fund(s)	34	-	-
Revenue received in advance	35	0	0.00
Total Financial Liabilities		2,613,621.39	1,241,338.94

The entity's financial statements were approved on 15th October, 2025 and signed by:

Name: Solomon Kandie
County Receiver of Revenue



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



Receiver Of Revenue

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

7. Statement of Cash Flows for the Period Ended September 30, 2025

	Note	Period ended Sep.2025	2024/2025
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Cess		3,438,940	21,931,823
Land Rate		174,845	545,019
Single/Business Permits		1,385,845	20,590,117
Property Rent		1,330,104	4,225,552
Conservancy Administration		27,600	1,382,400
Administration Control Fees and Charges		12,000	169,900
Other Fines, Penalties, And Forfeiture Fees		25,466	635,316
Public Health Service Fees		0	126,236
Physical Planning and Development		560,400	2,468,250
Donations/Grants Not Received Through CRF		-	-
Parking Fees		1,030,400	4,517,719
Market Fees		1,520,600	6,777,596
Advertising		226,600	5,358,730
Hospital Fees		-	-
Hire of County Assets		-	353,000
Sale of assets		-	-
Park Fees		98,450	263,550
Miscellaneous receipts		2,305,697	8,253,110
Total Receipts		12,136,947	79,598,318
Payments			
Disbursements To CRF		-10,731,894	-79,259,416
Bank charges		-32,771	-248,030
Total Payments		-10,764,665	-79,507,446
Net Cash Flows from/ (used in) Operating Activities		-1,372,282	-1,909,129
Cash and cash equivalents at Period Start	30	1,241,339	3,150,468
Cash and cash equivalents at Period End	30	2,613,621	1,241,339

8. Statement of Comparison of Budget and Actual Amounts for Period Ended 30th September, 2025

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A Kshs	B Kshs	C=(A+B) Kshs	D Kshs	E=(C-D) Kshs	F=D/C*100 Kshs
County Own Source Revenue						
Cess	28,700,000	-	28,700,000	3,438,940	25,261,060	12%
Land Rate	2,700,000	-	2,700,000	174,845	2,525,155	6%
Single/Business Permits	25,800,000	-	25,800,000	1,385,845	24,414,155	5%
Property Rent	5,000,000	-	5,000,000	1,330,104	3,669,896	27%
Parking Fees	7,500,000	-	7,500,000	1,030,400	6,469,600	14%
Market Fees	6,000,000	-	6,000,000	1,520,600	4,479,400	25%
Advertising	7,800,000	-	7,800,000	226,600	7,573,400	3%
Hospital Fees	345,000,000	-	345,000,000	68,486,654	276,513,345	20%
Public Health Service Fees	5,000,000	-	5,000,000	326,811	4,673,189	7%
Physical Planning and Development	4,920,000	-	4,920,000	560,400	4,359,600	11%
Hire of County Assets	550,000	-	550,000	-	550,000	0%
Conservancy Administration	3,800,000	-	3,800,000	27,600	3,772,400	1%
Administration Control Fees and Charges	456,614	-	456,614	12,000	444,610	3%
Proceeds from sale of assets	-	-	-	-	-	0%
Park Fees	2,000,000	-	2,000,000	98,450	1,901,550	5%
Other Fines, Penalties, and Forfeiture	2,200,000	-	2,200,000	25,466	2,174,534	1%
Fees						
Miscellaneous Receipts	10,003,258	-	10,003,258	2,312,197	7,691,061	23%
Total County Own Source Revenue	457,429,872	-	457,429,872	80,956,912	376,472,960	17.7%

*Receiver Of Revenue
County Government Of Elgeyo Marakwet
Quarterly Reports and Financial Statements For the period ended 30th September 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 Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	457,429,872	-	457,429,872	80,956,912	376,472,960	17.7%
Disbursements						
Disbursements to CRF				(-10,731,894)		
Disbursements to other County Fund(s)				(67,578,625)		
Bank Charges				(32,771)		
Total Disbursements and other charges				78,343,291		
Surplus				2,613,622		

Budget Reconciliation

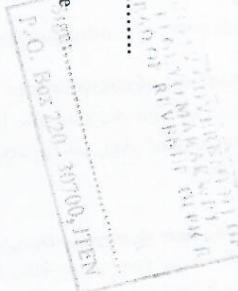
Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	2,613,622
3 Reason for differences	-
4 Reason for differences	-
Closing Cash and Cash Equivalent as per the statement of Cash flows	2,613,622

County Government Of Elgeyo Marakwet
Quarterly Reports and Financial Statements For the period ended 30th September 2025

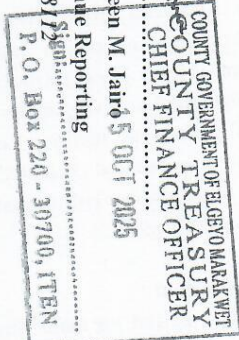
The performance of various revenue streams were within the quarter target. It is expected that the trajectory will be sustained in quarter two.

The County Receiver of revenue's financial statements were approved on 15th October, 2025 and signed by:

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



.....
Name: John Ken M. Jair
Head of Revenue Reporting
ICPAK M/No 8172



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

9. 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 2nd years financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (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 recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th September 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 30th September 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 25th June, 2025 for the period 1st July 2025 to 30 June 2026. There was no number of 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 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 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. *(Include the receiver's actual policy on disbursements whether weekly, monthly....)*

vii) Payables due to CRF

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

viii) Payables due to other County Fund(s)

These represent amounts that have not yet been disbursed to another County Fund by the end of the period. The balance also includes funds that the receiver of revenue has not yet collected as of the reporting date.

ix) 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.

x) 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

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

Notes to the financial statements

4. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Provisions

Provisions were raised and management determined an estimate based on the information available. 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).

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

Notes to the Financial Statements

5. Cess

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Farm produce	1,758,660	2,119,852
Quarrying	114,600	73,200
Livestock	274,100	319,650
Fish farming	-	-
Bricks cess	-	2,050
Charcoal cess	15,500	50,450
Manure cess	24,090	41,500
Sand cess	915,760	554,650
Scrap Metal	-	600
Timber cess	336,230	1,319,700
TOTAL	3,438,940	4,482,212

6. Land rates

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Land rates	174,845	115,503
Land penalties and interest	-	-
Total	174,845	115,503

7. Single /Business Permits

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Business permit application fees	7,500	58,100
Annual Business permit fees	1,370,845	1,949,391
Business permit penalties and interest	-	-
Total	1,378,345	2,007,491

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

Notes to the financial statements

8. Conservancy Administration

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Refuse disposal fees	27,600	207,000
Dumpsite fees		
Sewerage fees		
Sale of seedlings		
Public cemetery		
Disposal of carcasses		
Noise control		
Others (<i>Specify</i>)		
Total	27,600	207,000

9. Administration Control Fees and Charges

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Weights and measures	12,000	14,400
Fire Services	-	47,000
Liquor licenses		
Betting levy		
Others (<i>Specify</i>)		
Total	12,000	61,400

*Receiver Of Revenue
County Government Of Elgeyo Marakwet
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Notes to the financial statements

10. Other Fines, Penalties and Forfeitures

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Impounding Fees	25,466	122,804
Towing Fees		
Others (<i>Specify</i>)		
Total	25,466	122,804

11. Public Health Service Fees

Description	Period ended Sep 2025	Period ended 30 th September 2024
	Kshs	Kshs
Inspection of buildings/premises/Institutions		
Inspection for issuance of hygiene license		
Vaccination: Yellow fever, Typhoid, etc		
Applications for medical examination		
Sanitation inspection for schools		
Public health permit	326,811	198,300
Rodent Control/Fumigation		
Others (<i>Specify</i>)		
Total	326,811	198,300

*Receiver Of Revenue
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Quarterly Reports and Financial Statements For the period ended 30th September 2025*

Notes to the financial statements

12. Physical Planning and Development

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Sale of County planning documents		-
Land valuation and registration fees		-
Change / Renewal of user	391,200	338,000
Building plans approval	18,000	18,500
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Physical Planning and Public works	52,000	104,000
Clearance certificate fees	21200	25,900
Site value charges		19,450
Transfer fees	37,000	36,000
PPA 1 forms	41,000	61,000
Search fees	-	-
TOTAL	560,400	602,850

13. Donations and Grants Not Received Through CRF

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
		Kshs
Donations (<i>Specify Based on Source</i>)	-	-
Grants (<i>Specify Based on Source</i>)	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

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

Notes to the financial statements

14. Property Rent

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
County Housing	380,920	226,260
Plot Rent	891,184	431,170
Tenancy Agreement	-	-
Transfer of Property	-	-
Stalls/kiosks rent	58,000	15000
Others (Specify)	-	-
Total	1,330,104	672,430

15. Parking Fees

Description	Period ended. 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Street parking fees	173,200	148,600
Monthly toll/sticker fees	262,000	201,300
Motorbike fees	398,500	303,800
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	196,700	252,400
Others (Specify)	-	-
Total	1,030,400	906,100

Notes to the financial statements

16. Market Fees

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Market entry fees	1,359,200	1,547,300
Hawking fees	161,400	183,715
Others (Specify)	-	-
Total	1,520,600	1,731,015

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

17. Advertising

Descriptions	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Branding	226,000	192,200
Billboard advertising		
Signage		
Roadshows		
Banners		
Posters		
Tent advertising		
Street pole/clock advertising		
others (<i>Specify</i>)		
Total	226,000	192,200

18. Hospital Fees

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Level 5 hospitals		
Level 4 hospitals	68,486,654	64,076,293
Others (<i>Specify</i>)		
Total	68,486,654	64,076,293

19. Hire Of County Assets

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	-	-
Hire of Machines and Equipment	-	-
Hire of County Stadia	-	-
Hire of County Halls	-	-
Conference facilities/Agricultural Training Centers	-	-
Others (Hire of Store)	-	450,000
Total	-	450,000

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

20. Sale of assets.

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
		Kshs
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	-	-
Total	-	-

21. Park Fees

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	98,450	70,050
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (<i>Specify</i>)	-	-
Total	98,450	70,050

22. Miscellaneous Revenues

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Dividends		
Interest		
Commissions	1,114,133	525,452
Others (<i>Specify</i>)	1,198,784	2,551,016
Total	2,312,917	3,076,468

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

23. Bank Charges

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Bank Charges & commissions	32,771	114,996
Total	32,771	114,996

Notes to the financial statements

24. Disbursements to CRF

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Quarter 1	10,731,894	15,587,010
Quarter 2	-	-
Quarter 3	-	-
Quarter 4	-	-
Total	10,731,894	15,587,010

25. Disbursement to another County Fund

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Quarter 1	67,578,625	61,551,380
Quarter 2		
Quarter 3		
Quarter 4		
Total	67,578,625	61,551,380

26. Waivers and Exemptions

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Penalties	-	-
Interest	-	-

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

Others (Specify)	-	-
Total	-	-

27. Bad debts written off.

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Bad debts written off (Specify revenue stream)	-	-
Total	-	-

28. Provision for bad debts

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Provision for bad debts (Specify revenue stream)	-	-
Total	-	-

29. Gains/Losses on foreign exchanges

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Gains/Losses on foreign exchanges	-	-
Total	-	-

30. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Period ended 30 th September 2025	Statement Balance 1 st July 2025
	Kshs	Kshs
KCB County Revenue collection A/C No. 1140751360	902,363.39	6718.94
ACCESS Bank County Revenue collection A/C 0180130000044	1,589,328	1,025,635
Cash in Transit (Access to CRF)	121,430	208,985
Paybill Account-MPESA	500	0
Total	2,613,621.39	1,241,338.94

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

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

Notes to the financial statements

31. Receivables for non-exchange transactions

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Receivables		
Land Rates	88,737,859	85,194,848
Donations/Grants Not Received Through CRF	-	-
Sub total		85,194,848
Less impairment Allowance	-	(-)
Total Current Receivables	88,737,859	85,194,848

(Provide brief explanation on current receivables)

Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2025/2026		FY 2024/2025	
	Current FY	% of the total	Opening Balance	% of the total
Land rates	Kshs		Kshs	
Less than 1 year	2,587,223	2.9%	2,587,223	4.01%
Between 1- 2 years	3,193,438	3.59%	3,193,438	5 %
Between 2-3 years	3,193,438	3.59%	3,193,438	5 %
Over 3 years	79,763,760	89.8%	76,336,252	89.48%
Total (a+b)	88,737,859		85,310,351	

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

Impairment allowance/ provision	Period ended 30 th September 2025	FY 2024/2025
		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 30th September 2025*

Notes to the financial statements

32. Receivables from exchange transactions

Description	Period ended 30 th September 2025	Period ended 30 th September 2024
	Kshs	Kshs
Total receivables		
Property Rent	83,317,164	80,209,783
Total Revenue from exchange transactions	83,317,164	80,209,783
Less: impairment allowance	-	-
Total Receivables	83,317,164	80,209,783

32 a) Ageing analysis for Receivables from Exchange transactions

Description	Period ended 30 th September 2025		FY 2024/2025	
	Current FY	% of the total	Opening Statement 1st July 2024	% of the total
	Kshs		Kshs	
Plot Rent				
Less than 1 year	1,300,511	1.2%	1,300,511	1.2%
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	69,105,847	82.94%	66,429,636	82.37 %
Total (a+b)	83,317,164		80,640,953	

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

32 b) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	Period ended 30 th September 2025
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

33. Payables- Due To CRF

Payables	Period ended 30 th September 2025	Opening balance 1 st July 2025
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	2,613,621.39	1,241,338.70
Amount billed and yet to be collected for disbursement to CRF	-	-
Total undisbursed funds to CRF	2,613,621.39	1,241,338.70

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).

34. Payables- Due To Other County Fund(s)

Payables	Period ended Sep 2025	FY 2024/2025
	Kshs	Kshs
Amount collected yet to be disbursed to other County fund(s)		
Amount billed and yet to be collected for disbursement to other County fund(s)		
Total undisbursed funds to CRF		

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

35. Revenue received in advance

Description	Period ended 30 th September 2025	Opening balance 1 st July 2025
	Kshs	Kshs
Total Receipts	0	-
Total	0	-

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

Appendixes

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

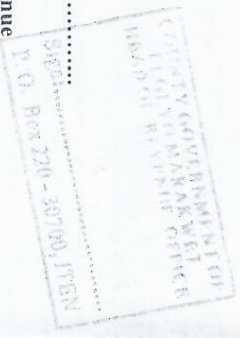
Classification Of Receipts (Indicate As Applicable)	Balance as at the beginning of the current year (1 st July 2025) A	Arrears received during the Period. B	Additions in arrears for the current Period to 30 th September 2025 C	Total arrears as at 30 th September 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess						
Land rate	88,912,704	(174,845)		88,737,859		
Single/Business Permits			-			
Property Rent	84,208,348	(891,184)	-	83,317,164		
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						
Miscellaneous						

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

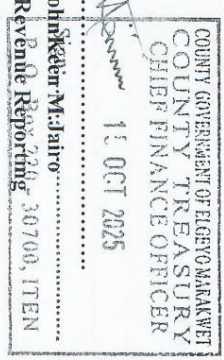
Total Arrears	173,121,052	(1,066,029)	-	172,055,023		
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(Total arrears as at the end of the year should be the total of receivables from exchange and non-exchange transactions)

.....
 Name: Solomon Kandie
 County Receiver of Revenue
 (Ref: PFMACT section 165, 2(a))



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



Receiver Of Revenue
County Government of Elgeyo Marakwet
Quarterly Reports and Financial Statements For the period ended 30th September 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	79,763,760	88,737,859
Single/business permits					
Property rent	1,300,511	6,455,403	6,455,403	69,105,847	83,317,164
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)					
Total (agree to statement of arrears above)	3,887,734	9,648,841	9,648,841	148,869,607	172,055,023

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

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

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

(PFM ACT section 165 subsection 4. 5)

15 OCT 2025
 Sign and date
 Accounting Officer