

REPUBLIC OF KENYA

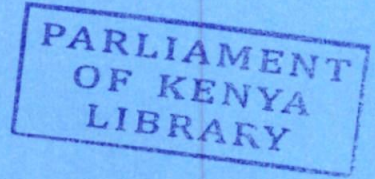


OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

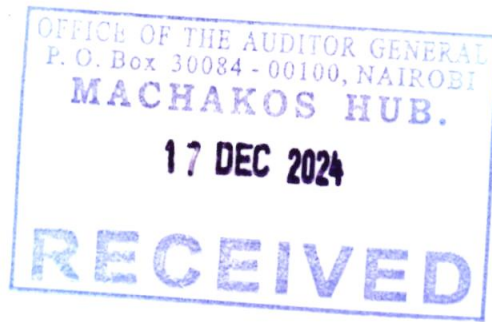
**FOR THE YEAR ENDED
30 JUNE, 2024**

COUNTY GOVERNMENT OF MACHAKOS



MEMBERS LIST
DATE 13/2/2025
COMMITTEE Majority Whip
CLERK AT THE TABLE Mbyy7

Restated



COUNTY REVENUE FUND

County Government of Machakos

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2024

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

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1. Acronyms and glossary of 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 |
| Kshs | Kenya Shillings |

b) Glossary of terms

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

2. Key Entity Information and Management

a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

b) Key Management Team

The County Revenue Funds day-to-day management is under the following key organs:

| No. | Designation | Name |
|-----|---|------------------|
| 1. | CECM Finance, Economic planning, Revenue Management & ICT | Onesmus Kuyu |
| 2. | Accounting Officer-Finance | Julius Kasanga |
| 3. | Head of Accounting Services | Dr. Bernard Muli |

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June, 2024 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|---|------------------|
| 1. | CECM Finance, Economic planning, Revenue Management & ICT | Onesmus Kuyu |
| 2. | Accounting Officer-Finance | Julius Kasanga |
| 3. | Accounting Officer-Revenue Management | Zipporah Mutunga |
| 4. | Accounting Officer- Economic Planning | Tobias Mutua |
| 5. | Head of Accounting Services | Dr. Bernard Muli |
| 6. | Chief Internal Auditor | Daniel Mumo |
| 7. | Director of Budget | Stella Miriti |

d) Fiduciary Oversight Arrangements

The Key Fiduciary Oversight Bodies at the county for the period ended June 30th, 2024 were:

- *Machakos County Assembly.*
- *Controller of Budget.*
- *Senate*
- *Office of the Auditor General*

e) County Headquarters

P.O. Box 1996-90100, Machakos

County Headquarters Building,

Off Machakos-Nairobi Highway,

MACHAKOS, KENYA.

f) County Contacts

Telephone: (254) 4420246

E-mail: machakostreasury@machakosgovernment.co.ke

Website: www.machakosgovernment.co.ke

g) County Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General,

State Law Office,

Harambe Avenue,

P.O. Box 40112-00200,

City Square

NAIROBI, KENYA

j) County Attorney

County Law Office,

P.O. Box 1996-90100

MACHAKOS, KENYA

3. Statement by the CECM Finance

It is my pleasure to present the Machakos County Revenue Fund Financial Statements for the Quarter ended September 30th, 2024, which are in line with the Public Finance Management (PFM) Act, 2012 and the IPSAS Accrual Basis of accounting. The Act requires Quarterly accounts be prepared, published, publicized and submitted to the County Assembly, Office of the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation within a period of one months after the end of each Quarter.

Attached are the Financial Statements which have been prepared in line with the requirements of the PFM Act 2012, which present a true and fair view of state of affairs of the County Government of Machakos for the Quarter ended September 30th, 2024.


The County government had budgeted to receive total of Kshs.14,392,185,634 by end of financial Year 2024/25 but actual receipts by end of First Quarter amounted to Kshs. 1,104,631,026 translating to 8% of the resource envelope. The county also received Kshs 763,783,623 being exchequer for the previous year. Total disbursement to County Revenue fund of Own Source revenue amounted to Kshs. 238,654,705.

The shortfall was attributed to a number of factors including delayed disbursement of funds by the exchequer, Transition to new Revenue collection system and hard economic times.

The Revenue Performance is tabulated Below:

| BUDGET VS ACTUAL RECEIPTS QUARTER 1 FY 2024/25 | | | | |
|---|------------------------|--------------------------------|-------------------------------|------------------------|
| ITEM | BUDGETED (Kshs) | ACTUAL RECEIPTS (Kshs.) | SURPLUS/DEFICIT (Kshs) | PERFORMANCE (%) |
| Exchequer releases | 9,914,003,936 | 811,520,101 | 9,102,483,835 | 8% |
| Grants | 1,002,220,189 | 52,631,579 | 949,588,610 | 5% |
| Own Source Revenue | 3,475,961,509 | 238,654,705 | 3,237,306,804 | 7% |
| Returned CRF Issues | - | 1,824,641 | - | 100% |
| TOTAL | 14,392,185,634 | 1,104,631,026 | 13,287,554,608 | 8% |

Table 1: Revenue Performance for Quarter 1 FY 2024/25



 CECM Finance, Revenue Management, Economic Planning and ICT
 County Government of Machakos

4. Management Discussion and Analysis

The county government budgeted to receive **Kshs 15,808,454,221** in the Financial 2023/24 comprising Exchequer releases **Kshs 11,003,296,347**, Transfers from other Government Agencies **Kshs 1,345,412,427**, Other grants **Kshs 27,459,387**, Own Source Revenue **Kshs 3,432,286,060**.

Actual receipts in the year ending 30th June, 2024 amounted to **Kshs 12,293,835,933** translating to **78%** of resource envelope. This included **Kshs 8,783,511,686** exchequer releases, **Kshs 1,452,317,614**, own source Revenue **Kshs 1,522,876,556** and Returned CRF Issues **Kshs 3,767,783**

Total Actual expenditure amounted to **Kshs 12,288,092,385** comprising **Kshs 11,221,963,896** for County executive and **Kshs 1,066,128,489** for County Assembly translating to **78%** utilization of actual Receipts.

Below is an illustration on a pie chart of the projected revenue for the County Government of Machakos for the period ended 30th June, 2024 and Pie chart of actual revenue receipts for the same period.

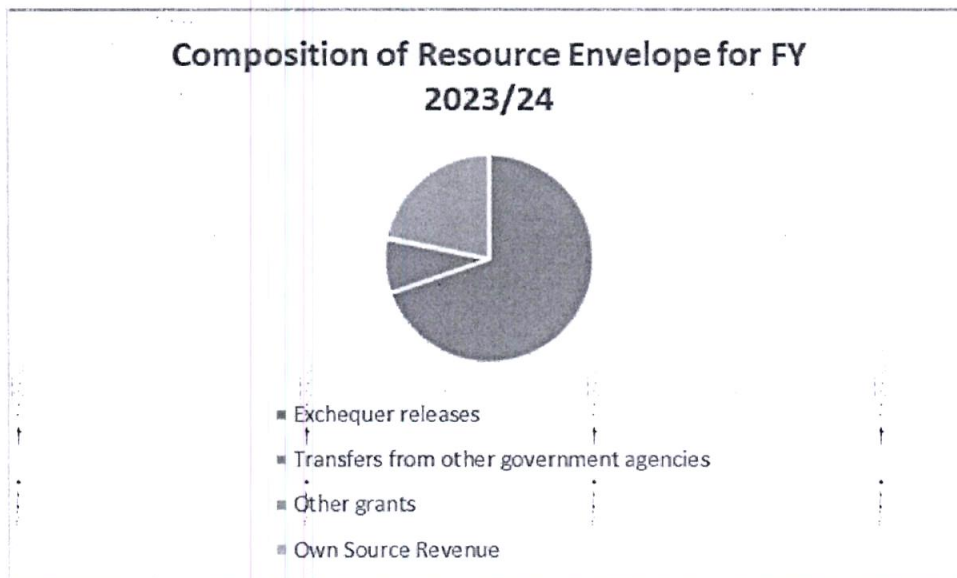


Figure 1: County Government of Machakos projected revenue sources Financial Year 2023/2024.

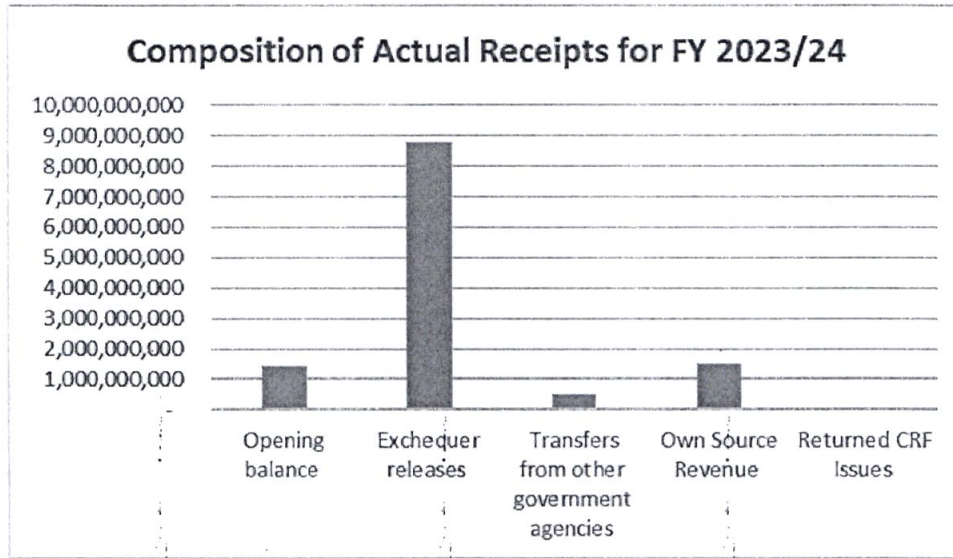


Figure 2: County Government of Machakos actual revenue for the Financial Year 2023/2024.

5. Overview of the County Revenue Fund Operations

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through the appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Revenue includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

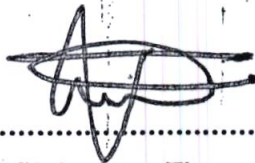
Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial period ended *September 30th 2024*.



.....
CEC Member – Finance, Revenue Management, Economic Planning and ICT
County Government of Machakos

6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget. The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 2024*. 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 financial position of the County Revenue Fund; (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 County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30th, 2024*, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (*where applicable*). Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 25/12/24 2024.

Signature 

Julius Kasanga Chief Officer-Finance
County Government of Machakos

REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2024 - COUNTY GOVERNMENT OF MACHAKOS

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial 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 financial 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 financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial 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 FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Machakos set out on pages 1 to 21 which comprise of the statement of

Report of the Auditor-General on County Revenue Fund for the year ended 30 June, 2024 – County Government of Machakos

receipts and payments and statement of comparison of budget and actual amounts for the year ended 30 June, 2024 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial performance of County Revenue Fund for the year ended 30 June, 2024 - County Government of Machakos, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in the Financial Statements

1. Exchequer Releases

The statement of receipts and payments reflects exchequer releases of Kshs.8,783,511,686 while the statement of comparison of budget and actual amounts reflects actual Exchequer Releases of Kshs.10,235,829,300 resulting in unexplained variance of Kshs.1,452,317,614.

In the circumstances, the accuracy of exchequer releases of Kshs.8,783,511,686 could not be confirmed.

2. Transfers from Other Government Agencies

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflect transfer from other government agencies of Kshs.531,362,294. However, the cashbook reflects an amount of Kshs.228,047,116 resulting in unexplained variance of Kshs.303,315,178.

In the circumstances, the accuracy of transfers from other government agencies of Kshs.531,362,294 could not be confirmed.

3. Closing Fund Balance

The statement of receipts and payments and as disclosed in Note 11 to the financial statements reflect closing fund balance of Kshs.5,743,547. However, the County Revenue Fund (CRF) cashbook reflects a balance of Kshs.918,357,648 resulting in unreconciled variance of Kshs.912,614,101.

In the circumstances, the accuracy of the closing fund balance of Kshs.5,743,547 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund – County Government of Machakos 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 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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Management has indicated that the issues were discussed in the Senate but the recommendations have not been submitted for implementation.

Other Information

Management is responsible for the other information set out on pages iii to x which comprise of key Entity information and Management, Statement by the CECM-Finance Economic Planning, Revenue Management and ICT, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of Management Responsibility. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Revenue Fund 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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash 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 financial statements, Management is responsible for assessing the Fund'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 financial 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 financial 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.

Management is responsible for overseeing the 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 financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial 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 financial 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 financial 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, SBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

8. Statement of Receipts and Payments for the Year Ended 30th June 2024.

| | | Period ended 30th June, 2024 | Comparative FY 2022/23 |
|---|-----------|---------------------------------|------------------------------|
| | Notes | Kshs. | Kshs. |
| Receipts | | | |
| Exchequer releases | 1 | 8,783,511,686 | 9,895,288,567 |
| Transfers from other government agencies | 2 | 531,362,294 | 260,773,524 |
| Other grants | 3 | - | - |
| Proceeds from Domestic Borrowing | 4 | - | - |
| Proceeds from Foreign Borrowing | 5 | - | - |
| Own Source Revenue | 6 | 1,522,876,556 | 1,429,791,259 |
| Return to CRF issues | 7 | 3,767,783 | 5,635,081 |
| Total Receipts | | <u>10,841,518,318</u> | <u>11,591,488,431</u> |
| Payments | | | |
| Transfers to County Executive | 8 | 11,221,963,896 | 9,176,212,851 |
| Transfers to County Assembly | 9 | 1,066,128,489 | 1,132,140,390 |
| Other Transfers | 10 | - | - |
| Total Payments | | <u>12,288,092,385</u> | <u>10,308,353,241</u> |
| Net increase/ (decrease) in cash for the year | | (1,446,574,067) | 1,283,135,190 |
| Add Opening fund balance B/f | 11 | 1,452,317,614 | 169,182,423 |
| Closing Fund balance for the year | 11 | <u>5,743,547</u> | <u>1,452,317,613</u> |

CPA Julius Kasanga

Chief Officer - Finance

ICPAK M/No: 32422

Date: 20/12/2024

CPA Bernard Muli (PhD)

Head of Accounting Services

ICPAK M/No: 11920

Date: 20/12/2024

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

9. Statement of Comparison of Budget vs Actual Amounts for the Year Ended 30th June, 2024.

| Receipts | Kshs. | Kshs. | Kshs. | Kshs. | Kshs | % of |
|--|------------------------------|--------------------------------------|------------------------------------|-----------------------------------|--------------------------------------|-------------------|
| Receipts | Original Budget (Kshs) | Adjustments during the period (Kshs) | Final Budget for the period (Kshs) | Actual on Comparable Basis (Kshs) | Budget Utilization Difference (Kshs) | Realisation |
| | a | b | c=a+b | d | E | e=d/c % |
| Exchequer releases | 9,547,295,309 | 1,456,001,038 | 10,999,528,564 | 10,235,829,300 | 763,699,264 | 93% |
| Transfers from other government agencies | 1,078,291,635 | 267,120,792 | 1,345,412,427 | 531,362,294 | 814,050,133 | 39% |
| Other grants | 14,536,040 | 12,923,347 | 27,459,387 | - | 27,459,387 | 0% |
| Proceeds from Domestic Borrowing | - | - | - | - | - | 0% |
| Proceeds from Foreign Borrowing | - | - | - | - | - | 0% |
| Own Source Revenue | 2,998,879,462 | (674,593,402) | 2,324,286,060 | 1,522,876,556 | 801,409,504 | 66% |
| Hospital Revenues | 1,008,000,000 | - | 1,008,000,000 | - | 1,008,000,000 | 0% |
| Asset Disposal | 100,000,000 | - | 100,000,000 | - | 100,000,000 | 0% |
| Return to CRF issues | - | - | 3,767,783 | 3,767,783 | - | 100% |
| Total Receipts | <u>14,747,002,446</u> | <u>1,061,451,775</u> | <u>15,808,454,221</u> | <u>12,293,835,933</u> | <u>3,514,618,288</u> | <u>78%</u> |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | | | |
|-------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|---------------|------------|
| Payments | | | | | | |
| Transfers to County Executive | 13,738,006,620 | 982,451,775 | 14,720,458,395 | 11,221,963,896 | 3,498,494,499 | 76% |
| Transfers to County Assembly | 1,008,995,826 | 79,000,000 | 1,087,995,826 | 1,066,128,489 | 21,867,337 | 98% |
| Others | - | - | - | - | - | - |
| Total Payments | <u>14,747,002,446</u> | <u>1,061,451,775</u> | <u>15,808,454,221</u> | <u>12,288,092,385</u> | 3,516,594,053 | <u>78%</u> |
| Closing Balance | | - | - | <u>5,743,548</u> | - | - |

- i. The changes between the original and final are as a result of reallocations within the budget and supplementary budget.
- ii. The difference in closing balance for receipts and payments and appropriation are as a result of Rounding off to nearest Kshs 1.

10. Significant Accounting Policies

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

Significant Accounting Policies (Continued)

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

f) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation or *There were no restrictions on cash during the year. (Entity to indicate the amount of funds restricted for use or relating to conditional allocations.)*

11. Notes to the Financial Statements

1. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

| Description | Period Ended 30 th June, 2024 | Comparative FY 2022/23 |
|------------------------|---|-----------------------------|
| | Kshs. | Kshs. |
| Equitable Share (a) | 8,783,511,686 | 9,895,288,567 |
| Level 5 hospitals (b) | - | - |
| Others (Specify) (c) | - | - |
| Total (d=a+b+c) | <u>8,783,511,686</u> | <u>9,895,288,567</u> |

2. Transfers from other government agencies**

| Description | Period Ended 30 th June, 2024 | Comparative FY 2022/23 |
|---|---|---------------------------|
| | Kshs. | Kshs. |
| Road Maintenance Levy | - | - |
| Covid-19 | - | - |
| Development of Youth Polytechnics-State Department of TVETS | - | - |
| User Fees Foregone -Ministry of Health | - | - |
| World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health | - | - |
| World Bank-NARIGP-State Department of Crop Development | - | - |
| World Bank Kenya Climate Smart Agriculture | | |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| Description | Period Ended 30 th June, 2024 | Comparative FY 2022/23 |
|---|---|---------------------------|
| (KCSAP) -State Department of Crop Development | - | 68,040,614 |
| DANIDA Grant -Primary Health care in devolved context -Ministry of Health | - | 18,329,063 |
| IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation | - | - |
| SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development | - | 14,446,442 |
| World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development | 103,910,828 | 66,035,643 |
| World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development | - | - |
| UNFPA-9th County Programme Implementation - Ministry of Health | - | - |
| EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution | - | - |
| Machakos County Aggregation Industrial Parks | 64,000,000 | - |
| IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development | 199,404,350 | 67,192,729 |
| (IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of | 164,047,116 | 22,000,000 |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| Description | Period Ended 30 th June, 2024 | Comparative FY 2022/23 |
|-------------------------------|---|---------------------------|
| Kenya Urban Support Programme | - | 4,729,034 |
| Total | <u>531,362,294</u> | <u>260,773,524</u> |

3. Other grants**

| Description | Period Ended 30 th June, 2024 | Comparative FY 2022/23 |
|----------------------------|---|---------------------------|
| | Kshs. | Kshs. |
| Donor 1 (<i>Specify</i>) | - | - |
| Donor 2 (<i>Specify</i>) | - | - |
| Donor 3 (<i>Specify</i>) | - | - |
| Others (<i>Specify</i>) | - | - |
| | - | - |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

4. Proceeds from Domestic borrowing.

| Description | Period Ended | Comparative |
|---|-----------------------------|-------------|
| | 30 th June, 2024 | FY 2022/23 |
| | Kshs. | Kshs. |
| Borrowing within General Government | - | - |
| Borrowing from Monetary Authorities (Central Bank) | - | - |
| Other Domestic Depository Corporations (Commercial Banks) | - | - |
| Borrowing from Other Domestic Financial Institutions | - | - |
| Borrowing from Other Domestic Creditors | - | - |
| Domestic Currency and Domestic Deposits | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | - | - |

5. Proceeds from Foreign Borrowing

| Description | Period Ended | Comparative |
|---|-----------------------------|-------------|
| | 30 th June, 2024 | FY 2022/23 |
| | Kshs. | Kshs. |
| Foreign Borrowing – Drawdowns Through Exchequer | - | - |
| Foreign Borrowing - Direct Payments | - | - |
| Foreign Currency and Foreign Deposits | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | - | - |

Notes to the Financial Statements (Continued)

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

6. Own Source Revenue

| Description | Period Ended | Comparative |
|---|-----------------------------|-----------------------------|
| | 30th June, 2024 | FY 2022/23 |
| | Kshs. | Kshs. |
| Cess | 213,237,373 | 245,635,036 |
| Land rate | 289,718,701 | 204,509,754 |
| Single/Business permits | 297,038,809 | 298,859,046 |
| Property rent | 6,469,986 | 5,458,779 |
| Parking fees | 129,246,687 | 168,597,168 |
| Market fees | 61,656,607 | 13,253,012 |
| Advertising | 81,294,436 | 75,168,364 |
| Hospital fees | 177,826,333 | 120,317,958 |
| Public health service fees | - | - |
| Physical planning and development | 137,419,085 | 170,165,338 |
| Hire of County Assets | - | - |
| Conservancy administration | 30,327,051 | 32,793,134 |
| Administration control fees and charges | 97,611,266 | 93,848,069 |
| Park fees | 1,030,220 | 1,185,601 |
| Proceeds from sale of assets | - | - |
| Other fines, penalties, and forfeiture fees | - | - |
| Miscellaneous | - | - |
| Others (<i>Specify</i>) | - | - |
| Total County Own Source Revenue | <u>1,522,876,556</u> | <u>1,429,791,259</u> |

(The total of own source revenue should tally with disbursements from county receivers of revenue)

7. Return to CRF Issues

| Description | Period Ended | Comparative |
|---|-----------------------------|-------------------------|
| | 30 th June, 2024 | FY 2022/23 |
| | Kshs. | Kshs. |
| Recurrent Account (<i>County Executive</i>) | 374,067 | 2,866,918 |
| Development Account (<i>County Executive</i>) | 125,123 | 816,506 |
| Recurrent Account (<i>County Assembly</i>) | 1,325,214 | 18 |
| Development Account (<i>County Assembly</i>) | 236 | 84,342 |
| Special Purpose Account Balances | - | - |
| Total | <u>1,824,641</u> | <u>3,767,783</u> |

(Returns to CRF of unspent funds was due to late disbursement of funds)

8. Transfers to County Executive

| Description | Period Ended 30th | Comparative Period FY |
|--|-------------------|-----------------------|
| | June, 2024 | 2022/2023 |
| | Kshs. | Kshs. |
| Recurrent Account | 8,544,521,466 | 7,358,213,987 |
| Development Account | 1,894,938,644 | 1,433,869,825 |
| Special Purpose Accounts | | |
| Kenya Devolution Support Programme | - | - |
| Agriculture Sector Development Support Project (ASDSP) II | 5,500,000 | 14,446,442 |
| DANIDA | 15,435,000 | 16,583,438 |
| Kenya Climate Smart Agricultural Project | - | 98,040,614 |
| Emergency Locust Response Programme | 103,910,828 | 75,880,557 |
| Transforming Health Systems for | - | 9,012,164 |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | |
|---|------------------------------|-----------------------------|
| Universal Care Project (THSUCP) | | |
| Kenya Urban Support Programme | - | 4,729,034 |
| Machakos County Climate Change fund | 346,085,392 | 98,244,061 |
| National Agricultural Value Chain Development (NAVCD) Project | 199,404,350 | 67,192,729 |
| Machakos County Aggregation Industrial Parks | 112,168,216 | - |
| Total | <u>11,221,963,896</u> | <u>9,176,212,851</u> |

(Explain as per County Appropriation Act. These amounts should tally with corresponding receipts by the County Executive

9. Transfers to County Assembly

| Description | Period Ended | Comparative |
|---------------------------|-----------------------------|-----------------------------|
| | 30 th June, 2024 | FY 2022/23 |
| | Kshs. | Kshs. |
| Recurrent Account | 1,008,995,813 | 1,109,670,183 |
| Development Account | 57,132,676 | 22,470,207 |
| Special purpose accounts | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | <u>1,066,128,489</u> | <u>1,132,140,390</u> |

(These amounts tally with corresponding receipts recorded by the County Assembly)

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

Notes to the Financial Statements (Continued)

10. Other Transfers

| Description | Period Ended 30 th June, 2024 | Comparative FY 2022/23 |
|---------------------------|---|---------------------------|
| | Kshs. | Kshs. |
| Agency Notices | - | - |
| Others (<i>Specify</i>) | - | - |
| Total | - | - |

(Explain as per County Appropriation Act)

11. Fund balance

| Description | Period Ended 30 th June 2024 | Comparative FY 2022/23 |
|---|--|---------------------------|
| | Kshs. | Kshs. |
| CRF Account- (<i>CBK Account number 1000170751</i>) | 5,743,547 | 1,452,317,614 |
| Total | <u>5,743,547</u> | <u>1,452,317,614</u> |

Notes to the Financial Statements (Continued)

12. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below:

| Name of Bank, Account No. & currency | Amount in bank account currency* | Ex. rate (if in foreign currency) | Period ended 30th June, 2024 | Comparative Period FY 2022/23 |
|--|----------------------------------|-----------------------------------|------------------------------|-------------------------------|
| | | | Kshs | Kshs |
| <i>Machakos County Internal Revenue Account, Co-operative bank, Account No. 01141655622700, Ksh.</i> | <i>Kshs</i> | - | - | |
| <i>Machakos County Main Revenue Account, cooperative bank, Account No. 0114550377700 Ksh</i> | <i>Kshs</i> | - | 25 | |
| <i>Machakos County Revenue Account, Cooperative Bank, Account No. 01141549052000, Ksh.</i> | <i>Kshs</i> | - | - | |
| <i>Machakos County Revenue Account, KCB, Account No. 1140764594, Ksh.</i> | <i>Kshs</i> | - | 5,243,358 | 558,871 |
| <i>Machakos County Revenue M-PESA, KCB, Account No. 1176017276</i> | <i>Kshs</i> | - | 50,838,537 | 3,360,843 |
| <i>Machakos County Building Approval Revenue Account, KCB, Account No. 1171824939, Ksh.</i> | <i>Kshs</i> | - | 11,184,599 | 328,348 |
| <i>Machakos Town Revenue, KCB, Account No. 1144008484</i> | <i>Kshs</i> | - | 2,877,849 | 120,092 |
| <i>Machakos County Liqour License, KCB, Account No. 1143572432</i> | <i>Kshs</i> | - | - | |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | |
|---|------|---|-------------------|------------------|
| Kangundo Sub County Revenue, KCB, Account No.1144009111 | Kshs | - | 10 | 191,320 |
| Kathiani Sub County Revenue, KCB, Account No. 1146264518 | Kshs | - | 10 | 110,420 |
| Masinga Sub County Revenue, KCB, Account No.1146264747 | Kshs | - | 70 | 213,400 |
| Matungulu Sub County Revenue, KCB, Account No.1146264887 | Kshs | - | 1,080,224 | 35,927 |
| Yatta Sub County Revenue, KCB, Account No.1146274335 | Kshs | - | 355 | |
| Mwala County Health Mwala L4, KCB, Account No. 1180862678 | Kshs | - | - | 120,730 |
| Machakos County Health, Family Bank, Account No.073000052806 | Kshs | - | 5,983,176 | |
| Machakos County Revenue Account, Family Bank, Account No. 073000035792, Ksh. | Kshs | - | 9,362,499 | |
| Mobile Money (M-PESA Paybill 1616160) | Kshs | - | 301,972 | |
| Mobile Money (M-PESA Paybill 1616161) | Kshs | - | 691,765 | |
| Total | | | 87,564,449 | 5,039,951 |

(These balances should be reconciled by those reported by CRORs as balances due for disbursement to the CRF at the end of the reporting period.)

12. Annexes

Annex 1: Progress on follow up of Auditor’s 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: |
|--|--|--|-----------------------------------|------------|
| 1.0 | Inaccuracies in the Financial Statements | | | |
| 1.1 | <p>Variance in Transfer to County Executive Amounts</p> <p>The statement of receipts and payments and, as disclosed in Note 8 to the financial statements, reflects transfers to County Executive of Kshs.9,176,212,851. However, the county Executive financial statements reflects receipts of Kshs.10,530,966,030 being transfers from CRF occasioning an unexplained and unreconciled variance of Kshs.1,354,753,179.</p> <p>In the circumstances, the accuracy and completeness of the</p> | <p><i>The above amounts of Ksh. 9,176,212,851 and Kshs.10,530,966,030 represents transfer to County Executive from County Revenue Fund (CRF) as presented in CRF annual financial statements for the year ended 30th June 2023 (Note 8) and total exchequer releases to CRF (Equitable share and Donor Funds) as presented in the County Executive Annual Financial Statements for the year</i></p> | Awaiting feedback from the Senate | |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | |
|-----|---|---|--|
| | <p>reported transfers to County Executive of Kshs.9,176,212,851 could not be confirmed.</p> | <p>ended 30th June 2023 (Note1) respectively. <i>NB: The County Executive Financial statements Reporting Template presents Note 1 as Transfers from CRF instead of Transfers to CRF.</i></p> | |
| 1.2 | <p>Anomalies in Own Source Revenue</p> <p>The statement of receipts and payments and, as disclosed in Note 6 to the Financial statements, reflects an amount of Kshs.1,429,791,259 as own source revenue. However, review of the county Revenue Fund bank statements revealed revenue amounting to Kshs.1,392,641,680 deposited on account of own source revenue for the year under review resulting in an under-banking of Kshs.37,149,579 that was not been explained or reconciled.</p> <p>Further, the reported own source revenue excludes balances in eleven (11) revenue accounts</p> | <p><i>The County Government realized local revenue to the tune of Ksh.1,429,791,259. This is as per the County Revenue Fund Account statement up-to the cutoff date i.e. 20th July, 2023. We provide analysis of the CRF account for local revenue and CRF bank statement to support the amount reported. Appendix 1.2</i></p> | <p>Awaiting feedback from the Senate</p> |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | |
|-----|--|---|-----------------------------------|--|
| | <p>amounting to Kshs. 5,079,331 being revenue deposited in the accounts but not transferred to the county revenue fund bank account contrary to Regulation 81(2) of the Public Finance Management(County Governments) Regulations, 2015.</p> <p>In the circumstances, the accuracy and completeness of own source revenue amounting to Ksh.1, 429,791,259 could not be confirmed.</p> | | | |
| 1.3 | <p>Variances in Comparative Return to CRF Issues</p> <p>The statement of receipts and payments reflects comparative return to CRF issues of Kshs.1,011,417 which varies with the audited financial statements amount of Kshs.821,174,784 resulting in a variance of Kshs.820,163,367 that has not been explained or reconciled.</p> <p>In the circumstances, the accuracy and completeness of the</p> | <p><i>The current template used in preparing financial statements for the County Revenue Fund provides for Return to CRF Issues as presented under Note 7 to include opening balances for development and recurrent balances for both County Executive and Assembly. It further provides for opening CRF Balance brought forward to be reported as Fund Balance Brought Forward</i></p> | Awaiting feedback from the Senate | |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

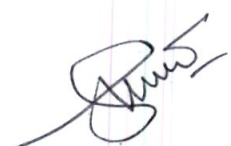
| | | | |
|-----|---|--|--|
| | <p>comparative return to CRF Issues of Kshs.1,011,417 could not be confirmed.</p> | <p><i>under Note 11.</i></p> <p><i>In the prior period, opening balances for five accounts now reported separately as explained above were reported under Return CRF presented by Note 5 all of which amounted to Ksh.821,174,784.</i></p> | |
| 2.0 | <p>Non-Adherence to End of the Year Cut-off Procedure</p> <p>The statement of receipts and payments and, as disclosed in Note 2 to the financial statements, reflects an amount of Kshs.260,773,524 in respect to transfers from other government agencies which further ,wrongly includes receipts from non-governmental agencies amounting to Kshs.11,000,000 and Kshs.8,590,313 all totaling Kshs.19,590,313 and , being grants from Climate Change Fund and Danish International Development Agency (DANIDA) ,respectively.</p> <p>In the circumstances, the</p> | <p><i>The County Government experienced delayed disbursements of exchequer releases from the National Treasury during the financial year under review with some requisitions being credited into the County's CRF on 7th July 2023. A total sum of credits amounting to Ksh. 1.8Billion were disbursed after 30th June, 2023. This pushed the County's cut-off date to 20th July, 2023.</i></p> | <p>Awaiting feedback from the Senate</p> |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | |
|----|--|--|-----------------------------------|--|
| | transfers from other government agencies were overstated by Kshs.19,590,313. | | | |
| 3. | <p>Unresolved Prior Year Matters</p> <p>In the audit reports of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the management has not resolved the issues or given any explanation for failure to adhere to the provisions of the standards prescribed by the financial reporting template issued by the Public Sector Accounting Standards Board (PSASB).</p> | <p><i>The County Government will henceforth prepare County Revenue Fund Financial Statements in full compliance with the reporting template as prescribed by the Public Sector Accounting Standards Board (PSASB).</i></p> | Awaiting feedback from the Senate | |
| 4. | <p>Presentation and Disclosure in the Financial Statements</p> <p>Review of the financial statements revealed the following anomalies:</p> <p>i. Annex 1 and 3 to the financial statements are blank.</p> | <p><i>The County Government will henceforth prepare County Revenue Fund Financial Statements in full compliance with the reporting template as prescribed by the Public Sector Accounting</i></p> | Awaiting feedback from the Senate | |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | |
|--|--|--|--|--|
| | <p>ii. Note 12 on disclosure of balances in revenue collection accounts are blank.</p> <p>In the circumstances, the presentation of the financial statements does not comply with the financial reporting template prescribed by the Public Sector Accounting Standards Board (PSASB).</p> | <p><i>Standards Board (PSASB).</i></p> <p><i>Further, the financial statements have been restated to include the following annexes:-</i></p> <p><i>i. Annex 1 and 3 to the financial statements.</i></p> <p><i>Appendix i</i></p> <p><i>ii. Note 12 on disclosure of balances in revenue collection account.</i></p> <p><i>Appendix ii</i></p> | | |
|--|--|--|--|--|



.....

Julius Kasanga

Chief Officer-Finance

Date..... 20.12.2024

6

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

Annex 2. Analysis of Receipts from The National Treasury Exchequer Releases

| Period (2023/2024) | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total (Kshs) |
|--|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | (Kshs.) | (Kshs.) | (Kshs.) | (Kshs.) | (Kshs.) |
| A. Transfers from the National Exchequer | | | | | |
| Equitable Share | 811,520,101 | 2,339,087,351 | 2,386,823,828 | 3,246,080,406 | 8,783,511,686 |
| Level 5 Hospitals | - | - | - | - | - |
| Total | <u>811,520,101</u> | <u>2,339,087,351</u> | <u>2,386,823,828</u> | <u>3,246,080,406</u> | <u>8,783,511,686</u> |
| B. Transfers from Other Government Agencies | | | | | |
| DANIDA - Universal Healthcare in Devolved Units Programme | - | | | | - |
| World Bank – THUSCP | | | | | - |
| National Agricultural Value Chain Development Project (NAVCDP) | | | 186,605,472 | 12,798,878 | 199,404,350 |
| Kenya Devolution Support Programme | | | | | - |
| Youth Polytechnic support grant | | | | | - |
| Abolishment of user fees in health centres and dispensaries | | | | | - |
| Kenya Urban Support Programme | | | | | - |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | | |
|--|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Agriculture Sector Development Support Project (ASDSP) | | | | | - |
| Kenya Climate Smart Agriculture Project (KCSAP) | | | | | - |
| World Bank-Emergency Locust Response Project (ILRP) | | | | 103,910,828 | 103,910,828 |
| (IDA) World Bank Credit-Financing locally Led climate programme (FLLoCA)1 CCIS & CCRG Grants | | | | 164,047,116 | 164,047,116 |
| Water and Sanitation Development Project | | | | | - |
| Machakos County Aggregation Industrial Parks | | | | 64,000,000 | 64,000,000 |
| Total (As per note 2) | - | - | 186,605,472 | 344,756,822 | 531,362,294 |
| Grand Total (A+B) | <u>811,520,101</u> | <u>2,339,087,351</u> | <u>2,573,429,300</u> | <u>3,590,837,228</u> | <u>9,314,873,980</u> |

(Amend appropriately as per the current year CARA)

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

Annex 3. Analysis of Receipts from Own Source Revenue per Quarter

| Description | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total |
|----------------------------|------------|------------|-------------|-------------|-------------|
| | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. |
| Cess | 19,660,746 | 48,629,521 | 88,647,196 | 56,299,907 | 213,237,373 |
| Land/Poll Rate | 13,773,487 | 21,839,357 | 110,465,783 | 143,640,074 | 289,718,701 |
| Single/Business Permits | 10,071,177 | 14,181,429 | 170,892,970 | 101,893,233 | 297,038,809 |
| Property Rent | 398,921 | 1,362,281 | 2,336,143 | 2,372,641 | 6,469,986 |
| Parking Fees | 11,256,274 | 26,321,004 | 65,028,629 | 26,640,780 | 129,246,687 |
| Market Fees | 1,785,732 | 6,331,394 | 16,976,640 | 36,562,841 | 61,656,607 |
| Advertising | 5,249,180 | 4,191,343 | 32,164,845 | 39,689,068 | 81,294,436 |
| Hospital Fees | 17,798,076 | 34,284,891 | 43,903,362 | 81,840,005 | 177,826,334 |
| Public Health Service Fees | - | - | - | - | - |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | | |
|---|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| Physical Planning and Development | 19,234,028 | 26,164,223 | 43,427,061 | 48,593,773 | 137,419,085 |
| Hire of County Assets | - | - | - | - | - |
| Conservancy Administration | 1,028,514 | 1,648,063 | 19,132,384 | 8,518,090 | 30,327,051 |
| Administration Control Fees and Charges | 3,441,931 | 6,096,126 | 47,739,114 | 40,334,096 | 97,611,267 |
| Park Fees | 120,504 | 384,726 | 270,050 | 254,940 | 1,030,220 |
| Other Fines, Penalties, And Forfeiture Fees | - | - | - | - | - |
| Miscellaneous receipts | - | - | - | - | - |
| Assets Disposal | - | - | - | - | - |
| Total | <u>103,818,570</u> | <u>191,434,360</u> | <u>640,984,177</u> | <u>586,639,448</u> | <u>1,522,876,556</u> |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

Annex 4: Analysis of Transfers from the County Revenue Fund

| Period (2023/2024) | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total |
|---|---------------|---------------|---------------|---------------|---------------|
| | (Kshs.) | (Kshs.) | (Kshs.) | (Kshs.) | (Kshs.) |
| County Executive -Recurrent | 1,334,022,723 | 1,997,724,514 | 2,479,947,355 | 2,732,826,874 | 8,544,521,466 |
| County Executive -Development | - | 198,944,352 | 391,408,852 | 1,304,585,440 | 1,894,938,644 |
| County Assembly -Recurrent | 176,698,360 | 353,912,693 | 205,579,692 | 272,805,068 | 1,008,995,813 |
| County Assembly -Development | - | 10,199,956 | 12,030,214 | 34,902,506 | 57,132,676 |
| DANIDA | - | - | 8,590,313 | 6,844,687 | 15,435,000 |
| Transforming Health Systems for universal care project (THSUCP) | - | - | - | - | - |
| Agriculture Sector Development Support Project (ASDSP) II | - | - | 5,500,000 | - | 5,500,000 |
| Kenya Climate Smart Agriculture Project (KCSAP) | - | - | - | - | - |
| National Agricultural Value Chain Development Project (NAVCDP) | - | - | 186,605,472 | 12,798,878 | 199,404,350 |

County Government of Machakos
 County Revenue Fund
 For the financial year ended 30th June 2024

| | | | | | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| Kenya Urban Support Programme (Emergency Locust Response Project) | - | - | - | - | - |
| Machakos County Climate Change Fund | - | - | 11,000,000 | 335,085,392 | 346,085,392 |
| Machakos County Aggregation Industrial Parks | - | - | 49,668,216 | 62,500,000 | 112,168,216 |
| Total | <u>1,510,721,083</u> | <u>2,560,781,515</u> | <u>3,350,330,114</u> | <u>4,866,259,673</u> | <u>12,288,092,385</u> |



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