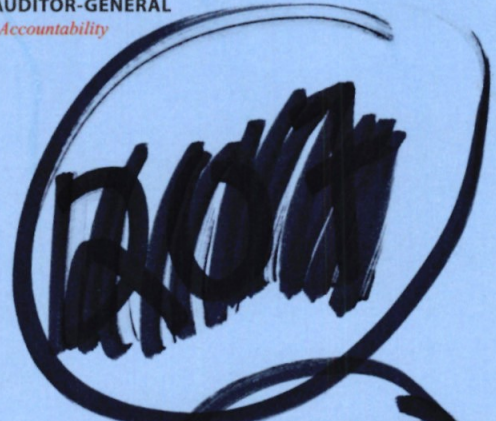


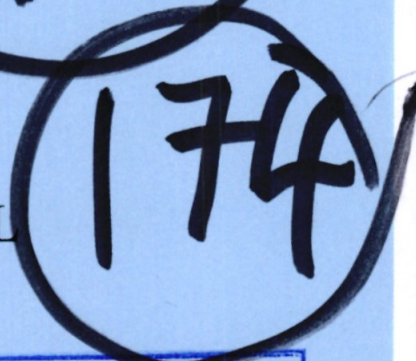
REPUBLIC OF KENYA



REPORT



OF



THE AUDITOR-GENERAL

ON

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RECEIVER OF REVENUE  
REVENUE STATEMENTS

FOR THE YEAR ENDED  
30 JUNE, 2025

COUNTY GOVERNMENT OF MURANG'A

1000

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Revised 30<sup>th</sup> June 2024



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**RECEIVER OF REVENUE**  
*(County Government of Murang'a)*

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

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



*Receiver Of Revenue  
County Government of Murang'a  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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

*a) Acronyms*

CA	County Assembly
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.

*(Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)*

**2. Key Entity Information and Management**

*[Customise the details in this section to suit your entity]*

**(a) Background information**

The Receiver of revenue is under the Department of Finance and Economic Planning. At the County Executive Committee level, the Receiver of revenue is represented by the County Executive committee member for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The Receiver of revenue was designated as a Receiver on 12th May 2023 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 Murang'a day-to-day management of revenue is under the following:

County Executive Committee Member for Finance and Economic Planning – Prof Kiarie Mwaura

Chief Officer, Finance and Economic Planning – Mr Peter G Kahora

Chief Officer, in charge of Department collecting Revenue – Ms Judy N Mbaru

Director, Revenue – Mr Thomas W Gakahu

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

**(d) County Headquarters**

P.O. Box 52 - 10200

Fort Hall

County HQ Murang'a

Town, KENYA

**(e) Entity Contacts**

Telephone: : (254) 2030271

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

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E-mail: [info@Murang'a.go.ke](mailto:info@Murang'a.go.ke)  
Website: [www.Murang'a.go.ke](http://www.Murang'a.go.ke)

**(f) Independent Auditor**

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

**(g) Bankers (include all collection banks)**

- i. Kenya Commercial Bank - Murang'a
- ii. Equity Bank – Murang'a
- iii. Family Bank - Murang'a
- iv. Co-operative Bank - Murang'a

**(h) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
NAIROBI, KENYA

**(i) County Attorney**

Mr James Kamau Thuku

**3. Foreword By the CECM Finance and Economic Planning**

The financial year 2024-2025 marks the 3<sup>rd</sup> year of the new government in office. Despite the general tough economic situation within the country, the County government made a spirited effort to scale up the own source revenue in all the streams. This led to increase in majority of the revenue streams. The impact of revenue automation on all revenue streams was clearly visible which led to an increase on own source revenue collected during the financial year, from Kshs 1,116,795,731 collected in the previous year to Kshs1,316,648,100. This translates to an increase of 17.9 %. Revenue is divided into twenty-two streams, however there are six main revenue streams namely Single Business Permits, Hospital fee, Land rate and Plot rent, Cess, Barter Market and Bus Park. The six Streams Combined generates about 80% of the County's total revenue.

The Automation exercise, mapping of revenue streams, setting of targets jointly with the revenue staff coupled with staff motivation has greatly enhanced revenue mobilization. The County Government was able to meet its budget for the year.

It is worth noting that the County Government implemented the FIF Act no 14 of 2023 that allows the health facilities to retain the revenue collected for the purpose of improvement of the health facilities.

The County Government will continually explore on new sources of revenue as well as enhance efficiency in collection, in order to maximize its collection which will go a long way in meeting the County budget.



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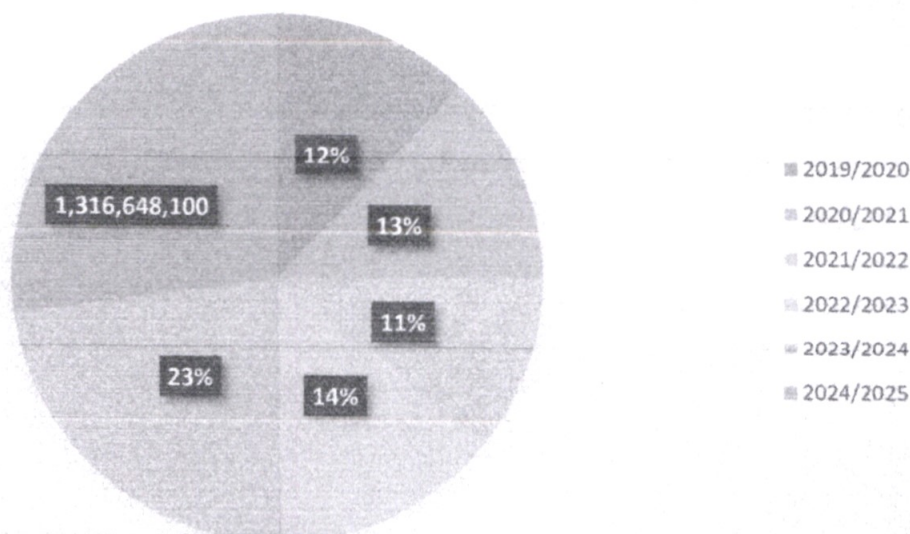
**CECM Finance and Economic Planning  
County Government of Muranga**

**4. Management Discussion and Analysis**

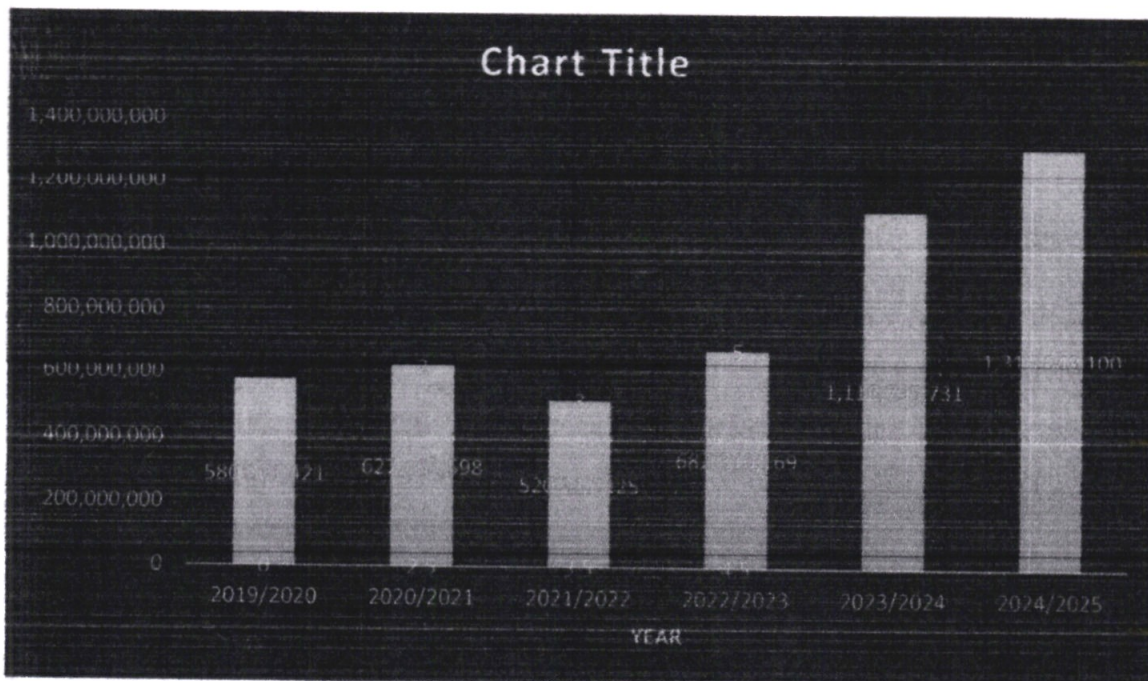
Performance of Receiver of Revenue has been assessed as consistent, with an upward trend over the last three years whereby the revenue has doubled from what was collected three years ago. The receiver of revenue mobilized revenue from a series of revenue streams that are narrowed down to twenty-two in number. Among these revenue streams, there are six main revenue streams namely Single Business Permits, Hospital fee, Land rate and Plot rent, Cess, Barter Market and Bus Park. The six Streams Combined generated 80% of the County’s total revenue.

YEAR	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
<b>ACTUAL AMOUNT</b>	580,301,421	627,164,598	520,317,425	682,310,169	1,116,795,731	1,316,648,100

**REVENUE**



**REVENUE TREND IN SIX YEARS**



As observed in the trend analysis above, the decline in revenue between financial years 2019 – 2020 was occasioned by the Covid -19 Pandemic that resulted to general economic recession, witnessed across the country. The following financial year, 2020-2021 as the Covid -19 restrictions were eased, there was improved collection of 8%. However, as we crossed to the following financial year, 2021 -2022 which was the Country’s election year, the political wave greatly affected the revenue mobilization. Cases were witnessed where the current and aspiring politicians incited members of the public against paying the requisite fees to the County Government in their bid to gunner votes. The political tension coupled with the global economic crisis, as manifested by the skyrocketed fuel prices and high cost of living resulted to a decline in revenue by 17%.

In the following year, 2022-2023 there was a remarkable increase in revenue collection due to automation of the revenue collection that eliminated manual cash collection. This resulted to a 31% increase in own source revenue.

The same continued in the financial year 2023-2024 where a tremendous increase in own source revenue saw growth of 69% compared to the previous year. This saw revenue hitting a one billion

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

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mark since devolution, which has been attributed to full automation of all revenue streams. In the last financial year revenue increased 17.9% compared to the previous year. This was made possible by continuous monitoring of revenue trends and taking corrective action where decline or deviation from the target is noted.

Sign.....  
Name.....  
County Receiver of Revenue

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF MURANG'A**

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### **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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, 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 are aimed at addressing the statutory roles and responsibilities of the Auditor-General 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**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS revenue statements of Receiver of Revenue - County Government of Murang'a set out on pages 1 to 27, which comprise of

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*Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2025 - County Government of Murang'a*

the statement of financial position as at 30 June, 2025 and the statement of receiver 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, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Murang'a 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) and comply with County Governments Act, 2012 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Unreconciled Plot Rent Revenue**

The statement of financial performance and as supported by Note 20 to the financial statements reflects property rent of Kshs.83,731,222, out of which, Kshs.77,072,366 is in respect of plot rent. The reported balance could only be reconciled to the manual schedules provided but not to the system-generated revenue records. In addition, tracing receipts to the bank and M-PESA statements was not possible. The management also lacked a comprehensive property register, a complete list of tenants, and an arrears/outstanding rent report.

In the circumstances, the accuracy and completeness of the reported plot rent revenue amount of Kshs.77,072,366 could not be confirmed.

### **2. Unreconciled Disbursements to The County Revenue Fund (CRF)**

The statement of financial performance reflects disbursements to the County Revenue Fund (CRF) amount of Kshs.722,229,371. However, CRF financial statements reflects non-exchange own source revenue amount of Kshs.333,360,746 and exchange own source revenue amount of Kshs.408,745,979 totalling Kshs.742,106,725. The resulting variance of Kshs.19,877,354 was not explained or reconciled.

In the circumstances, the accuracy and completeness of the disbursements to the County Revenue Fund (CRF) amount of Kshs.722,229,371 could not be confirmed.

### **3. Unreconciled Payables to the Murang'a County Revenue Fund**

The statement of financial position and as disclosed in Note 33 to the financial statements reflects Kshs.222,008,192 in respect of payables due to CRF. However, the CRF financial statements have not recorded the amount.

In the circumstances, the accuracy and completeness of the Kshs.222,008,192 amount of payables due to CRF could not be confirmed.

#### **4. Lack of Land Ownership Documents**

The audit revealed that County Executive maintains several parcels of land from which it is responsible for collecting revenue. However, Management was unable to provide title deeds or other relevant supporting documentation to confirm legal ownership of these parcels of land.

In the circumstances, the County's claim of ownership and the basis for revenue collection from these properties could not be confirmed.

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 Murang'a 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 qualified opinion.

#### **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. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

#### **Other Matter**

##### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflected final receipts budgeted at Kshs.1,620,000,000 against actual receipts of Kshs.1,316,648,001 on a comparable basis. This resulted in an under-collection of Kshs.303,161,552, representing 19% of the targeted revenue. The shortfall indicated that the County's revenue projections were not fully aligned with the actual capacity to generate revenue.

In the circumstances, the under-collection points to unrealistic revenue target setting during the budget formulation and revision stages.

My opinion is not modified in respect of this matter.

#### **Other Information**

Management is responsible for the Other Information set out on page iii to x which comprise of Key Entity Information and Management, The Forward by the CECM Finance

and Economic Planning, Management Discussion and Analysis, and the Statement of Receiver of Revenue 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's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial 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 this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial 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 effect of the matters 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**

#### **1. Failure to Maintain Approved and Updated Valuation Roll**

A valuation roll is a legally mandated register of ratable properties within the county, detailing ownership, location, tenure, acreage, and assigned value. Management of Receiver of Revenue County Government of Murang'a relies on an updated valuation roll contrary to the provisions of the Valuation for Rating Act (Cap. 266) and the National Rating Act, 2024, which require counties to update valuation rolls at least every five years. Failure to have an up dated and approved valuation roll translates to loss of revenue since the County cannot accurately assess property rates, leading to significant unrealized revenue potential undermining fairness and transparency in revenue collection.

In the circumstances, Management was in breach of the law.

#### **2. Outstanding Receivables from Social Health Authority (SHA)**

The statement of financial position reflects receivables from exchange transactions amounting to Kshs.154,588,505 relating to the Social Health Authority (SHA), as disclosed in Note 32 to the financial statements. These amounts represent debts owed to the County Government by Social Health Authority (SHA) for the financial year under

review. Lack of payments by SHA adversely affected the operations of the hospitals, limiting their ability to procure medicines, settle suppliers, and maintain essential services.

In the circumstances, public is at risk of inaccessible healthcare, shortage of drugs, and interruption of critical health services.

### **3. Long Outstanding Plot Rents**

The statement of arrears of revenue reflected total outstanding revenue of Kshs.49,043,245 in respect of land rates/ plot rent. However, as disclosed in ageing analysis for receivables from non-exchange transactions, the balance includes revenue arrears of Kshs.45,778,468 relating to the financial year 2023/2024 and earlier years. Management did not demonstrate adequate measures to recover the arrears.

In the circumstances, the recoverability of revenue in arrears totaling to Kshs.45,778,468 could not be confirmed.

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, based on the audit procedures performed, except for the effect of the matters 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**

#### **1. Lack of an Approved Information and Communications Technology (ICT) Policy to Guide System Operations and Controls**

Audit revealed that the management did not have an approved ICT Policy to guide the management, operation, and security of its information systems, including the Revenue Management System and related databases. Although a draft ICT Policy was availed for review, it had not been finalized or formally adopted by the County Executive.

In the absence of an approved ICT Policy, critical areas such as system access control, data security, user management, change management, and system backup procedures are not governed by documented and approved guidelines. This increases the risk of inconsistent practices and weak governance in the management of revenue systems and other ICT infrastructure.

In the circumstances, lack of an approved ICT Policy exposes the County to Weak internal controls in the management of ICT systems.

## **2. Partial Integration of Revenue Collection System**

The audit review noted that the County's revenue collection system is integrated with M-Pesa platform but is not integrated with the designated revenue collection bank accounts. Consequently, payments made directly into the bank accounts are not automatically reflected in the revenue system and must be manually reconciled. This creates inefficiencies and increases the potential for omissions or discrepancies and risk of error in manual reconciliation processes.

It was further noted that land rates had not been integrated into the County Government's automated revenue collection system. Instead, land rate records and transactions are being maintained manually using excel spreadsheets. This manual process is prone to human error, manipulation, and data inaccuracies, and lacks system-based checks and controls.

In the circumstances, there is high risk of revenue leakage and possible misstatement of revenue statements in the revenue collection system.

## **3. Lack of Revenue Mapping for County Revenue Streams**

It was noted that Management had not conducted revenue mapping for key revenue streams such as car parking. As a result, the County lacks reliable estimates of potential revenue from these sources, making it difficult to set realistic revenue targets or assess performance. This gap also hinders effective monitoring and enforcement of revenue collection.

In the circumstances, there is inability to determine potential revenue sources, leading to underperformance in revenue collection.

## **4. Doubtful Ownership of the Revenue Collection System**

The audit noted that there was no formal documentation or agreement indicating whether the System is owned, leased, or operated under a service agreement with a third party. This ambiguity creates uncertainty regarding the system's useful life, long-term sustainability, control and the security of sensitive financial and taxpayer data.

In the circumstances, the control of the revenue collection System used by the County executive was doubtful.

## **5. Lack of Backup System and Data Integrity Assurance in Revenue Collection System**

Audit noted that the County Executive's revenue collection system lacks a functional backup mechanism. There was also no documented assurance or validation process to

ensure the integrity of the data collected. This situation exposes the County to significant operational and compliance risks, particularly in the event of data loss, system failure, or cybercrime incidents.

In the circumstances, there is risk of loss of critical revenue data in the event of a system failure, hence compromising financial reporting and accountability.

#### **6. Delayed Payment for Bulk SMS Services Affecting Revenue Confirmation Messages**

It was noted that the County Executive delayed payment to the service provider responsible for bulk SMS services. As a result, customers who made payments via M-Pesa did not receive confirmation messages acknowledging the status of their transactions. This undermined transparency and trust in the County's revenue collection process.

In the circumstances, there is likelihood of customer dissatisfaction and loss of confidence in the County's payment system.

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 financial 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 financial 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**

**18 December, 2025**

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

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

	Note	2024/2025 Kshs
<b>Revenue from non-exchange transactions</b>		
Cess	6	82,822,200
Land Rates	7	-
Single/Business Permits	8	247,108,774
Administration Control Fees and Charges	9	99,743,676
Other Fines, Penalties, And Forfeiture Fees	10	3,126,350
Public Health Service Fees	11	3,004,151
Physical Planning and Development	12	65,853,392
Livestock Related Fees	13	18,750,010
Donations/Grants Not Received Through CRF	14	28,080,022
<b>Total Revenue from non-exchange transactions</b>		<b>548,488,575</b>
<b>Revenue from exchange transactions</b>		
Parking Fees	15	67,798,687
Market Fees	16	50,158,286
Advertising	17	13,050,499
Hospital Fees	18	704,314,635
Hire of County Assets	19	-
Property Rent	20	83,731,222
Sale of assets	21	-
Park Fees	22	-
Miscellaneous receipts	23	6,959,478
<b>Total Revenue from exchange transactions</b>		<b>926,012,807</b>
<b>Total Revenues (a)</b>		<b>1,474,501,382</b>
<b>Disbursements</b>		
Disbursements To CRF	24	(722,229,371)
Disbursements to another County Fund	25	(577,806,152)
Bank charges	26	(62,564)
Waivers and exemptions	27	-
Bad debts written off	28	-
Provision for bad debts	29	-
<b>Total Disbursements and other charges (b)</b>		<b>(1,300,098,087)</b>
Balance Due for Disbursement (collected amounts) (c)		18,376,442
Balance Due for Disbursement (uncollected Amounts) (d)		157,853,282
<b>Balance Due for Disbursement and Collection (e)=(c+d)</b>		<b>176,229,724</b>

**Receiver of Revenue**  
**County Government of Murang'a**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30<sup>th</sup> July 2025 and signed by:

  
.....

**Name Judy N Mbaru**

**County Receiver of Revenue**

*(Ref: PFM ACT section 165, 2(a))*

  
.....

**Name Thomas W Gakahu**

**Head of Revenue Reporting**

**ICPAK M/No 7484**

*Receiver of Revenue  
County Government of Murang'a  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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**5. Statement of 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 Murang'a county's receiver of revenue accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that Murang'a receiver of revenue account gives a true and fair view of the state of Murang'a County receiver of revenue transactions during the financial year ended June 30, 2025 and of the Murang'a 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 Murang'a County 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 30<sup>th</sup> July 2025

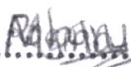
  
.....  
Name Judy N Mbaru  
County Receiver of Revenue

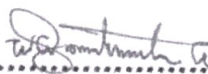
**Receiver of Revenue  
County Government of Murang'a  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Murang'a County's Statement of Financial Position as at 30<sup>th</sup> June 2025

	Note	2024/2025 Kshs	Opening Statement 1 <sup>st</sup> July 2025 Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	30	18,376,442	18,376,442
Receivables from non-Exchange transactions	31	49,043,245	49,043,245
Receivables from Exchange transactions	32	154,588,505	-
<b>Total Current Assets</b>		<b>222,008,192</b>	<b>67,419,687</b>
<b>Total Assets</b>		<b>222,008,192</b>	<b>222,008,192</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	33	222,008,192	222,008,192
Revenue Received in Advance	34	-	-
<b>Total Financial Liabilities</b>		<b>222,008,192</b>	<b>222,008,192</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30<sup>th</sup> July 2025 and signed by:

  
.....  
Name Judy N Mbaru  
County Receiver of Revenue

  
.....  
Name Thomas W Gakahu  
Head of Revenue Reporting  
ICPAK M/No 7484

*Receiver of Revenue  
County Government of Murang'a  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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

	Notes	2024/2025 Kshs
<b>Operating Activities</b>		
<b>Receipts</b>		
Cess		82,822,200
Land Rate		-
Single/Business Permits		247,108,774
Administration Control Fees and Charges		99,743,676
Other Fines, Penalties, And Forfeiture Fees		3,126,350
Public Health Service Fees		3,004,151
Physical Planning and Development		65,853,392
Livestock Related Fees		18,750,010
Donations/Grants Not Received Through CRF		28,080,022
Parking Fees		67,798,687
Market Fees		50,158,286
Advertising		13,050,499
Hospital Fees		549,726,130
Hire of County Assets		-
Sale of assets		-
Property Rent		80,466,445
Park Fees		-
Miscellaneous receipts		6,959,478
<b>Total Receipts</b>		<b>1,316,648,100</b>
<b>Payments</b>		
Disbursements To CRF		(722,229,371)
Disbursements to another County Fund		(577,806,152)
Bank charges		(62,564)
<b>Total Payments</b>		<b>(1,300,098,087)</b>
<b>Net Cash from operating Activities</b>		<b>16,550,014</b>
Cash and Cash Equivalent as at 1 <sup>st</sup> July 2024	29	1,826,428
<b>Cash and Cash Equivalent as at 30<sup>th</sup> June 2025</b>	<b>29</b>	<b>18,376,442</b>

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

**9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30<sup>th</sup> 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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>County Own Source Revenue</b>						
Cess	80,107,975	7,000,000	87,107,975	82,822,100	4,225,875	95.08%
Land Rate	-	-	-	-	-	-
Single/Business Permits	250,375,930	9,624,070	260,000,000	247,108,774	12,891,226	95.04%
Property Rent	84,527,450	19,800,000	104,327,450	80,466,446	23,861,004	77.13%
Parking Fees	65,153,930	5,700,000	70,853,930	67,798,687	3,054,243	95.69%
Market Fees	45,510,875	4,300,000	49,810,875	50,158,286	-347,411	100.70%
Advertising	13,189,680	1,000,000	14,189,680	13,050,499	1,139,181	91.97%
Hospital Fees	500,000,000	250,000,000	750,000,000	549,726,130	200,273,870	73.29%
Public Health Service Fees	3,975,985	-	3,975,985	3,004,151	971,834	75.56%
Physical Planning and Development	78,511,455	26,000,000	104,511,455	65,853,392	38,658,063	63.01%
Hire of County Assets	-	-	-	-	-	-
Conservancy Administration Charges	-	-	-	-	-	-
Administration Control Fees and Charges	101,957,810	19,000,000	120,957,810	99,743,676	21,214,134	82.46%
Proceeds from sale of assets	20,000,000	-	20,000,000	0	20,000,000	0.00%
Livestock Related Fees	22,020,240	-	22,020,240	18,750,010	3,270,230	85.15%
Other Fines, Penalties, and Forfeiture Fees	3,035,010	3,711,260	6,746,270	3,126,350	3,619,920	46.34%
Miscellaneous Receipts	1,633,660	3,864,670	5,498,330	6,959,478	-1,590,595	126.74%
<b>Total County Own Source Revenue</b>	<b>1,270,000,000</b>	<b>350,000,000</b>	<b>1,620,000,000</b>	<b>1,288,567,979</b>	<b>331,241,574</b>	<b>79.54%</b>
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF	-	-	-	<b>28,080,022</b>	-28,080,022	-

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

Receipts	Original Targets A	Adjustments B	Final Targets C=A+B	Actual On Comparable Basis D	Budget Realization Difference E=C-D	% of Realization F=D/C %
<b>Total Other Receipts</b>				<b>28,080,022</b>	<b>-28,080,022</b>	<b>-</b>
<b>Total Receipts</b>	<b>1,270,000,000</b>	<b>350,000,000</b>	<b>1,620,000,000</b>	<b>1,316,648,001</b>	<b>303,161,552</b>	<b>81.3%</b>

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) Despite some revenue streams having realized less than 90% of the budget, this was occasioned by late passing of supplementary budget being passed a bit late into the financial year.
- (b) On hospital fees, we expected a huge revenue from SHA claims, however by the close of the financial year only around 50% of the claims had been received.
- (c) On plot rent we expected the revenue to increase due to updated valuation roll; however, the roll had not been completed by the end of the financial year.
- (d) Other revenue streams for instance from lands and physical planning were affected by the general hard economic situation prevalent across the country.

The changes between the original and final targets are as a result of supplementary budget resulting to anticipated extra revenue as the indicated. The budget was prepared on cash basis while the financial statements have been presented on Accrual basis however, the formats and classification schemes adopted for the presentation of the approved budget do not differ from those adopted for the financial statements.

The County Receiver of Revenue's financial statements were approved on 30<sup>th</sup> July 2025 and signed by:

.....  
 Name  
 County Receiver of Revenue

.....  
 Name  
 Head of Revenue Reporting  
 ICPAK M/No 7484

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

### **1. General Information**

Ms Judy Mbaru, Receiver of Revenue was appointed by the CEC member of Finance of Murang'a County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is general policy guidance, revenue mobilization and strategic direction 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 Murang'a. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

#### **Guiding note during the transition period:**

*The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup> year financial statements are transitional financial statements and there are no elements of the financial statements have not been recognized due to the entity taking advantage of the transition provisions outlined in IPSAS 33.*

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

The Financial statements were authorized for issue by the Accounting Officer on 30<sup>th</sup> July 2025

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

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

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>

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

Standard	Effective date and impact:
IPSAS 46 Measurement	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

**ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025**

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

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

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Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

*iii) 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 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.

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

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

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

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue. In these financial statements there was no rental income.

**iii) Budget**

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 26<sup>TH</sup> June 2024 for the period 1st July 2024 to 30 June 2025. There was one supplementary budget 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.

County Government of Murang'a 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 of these financial statements.

**iv) Cash and cash equivalents.**

Cash and cash equivalents comprise cash at bank. The County did not have any cash at hand or 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. The 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. The Receiver of Revenue policy on disbursement of Revenue is sweeping to the CRF at least once every week.

**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.

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

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**Notes to the financial statements**

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

There are no significant judgements, estimates and assumptions that have been made during preparation of these financial statements. In the same vein, the county does not have a contingent liability.

**Estimates and assumptions.**

There were no key assumptions concerning the future and other key sources of estimation uncertainty that were identified as at 30<sup>th</sup> June 2025.

**Provisions**

No Provisions for expenditure that were raised as at 30<sup>th</sup> June 2025.

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

**Notes to the Financial Statements**

**6. Cess**

Description	2024/2025
Farm produce	-
Quarrying	73,642,594
Livestock	-
Fish farming	-
Others (Timber, Rafts, agricultural products and poles)	9,179,606
<b>Total</b>	<b>82,822,200</b>

**7. Land rates**

Description	2024/2025
Land rates	-
Land penalties and interest	-
Arrears	-
<b>Total</b>	<b>-</b>

**8. Single /Business Permits**

Description	2024/2025
Business permit application fees	12,355,439
Annual Business permit fees	234,753,335
Business permit penalties and interest	-
Business permit fees arrears	-
<b>Total</b>	<b>247,108,774</b>

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

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

**9. Administration Control Fees and Charges**

Description	2024/2025 Kshs
Weights and measures inspection	556,800
Fire Services (inspection of fire extinguishers)	1,428,600
Liquor licenses	97,758,276
Betting levy	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>99,743,676</b>

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

Description	2024/2025 Kshs
Impounding Fees	3,126,350
Towing Fees	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>3,126,350</b>

**11. Public Health Service Fees**

Description	2024/2025 Kshs
Inspection of buildings/premises/Institutions	-
Inspection for issuance of hygiene license	-
Vaccination: Yellow fever, Typhoid, etc	-
Applications for medical examination	-
Sanitation inspection for schools	-
Public health permit	3,004,151
Rodent Control/Fumigation	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>3,004,151</b>

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

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

**12. Physical Planning and Development**

Description	2024/2025
	Kshs
Sale of County planning documents	-
Land valuation and registration fees	-
Change / Renewal of user	4,119,975
Building plans approval	48,703,803
Subdivision	7,242,123
Land Transfer fees	4,775,091
Enforcement / Demolition	-
Architectural designs by county officers	-
Hoarding fees	-
Others (Search fees, Allotment, Extension of Lease, Surveying, Cultivation)	1,012,400
<b>Total</b>	<b>65,853,392</b>

**13. Livestock Related Fees**

Description	2024/2025
	Kshs
Meat Inspection, Vaccination and AI	18,750,010
Others (Specify)	-
<b>Total</b>	<b>18,750,010</b>

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

Description	2024/2025
	Kshs
Donations (Murang'a County Small Traders Empowerment Fund)	28,080,022
Grants (Specify Based on Source)	-
Others (Specify)	-
<b>Total</b>	<b>28,080,022</b>

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

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

**15. Parking Fees**

Description	2024/2025
	Kshs
Street parking fees	19,856,450
Monthly toll/sticker fees	39,269,438
Motorbike fees/ Tuk Tuk	8,672,799
Registration fees	-
Reserved parking	-
Bus Park fees	-
Others (Specify)	-
<b>Total</b>	<b>67,798,687</b>

**16. Market Fees**

Description	2024/2025
	Kshs
Market entry fees	50,158,286
Hawking fees	-
Others (Specify)	-
<b>Total</b>	<b>50,158,286</b>

**17. Advertising**

Descriptions	2024/2025
	Kshs
Branding	-
Billboard advertising	13,050,499
Signage	-
Roadshows	-
Banners	-
Posters	-
Tent advertising	-
Street pole/clock advertising	-
others (Specify)	-
<b>Total</b>	<b>13,050,499</b>

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

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

**18. Hospital Fees**

Description	2024/2025
	Kshs
Level 5 hospitals	-
Level 4 hospitals	224,202,824
NHIF/SHA Claims Refund	325,523,306
SHA Claims Outstanding at Year End	154,588,505
<b>Total</b>	<b>704,314,635</b>

**19. Hire Of County Assets**

Description	2024/2025
	Kshs
Agricultural Mechanisation Services (AMS)	-
Hire of Machines and Equipment	-
Hire of County Stadia	-
Hire of County Halls	-
Conference facilities/Agricultural Training Centers (ATC)	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>-</b>

**20. Property Rent**

Description	2024/2025
	Kshs
County Housing	-
Plot Rent	77,072,366
Invoiced Plot Rent outstanding at year end	3,264,777
Transfer of Property	-
Stalls/kiosks rent	3,394,079
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>83,731,222</b>

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

**21. Sale of assets.**

	2024/2025
	Kshs
Receipts from Sale of Buildings	-
Receipts from Sale of Vehicles and Transport Equipment	-
Receipts from Sale of Plant Machinery and Equipment	-
Receipts from Sale of Certified Seeds and Breeding Stock	-
Receipts from Sale of Strategic Reserves Stocks	-
Receipts from Sale of Inventories, Stocks and Commodities	-
Disposal and Sales of Non-Produced Assets	-
<b>Total</b>	<b>-</b>

**22. Park Fees**

Description	2024/2025
	Kshs
Lodge Tariffs and levies	-
Park entry fees	-
Filming and Photography fees	-
Camping fees	-
Balloon landing fees	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>-</b>

**23. Miscellaneous Revenues**

Description	2024/2025
	Kshs
Mariira Farm	1,011,188
Cooperative Audit	79,530
Self Help Group	386,175
Library Fees	179,280
<b>Others (direct credits to the bank without clear explanation)</b>	<b>5,303,305</b>
<b>Total</b>	<b>6,959,478</b>

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

**24. Disbursements to CRF**

Description	Period ended Sept/ Dec/March/June 2025
	Kshs
Quarter 1	105,299,269
Quarter 2	88,933,873
Quarter 3	255,963,467
Quarter 4	272,032,762
<b>Total</b>	<b>722,229,371</b>

**25. Disbursement to another County Fund**

Description	Period ended Sep/ Dec/March/June 2025
	Kshs
Quarter 1	82,225,516
Quarter 2	106,591,901
Quarter 3	158,914,738
Quarter 4	230,073,997
<b>Total</b>	<b>577,806,152</b>

**26. Bank Charges**

Description	2024/2025
	Kshs
Bank Charges & commissions	62,564
<b>Total</b>	<b>62,564</b>

**27. Waivers and Exemptions**

Description	2024/2025
	Kshs
Penalties	-
Interest	-
<b>Others (Specify)</b>	-
<b>Total</b>	-

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**28. Bad debts written off.**

Description	2024/2025 Kshs
Bad debts written off (Specify revenue stream)	-
<b>Total</b>	<b>-</b>

**29. Provision for bad debts**

Description	2024/2025 Kshs
Provision for bad debts (Specify revenue stream)	-
<b>Total</b>	<b>-</b>

**30. Cash and Cash Equivalents**

Name of Bank, Account No. & CURRENCY	Amount	Exch. rate (if in foreign currency)	FY 2024/2025 Kshs	Opening Statement 1 <sup>st</sup> July 2024 Kshs
KCB-Murang'a Municipal Revenue Collection A/C No.1140745859	76,575	-	76,575	314,146
Equity-Murang'a C. Revenue A/C 0220273464893	13,850,090	-	13,850,090	200,500
Co-Op Bank- Murang'a County Revenue Collection A/C 01141574897400	4,449,777	-	4,449,777	1,311,782
Cash at Hand	-		-	-
<b>Total</b>	<b>18,376,442</b>		<b>18,376,442</b>	<b>1,826,428</b>

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

Description	2024-2025 Kshs	Opening Statement 1 <sup>st</sup> July 2024 Kshs
<b>Receivables</b>		
Plot Rent	49,043,245	45,155,154
Sub total	<b>49,043,245</b>	<b>45,155,154</b>
Less impairment Allowance	-	-
<b>Total Current Receivables</b>	<b>49,043,245</b>	<b>45,155,154</b>

(Provide brief explanation on current receivables)

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

**Notes to the Financial Statement (Continued)**

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

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	2024-2025	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	3,264,777	6.7%	532,887	1%
Between 1- 2 years	10,809,288	22%	9,839,858	22%
Between 2-3 years	10,141,429	20.7%	8,784,159	19%
Over 3 years	24,827,751	50.6%	25,998,250	58%
<b>Total (a+b)</b>	<b>49,043,245</b>	<b>100 %</b>	<b>45,155,154</b>	<b>100 %</b>

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

Impairment allowance/ provision	2024-2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

**32. Receivables from exchange transactions**

Description	2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Total receivables</b>		
Receivables from SHA	154,588,505	-
	-	-
Less: impairment allowance	-	-
<b>Total receivables</b>	<b>154,588,505</b>	<b>-</b>

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

**Notes to the Financial Statement (Continued)**

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

Description	2024/2025		2023/2024	
	Current FY2024-2025  Kshs	% of the total	Comparative FY 2023-2024  Kshs	% of the total
Less than 1 year	154,588,505	100%	-	-
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total (a+b)</b>	<b>154,588,505</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Impairment allowance/ provision	2024/2025 Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

**33. Payables- Due To CRF**

Payables	FY 2024/2025 Kshs	Opening Statement 1 <sup>st</sup> July 2024 Kshs
Amount collected in the Bank yet to be disbursed to CRF	18,376,442	1,516,707
Amount billed and yet to be collected from plot rent for disbursement to CRF	154,588,505	-
Amount billed and yet to be collected from SHA refunds for disbursement to County FIF Account	49,043,245	-
<b>Total undisbursed funds to CRF and Other County Fund</b>	<b>222,008,192</b>	<b>1,516,707</b>

*These amounts should tie to the total of bank balances (amount collected yet to be disbursed to CRF) and total receivables (amount yet to be collected and disbursed to CRF).*

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

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**Notes to the Financial Statement (Continued)**

**34. Revenue received in advance**

Description	Period ended	Opening
	Sep/Dec/March/June 2025	Statement 1st July 2024
	Kshs	Kshs
<i>Specify</i>	-	-
<b>Total</b>	-	-

11. 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)
3	Long outstanding Land Rates	This was due to some unverified plots whose records were inherited from defunct local authorities. The County is currently undertaking a Valuation roll that will assist in verifying the ownership of the plots.	Partly Resolved	June 2026
	Lack of an Updated Valuation Roll	Management is in the process of developing a valuation roll and has engaged the Chief Government Valuer and the process has commenced	Not Resolved	March 2026
	Variance between Receiver of Revenue Financial Statements Balance and the County Revenue Fund Financial Statements	This arose from amounts that had been swept to CBK the Last day of the year but hit CRF the following year. This has since been reconciled.	Resolved	

**Guidance Notes:**

- Use the same reference numbers as contained in the external audit report.
- Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

**Receiver Of Revenue**  
**County Government of Murang'a**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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*[Signature]*

Name JUDY-N. KIBARU

County Receiver of Revenue

Date 30/7/25

*[Signature]*

Name THOMAS W GAKATHU

Head of Revenue Reporting

ICPAK M/No 7484

Date 20-7-2025

**Receiver Of Revenue**  
**County Government of Murang'a**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 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 <sup>st</sup> July 2024) A	Arrears received during the year B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	-	-	-		
Land rate	-	-	-	-		
Single/Business Permits	-	-	-	-		
Property Rent	45,155,054	17,074,478	20,962,669	49,043,245	The County has done demand notices to the Plot owners	Recoverable but gradually
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Hospital Fees (SHA Refunds)	-	-	154,588,505	154,588,505		
Public Health Service Fees	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		
Conservancy Administration	-	-	-	-		
Administration Control Fees and Charges	-	-	-	-		
Park Fees	-	-	-	-		
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		
<b>Total Arrears</b>	<b>45,155,054</b>	<b>17,074,478</b>	<b>175,551,174</b>	<b>203,631,750</b>		

*Judy Mbaru*

.....  
**Name Judy Mbaru**  
**County Receiver of Revenue**  
*(Ref: PFM ACT section 165, 2(a))*

*Thomas Gakahu*

.....  
**Name Thomas Gakahu**  
**Head of Revenue Reporting**  
*ICPAK M/No 7484*

**Appendix 3: Ageing Analysis of Revenue in Arrears**

**Receiver Of Revenue**  
**County Government of Murang'a**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land rate	-	-	-	-	-
Single/business permits	-	-	-	-	-
Property rent	3,264,777	10,809,288	10,141,429	24,827,751	<b>49,043,245</b>
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees (SHA Refunds)	154,588,505	-	-	-	<b>154,588,505</b>
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (Specify)	-	-	-	-	-
<b>Total (agree to statement of arrears above)</b>	<b>157,853,282</b>	<b>10,809,288</b>	<b>10,141,429</b>	<b>24,827,751</b>	<b>203,631,750</b>



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