

REPUBLIC OF KENYA



REPORT

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129

OF

THE AUDITOR-GENERAL

PAPERS LAID	
DATE	17/2/25
TABLED BY	Dr. (Dr.) Jelgum
COMMITTEE	
CLERK AT THE TABLE	J. J. J.

RECEIVER OF REVENUE
REVENUE STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF MAKUENI

101

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

25 NOV 2025

RECEIVED



RECEIVER OF REVENUE
(County Government of Makueni)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

**Transitional Financial Statements under International Public Sector Accounting Standards
(IPSAS)**

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

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1. Acronyms and Definition of Key Terms

a) Acronyms

CA	County Assembly
CECM	County Executive Committee Member
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue

b) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

2. Key Entity Information and Management

(a) Background information

The *receiver of revenue* is under the Department of Finance and Socio-Economic planning. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance and Socio-Economic planning, who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 8th January 2025 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management Team

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

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

Key Entity information and Management (continued)

(d) County Government of Makueni Headquarters

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County Headquarters Building
Off Wote - Makindu Highway
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(f) Independent Auditor

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Website: www.kcbbankgroup.com

(h) Principal Legal Adviser

The Attorney General State Law Office
Telephone: 020-2227461
E-mail: communications@ag.go.ke
Website: www.statelaw.go.ke

(i) Makueni County Attorney

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

3. Foreword by the CECM Finance and Economic Planning

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

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

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

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

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

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

Receiver Of Revenue
County Government Of Makueni
Revenue Statements for the Period Ended 30th June 2025

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

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

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


MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

CPA Damaris Mumo Kavoi
CECM Finance and Economic Planning
County Government of Makueni

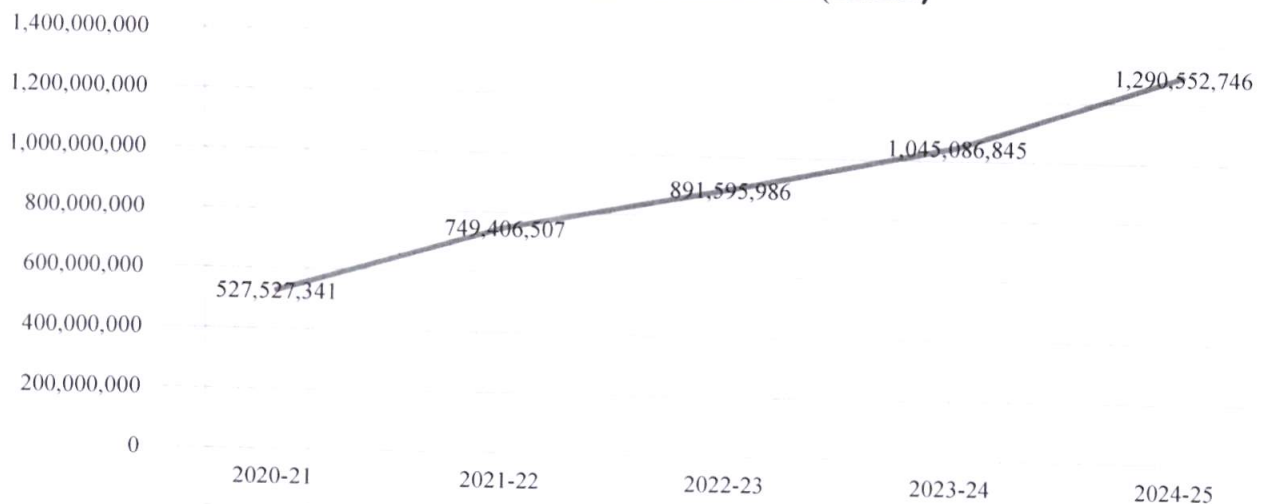
4. Management Discussion and Analysis

Overview of Operational and Financial Performance

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

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

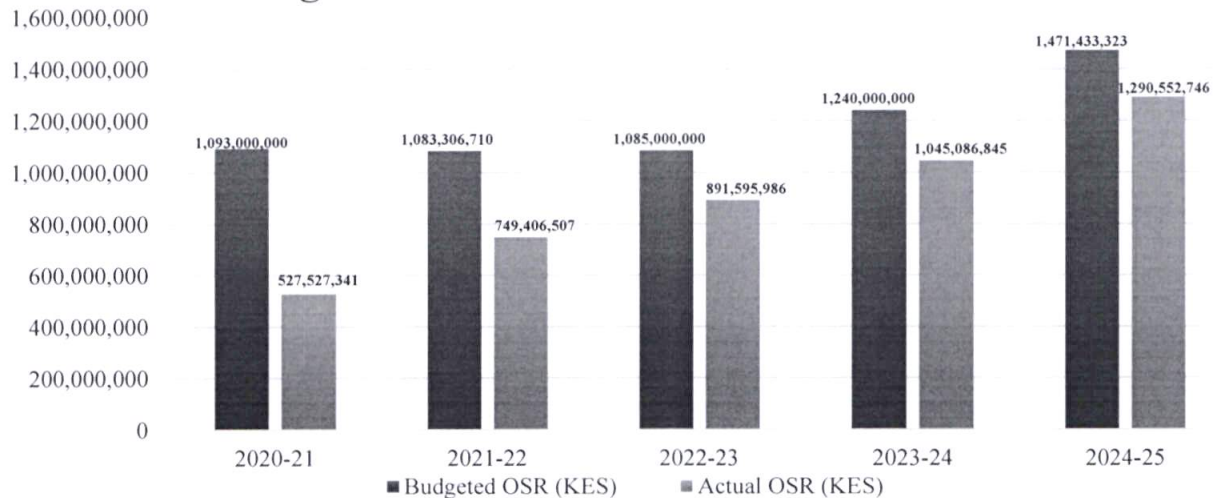
**Own Source Revenue Trend
FY 2020-21 to FY 2024-25 (Kshs.)**



Budgeted vs Actual Revenue Performance

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

Budgeted vs Actual Revenue Performance



Key Revenue Enhancement Strategies

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

a) Digital Systems Scaling & Optimization

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

b) Expansion of Revenue Base

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

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

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

d) Revenue collection Sensitization

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

Receiver Of Revenue
County Government Of Makueni
Revenue Statements for the Period Ended 30th June 2025

e) Incentives

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

f) Performance Monitoring & Accountability

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

Challenges in Revenue Collection

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

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

Mitigation Measures

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

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

Sign:
Mark Wambua Muthoka

County Receiver of Revenue



5. Statement of the Receiver of Revenue's responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

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

The Receiver of Revenue in charge accepts responsibility for the *County Government of Makueni receiver of revenue* accounts, which have been prepared on the transitional accrual method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and the relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *County Government of Makueni receiver of revenue* account gives a true and fair view of the state of the *County Government of Makueni receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *County Government of Makueni* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 29/08/2025



Mark Wambua Muthoka
County Receiver of Revenue



REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF MAKUENI

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Revenue Statements that considers whether the revenue statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the revenue statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE REVENUE STATEMENTS

Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) revenue statements of Receiver of Revenue - County Government of Makueni set out on pages 1 to 22, which comprise of the statement of financial position

Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2025 - County Government of Makueni

as at 30 June, 2025 and the statement of revenue and disbursements, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional International Public Sector Accounting Standards (IPSAS) revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Makueni as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Makueni Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects own source revenue budget and actual on comparable basis of Kshs.1,473,173,323 and Kshs.1,292,292,746 respectively, resulting to under-collection of Kshs.180,880,577 or approximately 12% of the budget. No explanation was provided for the low revenue performance.

In the circumstances, the shortfall in own source revenue collection affected implementation of planned activities and programs and impacted negatively on service delivery to the residents.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the Other Information set out on pages iii to x which comprise of Key Entity Information and Management, Foreword by CECM Finance and Economic Planning, Management Discussion and Analysis and Statement of the Receiver of Revenue's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue – revenue statements my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the revenue statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the revenue statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Increase in Unpaid Revenue

As previously reported, the statement of arrears of revenue reflects outstanding land rates owed to the County Government totalling Kshs.598,699,359 which is an increase of Kshs.117,809,745 or approximately 24% compared to Kshs.480,889,614 reported in the prior year (2023/2024). In addition, unpaid property rent totalled Kshs.12,425,300, an increase of Kshs.3,081,200 or approximately 33% compared to Kshs.9,344,100 reported in the year ended 30 June, 2024. The unpaid Single Business Permits totaled Kshs.138,486,400, an increase of Kshs.57,555,200 or approximately 71% compared to Kshs.80,931,200 reported in the year ended 30 June, 2024. No explanation was provided by Management as to why the County did not collect the outstanding invoices despite geo-mapping all properties in the County.

Failure to collect all revenues due to the County Government impacts negatively on the cash flow position and effective service delivery.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Weak Controls over Management of Own Source Revenue

The statement of revenue and disbursements reflects physical planning and development amount of Kshs.18,718,675. However, review of the supporting documents revealed that the building plan approvals charges are based on the plinth/built up area, however, details of plinth area measurements and applicable rates are not indicated on the customers' invoices. The customers' invoices reflect only the lumpsum amount charged for the services rendered making it difficult to know the correct rate charged. No explanation was provided for the omission.

In the circumstances, the effectiveness of internal controls and governance measures on own source revenue could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the revenue statements, Management is responsible for assessing the Receiver of Revenue's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the revenue statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Receiver of Revenue's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the revenue statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revenue statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the

effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 December, 2025

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

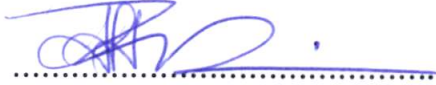
7. Statement of Revenue and Disbursements for the year ended 30th June 2025

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

Receiver Of Revenue
County Government Of Makueni
Revenue Statements for the Period Ended 30th June 2025

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

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 29/08/2025 and signed by:



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



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



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

8. Statement of Financial Position as at 30th June 2025

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

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 29/08 2025 and signed by:


.....

Mark Wambua Muthoka
County Receiver of Revenue


.....

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



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

9. Statement of Cash Flows for the Year Ended 2025

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

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

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

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

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

The County Receiver of Revenue's financial statements were approved on 29/08/ 2025 and signed by:



Mark Wambua Muthoka
County Receiver of Revenue



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

11. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

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

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

The Financial statements were authorized for issue by the Accounting Officer on 29/08/2025

3. Adoption of New and Revised Standards

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

i) Early adoption of standards

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

4. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Dividends

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

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

iii) Budget

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

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

iv) Cash and cash equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include revenue collection accounts held at Commercial banks.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

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

vi) Disbursements to CRF

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

vii) Payables due to CRF

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

viii) Comparative Figures

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

ix) Subsequent Events

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

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the County Government of Makueni's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 25. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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

Notes to the Financial Statements

6. Cess

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

7. Land rates

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

8. Single /Business Permits

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

Notes to the Financial Statements (continued)

9. Conservancy Administration

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

10. Administration Control Fees and Charges

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

11. Other Fines, Penalties and Forfeitures

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

12. Public Health Service Fees

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

13. Physical Planning and Development

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

*Receiver Of Revenue
County Government Of Makeni
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

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

15. Parking Fees

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

16. Market Fees

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

17. Property Rent

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

18. Advertising

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

Notes to the Financial Statements (continued)

19. Hospital Fees

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

20. Hire Of County Assets

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

21. Miscellaneous Revenues

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

22. Disbursements to CRF

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

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

Notes to the Financial Statements (continued)

23. Bank Charges

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

24. Cash and Cash Equivalents

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

25. Receivables for non-exchange transactions

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

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

Notes to the Financial Statements (continued)

Ageing analysis for Receivables from Non-exchange transactions

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

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

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

26. Receivables from exchange transactions

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

*Receiver Of Revenue
County Government Of Makeni
Revenue Statements for the Period Ended 30th June 2025*

Notes to the Financial Statements (continued)

Ageing analysis for total receivables in exchange transactions

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

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

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

27. Payables- Due To CRF

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

Movement Disclosure on Dues to CRF

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

12. Appendices

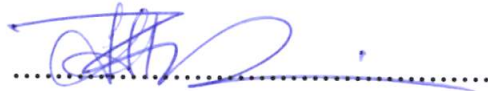
Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

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

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

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

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

Date 29/08/2025




CPA Kiniva Benson Mwendwa
 Head of Revenue Reporting

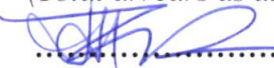
ICPAK M/No: 16512

Date 29/08/2025


Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	480,889,614	(12,643,021)	130,452,766	598,699,359	Public sensitization to plot owners through market clinics, bulk sms, social media and mainstream media. -Issuance of demand notes.	Over 20% is recoverable.
Single/Business Permits	80,931,200	(8,623,000)	66,178,200	138,486,400	-Continuous reminders through bulk sms and market clinics. -Use of revenue champions in the markets to encourage voluntary compliance	Over 30% is recoverable.
Property Rent	9,344,100	(3,303,200)	6,384,400	12,425,300	-Issuance of legal notice by County Attorney to enhance compliance. -Public sensitization to plot owners through Municipalities.	Over 50% is recoverable.
Total Arrears	<u>571,164,914</u>	<u>(24,569,221)</u>	<u>203,015,366</u>	<u>749,611,059</u>		

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


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




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

Appendix 3: Ageing Analysis of Revenue in Arrears

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

Receiver Of Revenue
 County Government Of Makueni
 Revenue Statements for the Period Ended 30th June 2025

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

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

(PFM ACT section 165 subsection 4, 5)

P. Njiru. 29/08/2025

Sign and date
 Accounting Officer

GOVERNMENT OF MAKUENI COUNTY
 CHIEF OFFICER
 29 AUG 2025
 SOCIO- ECONOMIC PLANNING
 BUDGETING & REVENUE