

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



COUNTY TREASURY

Tel No.: 020-2034944

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Web: [www.makueni.go.ke](http://www.makueni.go.ke)

Makueni County  
P.O. Box 78-90300,  
MAKUENI

REF: GMC/FIN/OAG.17/VOL.7 (35)

OFFICE OF THE CONTROLLER

OF BUDGET Date: 26<sup>th</sup> August, 2025

REGISTRY

29 AUG 2025

COPY

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

TIME: .....

**RE: SUBMISSION OF MAKUENI COUNTY RECEIVER OF REVENUE  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2025.**

Pursuant to Section 165 of the Public Finance Management Act, 2012 we hereby submit  
Annual Report and Financial Statements for Makueni County Receiver of Revenue for the  
year ended 30<sup>th</sup> June 2025.

Yours Sincerely,

MAKUENI COUNTY GOVERNMENT  
EXECUTIVE COMMITTEE MEMBER  
FINANCE & PLANNING

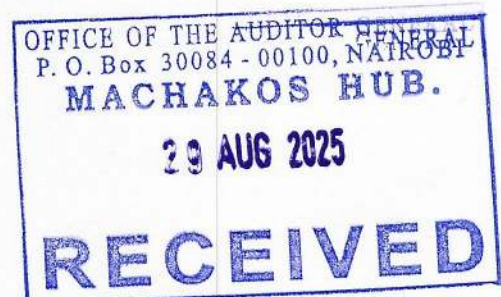
**Damaris Mumo Kavoi**

**CECM- FINANCE, PLANNING, BUDGET AND REVENUE**



Cc.

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





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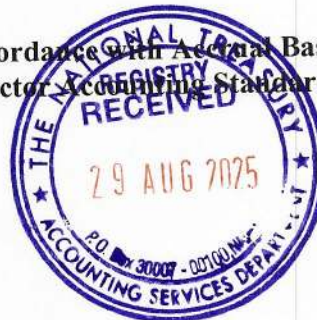
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**RECEIVER OF REVENUE**  
*(County Government of Makueni)*

**REVENUE STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2025**

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



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

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

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

*a) Acronyms*

CA	County Assembly
CECM	County Executive Committee Member
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) Key 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**

The *receiver of revenue* is under the Department of Finance and Socio-Economic planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance and Socio-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 on 8<sup>th</sup> January 2025 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

### **(b) Principal activities**

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

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

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

- County Executive Committee Member for Finance - CPA Damaris Mumo Kavoi
- Chief Officer, Planning, Budget and Revenue - Boniface Musyoki Mutua
- Chief Officer, Health Services - Dr. Geoffrey Ngovi Muthoka
- Chief Officer, Lands - Jackson Charo Daudi
- Chief Officer, Devolution – Daniel Mutuku Ndolo
- Chief Officer, Livestock - Japheth Mutuku Kiminza
- Chief Officer, Trade – Dr. Jossylyn Nzilani mutua
- Director, Revenue – Mark Wambua Muthoka
- Head of Revenue Reporting – CPA Kiniva Benson Mwendwa

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

**(d) County Government of Makueni Headquarters**

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

**(e) County Government of Makueni Contacts**

Telephone: 020-2034944  
E-mail: [contact@makueni.go.ke](mailto:contact@makueni.go.ke)  
Website: [www.makueni.go.ke](http://www.makueni.go.ke)

**(f) Independent Auditor**

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

**(g) Bankers**

Central Bank of Kenya  
Telephone: 202 860 000  
E-mail: [comms@centralbank.go.ke](mailto:comms@centralbank.go.ke)  
Website: [www.centralbank.go.ke](http://www.centralbank.go.ke)

Kenya Commercial Bank- Wote Branch  
Telephone: (254) 711 070 000  
Email: [ccarewote@kcbgroup.com](mailto:ccarewote@kcbgroup.com)  
Website: [www.kcbbankgroup.com](http://www.kcbbankgroup.com)

**(h) Principal Legal Adviser**

The Attorney General State Law Office  
Telephone: 020-2227461  
E-mail: [communications@ag.go.ke](mailto:communications@ag.go.ke)  
Website: [www.statelaw.go.ke](http://www.statelaw.go.ke)

**(i) Makueni County Attorney**

Telephone: (254) 726 035 603  
E-mail: [County.attorney@makueni.go.ke](mailto:County.attorney@makueni.go.ke)  
Website: [www.makueni.go.ke](http://www.makueni.go.ke)



### **3. Foreword by the CECM Finance and Economic Planning**

In line with Article 209 of the Constitution of Kenya, 2010, and Section 104(d) of the Public Finance Management Act (PFMA), 2012, the County Government is mandated to mobilize resources through the imposition of taxes, fees and charges to finance its budgetary requirements. Further, pursuant to Section 157 and Section 165 of the PFMA, the County Receiver of Revenue is designated and required to prepare annual financial statements in accordance with the Public Sector Accounting Standards Board (PSASB) guidelines.

The CECM for Finance herein presents an overview of the revenue performance for the year under review, highlighting the overall economic environment, key drivers and impediments to revenue collection, and the outlook for Own Source Revenue (OSR).

During the FY 2024/2025, the county operated in a moderately recovering economic environment, influenced by national macroeconomic policies and localized economic activity. While some sectors exhibited signs of resilience and growth, challenges such as inflationary pressures, reduced household incomes, and sluggish business activity continued to impact revenue collection efforts.

Despite these impediments, notable revenue enhancement strategies and compliance enforcement measures such as public sensitization campaigns, digitization of revenue streams, and increased field inspections were undertaken to support OSR mobilization. These interventions have gradually begun to yield positive outcomes.

For the period under review, the County had projected to collect Kshs **1,471,433,323** from Own Source Revenue, representing approximately **13%** of the total projected revenues of Kshs **11,580,212,378**. Actual OSR collections amounted to Kshs **1,290,552,746**, reflecting an achievement rate of **88%** against the set target.

This performance marks a significant growth of **23%** compared to the FY 2023/2024, where Kshs **1,045,086,845** was realized. This upward trend indicates improved efficiency in revenue collection and the impact of ongoing reforms in revenue administration.

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

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The underperformance relative to the annual OSR target is largely attributable to continued economic constraints affecting key revenue streams, especially in trade licenses, market fees, and property-related charges. Nevertheless, the County Treasury remains committed to implementing revenue enhancement strategies, including:

- Enhancing the use of technology in revenue collection.
- Expanding the revenue base through policy and legal reforms.
- Ongoing sensitization on voluntary tax compliance through market forums and media outreach.

Revenue collected during the year was duly deposited into the County Revenue Fund (CRF), in compliance with the PFMA provisions. Detailed disclosures on sources of revenue, comparison against budget estimates, and disbursements to the CRF are contained in the financial statements.



**CPA Damaris Mumo Kavoi**

**CECM Finance and Economic Planning**

**County Government of Makueni**

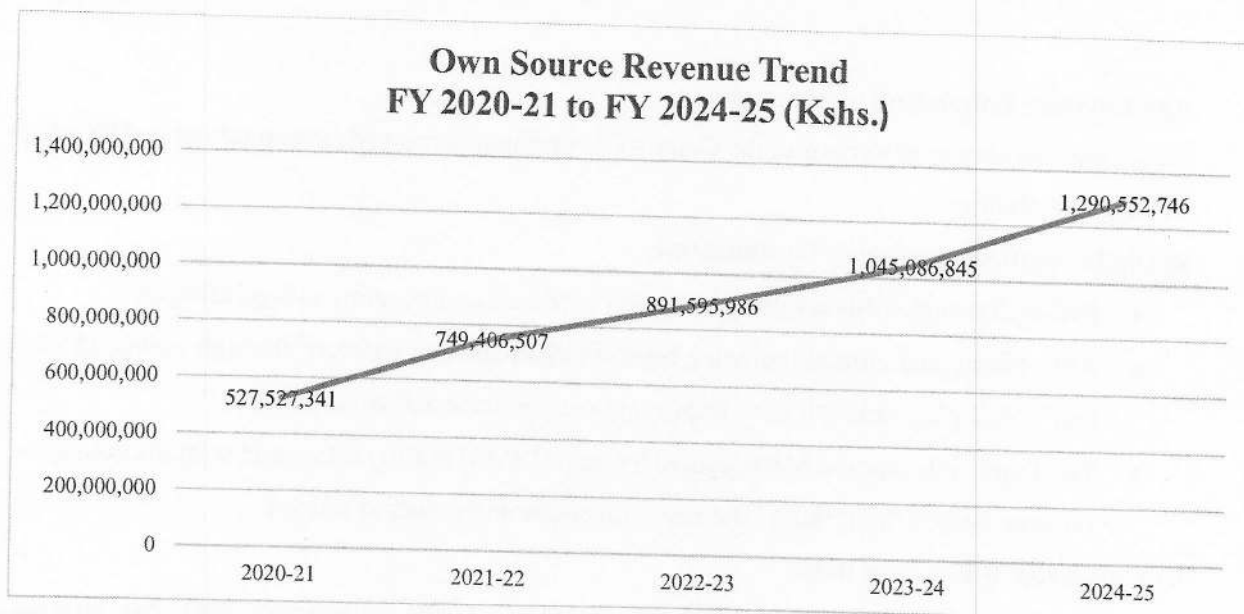
**Receiver Of Revenue**  
**County Government Of Makueni**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**4. Management Discussion and Analysis**

**Overview of Operational and Financial Performance**

The County Government has consistently demonstrated commendable growth in Own Source Revenue (OSR) over the past decade, underpinned by strategic reforms and enhanced revenue administration frameworks. Since the Financial Year (FY) 2013/2014, where OSR collections stood at Kshs 189,188,000, there has been a progressive upward trajectory culminating in a collection of Kshs 1,045,086,845 in FY 2023/2024.

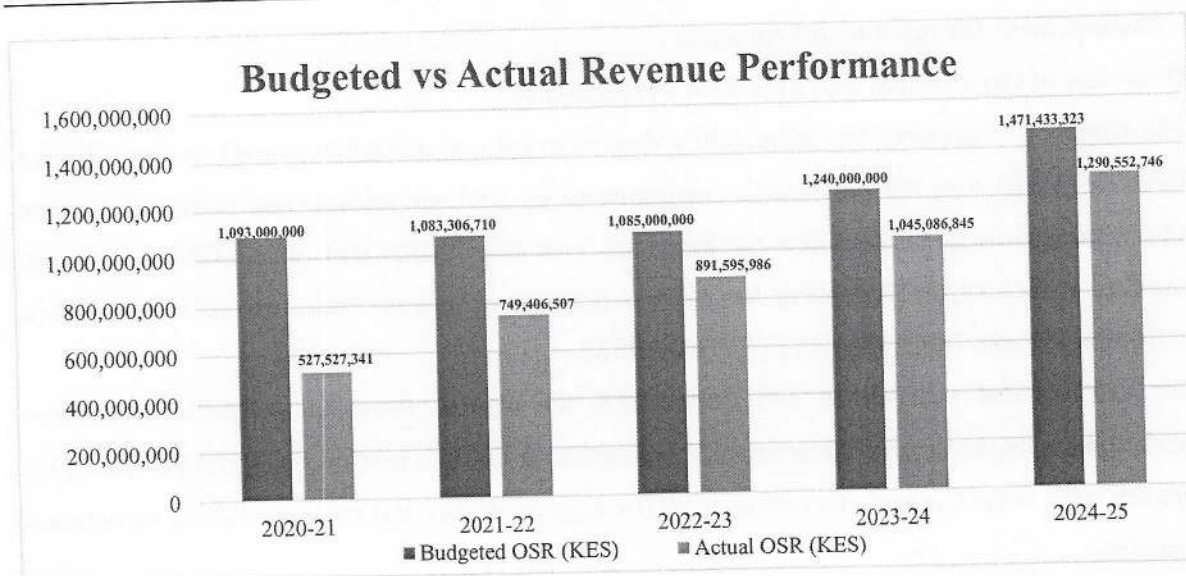
For the financial year ended 30th June 2025, the County recorded a significant revenue performance improvement, achieving a 23% increase in OSR to reach Kshs 1,290,552,746. This growth reflects the County's commitment to fiscal sustainability and reduced reliance on national transfers.



**Budgeted vs Actual Revenue Performance**

Over the past five years, there has been a narrowing gap between budgeted and actual collections, indicating improved forecasting accuracy and operational efficiency. The County's integrated revenue management systems have supported better tracking, planning, and collection.

**Receiver Of Revenue**  
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**Key Revenue Enhancement Strategies**

To achieve the above performance, the County Government employed several robust and targeted strategies, including:

**a) Digital Systems Scaling & Optimization**

- Full digital and cashless billing across all revenue streams, eliminating leakages.
- Auto-billing and unified invoicing been standardized and enforced through mobile (SMS) and USSD platforms (\*838#), improving convenience and compliance.
- The Lands Information Management System (LIMS) is fully integrated with the county e-revenue system, increasing land rate collections and reducing arrears.

**b) Expansion of Revenue Base**

- A countywide business and property mapping census, initiated in 2023, has brought informal and previously untaxed businesses and properties into the tax net.
- Massive SHA/SHIF registration at grassroots level has boosted hospitals revenues.

**c) Strategic Partnerships (e.g., KCB, Safaricom)**

- Revenue Mobilization Partnership, which covered Trader and market outreach in all 30 wards.

**d) Revenue collection Sensitization**

- Quarterly public barazas and mobile caravans have educated and mobilized traders on voluntary compliance at grassroots levels.



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**e) Incentives**

- Incentives like 5–10% discounts for early payments.

**f) Performance Monitoring & Accountability**

- Daily reporting of revenue in the Daily Revenue Reporting Tool and weekly review of performance.
- Adoption of markets by officers and tracking individual performance per market per stream

**Challenges in Revenue Collection**

Despite notable improvements, the County continues to face several systemic and external challenges:

- Non-Compliance and Tax Evasion: Many informal sector players continue to operate outside formal registration frameworks.
- Economic Disruptions: Inflation, erratic weather patterns, and macroeconomic instability have affected incomes and business activities.

**Mitigation Measures**

To address the above challenges, the County has adopted the following proactive interventions:

- Targeted taxpayer education programs to raise awareness on importance of paying revenue
- Continuous capacity building for revenue officers, including anti-corruption training and periodic performance reviews.
- Strengthening legal frameworks for revenue administration.

Sign: 

**Mark Wambua Muthoka**

**County Receiver of Revenue**



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

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

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, 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 year.


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 financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *County Government of Makueni 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 the relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *County Government of Makueni receiver of revenue* account gives a true and fair view of the state of the *County Government of Makueni receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *County Government of Makueni* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *County Government of Makueni* 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 26/8/2025

  
.....  
**Mark Wambua Muthoka**  
**County Receiver of Revenue**





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

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**6. Report of the Independent Auditor on the County Government of Makueni Receiver of Revenue for Year Ended 30<sup>th</sup> June 2025**

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

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

	Note	FY 2024/2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Cess	6	27,713,566
Land Rates	7	146,086,009
Single/Business Permits	8	184,982,434
Conservancy Administration	9	5,994,400
Administration Control Fees and Charges	10	61,662,642
Other Fines, Penalties, And Forfeiture Fees	11	240,195
Public Health Service Fees	12	35,998,165
Physical Planning and Development	13	18,718,675
Donations/Grants Not Received Through CRF	14	1,740,000
<b>Total Revenue from non-exchange transactions</b>		<b>483,136,086</b>
<b>Revenue from exchange transactions</b>		
Parking Fees	15	39,185,610
Market Fees	16	36,780,979
Property Rent	17	10,455,600
Advertising	18	27,603,873
Hospital Fees	19	778,335,657
Hire of County Assets	20	7,383,700
Miscellaneous receipts	21	87,857,386
<b>Total Revenue from exchange transactions</b>		<b>987,602,805</b>
<b>Total Revenues (a)</b>		<b>1,470,738,891</b>
<b>Disbursements</b>		
Disbursements To CRF	22	(498,800,664)
Hospital fees retained as AIA	19	(778,335,657)
Makueni Fruit Processing Plant not transferred to CRF		(11,782,425)
Sand Authority Fees not transferred to CRF		(3,450,064)
Bank charges	23	(75,798)
<b>Total Disbursements and other charges (b)</b>		<b>(1,292,444,608)</b>

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

<b>Increase/Decrease in Dues to County Revenue Fund</b>		
		178,294,283

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 26/08 2025 and signed by:



**Mark Wambua Muthoka**  
**County Receiver of Revenue**  
*(Ref: PFM ACT section 165, 2(a))*



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



*Receiver Of Revenue  
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**8. Statement of Financial Position as at 30<sup>th</sup> June 2025**

	Note	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	24	1,253,946	1,405,808
Receivables from non-Exchange transactions	25	737,185,759	561,820,814
Receivables from Exchange transactions	26	12,425,300	9,344,100
<b>Total Current Assets</b>		<b>750,865,005</b>	<b>572,570,722</b>
<b>Total Assets</b>		<b>750,865,005</b>	<b>572,570,722</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	27	750,865,005	572,570,722
<b>Total Financial Liabilities</b>		<b>750,865,005</b>	<b>572,570,722</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26/08 2025 and signed by:



**Mark Wambua Muthoka**  
County Receiver of Revenue



**CPA Kiniva Benson Mwendwa**  
Head of Revenue Reporting

ICPAK M/No: 16512





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

**9. Statement of Cash Flows for the Year Ended 2025**

	Note	FY 2024/2025
		Kshs
<b>Operating Activities</b>		
<b>Receipts</b>		
Cess		27,713,566
Land Rate		28,276,264
Single/Business Permits		127,427,234
Conservancy Administration		5,994,400
Administration Control Fees and Charges		61,662,642
Other Fines, Penalties, And Forfeiture Fees		240,195
Public Health Service Fees		35,998,165
Physical Planning and Development		18,718,675
Donations/Grants Not Received Through CRF		1,740,000
Parking Fees		39,185,610
Market Fees		36,780,979
Property Rent		7,374,400
Advertising		27,603,873
Hospital Fees		778,335,657
Hire of County Assets		7,383,700
Miscellaneous receipts		87,857,386
<b>Total Receipts</b>		<b>1,292,292,746</b>
<b>Payments</b>		
Disbursements To CRF		(498,800,664)
Bank charges		(75,798)
Hospital fees retained as AIA		(778,335,657)
Makueni Fruit Processing Plant not transferred to CRF		(11,782,425)
Sand Authority Fees not transferred to CRF		(3,450,064)
<b>Total Payments</b>		<b>(1,292,444,608)</b>
<b>Net Cash from operating Activities</b>		<b>(151,862)</b>
Cash and Cash Equivalent as at 1 <sup>st</sup> July 2024	24	1,405,808
<b>Cash and Cash Equivalent as at 30<sup>th</sup> June 2025</b>	24	<b>1,253,946</b>

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

**10. Statement of Comparison of Budget vs Actual Amounts for Year 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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>County Own Source Revenue</b>						
Cess	28,000,000		28,000,000	27,713,566	286,434	99%
Land Rate	177,000,000	26,855,153	203,855,153	28,276,264	175,578,889	14%
Single/Business Permits	200,000,000		200,000,000	127,427,234	72,572,766	64%
Parking Fees	47,500,000		47,500,000	39,185,610	8,314,390	82%
Market Fees	56,000,000		56,000,000	36,780,979	19,219,021	66%
Property Rent	8,700,000		8,700,000	7,374,400	1,325,600	85%
Advertising	20,922,470		20,922,470	27,603,873	-6,681,403	132%
Hospital Fees	566,255,700		566,255,700	778,335,657	-212,079,957	137%
Public Health Service Fees	36,000,000		36,000,000	35,998,165	1,835	100%
Physical Planning and Development	48,000,000		48,000,000	18,718,675	29,281,325	39%
Hire of County Assets	7,000,000		7,000,000	7,383,700	-383,700	105%
Conservancy Administration	9,500,000		9,500,000	5,994,400	3,505,600	63%
Administration Control Fees and Charges	91,400,000		91,400,000	61,662,642	29,737,358	67%
Other Fines, Penalties, and Forfeiture Fees	1,000,000		1,000,000	240,195	759,805	24%
Miscellaneous Receipts	147,300,000		147,300,000	87,857,386	59,442,614	60%
<b>Total County Own Source Revenue</b>	<b>1,444,578,170</b>	<b>26,855,153</b>	<b>1,471,433,323</b>	<b>1,290,552,746</b>	<b>180,880,577</b>	<b>88%</b>
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF	0	1,740,000	1,740,000	1,740,000	0	100%
<b>Total Other Receipts</b>	<b>0</b>	<b>1,740,000</b>	<b>1,740,000</b>	<b>1,740,000</b>	<b>0</b>	<b>0</b>
<b>Total Receipts</b>	<b>1,444,578,170</b>	<b>28,595,153</b>	<b>1,473,173,323</b>	<b>1,292,292,746</b>	<b>180,880,577</b>	<b>88%</b>



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Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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- (a) **Land Rates:** Land rates underperformed primarily due to the rural nature of Makueni County, where a majority of the land parcels remain undeveloped. Property owners, many of whom derive their livelihoods from subsistence agriculture, often struggle to meet payment obligations. Additionally, the prolonged economic downturn further exacerbated non-compliance.
- (b) **Single business permits:** This stream was adversely affected by reduced economic activity, largely driven by a depressed macroeconomic environment. Many small businesses either scaled down operations or shut down completely, leading to fewer permits being issued or renewed.
- (c) **Parking fees:** While this revenue stream showed improvement compared to the previous financial year, it still fell short of targets. The shortfall is attributed to the broader economic slowdown, which led to decreased mobility and vehicle use within key urban centres.
- (d) **Market Entrance Fee:** Market revenues declined due to two main factors: the overall depressed economy and low agricultural output. Poor rainfall patterns significantly reduced farm produce volumes, resulting in lower market activity and, consequently, reduced entrance fee collections.
- (e) **Advertising.** This stream exceeded revenue targets primarily due to the timely and full payment by a key client, Safaricom PLC, for its advertising activities within the County.
- (f) **Hospital Fees:** Hospital revenue over performed as a result of increased enrolment in the Social Health Authority (SHA)/Social Health Insurance Fund (SHIF) programs. The on boarding of more health facilities, coupled with stricter financial controls and enhanced collections under the Facility Improvement Fund (FIF), contributed to the impressive performance.
- (g) **Physical Planning and Development:** This stream underperformed due to a noticeable decline in construction and development activities. The economic slump led to reduced investments in real estate and infrastructure.
- (h) **Hire of Country Assets:** This stream surpassed targets due to heightened demand for the hire of county-owned assets throughout the year.
- (i) **Conservancy;** The underperformance was mainly attributed to reduced economic activities as a result of the depressed economy.
- (j) **Administration Control Fees and Charges:** This stream was adversely affected by reduced economic activity, largely driven by a depressed economy.


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Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

- (k) **Other Fines, Penalties, and Forfeiture Fees:** Although slightly below target, this underperformance was not due to weak enforcement but rather a positive increase in compliance levels. Improved adherence to regulations resulted in fewer violations, and therefore, fewer fines being issued.
- (l) **Miscellaneous Receipts:** This stream underperformed mainly due to a combination of poor rainfall, which affected agricultural output, and a sluggish economy.

The County Receiver of Revenue's financial statements were approved on 26/08 2025 and signed by:

  
.....  
**Mark Wambua Muthoka**  
County Receiver of Revenue



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

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

### **1. General Information**

County Government of Makueni Receiver of Revenue was appointed by the CEC member of Finance of Makueni County Government in accordance with section 157 of the PFM Act. The Receiver of Revenue principal activity is collect and remit revenue to the CRF as outlined in the appointment letter and section 157 of the PFM Act.

### **2. Statement of Compliance and Basis of Preparation**

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting and relevant legal framework of the County Government of Makueni. The County has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup> year financial statements are transitional financial statements. The County is in the process of mapping all property rates and updating the Land based Register as well as the Single Business Permit Data in order to ascertain the exact Receivables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of Makueni. The accounting policies adopted have been consistently applied to the year presented.

The Financial statements were authorized for issue by the Accounting Officer on 26/08/2025

### **3. Adoption of New and Revised Standards**

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

#### ***i) Early adoption of standards***

The Entity did not early-adopt any new or amended standards in the financial year.

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

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

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

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

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

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

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

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

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

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

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

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

###### **Dividends**

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



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County Government Of Makueni  
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**Notes to the Financial Statements (Continued)**

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

**Rental income**

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

**iii) Budget**

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 26<sup>th</sup> June, 2024 for the period 1st July 2024 to 30 June 2025. There were two supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The County Government of Makueni *budget* is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 8 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.

***Receiver Of Revenue  
County Government Of Makueni  
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**Notes to the Financial Statements (Continued)**

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

**v) Revenue in Arrears**

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

**vi) Disbursements to CRF**

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

**vii) Payables due to CRF**

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

**viii) Comparative Figures**

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**ix) Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025.



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**Notes to the financial statements**

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the County Government of Makueni'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 year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 25. 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.

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**Notes to the Financial Statements**

**6. Cess**

Description	FY 2024/2025
	Kshs
Farm produce	19,532,146
Building material cess	3,585,000
Livestock	4,596,420
<b>Total</b>	<b>27,713,566</b>

**7. Land rates**

Description	FY 2024/2025
	Kshs
Land rates	140,312,509
Arrears	0
Renewal Fees	5,773,500
<b>Total</b>	<b>146,086,009</b>

**8. Single /Business Permits**

Description	FY 2024/2025
	Kshs
Business permit application fees	5,715,100
Annual Business permit fees	177,707,720
Business permit penalties and interest	1,559,614
Business permit fees arrears	0
<b>Total</b>	<b>184,982,434</b>

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

**9. Conservancy Administration**

Description	FY 2024/2025
	Kshs
Conservancy	4,972,800
Water and Environment	1,021,600
<b>Total</b>	<b>5,994,400</b>

**10. Administration Control Fees and Charges**

Description	FY 2024/2025
	Kshs
Weights and measures	1,092,095
Fire Services	3,548,660
Liquor licenses	45,422,940
Veterinary Services	11,598,947
<b>Total</b>	<b>61,662,642</b>

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

Description	FY 2024/2025
	Kshs
Impounding Fees	240,195
<b>Total</b>	<b>240,195</b>

**12. Public Health Service Fees**

Description	FY 2024/2025
	Kshs
Public Health Service Fees	35,998,165
<b>Total</b>	<b>35,998,165</b>

**13. Physical Planning and Development**

Description	FY 2024/2025
	Kshs
Change of use	1,550,000
Building plans approval	17,168,675
<b>Total</b>	<b>18,718,675</b>



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Notes to the Financial Statements (continued)

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

Description	FY 2024/2025
	Kshs
UNICEF grant support – Capacity building of ECDE Teachers	1,740,000
<b>Total</b>	<b>1,740,000</b>

**15. Parking Fees**

Description	FY 2024/2025
	Kshs
Registration fees	3,077,500
Bus Park fees	36,108,110
<b>Total</b>	<b>39,185,610</b>

**16. Market Fees**

Description	FY 2024/2025
	Kshs
Market entry fees	17,201,786
Hawking fees	10,460,641
Stock Market fees	9,118,552
<b>Total</b>	<b>36,780,979</b>

**17. Property Rent**

Description	FY 2024/2025
	Kshs
Stalls/kiosks rent	10,455,600
<b>Total</b>	<b>10,455,600</b>

**18. Advertising**

Descriptions	FY 2024/2025
	Kshs
Outdoor Advertisement	27,603,873
<b>Total</b>	<b>27,603,873</b>

*Receiver Of Revenue  
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**Notes to the Financial Statements (continued)**

**19. Hospital Fees**

Description	FY 2024/2025
	Kshs
Level 5 hospitals	242,761,856
Level 4 hospitals	458,247,395
Level 3 hospitals	37,536,424
Level 2 hospitals	39,789,982
<b>Total</b>	<b>778,335,657</b>

**20. Hire Of County Assets**

Description	FY 2024/2025
	Kshs
Agricultural Mechanisation Services (AMS)	566,100
Hire of Machines and Equipment	1,566,650
Conference facilities/Agricultural Training Centers (ATC)	4,776,820
Others (Community Information Centers fees)	474,130
<b>Total</b>	<b>7,383,700</b>

**21. Miscellaneous Revenues**

Description	FY 2024/2025
	Kshs
Coop Audit Service fees	184,790
Direct Deposits	15,422,704
Makueni Fruit Development Revenue	29,511,228
Makueni Sand Authority Revenue	42,738,664
<b>Total</b>	<b>87,857,386</b>

**22. Disbursements to CRF**

Description	Period ended June 2025
	Kshs
Quarter 1	85,502,569
Quarter 2	59,953,918
Quarter 3	192,770,461
Quarter 4	160,573,716
<b>Total</b>	<b>498,800,664</b>



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

**23. Bank Charges**

Description	FY 2024/2025
	Kshs
Bank Charges & commissions	75,798
<b>Total</b>	<b>75,798</b>

**24. Cash and Cash Equivalents**

Name of Bank, Account No. & currency	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
KCB Makueni County Revenue Account-1140751719	61,868	932,756
KCB Directorate of Cooperatives Account-1168389127	-	0
KCB Makueni County Demonstration Revenue collection Account- 1169183565	-	5,500
KCB Mkn County Sand Consv&Util A Rev Ac- 1173940030	1,868	0
Cash in hand- Mpesa Makueni Sand Conservation Utility a/c	1,900	0
Cash in hand- Mpesa Revenue Utility a/c	1,188,311	467,552
<b>Total</b>	<b>1,253,946</b>	<b>1,405,808</b>

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

Description	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Receivables</b>		
Land rates	598,699,359	480,889,614
Single/ Business permits	138,486,400	80,931,200
<b>Sub total</b>	<b>737,185,759</b>	<b>561,820,814</b>
Less impairment Allowance	(0)	(0)
<b>Total Current Receivables</b>	<b>737,185,759</b>	<b>561,820,814</b>

*The County is currently auditing its receivables and developing key policies including a Bad Debt Write-Off Policy, a Provision for Bad Debts Policy, and an Impairment Allowance Policy in line with IPSAS.*



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

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

Description	FY 2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Current FY	% of the total	Opening Balance	% of the total
	<b>Kshs</b>		<b>Kshs</b>	
Less than 1 year	196,630,966	27%	185,359,924	33%
Between 1- 2 years	191,904,489	26%	127,934,017	23%
Between 2-3 years	107,645,045	15%	91,762,497	16%
Over 3 years	241,005,259	33%	156,764,375	28%
<b>Total (a+b)</b>	<b>737,185,759</b>	<b>100%</b>	<b>561,820,813</b>	<b>100%</b>

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

Impairment allowance/ provision	FY 2024/2025
	<b>Kshs</b>
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	(0)
Written off during the year	(0)
At the end of the year	<b>0</b>

**26. Receivables from exchange transactions**

Description	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	<b>Kshs</b>	<b>Kshs</b>
<b>Total receivables</b>		
Property rent	12,425,300	9,344,100
Less: impairment allowance	(0)	(0)
<b>Total receivables</b>	<b>12,425,300</b>	<b>9,344,100</b>

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

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

Description	FY 2024/2025		FY 2023/2024	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	6,384,400	51%	4,629,100	50%
Between 1- 2 years	4,756,100	38%	2,859,500	31%
Between 2-3 years	1,215,800	10%	1,391,000	15%
Over 3 years	69,000	1%	464,500	5%
<b>Total (a+b)</b>	<b>12,425,300</b>	<b>100%</b>	<b>9,344,100</b>	<b>100%</b>

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

Impairment allowance/ provision	FY 2024/2025
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	(0)
Written off during the year	(0)
At the end of the year	<b>0</b>

**27. Payables- Due To CRF**

Payables	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	1,253,946	1,405,808
Amount billed and yet to be collected for disbursement to CRF	749,611,059	571,164,914
<b>Total Due to CRF</b>	<b>750,865,005</b>	<b>572,570,722</b>

**Movement Disclosure on Dues to CRF**

Description	Amount
	Kshs
Opening Dues to CRF	572,570,722
Increase/Decrease in Dues to CRF	178,294,283
<b>Closing Dues to CRF</b>	<b>750,865,005</b>



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12. Appendices

**Appendix 1: Progress on follow up of prior Year Auditor Recommendations.**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Auditor Observations	from Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<b>Emphasis of the matter</b>				
<b>OAG/MR O/MKN CE/2023/2 024 (1)</b>	<b>Budgetary Control and Performance</b> There was an under collection of Kshs 194,913,155 (16%) of the budget.	The Management is committed to enhance own source revenue collection through diligently implementing and enforcing identified revenue raising strategies and fully exploiting potential of all revenue streams. The various measures undertaken by the county has resulted in growth in own source revenue for the past three years from Kshs 749,406,507 recorded in the Financial Year 2021/2022, Kshs 891,595,986 in the Financial year 2022/2023 and Kshs 1,045,086,845 in the Financial year 2023/2024.  The measures have also seen ordinary revenue outside Appropriation In Aid grow from Kshs 399,255,834 recorded in the Financial Year 2021/2022, Kshs 436,627,090 in the Financial year 2022/2023 and Kshs 490,586,795 in the Financial year 2023/2024.  It follows therefore that over the past three years, the county has recorded a growth in total own source revenue of 39% and 23% for revenue outside	The issue is being progressively resolved	June 2027

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		Appropriation in Aid.		
<b>Report on Lawfulness and effectiveness in the use of Public Resources</b>				
<b>OAG/MR O/MKN CE/2023/2 024 (1)</b>	<b>Increase in unpaid revenue</b> There was an increase of unpaid revenue in respect to Land rates, property rent and single business permit	The increase in unpaid revenue was as a result of business census and mapping of land based revenue which in turn increased the tax payers base and thus getting more people on board who were previously not paying and therefore the more people reached out/brought onboard, the increment in the revenues collected and also the unpaid revenues. The Management has employed several recovery initiatives to ensure that the arrears portfolio is substantially reduced.	The issue is being progressively resolved	June 2028
<b>Report on the effectiveness of Internal Controls, Risk Management and Governance</b>				
<b>OAG/MR O/MKN CE/2023/2 024 (1)</b>	<b>Failure to Integrate Revenue Systems</b> The Hospital Information Management System and Zizi had not being integrated. The County could not account for revenue directly deposited into the Kenya Commercial Bank Revenue Account by a client unless prompted by way of invoice from the Zizi system	During the period under review, the county operated distinct stand-alone systems for the hospitals that were in use before devolution and which were not compatible with the revenue system. In order to streamline operations in the hospitals in terms of revenue collection and inventory management for the commodities, the county government acquired a County Integrated Health Management Information System (CIHMIS).  The implementation of the system started in the month of July 2024 and is being carried out in phases starting with Makeni County Referral Hospital and Mbooni hospital.  The integration of the system with the revenue system for purposes of revenue reporting, is on course. It is expected that the integration will address risks	The issue is being progressively resolved	June 2028



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		<p>associated with manual human intervention and thereby minimize incidences of potential errors.</p> <p>Further, the county has made every effort to ensure there is full integration with the bank through introduction of a payment gateway using the bank paybill 522522 by configuring an end to end transaction processing through till number 017017#Invoice Number. However, sensitization for customers who are still making direct deposit is ongoing to ensure full adoption of this payment gateway to fully integrate KCB with ZIZI.</p>		
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Mark Wambua Muthoka  
County Receiver of Revenue

Date 26/08/2025



CPA Kiniva Benson Mwendwa  
Head of Revenue Reporting

ICPAK M/N<sub>o</sub> 16512  
Date 26/08/2025



**Receiver Of Revenue  
County Government Of Makueni  
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**Appendix 2: Statement of Arrears of Revenue As at 30th 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 year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	480,889,614	(12,643,021)	130,452,766	598,699,359	Public sensitization to plot owners through market clinics, bulk sms, social media and mainstream media. -Issuance of demand notes.	Over 20% is recoverable.
Single/Business Permits	80,931,200	(8,623,000)	66,178,200	138,486,400	-Continuous reminders through bulk sms and market clinics. -Use of revenue champions in the markets to encourage voluntary compliance	Over 30% is recoverable.
Property Rent	9,344,100	(3,303,200)	6,384,400	12,425,300	-Issuance of legal notice by County Attorney to enhance compliance. -Public sensitization to plot owners through Municipalities.	Over 50% is recoverable.
<b>Total Arrears</b>	<b>571,164,914</b>	<b>(24,569,221)</b>	<b>203,015,366</b>	<b>749,611,059</b>		

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

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**Mark Wambua Muthoka**  
County Receiver of Revenue  
(Ref: PFM ACT section 165, 2(a))

**CPA Kiniva Benson Mwendwa**  
Head of Revenue Reporting  
ICPAK M/No 165/2



**Receiver Of Revenue**  
**County Government Of Makueni**  
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**Appendix 3: Ageing Analysis of Revenue in Arrears**

Description	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	130,452,766	119,596,289	107,645,045	241,005,259	598,699,359
Single/business permits	66,178,200	72,308,200	0	0	138,486,400
Property rent	6,384,400	4,756,100	1,215,800	69,000	12,425,300
<b>Total (agree to statement of arrears above)</b>	<b>203,015,366</b>	<b>196,660,589</b>	<b>108,860,845</b>	<b>241,074,259</b>	<b>749,611,059</b>



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

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

(PFM ACT section 165 subsection 4, 5)

 26/08/2025

Sign and date  
Accounting Officer

COUNTY GOVERNMENT OF MAKUENI  
CHIEF OFFICER  
26 AUG 2025  
FINANCIAL SERVICES  
P. O. Box 78-90300, MAKUENI.