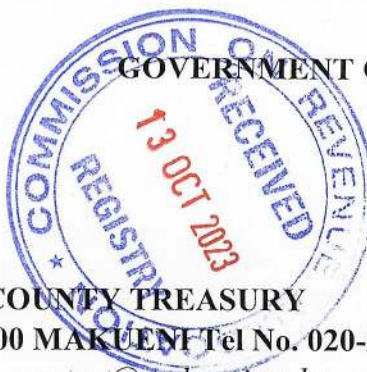


REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY



THE COUNTY TREASURY

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

Email: [finance@makueni.go.ke](mailto:finance@makueni.go.ke)

[contact@makueni.go.ke](mailto:contact@makueni.go.ke)

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

Ref: GMC/FIN/ASS.36/Vol13 (11)

Date: 12<sup>th</sup> October, 2023

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



**RE: MAKUENI COUNTY QUARTER ONE RECEIVER OF REVENUE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER, 2023**

Pursuant to section 166 of the Public Financial Management Act, 2012 we hereby submit Quarter One Receiver of Revenue Financial Statements for the County Government of Makueni for the period ended 30<sup>th</sup> September, 2023.

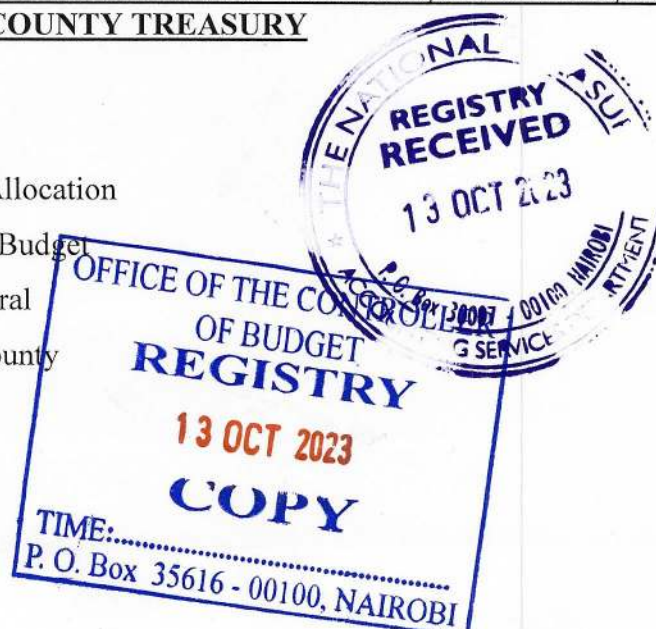
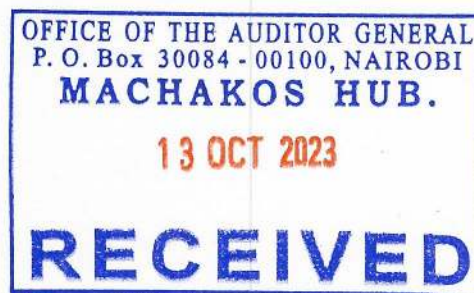
Yours Sincerely,

**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  
13 OCT 2023  
MACHAKOS HUB.  
P.O. Box 30084 - 00100, NAIROBI  
OFFICE OF THE AUDITOR GENERAL

COPY  
13 OCT 2023  
REGISTRY OF BUDGET  
OFFICE OF THE COMPTROLLER  
13 OCT 2023  
RECEIVED  
REGISTRY  
NAI



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

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**30<sup>th</sup> SEPTEMBER 2023**

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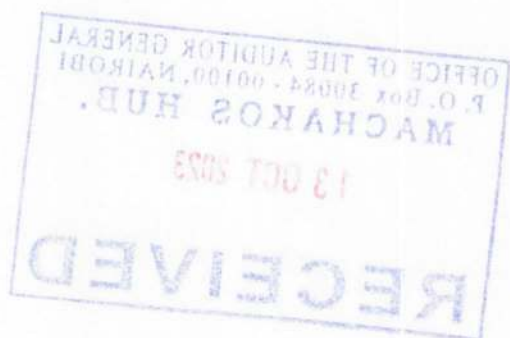
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)





**Receiver of Revenue**  
**County Government of Makueni**  
**Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023**

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*Receiver of Revenue*  
*County Government of Makueni*  
*Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023*

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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 county receiver of revenue who 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, the divisions are headed by the Deputy Directors as follows; Head of Business licensing, Revenue reporting, Land Based Revenue, Entities and AIA Revenues, Unstructured Revenue and; Policy, Strategy and Decentralized Services.

### **b) Principal activities**

The receiver of revenue collects revenue, accounts and remits 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:

<b>S/no</b>	<b>Name</b>	<b>Designation</b>	<b>Department</b>
1.	CPA Damaris Mumu 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](mailto:contact@makueni.go.ke)  
Website: [www.makueni.go.ke](http://www.makueni.go.ke)

**f) Independent Auditors**

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](mailto: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](mailto: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.

#### **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, weak enforcement for compliance as well as lack of requisite laws to facilitate enforcement, untapped potential of land based revenue, staff shortage as well as exogenous factors such as drought, political interference and negative impact of COVID -19 pandemic.

Own source revenue performance registered a growth of 23% from Kshs 144,238,232 recorded in first quarter of FY 2022/23 to 188,055,016 Kshs in financial year 2023/24. The increase was attributed to collective efforts to enhance Own Source Revenue collection, increased surveillance, increased

***Receiver of Revenue  
County Government of Makueni  
Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023***

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willingness of the populace to pay 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 for first quarter in the last five years as well as own source revenue trend for the period under review.

<b>Financial Year</b>	<b>Actuals</b>
	<b>Kshs</b>
<b>2018/2019</b>	76,463,362
<b>2019/2020</b>	111,368,463
<b>2020/2021</b>	105,163,047
<b>2021/2022</b>	192,151,337
<b>2022/2023</b>	144,238,232
<b>2023/2024</b>	188,055,016

### **Human Resource Capacity**

The County Treasury has had high staff turnover through natural attrition, mainly retirement of officers inherited from the defunct local authorities. Though efforts have been made to replace the existing staff, a gap still exists. As part of staff development and retention, the County continuously allocates finances 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 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 for and as at the end of the period ended on 30 September, 2023. 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 is of the opinion 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 30 September, 2023 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 12/10/2023

  
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 September 30<sup>th</sup>, 2023*

**5. Statement of Receipts and Payments for the Period ended September 30th, 2023**

Description	Note	Period ended September 30th, 2023 Kshs	Period ended September 30th, 2022 Kshs
<b>County Own Source Revenue</b>			
Cess	1	15,747,428	11,701,365
Land Rate	2	4,909,116	1,600,200
Single/Business Permits	3	11,973,446	8,653,060
Property Rent	4	1,418,500	173,700
Parking Fees	5	5,746,587	4,608,140
Market Fees	6	9,231,512	7,664,340
Advertising	7	616,671	839,694
Hospital Fees	8	110,484,334	83,315,442
Public Health Service Fees	9	2,577,551	2,667,050
Physical Planning and Development	10	4,401,264	3,571,681
Hire Of County Assets	11	1,411,820	143,350
Conservancy Administration	12	652,360	187,400
Administration Control Fees and Charges	13	6,821,533	10,883,160
Proceeds from sale of assets	14	11,764,000	8,200,000
Other Fines, Penalties, And Forfeiture Fees	15	254,894	29,650
Miscellaneous receipts	16	44,000	-
<b>Total County Own Source Revenue</b>		<b>188,055,016</b>	<b>144,238,232</b>
<b>Other Receipts</b>			
Donations/Grants Not Received Through CRF	17	0	0
<b>Total Other Receipts</b>		<b>0</b>	<b>0</b>
<b>Total Receipts</b>		<b>188,055,016</b>	<b>144,238,232</b>
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	
Direct Deposits Revenue Account		3,621,375	4,496,267
Transfer from Sand Authority Last FY		4,902,551	
<b>Less: Amounts retained by hospitals in form of AIA</b>		<b>(110,484,334)</b>	<b>(91,073,992)</b>
<b>Disbursements To CRF</b>		<b>(99,759,845)</b>	<b>(62,809,850)</b>
Bank Charges	18	(14,070)	
<b>Balance Due for Disbursement as at the end of the period</b>		<b>4,345,974</b>	<b>3,038,741</b>

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 12/10/2023 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



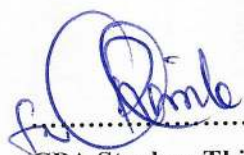


*Receiver of Revenue  
County Government of Makueni  
Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023*

**6. Statement of Financial Assets and Liabilities as at September 30<sup>th</sup>, 2023**

	Note	As at September 30 <sup>th</sup> , 2023	FY 2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	19	4,194,584	8,691,560
Cash in Hand	20	151,390	2,604,990
<b>Total Financial Assets</b>		<b>4,345,974</b>	<b>11,296,550</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	21	4,345,974	11,296,550
<b>Total Financial Liabilities</b>		<b>4,345,974</b>	<b>11,296,550</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 12/10/2023 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



**Receiver of Revenue**  
**County Government of Makueni**  
**Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023**

**7. Statement of Comparison of budget vs Actual Amounts for the Period Ended September 30th, 2023**

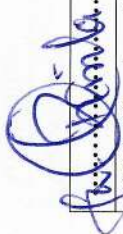

Receipt	Original Annual Budget A	Adjustments B	Final Budget C=A+B	Actual Cumulative to date September 30 <sup>th</sup> , 2023 D	% Of realization of revenue F=D/C %
<b>County Own Source Revenue</b>	Kshs	Kshs	Kshs	Kshs	
Cess	56,500,000			15,747,428	28%
Land rates	154,500,000			4,909,116	3%
Single/Business Permits	150,000,000			11,973,446	8%
Property Rent	3,500,000			1,418,500	41%
Parking Fees	35,000,000			5,746,587	16%
Market Fees	53,000,000			9,231,512	17%
Advertising	15,200,000			616,671	4%
Hospital Fees	510,000,000			110,484,334	22%
Public Health Service Fees	25,000,000			2,577,551	10%
Physical Planning and Development	50,000,000			4,401,264	9%
Hire Of County Assets	7,000,000			1,411,820	20%
Conservancy Administration	6,200,000			652,360	11%
Administration Control Fees and Charges	83,100,000			6,821,533	8%
Proceeds from sale of assets	50,000,000			11,764,000	24%
Other Fines, Penalties, And Forfeiture Fees	1,000,000			254,894	25%
Miscellaneous Receipts	-			44,000	
<b>Total County Own Source Revenue</b>	<b>1,200,000,000</b>			<b>188,055,016</b>	<b>16%</b>
<b>Other Receipts</b>					
Donations /Grants Not Received Through CRF					
<b>Total Other Receipts</b>					
<b>Total Receipts</b>	<b>1,200,000,000</b>			<b>188,055,016</b>	<b>16%</b>



**Receiver of Revenue**  
**County Government of Makueni**  
**Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023**

- (a) **Cess.** The good performance of the cess revenue is as a result of tighter controls at main cess points including erecting of road spikes and barriers for vehicles to stop.
- (b) **Single Business.** The stream underperformed because permits fall due in the third quarter and hence a low season for permits in this quarter targeting only those that have not complied.
- (c) **Hospital Fees.** The good performance for this stream is attributable to increased NHIF uptake through on boarding of more health facilities in the program.
- (d) **Property Rent.** The impressive performance is attributable to aggressive enforcement of stall rent payment through issuance of demand notices by office of county attorney.
- (e) **Parking fee.** The underperformance is due to weak controls and enforcement in the parks resulting from daily payments of parking fees.

The County Receiver of revenue's quarterly financial statements were approved on 12/10 2023 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
---	--

GOVERNMENT OF MAKUENI COUNTY  
 DIRECTOR, REVENUE  
 12 OCT 2023  
 P. O. Box 78 - 90300,  
 MAKUENI.

**Receiver of Revenue  
County Government of Makueni  
Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023**

**8. Statement of Arrears of Revenue as at 30<sup>th</sup> September, 2023**

Classification Of Receipts (Indicate As Applicable)	Balance as at 1st July 2023	Arrears received during the period	Additions in arrears for the current period to xx(state the period)	Total arrears as at end of the period September 2023	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	xxx	(xxx)	xxx	xxx		
Land Rate	xxx	(xxx)	xxx	xxx		
Single/Business Permits	xxx	(xxx)	xxx	xxx		
Property Rent	xxx	(xxx)	xxx	xxx		
Parking Fees	xxx	(xxx)	xxx	xxx		
Market Fees	xxx	(xxx)	xxx	xxx		
Advertising	xxx	(xxx)	xxx	xxx		
Hospital Fees	xxx	(xxx)	xxx	xxx		
Public Health Service Fees	xxx	(xxx)	xxx	xxx		
Physical Planning And Development	xxx	(xxx)	xxx	xxx		
Hire Of County Assets	xxx	(xxx)	xxx	xxx		
Total Arrears	xxx	(xxx)	xxx	xxx		

.....  
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

GOVERNMENT OF MAKUENI COUNTY  
DIRECTOR, P.F.C. & F.M. & F.V.E.DUE  
  
**12 OCT 2023**  
  
P. O. Box 78 - 90300,  
MAKUENI.

(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 30<sup>th</sup> June 2024 as required by law. There were no supplementary budgets passed in the period. 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.

*Receiver of Revenue*  
*County Government of Makeni*  
*Quarterly Reports and Financial Statement for the Period Ended September 30<sup>th</sup>, 2023*

Notes to the Financial Statements (Continued)

1. Cess

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Farm produce	4,902,398	2,973,895
Quarrying (Building Materials)	949,625	265,380
Livestock	1,097,155	703,540
Others (Sand Authority)	8,798,250	7,758,550
<b>Total</b>	<b>15,747,428</b>	<b>11,701,365</b>

2. Land rates

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Land rates	4,539,116	1,262,200
Renewal fees	370,000	338,000
<b>Total</b>	<b>4,909,116</b>	<b>1,600,200</b>

3. Single /Business Permits

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Annual Business permit fees and application fees	11,940,550	8,610,075
Business permit penalties and interest	32,896	42,985
<b>Total</b>	<b>11,973,446</b>	<b>8,653,060</b>

4. Property Rent

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Stalls/kiosks rent	1,418,500	173,700
<b>Total</b>	<b>1,418,500</b>	<b>173,700</b>



Receiver of Revenue  
County Government of Makueni  
Quarterly Reports and Financial Statements for the Period Ended September 30<sup>th</sup>, 2023

Notes to the Financial Statements (continued)

5. Parking Fees

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Registration fees	297,500	134,300
Bus Park fees	5,449,087	4,473,840
<b>Total</b>	<b>5,746,587</b>	<b>4,608,140</b>

6. Market Fees

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Market entry fees	6,859,412	5,665,642
Others (Stock Market Fees)	2,372,100	1,998,698
<b>Total</b>	<b>9,231,512</b>	<b>7,664,340</b>

7. Advertising

Descriptions	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Branding	142,453	110,394
Outdoor advertising	474,218	729,300
<b>Total</b>	<b>616,671</b>	<b>839,694</b>

8. Hospital Fees

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Level 5 hospital	42,248,631	
Level 4 hospitals	68,235,703	83,315,442
<b>Total</b>	<b>110,484,334</b>	<b>83,315,442</b>

9. Public Health Service Fees

Description	Period ended September 30 <sup>th</sup> , 2023	Period ended September 30 <sup>th</sup> , 2022
	Kshs	Kshs
Public health permit	2,577,551	2,667,050
<b>Total</b>	<b>2,577,551</b>	<b>2,667,050</b>



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Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Change / Renewal of user	872,160	440,000
Building plans approval	3,529,104	3,131,681
<b>Total</b>	<b>4,401,264</b>	<b>3,571,681</b>

11. Hire of County Assets

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Agricultural Mechanization Services (AMS)	1,028,180	0
Hire of County Halls	131,400	58,350
Community Information Centres (CIC)	64,550	10,000
Conference facilities/Agricultural Training Centers (ATC)	187,690	75,000
<b>Total</b>	<b>1,411,820</b>	<b>143,350</b>

12. Conservancy Administration

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Conservancy	535,600	
Noise control	56,200	87,400
Others (mineral Prospecting fees, tree cutting and public cemetery)	60,560	100,000
<b>Total</b>	<b>652,360</b>	<b>187,400</b>

Notes to the Financial Statements (Continued)

13. Administration Control Fees and Charges

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Weights and measures	375,560	151,180
Fire Services	108,800	46,300
Veterinary Health Fees	2,094,972	1,448,180
Coop Audit services Fees	23,400	19,200
Liquor licenses	4,218,801	9,218,300
<b>Total</b>	<b>6,821,533</b>	<b>10,883,160</b>

14. Proceeds from sale of Assets.

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Receipts from Sale of Inventories, Stocks and Commodities	11,764,000	8,200,000
<b>Total</b>	<b>11,764,000</b>	<b>8,200,000</b>

15. Other Fines, Penalties and Forfeitures

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Impounding Fees	254,894	
Towing		
Others (General Penalties)		29,650
<b>Total</b>	<b>254,894</b>	<b>29,650</b>

16. Miscellaneous Receipts

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Other revenues- salary refund	44,000	
<b>Total</b>	<b>44,000</b>	



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Notes to the financial statements (continued)

**17. Donations and Grants not Received Through CRF**

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Donations <i>(Specify Based on Source)</i>		
Grants <i>(Specify Based on Source)</i>		
Others <i>(Specify)</i>		
<b>Total</b>	<b>0</b>	<b>0</b>

All donations are received through the CRF

**18. Bank Charges**

Description	Period ended September 30th, 2023	Period ended September 30th, 2022
	Kshs	Kshs
Bank Charges & commissions	14,070	11,730
<b>Total</b>	<b>14,070</b>	<b>11,730</b>

**19. Bank Balances**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	As at 30 <sup>th</sup> September, 2023	Prior Year audited
			Kshs	Kshs
KCB Makueni County Revenue Account- 114075719	3,797,885		3,797,885	7,865,189
KCB Directorate of Cooperatives Account- 1168389127	258,034		258,034	235,940
KCB Makueni County Demonstration Revenue collection Account- 1169183565	138,666		138,666	590,432
<b>TOTAL</b>	<b>4,194,584</b>		<b>4,194,584</b>	<b>8,691,561</b>

Notes to the financial statements (continued)

20. Cash in hand

Description	As at 30 <sup>th</sup> September, 2023	Previous FY Audited
	Kshs	Kshs
Mpesa Utility account 171777)	74,290	8,300
Cash on Transit-Mpesa Utility Account 171777	0	1,632,960
Cash in hand	77,100	963,730
<b>Total</b>	<b>151,390</b>	<b>2,604,990</b>

21. Payables- Due to CRF

Payables	As at 30 <sup>th</sup> September, 2023	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	77,570,682	411,036,960
Direct deposit Revenue Account	3,621,375	
Transfer from Sand Authority Last FY	4,902,551	
Refunds	6,728,731	
Amounts disbursed to CRF during the year	(99,759,845)	(407,888,330)
Bank Charges	(14,070)	(40,164)
<b>Balance c/d at the end of the year</b>	<b>4,345,974</b>	<b>11,296,550</b>

*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 16 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
Cess	xxx	xxx	xxx	xxx	xxx
Land rate	xxx	xxx	xxx	xxx	xxx
Single/business permits	xxx	xxx	xxx	xxx	xxx
Property rent	xxx	xxx	xxx	xxx	xxx
Parking fees	xxx	xxx	xxx	xxx	xxx
Market fees	xxx	xxx	xxx	xxx	xxx
Advertising	xxx	xxx	xxx	xxx	xxx
Hospital fees	xxx	xxx	xxx	xxx	xxx
Public health service fees	xxx	xxx	xxx	xxx	xxx
Physical planning and development	xxx	xxx	xxx	xxx	xxx
Hire of County Assets	xxx	xxx	xxx	xxx	xxx
Conservancy administration	xxx	xxx	xxx	xxx	xxx
Administration control fees and charges	xxx	xxx	xxx	xxx	xxx
Park fees	xxx	xxx	xxx	xxx	xxx
Other fines, penalties, and forfeiture fees	xxx	xxx	xxx	xxx	xxx
Miscellaneous receipts	xxx	xxx	xxx	xxx	xxx
Others ( <i>Specify</i> )	xxx	xxx	xxx	xxx	xxx
<b>Total (agree to statement of arrears)</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

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**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 <sup>th</sup> September, 2023 Kshs	Comparative prior year (at year end)
<b>County Own Source Revenue</b>						
Cess	15,747,428				15,747,428	
Land Rate	4,909,116				4,909,116	
Single/Business Permits	11,973,446				11,973,446	
Property Rent	1,418,500				1,418,500	
Parking Fees	5,746,587				5,746,587	
Market Fees	9,231,512				9,231,512	
Advertising	616,671				616,671	
Hospital Fees	110,484,334				110,484,334	
Public Health Service Fees	2,577,551				2,577,551	
Physical Planning and Development	4,401,264				4,401,264	
Hire Of County Assets	1,411,820				1,411,820	
Conservancy Administration	652,360				652,360	
Administration Control Fees and Charges	6,821,533				6,821,533	
Proceeds from sale of Assets	11,764,000				11,764,000	
Other Fines, Penalties, And Forfeiture Fees	254,894				254,894	
Miscellaneous receipts	44,000				44,000	
<b>Total County Own Source Revenue</b>	<b>188,055,016</b>				<b>188,055,016</b>	
<b>Other Receipts</b>						
Donations/Grants Not Received Through CRF	0				0	
<b>Total Other Receipts</b>	<b>0</b>				<b>0</b>	



**Receiver of Revenue**  
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Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date Period ended 30 <sup>th</sup> September, 2023	Comparative prior year (at year end)
					Kshs	
<b>Total Receipts</b>	<b>188,055,016</b>				<b>188,055,016</b>	
Balance b/f at the beginning of the year **	11,296,550				11,296,550	
Less: Bank charges	(14,070)				(14,070)	
Hospital Fees	(110,484,334)				(110,484,334)	
Direct Deposits Revenue Account	3,621,375				3,621,375	
Direct Deposit Sand Authority	4,902,551				4,902,551	
Refunds to CRF ( Un spend balances last FY)	6,728,731				6,728,731	
<b>Disbursements To CRF</b>	<b>(99,759,845)</b>				<b>(99,759,845)</b>	
<b>Balance Due for Disbursement as at the end of the period</b>	<b>4,345,974</b>				<b>4,345,974</b>	



