

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 contact@makueni.go.ke web: www.makueni.go.ke

Ref: GMC/FIN/ASS.36/Vol14 (16)



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

RE: MAKUENI COUNTY QUARTER TWO RECEIVER OF REVENUE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2023

Pursuant to section 166 of the Public Financial Management Act, 2012 we hereby submit Quarter Two Receiver of Revenue Financial Statements for the County Government of Makueni for the period ended 31st December, 2023.

Yours Sincerely,

MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING



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







OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY

15 JAN 2024

COPY OF REVENUE

TIME: (County: Government of Makueni)
P. O. Box 35616 - 00100, NAIROBI



QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31st DECEMBER 2023

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



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

15 JAN 2024

RECEIVED

Receiver of Revenue

County Government of Makueni

Quarterly Reports and Financial Statements for the Period Ended December 31st, 2023

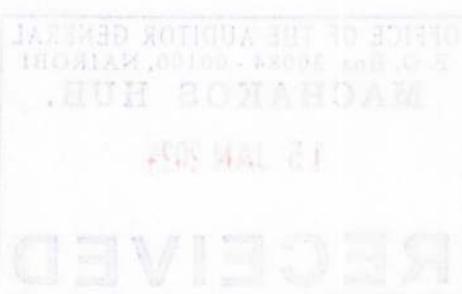
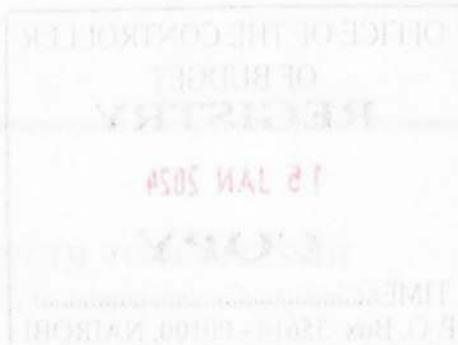


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1. Acronyms and glossary of terms

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 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 thereby 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 addition to exploiting the untapped potential of land based revenue.

Own source revenue performance registered a growth of 17.2% from Kshs 313,862,815 recorded in second quarter of FY 2022/23 to Kshs 367,887,213 in financial year 2023/24. The increase was

attributed to collective efforts to enhance Own Source Revenue collection, 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 second quarter in the last five years for the period under review.

Financial Year	Actuals
	Kshs
2018/2019	141,888,253
2019/2020	204,770,030
2020/2021	227,701,247
2021/2022	300,345,138
2022/2023	313,862,815
2023/2024	367,887,214

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.

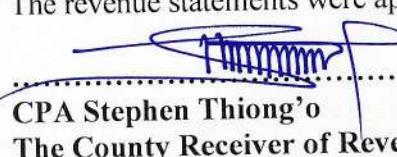
The Receiver of Revenue is responsible pursuant to Section 165 of the Public Finance Management Act, 2012 for the preparation and presentation of the Receiver of Revenue financial statements, which gives a true and fair view of the state of affairs of the Receiver of Revenue financial statement as at the end of the period ended on 31st December, 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 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 31st December, 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 11.01.2024


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 December 31st, 2023

5. Statement of Receipts and Payments for the Period ended December 31st, 2023

Description	Note	Period ended	Period ended
		December 31 st , 2023	December 31 st , 2022
		Kshs	Kshs
County Own Source Revenue			
Cess	1	25,627,193	23,910,532
Land Rate	2	7,762,237	4,809,079
Single/Business Permits	3	18,900,960	15,951,622
Property Rent	4	2,468,401	916,700
Parking Fees	5	13,222,920	11,069,902
Market Fees	6	19,654,092	14,998,739
Advertising	7	3,134,139	2,070,482
Hospital Fees	8	222,070,115	185,150,656
Public Health Service Fees	9	3,574,851	3,908,450
Physical Planning and Development	10	8,585,170	7,140,688
Hire Of County Assets	11	3,174,377	229,450
Conservancy Administration	12	1,107,310	929,430
Administration Control Fees and Charges	13	10,189,159	17,109,280
Proceeds from sale of commodities and stocks	14	27,894,000	25,367,000
Other Fines, Penalties, And Forfeiture Fees	15	478,290	300,805
Miscellaneous receipts	16	44,000	0
Total County Own Source Revenue		367,887,214	313,862,815
Other Receipts			
Donations/Grants Not Received Through CRF	17	0	0
Total Other Receipts		0	0
Total Receipts		367,887,214	313,862,815
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		4,100,563	4,672,584
Transfer from Sand Authority Last FY		4,902,551	
Less: Amounts retained by hospitals in form of AIA		(222,070,115)	(200,518,682)
Disbursements To CRF		(167,854,803)	(124,646,830)
Bank Charges	18	(21,775)	
Balance Due for Disbursement as at the end of the period		4,968,916	1,557,970

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

11/01/2024 and signed by:

Name: CPA Stephen Thiong'o Moses
County Receiver of Revenue

ICPAK M/No: 18114

(Ref: PFM ACT section 367(2)(a), REVENUE C. R. V. E. N. U. E)

Name: CPA Kiniva Benson Mwendwa
Head of Revenue Reporting

ICPAK M/No: 16512

11 JAN 2024

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P. O. Box 78 - 90300,
MAKUENI.

Receiver of Revenue

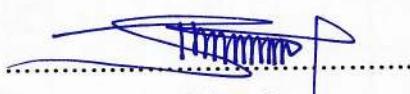
County Government of Makueni

Quarterly Reports and Financial Statements for the Period Ended December 31st, 2023

6. Statement of Financial Assets and Liabilities as at December 31st, 2023

	Note	As at December 31 st , 2023	FY 2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	19	4,685,819	8,691,560
Cash in Hand	20	283,097	2,604,990
Total Financial Assets		4,968,916	11,296,550
Financial Liabilities			
Payables-Due to CRF	21	4,968,916	11,296,550
Total Financial Liabilities		4,968,916	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 11/01/2024 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 December 31st, 2023

Receipt	Original Annual Budget	Adjustments	Final Budget	Actual Cumulative to date December 31 st , 2023		% Of realization of revenue
				C=A+B	D	
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	56,500,000	17,500,000	74,000,000		25,627,193	35%
Land rates	154,500,000	22,500,000	177,000,000		7,762,237	4%
Single/Business Permits	150,000,000	50,000,000	200,000,000		18,900,960	9%
Property Rent	3,500,000	4,200,000	7,700,000		2,468,401	32%
Parking Fees	35,000,000	11,000,000	46,000,000		13,222,920	29%
Market Fees	53,000,000	3,000,000	56,000,000		19,654,092	35%
Advertising	15,200,000	4,800,000	20,000,000		3,134,139	16%
Hospital Fees	510,000,000	(135,000,000)	375,000,000		222,070,115	59%
Public Health Service Fees	25,000,000	8,000,000	33,000,000		3,574,851	11%
Physical Planning and Development	50,000,000	(5,000,000)	45,000,000		8,585,170	19%
Hire Of County Assets	7,000,000	3,000,000	10,000,000		3,174,377	32%
Conservancy Administration	6,200,000	2,800,000	9,000,000		1,107,310	12%
Administration Control Fees and Charges	83,100,000	3,200,000	86,300,000		10,189,159	12%
Proceeds from sale of assets	50,000,000	50,000,000	100,000,000		27,894,000	28%
Other Fines, Penalties, And Forfeiture Fees	1,000,000	0	1,000,000		478,290	48%
Miscellaneous Receipts	-	0	0		44,000	
Total County Own Source Revenue	1,200,000,000	40,000,000	1,240,000,000		367,887,214	30%
Other Receipts						
Donations /Grants Not Received Through CRF						
Total Other Receipts						
Total Receipts	1,200,000,000	40,000,000	1,240,000,000		367,887,214	30%

(a) Hospital Fees. This stream performed fairly 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) Other Fines, Penalties, and Forfeiture Fees. This also recorded good performance as result of employing thorough enforcement measures during the period.

(c) Cess and Market Entrance Fee did not register good performance due to controls challenges at main cess points and staff shortage. Since November 2023 we have tightened controls at main cess points and pooled staff in main markets during market days to cure staff shortage and maximise collection. This has improved collections tremendously.

(d) Parking fee. It did not perform so well due to weak controls and enforcement in the bus parks resulting from unstructured nature of daily payments of parking fees. This has been addressed from November 2023 when the stream was structured to monthly payment resulting to improved collection.

(e) Single Business Permits and Land rates underperformed because they fall due in the third quarter and hence a low season for collection. Over 70% of revenue from these streams is collected in the third and fourth quarter and we intend to ensure every customer is invoiced and paid on time.

The County Receiver of revenue's quarterly financial statements were approved on 11/01/2024 and signed by B. F. Mwenda

	CPA Stephen Thiong'o Moses County Receiver of Revenue ICPAK M/No: 18114	GOVERNMENT OF MAKUENI COUNTY DIRECTOR OF REVENUE	CPA Kiniva Benson Mwenda Head of Revenue Reporting ICPAK M/No: 16512
		11 JAN 2024	P. O. Box 78 - 90300, MAKUENI

8. Statement of Arrears of Revenue as at 31st December, 2023

Classification Of Receipts (Indicate As Applicable)	Balance as at 1st July 2023	Arrears received during the period	Additions in arrears for the period ended December 31 st 2023	Total arrears as at end of the period December 31 st 2023	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land Rate	292,219,759	(6,746,237)	0	285,473,522	Demand notices and invoices have already been issued 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	(2,468,401)	2,160,000	8,177,574	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	(9,214,638)	2,160,000	293,651,096		



Name: Stephen Thiongo'o
 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

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 was a supplementary budget which was passed by the County Assembly of Makueni on 20th November 2023. 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 December 31th, 2023	Period ended December 31th, 2022
	Kshs	Kshs
Farm produce	7,995,868	6,656,691
Quarrying (Building Materials)	1,372,625	799,420
Livestock	2,157,345	1,086,395
Others (<i>Sand Authority</i>)	14,101,355	15,368,026
Total	25,627,193	23,910,532

2. Land rates

Description	Period ended December 31st, 2023	Period ended December 31st 2022
	Kshs	Kshs
Land rates	6,746,237	4,242,079
Renewal fees	1,016,000	567,000
Total	7,762,237	4,809,079

3. Single /Business Permits

Description	Period ended December 31st, 2023	Period ended December 31st, 2022
	Kshs	Kshs
Annual Business permit fees and application fees	18,845,250	15,871,525
Business permit penalties and interest	55,710	80,097
Total	18,900,960	15,951,622

4. Property Rent

Description	Period ended December 31st, 2023	Period ended December 31st, 2022
	Kshs	Kshs
Stalls/kiosks rent	2,468,401	916,700
Total	2,468,401	916,700

Notes to the Financial Statements (continued)

5. Parking Fees

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Registration fees	340,903	470,100
Bus Park fees	12,882,017	10,599,802
Total	13,222,920	11,069,902

6. Market Fees

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Market entry fees	14,992,212	11,508,681
Others (Stock Market Fees)	4,661,880	3,490,058
Total	19,654,092	14,998,739

7. Advertising

Descriptions	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Branding	272,958	1,050,482
Outdoor advertising	2,861,181	1,020,000
Total	3,134,139	2,070,482

8. Hospital Fees

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Level 5 hospital		
Level 4 hospitals	222,070,115	185,150,656
Total	222,070,115	185,150,656

9. Public Health Service Fees

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Public health permit	3,574,851	3,908,450
Total	3,574,851	3,908,450

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	Period ended December 31st, 2023	Period ended December 31st, 2022
	Kshs	Kshs
Change / Renewal of user	1,250,000	790,000
Building plans approval	7,335,170	6,350,688
Total	8,585,170	7,140,688

11. Hire of County Assets

Description	Period ended December 31st, 2023	Period ended December 31st, 2022
	Kshs	Kshs
Agricultural Mechanization Services (AMS)	1,256,617	0
Hire of County Halls	256,000	123,450
Community Information Centres (CIC)	113,950	25,000
Conference facilities/Agricultural Training Centers (ATC)	1,547,810	81,000
Total	3,174,377	229,450

12. Conservancy Administration

Description	Period ended December 31st, 2023	Period ended December 31st, 2022
	Kshs	Kshs
Conservancy	826,950	651,600
Noise control	109,000	107,830
Others (mineral Prospecting fees,tree cutting and public cemetery)	171,360	170,000
Total	1,107,310	929,430

Notes to the Financial Statements (Continued)

13. Administration Control Fees and Charges

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Weights and measures	776,600	478,280
Fire Services	133,100	104,800
Veterinary Health Fees	3,390,258	3,243,400
Coop Audit services Fees	38,300	46,500
Liquor licenses	5,850,901	13,236,300
Total	10,189,159	17,109,280

14. Proceeds from sale of Assets.

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Receipts from Sale of Inventories, Stocks and Commodities	27,894,000	25,367,000
Total	27,894,000	25,367,000

15. Other Fines, Penalties and Forfeitures

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Impounding Fees	478,290	204,900
Towing		
Others (General Penalties)		95,905
Total	478,290	300,805

16. Miscellaneous Receipts

Description	Period ended December 31 st , 2023	Period ended December 31 st , 2022
	Kshs	Kshs
Other revenues- salary refund	44,000	0
Total	44,000	0

Receiver of Revenue**County Government of Makueni****Quarterly Reports and Financial Statements for the Period Ended December 31st, 2023****Notes to the financial statements (continued)****17. Donations and Grants not Received Through CRF**

Description	Period ended December 31st, 2023	Period ended December 31st, 2022
	Kshs	Kshs
Donations (<i>Specify Based on Source</i>)		
Grants (<i>Specify Based on Source</i>)		
Others (<i>Specify</i>)		
Total	0	0

All donations are received through the CRF

18. Bank Charges

Description	Period ended December 31st, 2023	Period ended December 31st, 2022
	Kshs	Kshs
Bank Charges & commissions	21,775	9,320
Total	21,775	9,320

19. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	As at 31st December, 2023	Prior Year audited
			Kshs	Kshs
KCB Makueni County Revenue Account-114075719	2,914,100		2,914,100	7,865,189
KCB Directorate of Cooperatives Account-1168389127	272,934		272,934	235,940
KCB Makueni County Demonstration Revenue collection Account-1169183565	1,498,785		1,498,785	590,432
TOTAL	4,685,819		4,685,819	8,691,561

Notes to the financial statements (continued)

20. Cash in hand

Description	As at 31 st December, 2023		Previous FY Audited Kshs
	Kshs	Kshs	
Mpesa Utility account 171777)	283,097	8,300	
Cash on Transit-Mpesa Utility Account 171777	0	1,632,960	
Cash in hand	0	963,730	
Total	283,097	2,604,990	

21. Payables- Due to CRF

Payables	As at 31 st December, 2023		Prior Year audited Kshs
	Kshs	Kshs	
Balance b/f at the beginning of the year	11,296,550	8,188,084	
Amount collected during the year	145,817,099	411,036,960	
Direct deposit Revenue Account	4,100,563		
Transfer from Sand Authority Last FY	4,902,551		
Refunds	6,728,731		
Amounts disbursed to CRF during the year	-167,854,803	-407,888,330	
Bank Charges	-21,775	-40,164	
Balance c/d at the end of the year	4,968,916	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	0	80,215,221	81,212,166	124,046,135	285,473,522
Property rent	2,160,000	4,320,000	1,697,574	0	8,177,574
Total (agree to statement of arrears)	2,160,000	84,535,221	82,909,740	124,046,135	293,651,096

10 Appendices

Appendix 1: Statement of Receipts and Disbursements Per Quarter

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date	Comparative
					Period ended 31 st December, 2023	prior year (at year end)
County Own Source Revenue					Kshs	Kshs
Cess	15,747,428	9,879,765			25,627,193	
Land Rate	4,909,116	2,853,121			7,762,237	
Single/Business Permits	11,973,446	6,927,514			18,900,960	
Property Rent	1,418,500	1,049,901			2,468,401	
Parking Fees	5,746,587	7,476,333			13,222,920	
Market Fees	9,231,512	10,422,580			19,654,092	
Advertising	616,671	2,517,468			3,134,139	
Hospital Fees	110,484,334	111,585,781			222,070,115	
Public Health Service Fees	2,577,551	997,300			3,574,851	
Physical Planning and Development	4,401,264	4,183,906			8,585,170	
Hire Of County Assets	1,411,820	1,762,557			3,174,377	
Conservancy Administration	652,360	454,950			1,107,310	
Administration Control Fees and Charges	6,821,533	3,367,626			10,189,159	
Proceeds from sale of Assets	11,764,000	16,130,000			27,894,000	
Other Fines, Penalties, And Forfeiture Fees	254,894	223,396			478,290	
Miscellaneous receipts	44,000	0			44,000	
Total County Own Source Revenue	188,055,016	179,832,198			367,887,214	
 Other Receipts						
Donations/Grants Not Received Through CRF	0	0			0	
Total Other Receipts	0	0			0	

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date		Comparative prior year (at year end)
					Period ended 31 st December, 2023	Kshs	
Total Receipts	188,055,016	179,832,198					367,887,214
Balance b/f at the beginning of the year **	11,296,550	4,345,974					11,296,550
Less: Bank charges	(14,070)	(7,705)					(21,775)
Hospital Fees	(110,484,334)	(111,585,781)					(222,070,115)
Direct Deposits Revenue Account	3,621,375	479,188					4,100,563
Direct Deposit Sand Authority Previous FY	4,902,551	0					4,902,551
Refunds to CRF (Un spend balances Previous FY)	6,728,731	0					6,728,731
Disbursements To CRF	(99,759,845)	(68,094,958)					(167,854,803)
Balance Due for Disbursement as at the end of the period	4,345,974	4,968,916					4,968,916

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

(PFM ACT section 165 subsection 4, 5)

Beavis: Date: 11/10/2020

A rectangular blue stamp with a double-line border. The text "GOVERNMENT OF MAKUENI COUNTY" is on the top line, "CHIEF EXECUTIVE" is on the second line, and "++" is on the bottom line. A red rectangular stamp is overlaid on the bottom right, containing the text "1 JAN 2014" in black.

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

