

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/Vol15 (5)

Date: 12th April, 2024

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

15 APR 2024



**RE: MAKUENI COUNTY QUARTER THREE RECEIVER OF REVENUE
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2024**

Pursuant to section 166 of the Public Financial Management Act, 2012 we hereby submit
Quarter Three Receiver of Revenue Financial Statements for the County Government of
Makueni for the period ended 31st March, 2024.

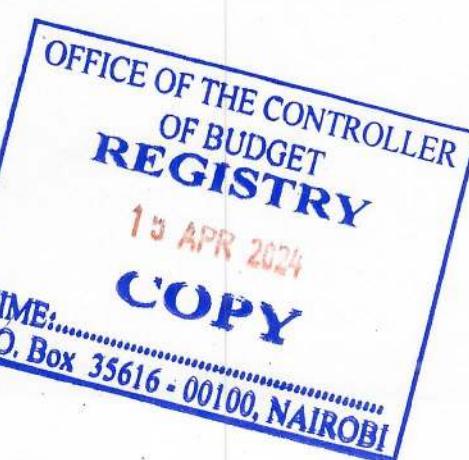
Yours Sincerely,

**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



TIME:.....
P. O. Box 35616 - 00100, NAIROBI





OFFICE OF THE AUDITOR GEN'TL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

15 APR 2024

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RECEIVER OF REVENUE
(County Government of Makueni)

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31st MARCH 2024

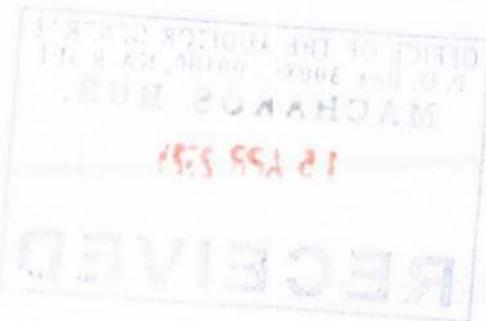
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



Receiver of Revenue

County Government of Makueni

Quarterly Reports and Financial Statements for the Period Ended March 31st, 2024



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1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

a) Background information

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

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

b) Principal activities

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

c) Key Management Team

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

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

d) County Headquarters

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

e) County Executive Contacts

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

f) Independent Auditors

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

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

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

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

h) County Attorney

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

3. Management Discussion and Analysis

The Makueni County development blueprint Vision 2025 sets out strategic objectives geared towards empowering the Makueni County citizenry to be able to increase productivity and 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 22% from Kshs 585,884,635 recorded in third quarter of FY 2022/23 to Kshs 716,057,547 in financial year 2023/24. The increase was attributed to

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

Financial Year	Actuals
	Kshs
2018/2019	317,282,315
2019/2020	356,567,485
2020/2021	396,748,397
2021/2022	476,588,345
2022/2023	585,884,635
2023/2024	716,057,547

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.

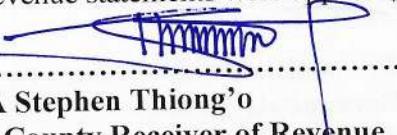
The Receiver of Revenue is responsible pursuant to Section 165 of the Public Finance Management Act, 2012 for the preparation and presentation of the Receiver of Revenue financial statements, which gives a true and fair view of the state of affairs of the Receiver of Revenue financial statement as at 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 March, 2024 and of the entity's statement of financial assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on


.....
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 March 31st, 2024****5. Statement of Receipts and Payments for the Period ended March 31st, 2024**

Description	Note	Period ended March 31st, 2024 Kshs	Period ended March 31 st , 2023 Kshs
County Own Source Revenue			
Cess	1	44,591,231	37,623,365
Land Rate	2	16,204,623	15,306,112
Single/Business Permits	3	91,649,049	68,666,202
Property Rent	4	4,623,550	2,098,325
Parking Fees	5	28,613,040	21,115,361
Market Fees	6	29,423,264	21,933,602
Advertising	7	10,250,309	8,640,316
Hospital Fees	8	386,176,270	321,653,060
Public Health Service Fees	9	21,325,601	11,926,700
Physical Planning and Development	10	13,174,502	10,304,831
Hire Of County Assets	11	7,684,087	906,000
Conservancy Administration	12	3,617,115	2,781,130
Administration Control Fees and Charges	13	30,134,777	30,740,546
Proceeds from sale of commodities and stocks	14	27,894,000	31,667,000
Other Fines, Penalties, And Forfeiture Fees	15	652,130	522,085
Miscellaneous receipts	16	44,000	0
Total County Own Source Revenue		716,057,547	585,884,635
Other Receipts			
Donations/Grants Not Received Through CRF	17	0	0
Total Other Receipts		0	0
Total Receipts		716,057,547	585,884,635
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		25,829,340	30,870,456
Transfer from Sand Authority Last FY		4,902,551	
Less: Amounts retained by hospitals in form of AIA		(386,176,270)	(343,972,987)
Disbursements To CRF		(340,076,912)	(253,711,330)
Bank Charges	18	(33,402)	
Balance Due for Disbursement as at the end of the period		38,528,135	27,258,858

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 12/04/2024 and signed by:

Name: CPA Stephen Thiong'o Moses
County Receiver of Revenue
ICPAK M/No: 18114
(Ref: PFM ACT section 165)

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



Receiver of Revenue

County Government of Makueni

*County Government of Franklin
Quarterly Reports and Financial Statements for the Period Ended March 31st, 2024*

6. Statement of Financial Assets and Liabilities as at March 31st, 2024

	Note	As at March 31 st , 2024	FY 2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	19	35,205,098	8,691,560
M-pesa Utility Account Balance	20	3,323,037	2,604,990
Total Financial Assets		38,528,135	11,296,550
Financial Liabilities			
Payables-Due to CRF	21	38,528,135	11,296,550
Total Financial Liabilities		38,528,135	11,296,550

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12/04/ 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 March 31st, 2024

Receipt	Original Annual Budget A	Adjustments B	Final Budget C=A+B	Actual Cumulative to date March 31st, 2024 D	% Of realization of revenue E=D/C %	%
County Own Source Revenue						
Cess	56,500,000	17,500,000	74,000,000	44,591,231	60%	
Land rates	154,500,000	22,500,000	177,000,000	16,204,623	9%	
Single/Business Permits	150,000,000	50,000,000	200,000,000	91,649,049	46%	
Property Rent	3,500,000	4,200,000	7,700,000	4,623,550	60%	
Parking Fees	35,000,000	11,000,000	46,000,000	28,613,040	62%	
Market Fees	53,000,000	3,000,000	56,000,000	29,423,264	53%	
Advertising	15,200,000	4,800,000	20,000,000	10,250,309	51%	
Hospital Fees	510,000,000	(135,000,000)	375,000,000	386,176,270	103%	
Public Health Service Fees	25,000,000	8,000,000	33,000,000	21,325,601	65%	
Physical Planning and Development	50,000,000	(5,000,000)	45,000,000	13,174,502	29%	
Hire Of County Assets	7,000,000	3,000,000	10,000,000	7,684,087	77%	
Conservancy Administration	6,200,000	2,800,000	9,000,000	3,617,115	40%	
Administration Control Fees and Charges	83,100,000	3,200,000	86,300,000	30,134,777	35%	
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	652,130	65%	
Miscellaneous Receipts	-	0	0	44,000		
Total County Own Source Revenue	1,200,000,000	40,000,000	1,240,000,000	716,057,547	58%	
Other Receipts						
Donations /Grants Not Received Through CRF						
Total Other Receipts						
Total Receipts	1,200,000,000	40,000,000	1,240,000,000	716,057,547	58%	

8. Statement of Arrears of Revenue as at 31st March, 2024

Classification Of Receipts (Indicate As Applicable)	Balance as at 1st July 2023	Arrears received during the period	Additions in arrears for the period ended March 31 st , 2024	Total arrears as at end of the period March 31 st , 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land Rate	292,219,759	(12,745,223)	214,828,252	494,302,788	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	(4,623,550)	5,561,175	9,023,600	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	(17,368,773)		220,389,427		
				503,326,388		

P. J. M.
 GOVERNMENT OF MAKUENI COUNTY
 DIRECTOR OF FINANCIAL SERVICES
 12 APR 2024
 P. O. Box 78 - 90300,
 MAKUENI.

S. Thiongo
 Name: Stephen Thiongo
 County Receiver of Revenue
 ICPAK M/No: 18114
 (Ref: PFM ACT section 165, 2(a))

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

9. Notes to the Financial Statements

Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Receipts

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

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly of Makueni for the period 1st July 2023 to 30th June 2024 as required by law. There 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 March 31st, 2024		Period ended March 31st, 2023
	Kshs	Kshs	
Farm produce	13,662,171		11,351,238
Quarrying (Building Materials)	3,271,825		2,059,420
Livestock	3,436,620		1,892,780
Others (<i>Sand Authority</i>)	24,220,615		22,319,927
Total	44,591,231		37,623,365

2. Land rates

Description	Period ended March 31st, 2024		Period ended March 31st, 2023
	Kshs	Kshs	
Land Rates	12,745,223		13,372,612
Renewal Fees	3,459,400		1,933,500
Total	16,204,623		15,306,112

3. Single /Business Permits

Description	Period ended March 31st, 2024		Period ended March 31st, 2023
	Kshs	Kshs	
Annual Business permit fees and application fees	91,584,950		68,531,325
Business permit penalties and interest	64,099		134,877
Total	91,649,049		68,666,202

4. Property Rent

Description	Period ended March 31st, 2024		Period ended March 31st, 2023
	Kshs	Kshs	
Stalls/kiosks rent	4,623,550		2,098,325
Total	4,623,550		2,098,325

Notes to the Financial Statements (continued)**5. Parking Fees**

Description	Period ended March 31st, 2024	Period ended March 31st, 2023	
		Kshs	Kshs
Registration fees	3,461,403		1,954,949
Bus Park fees	25,151,637		19,160,412
Total	28,613,040		21,115,361

6. Market Fees

Description	Period ended March 31st, 2024	Period ended March 31st, 2023	
		Kshs	Kshs
Market entry fees	22,644,784		16,874,379
Others (<i>Stock Market Fees</i>)	6,778,480		5,059,223
Total	29,423,264		21,933,602

7. Advertising

Descriptions	Period ended March 31st, 2024	Period ended March 31st, 2023	
		Kshs	Kshs
Branding	2,372,018		4,551,616
Outdoor advertising	7,878,291		4,088,700
Total	10,250,309		8,640,316

8. Hospital Fees

Description	Period ended March 31st, 2024	Period ended March 31st, 2023	
		Kshs	Kshs
Level 5 hospital			
Level 4 hospitals	386,176,270		321,653,060
Total	386,176,270		321,653,060

9. Public Health Service Fees

Description	Period ended March 31st, 2024	Period ended March 31st, 2023	
		Kshs	Kshs
Public health permit	21,325,601		11,926,700
Total	21,325,601		11,926,700

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	Period ended March 31st, 2024	Period ended March 31st, 2023
	Kshs	Kshs
Change / Renewal of user	1,860,000	1,585,900
Building plans approval	11,314,502	8,718,931
Total	13,174,502	10,304,831

11. Hire of County Assets

Description	Period ended March 31st, 2024	Period ended March 31st, 2023
	Kshs	Kshs
Agricultural Mechanization Services (AMS)	1,270,117	129,150
Hire of County Halls	337,600	451,500
Community Information Centres (CIC)	434,480	118,800
Conference facilities/Agricultural Training Centers (ATC)	5,641,890	206,550
Total	7,684,087	906,000

12. Conservancy Administration

Description	Period ended March 31st, 2024	Period ended March 31st, 2023
	Kshs	Kshs
Conservancy	3,078,750	2,258,400
Noise control	300,400	113,230
Others (mineral Prospecting fees, tree cutting and public cemetery)	237,965	409,500
Total	3,617,115	2,781,130

Notes to the Financial Statements (Continued)

13. Administration Control Fees and Charges

Description	Period ended March 31 st , 2024	Period ended March 31 st , 2023
	Kshs	Kshs
Weights and measures	976,300	767,980
Fire Services	1,354,500	583,100
Veterinary Health Fees	5,297,901	5,172,526
Coop Audit services Fees	136,590	142,440
Liquor licenses	22,369,486	24,074,500
Total	30,134,777	30,740,546

14. Proceeds from sale of Assets.

Description	Period ended March 31 st , 2024	Period ended March 31 st , 2023
	Kshs	Kshs
Receipts from Sale of Inventories, Stocks and Commodities	27,894,000	31,667,000
Total	27,894,000	31,667,000

15. Other Fines, Penalties and Forfeitures

Description	Period ended March 31 st , 2024	Period ended March 31 st , 2023
	Kshs	Kshs
Impounding Fees	652,130	405,100
Towing		
Others (<i>General Penalties</i>)		116,985
Total	652,130	522,085

16. Miscellaneous Receipts

Description	Period ended March 31 st , 2024	Period ended March 31 st , 2023
	Kshs	Kshs
Other revenues- salary refund	44,000	0
Total	44,000	0

Notes to the financial statements (continued)**17. Donations and Grants not Received Through CRF**

Description	Period ended March 31 st , 2024	Period ended March 31 st , 2023
	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 March 31 st , 2024	Period ended March 31 st , 2023
	Kshs	Kshs
Bank Charges & commissions	33,402	31,592
Total	33,402	31,592

19. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	Exc. rate (if in foreign currency)	As at 31 st March, 2024	Prior Year audited
			Kshs	Kshs
KCB Makueni County Revenue Account- 114075719	34,716,584		34,716,584	7,865,189
KCB Directorate of Cooperatives Account- 1168389127	371,224		371,224	235,940
KCB Makueni County Demonstration Revenue collection Account- 1169183565	117,291		117,291	590,432
TOTAL	35,205,098		35,205,098	8,691,561

Notes to the financial statements (continued)

20. Cash in hand

Description	As at 31st March, 2024		Previous FY Audited
	Kshs	Kshs	
Mpesa Utility account 171777)	3,323,037		8,300
Cash on Transit-Mpesa Utility Account 171777	0		1,632,960
Cash in hand	0		963,730
Total	3,323,037		2,604,990

21. Payables- Due to CRF

Payables	As at 31st March, 2024		Prior Year audited
	Kshs	Kshs	
Balance b/f at the beginning of the year	11,296,550		8,188,084
Amount collected during the year	329,881,277		411,036,960
Direct deposit Revenue Account	25,829,340		
Transfer from Sand Authority Last FY	4,902,551		
Refunds	6,728,731		
Amounts disbursed to CRF during the year	(340,076,912)		-407,888,330
Bank Charges	(33,402)		-40,164
Balance c/d at the end of the year	38,528,135		11,296,550

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

22. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	124,477,046	126,220,300	130,550,250	113,055,192	494,302,788
Property rent	1,404,600	2,357,500	3,182,000	2,079,500	9,023,600
Total (agree to statement of arrears)	125,881,646	128,577,800	133,732,250	115,134,692	503,326,388

10 Appendices

Appendix 1: Statement of Receipts and Disbursements Per Quarter

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date	Comparative prior year (at year end)
					Period ended 31 st , March, 2024	Kshs
County Own Source Revenue						
Cess	15,747,428	9,879,765	18,964,038		44,591,231	
Land Rate	4,909,116	2,853,121	8,442,386		16,204,623	
Single/Business Permits	11,973,446	6,927,514	72,748,089		91,649,049	
Property Rent	1,418,500	1,049,901	2,155,149		4,623,550	
Parking Fees	5,746,587	7,476,333	15,390,120		28,613,040	
Market Fees	9,231,512	10,422,580	9,769,172		29,423,264	
Advertising	616,671	2,517,468	7,116,170		10,250,309	
Hospital Fees	110,484,334	111,585,781	164,106,155		386,176,270	
Public Health Service Fees	2,577,551	997,300	17,750,750		21,325,601	
Physical Planning and Development	4,401,264	4,183,906	4,589,332		13,174,502	
Hire Of County Assets	1,411,820	1,762,557	4,509,710		7,684,087	
Conservancy Administration	652,360	454,950	2,509,805		3,617,115	
Administration Control Fees and Charges	6,821,533	3,367,626	19,945,618		30,134,777	
Proceeds from sale of Assets	11,764,000	16,130,000	0		27,894,000	
Other Fines, Penalties, And Forfeiture Fees	254,894	223,396	173,840		652,130	
Miscellaneous receipts	44,000	0	0		44,000	
Total County Own Source Revenue	188,055,016	179,832,198	348,170,333		716,057,547	
Other Receipts						

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to date	Comparative prior year (at year end)
					Kshs	Kshs
Donations/Grants Not Received Through CRF	0	0	0	0	0	0
Total Other Receipts	0	0	0	0		0
Total Receipts	188,055,016	179,832,198	348,170,333		716,057,547	
Balance b/f at the beginning of the year **	11,296,550	4,345,974	4,968,916		11,296,550	
Less: Bank charges	(14,070)	(7,705)	(11,627)		(33,402)	
Hospital Fees	(110,484,334)	(111,585,781)	(164,106,155)		(386,176,270)	
Direct Deposits Revenue Account	3,621,375	479,188	21,728,777		25,829,340	
Direct Deposit Sand Authority Previous FY	4,902,551	0	0		4,902,551	
Refunds to CRF (Un spend balances Previous FY)	6,728,731	0	0		6,728,731	
Disbursements To CRF	(99,759,845)	(68,094,958)	(172,222,109)		(340,076,912)	
Balance Due for Disbursement as at the end of the period	4,345,974	4,968,916	38,528,135		38,528,135	

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)

Box 2 Date 12/24

12 APR 2021

12 APPENDIX 2024

SOCIO-ECONOMIC PLANNING
BUDGETING & REVENUE

Receiver of Revenue

County Government of Makueni

Quarterly Reports and Financial Statement for the Period Ended March 31st, 2024

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

