

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



THE COUNTY TREASURY

P.O BOX 78-90300 MAKUENI Tel No. 020-2034944

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Ref: GMC/FIN/ASS.36/Vol15 (31)

Date: 12th July, 2024

The Clerk,
Makueni County Assembly
P.O BOX 572-90300
MAKUENI

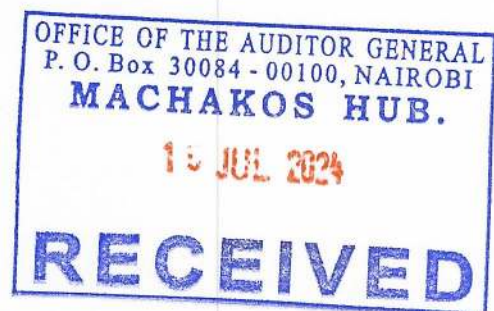


RE: MAKUENI COUNTY QUARTER FOUR RECEIVER OF REVENUE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2024

Pursuant to section 166 of the Public Financial Management Act, 2012 we hereby submit Quarter Three Receiver of Revenue Financial Statements for the County Government of Makueni for the period ended 30th June, 2024.

Yours Sincerely,

EXECUTIVE COMMITTEE MEMBER
DEPT. OF FINANCE & PLANNING
GOVERNMENT OF MAKUENI COUNTY



DAMARIS MUMO KAVOI

COUNTY EXECUTIVE COMMITTEE MEMBER –FINANCE, PLANNING, BUDGET & REVENUE AND HEAD OF COUNTY TREASURY

Encl.

cc.

1. The National Treasury
2. Commission on Revenue Allocation
3. Office of the Controller of Budget
4. Office of the Auditor General
5. Internal Audit-Makueni County





RECEIVED

RECEIVED
MACHAKOS HUB
OFFICE OF THE AUDITOR GENERAL
P.O. BOX 10084 - 00100, NAIROBI

GOVERNMENT OF KENYA
DEPT. OF FINANCE & PLANNING
EXECUTIVE COMMITTEE MEMBER



RECEIVED



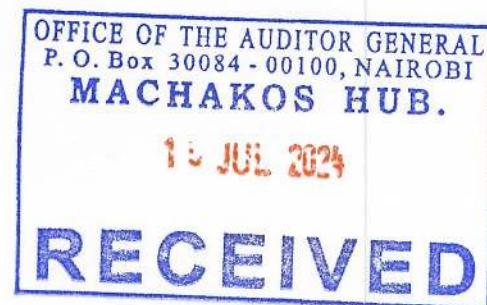
RECEIVER OF REVENUE
(County Government of Makueni)

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30th JUNE 2024

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



Receiver of Revenue
County Government of Makueni
Quarterly Reports and Financial Statements for the Period Ended June 30th, 2024



Receiver of Revenue
County Government of Makueni
Quarterly Reports and Financial Statements for the Period Ended June 30th, 2024

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1. Acronyms and glossary of terms

a) Acronyms

AIA	Appropriation In Aid
CA	County Assembly
COB	Controller of Budget
CPA	Certified Public Accountant
CRF	County Revenue Fund
FY	Financial Year
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KSHS	Kenya Shillings
NHIF	National Hospital Insurance Fund
OSR	Own Source Revenue
PFMA	Public Finance Management Act
POA	Performance Outcome Areas
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
TADAT	Tax Administration Diagnostic Assessment Tool
TNT	The National Treasury

b) Glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information and Management

a) Background information

Makueni County is a predominantly rural economy with agriculture accounting for 78 per cent of the total household income. The total Gross County Product (GCP) is estimated at Kshs 111 billion (GCP, KNBS 2021). The County's vision is to be "A prosperous value-based County with high quality of life" and a mission "to transform the livelihoods of each household through accountable leadership that creates an enabling environment for inclusive, effective and efficient service delivery".

The County Executive Committee Member is responsible for the general policy and strategic direction of the department and appoints the County Receiver of Revenue in accordance with Section 157 of the PFM Act 2012. The Directorate is spearheaded by Director Revenue who is also the County Receiver of Revenue and is responsible to the Chief Officer, Planning, Budget, Revenue and Monitoring & Evaluation. The Directorate has six divisions that specialize in offering specific deliverables that contribute to the overall functionality of the Department. Each of the division is headed by a division head at the level of Deputy Director. The divisions are (1) Business licensing, (2) Systems and Revenue reporting, (3) Land Based Revenue, (4) County Entities and Hospitals AIA revenues, (5) Unstructured Revenue and, (6) Policy, Strategy and Decentralized Services.

b) Principal activities

The Receiver of Revenue collects, accounts and remits revenue to the County Revenue Fund (CRF) held at the Central Bank of Kenya.

c) Key Management Team

The County Government of Makueni day-to-day management of revenue is under the following:

S/no	Name	Designation	Department
1.	CPA Damaris Mumo Kavoi	County Executive Committee Member for Finance	County Treasury
2.	Boniface Musyoki Mutua	Chief Officer-Planning, Budget, Revenue, Monitoring & Evaluation	PBR and M&E
3.	John Nguni	Chief Officer-Finance	Finance
4.	Dr. Stephen Ndolo	Chief officer-Health Services	Health Services
5.	Jackson Charo Daudi	Chief Officer- Lands & Urban Planning	Lands & Urban Planning
6.	CPA Stephen Thiong'o Moses	Director/Receiver of Revenue	PBR and M&E
7.	CPA Kiniva Benson Mwendwa	Deputy Director –Head of Revenue Reporting	PBR and M&E

d) County Headquarters

County Headquarters Building
Off Wote-Makindu Highway
P.O. Box 78-90300
Makueni-Kenya

e) County Executive Contacts

Telephone: (254) 20 203 4944/2068236
E-mail: contact@makueni.go.ke
Website: www.makueni.go.ke

f) Independent Auditors

The Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084-00100
NAIROBI, KENYA

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Kenya Commercial Bank

Wote-Branch
P.O. Box 269-90300
Phone number is: +254-4433072

3. Cooperative Bank of Kenya

Wote Branch
P.O. Box 537-90300 Makueni
Tel: 0701825734, 0708223372
Email: wotebr@co-opbank.co.ke

h) County Attorney

Office of the Governor
P.O. Box 78-90300
Makueni, Kenya
Email: county.attorney@makueni.go.ke

3. Management Discussion and Analysis

The Makueni County development blueprint Vision 2025 sets out strategic objectives geared towards empowering the Makueni County citizenry to be able to increase productivity and there by enhance their economic wellbeing through saving and investment for wealth creation. The key driver for this vision shall be informed by the county's ability to mobilize adequate resources in terms of revenues and seeking strategic partnerships to support the vision. The county resources over the past years have comprised of the national equitable share, conditional grants from the national government, and Own source revenues (OSR)

Legal Framework

Article 209 of the Kenya Constitution gives power to county governments to impose certain taxes, fees, charges necessary for funding of their development programmes and activities. Further section 132 of the Public Finance Management Act 2012 provides for the enactment of a Finance Act to guide the imposition of these taxes, fees and charges.

Policy and Revenue Administration.

An assessment of the system of tax administration of Makueni County was undertaken using the Tax Administration Diagnostic Assessment Tool (TADAT) which provides an assessment baseline of tax administration performance that is used to determine reform priorities based on international standards. TADAT framework has nine performance outcome areas (POAs) and 32 high level indicators critical to tax administration performance. Although the Department has a number of good practices in place, core tax administration functions need to be improved. The TADAT assessment has highlighted many areas where the tax system, relative to international good practice, is either inadequate or where performance is weak. The County is implementing the recommendations contained in the report.

Own Source Revenue Performance

The county has over the years been unable to achieve set revenue targets on own-source revenue principally due to lack of appropriate data to assess revenue potential, coupled with weak enforcement for compliance as well as lack of requisite laws to facilitate enforcement, staff shortage and negative impact arising from COVID -19 pandemic that affect trade and commerce. Towards this end the county has instituted measures to address these bottlenecks in additional to exploiting the untapped potential of land based revenue.

Own source revenue performance registered a growth of 18% from Kshs 891,595,987 recorded in the fourth quarter of FY 2022/23 to Kshs 1,049,868,789 in financial year 2023/24. The increase was attributed

Receiver of Revenue
County Government of Makueni
Quarterly Reports and Financial Statements for the Period Ended June 30th, 2024

to collective efforts to enhance Own Source Revenue collection, unified billing, enhancing supervision and enforcement, sensitizing customers on voluntary payment of taxes and fees, increased uptake of health insurance through NHIF, enhancing cashless collection, and reporting of all revenues collected by County government entities. Table 1 shows the actual own source revenue collection for third quarter in the last five years for the period under review.

Financial Year	Actuals
	Kshs
2018/2019	511,702,072
2019/2020	465,939,456
2020/2021	527,527,341
2021/2022	749,406,507
2022/2023	891,595,987
2023/2024	1,049,868,789

Human Resource Capacity

The Directorate of revenue has had high staff turnover through retirement and other natural attrition, The County Treasury has made every effort to replace the existing staff, though a gap still exists. As part of staff development and retention, the County continuously allocates funds for training of staff to ensure they are at par with the operational and professional requirements of their career. This is done through staff attending continuous professional development courses, approved trainings and customized in-house group trainings.

4. Statement of Receiver of Revenue's Responsibilities

Section 166 (1) of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the accounting officer for a County Government Entity shall prepare financial statements in respect of that entity. Section 166 (2) (b) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Receiver of Revenue is responsible pursuant to Section 165 of the Public Finance Management Act, 2012 for the preparation and presentation of the Receiver of Revenue financial statements, which gives a true and fair view of the state of affairs of the Receiver of Revenue financial statement as at the end of the period ended on 30th June, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the entity's receiver of revenue accounts, which have been prepared on the Cash 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 certifies that the County Government of Makueni Receiver of Revenue account gives a true and fair view of the state of County Government of Makueni Receiver of Revenue transactions during the period ended 30th June, 2024 and of the entity's statement of financial 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.

Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 12/07/24

CPA Stephen Thiong'o

The County Receiver of Revenue



Receiver of Revenue**County Government of Makueni****Quarterly Reports and Financial Statements for the Period Ended June 30th, 2024****5. Statement of Receipts and Payments for the Period ended June 30th, 2024**

Description	Note	Period ended	Period ended June
		June 30 th , 2024	30 th , 2023
		Kshs	Kshs
County Own Source Revenue			
Cess	1	55,846,333	47,211,929
Land Rate	2	28,007,916	26,660,498
Single/Business Permits	3	137,832,356	122,418,595
Property Rent	4	7,010,350	3,211,025
Parking Fees	5	37,526,583	25,997,996
Market Fees	6	37,463,585	28,850,257
Advertising	7	13,299,478	13,800,222
Hospital Fees	8	554,088,153	454,968,896
Public Health Service Fees	9	38,555,882	17,874,150
Physical Planning and Development	10	19,325,041	15,350,680
Hire Of County Assets	11	8,789,374	1,795,190
Conservancy Administration	12	6,298,855	6,456,430
Administration Control Fees and Charges	13	56,743,778	57,108,658
Proceeds from sale of commodities and stocks	14	35,660,121	51,207,000
Other Fines, Penalties, And Forfeiture Fees	15	872,632	679,316
Miscellaneous receipts	16	12,548,352	18,005,145
Total County Own Source Revenue		1,049,868,789	891,595,987
Other Receipts			
Donations/Grants Not Received Through CRF	17	0	0
Total Other Receipts		0	0
Total Receipts		1,049,868,789	891,595,987
Balance b/f at the beginning of the year 2023/2024		11,296,550	8,188,084
Refunds to CRF (Un spend balances for last FY)		6,728,731	
Transfer from Sand Authority Last FY		5,456,310	
Less: Amounts retained by hospitals in form of AIA		-554,088,153	-454,968,896
Less: Amounts held in Sand Authority			-25,590,131
Disbursements To CRF		-517,811,419	-407,888,330
Bank Charges	18	-45,000	-40,164
Balance Due for Disbursement as at the end of the period		1,405,808	11,296,550

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The quarterly financial statements were approved on 12/07/2024 and signed by:

Name: CPA Stephen Thiong'o Moses

County Receiver of Revenue

ICPAK M/No: 18114

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

Name: CPA Kiniva Benson Mwendwa

Head of Revenue Reporting

ICPAK M/No: 16512

6. Statement of Financial Assets and Liabilities as at June 30th, 2024

	Note	As at June 30 th , 2024	FY 2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	19	938,256	8,691,560
M-pesa Utility Account Balance	20	467,552	2,604,990
Total Financial Assets		1,405,808	11,296,550
Financial Liabilities			
Payables-Due to CRF	21	1,405,808	11,296,550
Total Financial Liabilities		1,405,808	11,296,550

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12/07 2024 and signed by:

CPA Stephen Thiong'o
The County Receiver of Revenue
ICPAK M/NO. 18114



Name: CPA Kiniva Benson Mwendwa
Head of Revenue Reporting
ICPAK M/No: 16512

7. Statement of Comparison of budget vs Actual Amounts for the Period ended June 30th, 2024

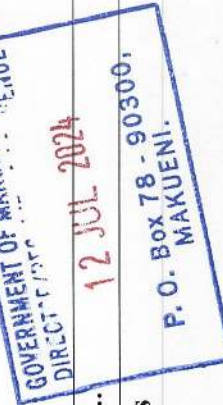
Receipt	Original Annual Budget A	Adjustments B	Final Budget C=A+B	Actual Cumulative to date 30 th June, 2024 D	% Of realization of revenue F=D/C %
	Kshs	Kshs	Kshs	Kshs	%
County Own Source Revenue					
Cess	56,500,000	17,500,000	74,000,000	55,846,333	75%
Land rates	154,500,000	22,500,000	177,000,000	28,007,916	16%
Single/Business Permits	150,000,000	50,000,000	200,000,000	137,832,356	69%
Property Rent	3,500,000	4,200,000	7,700,000	7,010,350	91%
Parking Fees	35,000,000	11,000,000	46,000,000	37,526,583	82%
Market Fees	53,000,000	3,000,000	56,000,000	37,463,585	67%
Advertising	15,200,000	4,800,000	20,000,000	13,299,478	66%
Hospital Fees	510,000,000	(135,000,000)	375,000,000	554,088,153	148%
Public Health Service Fees	25,000,000	8,000,000	33,000,000	38,555,882	117%
Physical Planning and Development	50,000,000	(5,000,000)	45,000,000	19,325,041	43%
Hire Of County Assets	7,000,000	3,000,000	10,000,000	8,789,374	88%
Conservancy Administration	6,200,000	2,800,000	9,000,000	6,298,855	70%
Administration Control Fees and Charges	83,100,000	3,200,000	86,300,000	56,743,778	66%
Proceeds from sale of assets	50,000,000	50,000,000	100,000,000	35,660,121	36%
Other Fines, Penalties, And Forfeiture Fees	1,000,000	0	1,000,000	872,632	87%
Miscellaneous Receipts	-	0	0	12,548,352	
Total County Own Source Revenue	1,200,000,000	40,000,000	1,240,000,000	1,049,868,789	85%
Other Receipts					
Donations /Grants Not Received Through CRF					
Total Other Receipts					

Receiver of Revenue
County Government of Makueni
Quarterly Reports and Financial Statements for the Period Ended June 30th, 2024

Receipt	Original Annual Budget A	Adjustments B	Final Budget C=A+B	Actual Cumulative to date 30 th June, 2024 D	% Of realization of revenue F=D/C %
Total Receipts	1,200,000,000	40,000,000	1,240,000,000	1,049,868,789	85%

- (a) **Hospital Fees** performed well due to increased NHIF uptake through on boarding of more health facilities in the program as well tightening collections from Facility Improvement Fund.
- (b) **Public Health Fees** performed well as a result of unified billing and through follow up of customers
- (c) **Property Rent** improved due to construction of new stalls at Emali Market
- (d) **Hire of County Assets** improved due to increased activities and training at Agricultural Training Centre Kwakathoka
- (e) **Parking fees** registered improvement in performance as a result of shifting from daily parking fees to monthly parking fees and tightening controls in the bus parks.
- (f) **Cess and Market Entrance Fee** also registered great improvement due to fully going cashless and tight controls in the markets.
- (g) **Land rates** underperformed because most of the plot owners didn't clear their dues on time. We are intending to enforce for compliance throughout 1st quarter of the coming financial year.

The County Receiver of revenue's quarterly financial statements were approved on 12/07/2024 and signed by



.....
CPA Stephen Thiong'o Moses
County Receiver of Revenue
ICPAK M/No: 18114

.....
CPA Kiniva Benson Mwendwa
Head of Revenue Reporting
ICPAK M/No: 16512

**Receiver of Revenue
County Government of Makueni
Quarterly Reports and Financial Statements for the Period Ended June 30th, 2024**

8. Statement of Arrears of Revenue as at 30th June, 2024

Classification Of Receipts (Indicate As Applicable)	Balance as at 1st July 2023	Arrears received during the period	Additions in arrears for the period ended June 30 th , 2024	Total arrears as at end of the period June 30 th , 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land Rate	292,219,759	(22,010,416)	214,828,252	485,037,595	Demand notices and invoices have already been issue to plot owners and fully sensitized on payment	A substantial amount is recoverable as measures are instituted to bar any transaction in the property including development
Property Rent (Stall Rent)	8,085,975	(7,010,350)	8,466,575	9,542,200	Issue of demand notices by County Attorney to the tenants to comply	The County can recover the amount through instituting legal action and repossession issuing notices
Total Arrears	300,305,734	(29,020,766)	223,294,827	494,579,795		



.....
Name: Stephen Thiong'o
County Receiver of Revenue
ICPAK M/No: 18114

.....
Name: CPA Kiniva Benson Mwendwa
Head of Revenue Reporting
ICPAK M/No: 16512

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

An ageing analysis of revenue in arrears has been shown on note 21 of these financial statements.

9. Notes to the Financial Statements

Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of Makueni. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the entity.

2. Recognition of Receipts

The entity recognises all receipts from the various sources when the related cash has been received by the entity.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), 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 of Makueni for the period 1st July 2023 to 30th June 2024 as required by law. There were two supplementary budgets which were passed by the County Assembly of Makueni on 20th November 2023 and 9th April 2024. A high-level assessment of the County's actual performance against the comparable budget during the period under review has been included in these financial statements.

4. 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.

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year.

Notes to the Financial Statements (Continued)

1. Cess

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Farm produce	16,489,285	13,777,120
Quarrying (Building Materials)	4,123,200	2,639,920
Livestock	4,698,305	3,073,555
Others (Sand Authority)	30,535,543	27,721,334
Total	55,846,333	47,211,929

2. Land rates

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Land Rates	22,010,416	22,222,548
Renewal Fees	5,997,500	4,437,950
Total	28,007,916	26,660,498

3. Single /Business Permits

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Annual Business permit fees and application fees	136,776,600	122,089,290
Business permit penalties and interest	1,055,756	329,305
Total	137,832,356	122,418,595

4. Property Rent

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Stalls/kiosks rent	7,010,350	3,211,025
Total	7,010,350	3,211,025

Notes to the Financial Statements (continued)

5. Parking Fees

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Registration fees	3,763,503	2,250,949
Bus Park fees	33,763,080	23,747,047
Total	37,526,583	25,997,996

6. Market Fees

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Market entry fees	28,690,760	21,947,089
Others (Stock Market Fees)	8,772,825	6,903,168
Total	37,463,585	28,850,257

7. Advertising

Descriptions	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Branding	2,887,618	4,612,325
Outdoor advertising	10,411,860	9,187,897
Total	13,299,478	13,800,222

8. Hospital Fees

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Level 5 hospital		
Level 4 hospitals	554,088,153	454,968,896
Total	554,088,153	454,968,896

9. Public Health Service Fees

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Public health permit	38,555,882	17,874,150
Total	38,555,882	17,874,150

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Change / Renewal of user	2,490,000	
Building plans approval	16,835,041	15,350,680
Total	19,325,041	15,350,680

11. Hire of County Assets

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Agricultural Mechanization Services (AMS)	1,660,034	340,250
Hire of County Halls	536,600	520,000
Community Information Centres (CIC)	555,900	268,890
Conference facilities/Agricultural Training Centers (ATC)	6,036,840	666,050
Total	8,789,374	1,795,190

12. Conservancy Administration

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Conservancy	5,207,800	4,620,900
Noise control	475,500	1,785,530
Refuse disposal	50,000	50,000
Others (mineral Prospecting fees, tree cutting and public cemetery)	565,555	
Total	6,298,855	6,456,430

Notes to the Financial Statements (Continued)

13. Administration Control Fees and Charges

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Weights and measures	1,390,380	1,116,075
Fire Services	2,286,850	829,500
Veterinary Health Fees	7,659,978	8,087,243
Coop Audit services Fees	197,990	245,740
Liquor licenses	45,208,580	46,830,100
Total	56,743,778	57,108,658

14. Proceeds from sale of Assets.

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Receipts from Sale of Inventories, Stocks and Commodities	35,660,121	51,207,000
Total	35,660,121	51,207,000

15. Other Fines, Penalties and Forfeitures

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Impounding Fees	601,190	476,501
Others (General Penalties)	271,442	202,815
Total	872,632	522,085

16. Miscellaneous Receipts

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Other revenues- salary refund	52,300	3,550,000
Direct deposits	12,496,052	14,455,145
Total	12,548,352	18,005,145

Notes to the financial statements (continued)

17. Donations and Grants not Received Through CRF

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Donations (Specify Based on Source)		
Grants (Specify Based on Source)		
Others (Specify)		
Total	0	0

All donations are received through the CRF

18. Bank Charges

Description	Period ended June 30 th , 2024	Period ended June 30 th , 2023
	Kshs	Kshs
Bank Charges & commissions	45,000	40,164
Total	45,000	40,164

19. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	As at 30 th June, 2024	Prior Year audited
			Kshs	Kshs
KCB Makueni County Revenue Account- 114075719	932,756		932,756	7,865,189
KCB Directorate of Cooperatives Account- 1168389127	0		0	235,940
KCB Makueni County Demonstration Revenue collection Account- 1169183565	5,500		5,500	590,432
TOTAL	938,256		938,256	8,691,561

Notes to the financial statements (continued)

20. Cash in hand

Description	As at 30 th June, 2024	Previous FY Audited
	Kshs	Kshs
Mpesa Utility account 171777)	467,552	8,300
Cash on Transit-Mpesa Utility Account 171777	0	1,632,960
Cash in hand	0	963,730
Total	467,552	2,604,990

21. Payables- Due to CRF

Payables	As at 30 th June, 2024	Prior Year audited
	Kshs	Kshs
Balance b/f at the beginning of the year	11,296,550	8,188,084
Amount collected during the year	495,780,636	411,036,960
Transfer from Sand Authority Last FY	5,456,310	
Refunds	6,728,731	
Amounts disbursed to CRF during the year	-517,811,419	-407,888,330
Bank Charges	-45,000	-40,164
Balance c/d at the end of the year	1,405,808	11,296,550

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 19 above

22. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	124,477,046	126,220,300	130,550,250	103,789,999	485,037,595
Property rent	1,923,200	2,357,500	3,182,000	2,079,500	9,542,200
Total (agree to statement of arrears)	126,400,246	128,577,800	133,732,250	105,869,499	494,579,795

*Receiver of Revenue
County Government of Makueni
Quarterly Reports and Financial Statement for the Period Ended June 30th, 2024*

10 Appendices

Appendix 1: Statement of Receipts and Disbursements Per Quarter

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date Period ended 30 th June, 2024 Kshs	Comparative prior year (at year end)
County Own Source Revenue						
Cess	15,747,428	9,879,765	18,964,038	11,255,102	55,846,333	47,211,929
Land Rate	4,909,116	2,853,121	8,442,386	11,803,293	28,007,916	26,660,498
Single/Business Permits	11,973,446	6,927,514	72,748,089	46,183,307	137,832,356	122,418,595
Property Rent	1,418,500	1,049,901	2,155,149	2,386,800	7,010,350	3,211,025
Parking Fees	5,746,587	7,476,333	15,390,120	8,913,543	37,526,583	25,997,996
Market Fees	9,231,512	10,422,580	9,769,172	8,040,321	37,463,585	28,850,257
Advertising	616,671	2,517,468	7,116,170	3,049,169	13,299,478	13,800,222
Hospital Fees	110,484,334	111,585,781	164,106,155	167,911,883	554,088,153	454,968,896
Public Health Service Fees	2,577,551	997,300	17,750,750	17,230,281	38,555,882	17,874,150
Physical Planning and Development	4,401,264	4,183,906	4,589,332	6,150,539	19,325,041	15,350,680
Hire Of County Assets	1,411,820	1,762,557	4,509,710	1,105,287	8,789,374	1,795,190
Conservancy Administration	652,360	454,950	2,509,805	2,681,740	6,298,855	6,456,430
Administration Control Fees and Charges	6,821,533	3,367,626	19,945,618	26,609,001	56,743,778	57,108,658
Proceeds from sale of Assets	11,764,000	16,130,000	0	7,766,121	35,660,121	51,207,000
Other Fines, Penalties, And Forfeiture Fees	254,894	223,396	173,840	220,502	872,632	679,316
Miscellaneous Receipts	44,000			12,504,352	12,548,352	18,005,145
Total County Own Source Revenue	188,055,016	179,832,198	348,170,333	333,811,242	1,049,868,789	891,595,987
Other Receipts						
Donations/Grants Not Received Through CRF	0	0	0	0	0	0

Receiver of Revenue
County Government of Makueni
Quarterly Reports and Financial Statements for the Period Ended June 30th, 2024

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date Period ended 30 th June, 2024 Kshs	Comparative prior year (at year end)
Total Other Receipts	0	0	0	0	0	0
Total Receipts	188,055,016	179,832,198	348,170,333	333,811,242	1,049,868,789	891,595,987
Balance b/f at the beginning of the year **	11,296,550	4,345,974	4,968,916	38,528,135	11,296,550	8,188,084
Less: Bank charges	(14,070)	(7,705)	(11,627)	(11,598)	(-45,000)	(40,164)
Hospital Fees	(110,484,334)	(111,585,781)	(164,106,155)	(167,911,883)	(554,088,153)	(454,968,896)
Amounts held in Sand Authority bank account						(25,590,131)
Direct Deposits Revenue Account	3,621,375	479,188	21,728,777	(25,829,340)	0	0
Direct Deposit Sand Authority Previous FY	4,902,551	0	0	553,759	5,456,310	0
Refunds to CRF (Un spend balances Previous FY)	6,728,731	0	0	0	6,728,731	0
Disbursements To CRF	(99,759,845)	(68,094,958)	(172,222,109)	(177,734,507)	(517,811,419)	(407,888,330)
Balance Due for Disbursement as at the end of the period	4,345,974	4,968,916	38,528,135	1,405,808	1,405,808	11,296,550

Appendix 2: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the Period.

S/No	Name of person / organisation benefitting from waiver/variation	Period 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
1.	Makueni Handball association	26 th – 28 th January 2024	Kshs. 15,000	Boosting growth of Handball within Makueni County	Sec 159 of the PFM Act 2012
2.	Kikoko Mission Hospital	17 th and 22 nd Feb 2024 1 st and 15 th March 2024 17 th April 2024 12 th May 2024 11 th June 2024	Kshs. 14,000	Free outreach for screening and detecting people with high blood pressure and other non-communicable diseases within Makueni County	Sec 159 of the PFM Act 2012
3.	Homemedia Communication Limited	15 th and 16 th May 2024	Ksh. 12,200	Collaboration in sensitization of our revenue customers on modes and deadline of payments.	Sec 159 of the PFM Act 2012
4.	Agricultural Society of Kenya	28 th May to 5 th June 2024	Ksh.16,200	To promote agricultural development, trade and cultural exchange within our region.	Sec 159 of the PFM Act 2012
5.	State Department of Housing and Urban Development	21 st May 2024	Ksh. 517,569	To promote trade and urbanization in our market centres through the construction of ESP markets in Kikima, Kilala, Makindu and Kasikeu.	Sec 159 of the PFM Act 2012

(PFM ACT section 165 subsection 4, 5)

Pauline Date 12/07/2024

Mutua Boniface
Accounting Officer



Appendix 2 - Reports Generated From IFMIS

The following Financial Reports generated from IFMIS should be generated and attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. GOK Miscellaneous Receipts Register
- iii. FO30 (Bank reconciliations) for all bank accounts

