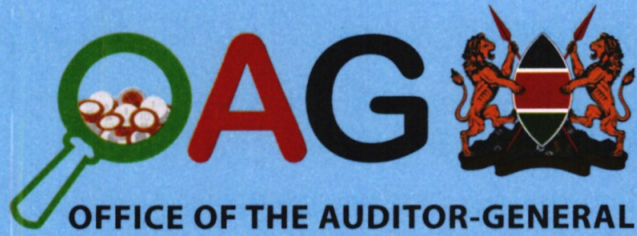


REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

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**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

**COUNTY GOVERNMENT OF  
MAKUENI**





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

**11 DEC 2023**

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**COUNTY REVENUE FUND**

*County Government of Makueni*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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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
CE	County Executive
CECM	County Executive Committee Member
CRF	County Revenue Fund
FY	Financial Year
Kshs	Kenya Shillings
OSR	Own Source Revenue
CGM	County Government of Makueni

### 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, Planning, Budget and Revenue	Damaris Kavoi
2.	Accounting Officer in charge of Financial Services	John Nguni
3.	Accounting Officer in charge of Socio-Economic Planning, Budget, Revenue, Monitoring and Evaluation	Boniface Musyoki
4.	Director Accounting Services	Sylvia Mbevi

### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM- Finance, Planning, Budget and Revenue	Damaris Kavoi
2.	Accounting Officer in charge of Financial Services	John Nguni
3.	Accounting Officer in charge of Socio-Economic Planning, Budget, Revenue, Monitoring and Evaluation	Boniface Musyoki
4.	Director Accounting Services	Sylvia Mbevi

### d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30<sup>th</sup> June 2023 were;

- i. **Makueni County Assembly;** Enacted the various legislation and oversight required, approval of Makueni County budget(s) and Appropriation bills, oversight of county projects, reviewed external audit reports and financial statements with recommendations for the County Executive.

- ii. **Controller of Budget;** Provided the required guidelines in budget execution, processed requisition for funds and provided oversight in budget implementation.
- iii. **National Treasury;** Processed exchequer funds, provided technical support and quality review of the financial statements;
- iv. **Commission on Revenue Allocation;** Provided support in revenue allocation and also undertook the County Credit Rating;
- v. **Makueni County Audit Committee;** Reviewed the internal audit reports and ensured corrective actions were taken to safeguard the internal controls of the County's financial operations.
- vi. **Public Sector Accounting Standards Board;** Developed the financial reporting templates and guidance on the accounting standards to be adopted by the County Government.
- vii. **Office of the Auditor General;** Audited and reported on the use and management of Makueni County revenue fund FY 2021/22. This informed FY 2022/23 CRF Operations.
- viii. **Senate Committee Activities;** offered oversight of national revenue allocated to County governments through follow up of FY2019/20 audit queries.
- ix. **Development partners;** Mainly World Bank & EU who guided and supported Public Financial Management capacity building among the County staff.

**e) County Headquarters**

P.O. Box 78-90300  
County Headquarters Building  
Off Wote - Makindu Highway  
**MAKUENI, KENYA**

**f) County Contacts**

Telephone: (254) 20 203 4944/2068236  
E-mail: [contact@makueni.go.ke](mailto:contact@makueni.go.ke)  
Website: [www.makueni.go.ke](http://www.makueni.go.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) County Attorney**

The County Attorney  
County Government of Makueni  
P.O. Box 78 – 90300  
**MAKUENI, KENYA**



### **3. Statement by the CECM Finance**

It is my great pleasure to present the Makueni County Revenue Fund (CRF) annual report and financial statements for the Financial Year ended 30th June, 2023. The report and financial statements present the financial performance of the County Revenue Fund for the financial year 2022/23.

Pursuant to Section 164 of the Public Finance Management Act, 2012 an Accounting Officer for a County Government entity shall prepare Financial Statements in respect of the entity in formats prescribed by the Public Sector Accounting Standards Board. Section 164(4) of the PFM Act, 2012 requires that this report and statements are submitted to the Auditor General and copies delivered to The National Treasury, Controller of Budget and Commission for Revenue Allocation within three months after the end of each Financial Year.

The attached Financial Statements have been prepared in line with the requirements of the PFM Act 2012 and present a true and fair view of the state of affairs of the County Revenue Fund for the Twelve-Month period ending June 30, 2023.

#### **a) National and County Economic Outlook**

According to Article 202 of the Constitution, revenues raised Nationally need to be shared equitably between National and County Governments to ensure that both levels of Government can perform their functions and that Kenyan citizens get the most out of public resources. The largest share of County revenue is collected at the National level and transferred to County Governments as inter-governmental fiscal transfers or the exchequer releases.

These transfers take the form of unconditional grants; that can be used to fund the general administration of the County Government and the performance of its functions which majorly is the equitable share, and conditional grants; used for a very specific purpose. These transfers are designed to fill the fiscal gap that is the difference between the revenue raising powers and expenditure responsibilities of Counties.

While total transfers to Counties have increased over the years in absolute terms, they have declined as share of total revenue indicating that Parliament has been giving priority to national government spending when determining the equitable split between national and county levels of government.

The County prepared budget projections for the financial year (FY) covering a period from 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 based on projections on the Equitable Share (the major source of revenue to the county), Conditional grants & development partners, Own Source Revenue and miscellaneous deposits. The County had two approved supplementary budgets as at the year ended June 30, 2023. The County Government of Makueni (CGM) budgeted a total of Kshs. 10,764,741,885 in the FY2022/23, with Kshs. 8.13 billion as equitable share, Kshs. 443.8 million as receipts from grants & donors, Kshs. 1.08 billion from Own Source Revenue (OSR) and 1.10 billion from reallocation budget in the approved supplementary budget (2). The FY 2023/24 revenues are projected to be Kshs. 10,191,980,170.

**b) Measures taken by the County to enhance revenue generation**

CGM is committed to ensure projected revenues at the beginning of a FY are achieved and measures instituted to enhance its resource mobilization strategies by building strategic partnerships for development so as to ensure delivery of the envisaged development outcomes in the medium term.

The National Government has been releasing all the expected exchequer releases though in some instances the releases are delayed. Collaboration efforts are put in place to ensure that exchequer releases are received in time to avoid delayed services to the people of Makueni. The county continues to engage the National Government for additional funding through conditional allocations, loans and grants which have been fluctuating over the years.

The County endeavours to enhance its external mobilization strategies by building the capacity of the Sector Working Groups to develop proposals for funding to potential development partners and periodically hold investment conferences and symposiums bringing together all the stakeholders and partners in the respective sectors.

The County continues to implement revenue enhancement strategies including; Collective efforts to enhance Own Source Revenue collection, increased surveillance of revenue, increased willingness of the populace to pay fees, enhanced cashless collection and reporting of all revenues collected by County government entities. The County has worked towards increasing the number of streams generating revenue.

**c) Revenue Performance**

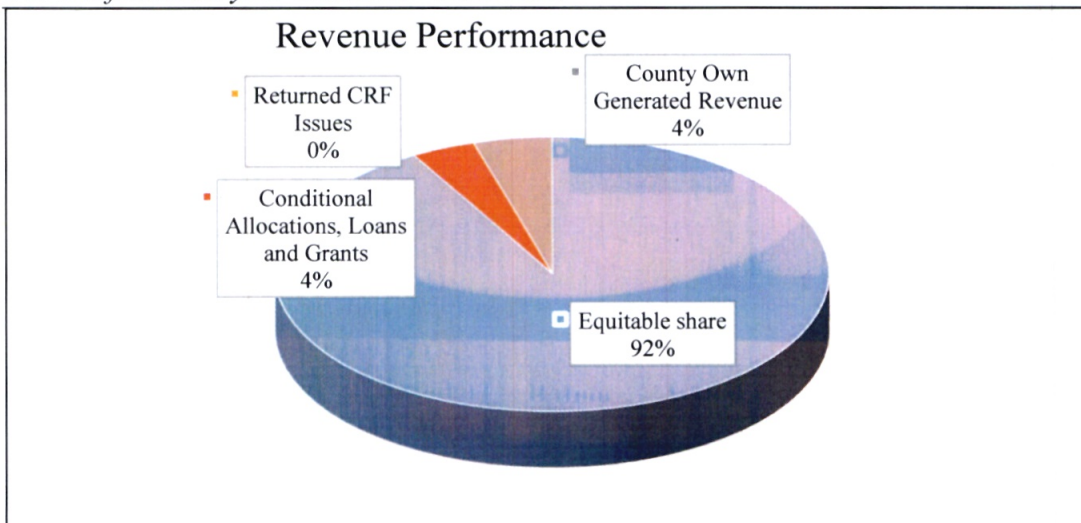
**i. FY2022/23 Anticipated Revenue**

The FY 2022/23 Final Budget was Kshs 10,764,741,885 funded from six main sources namely; Equitable Share from the National Government of Kshs. 8,132,783,562.00 (76%), Own-Source Revenues Kshs 1,085,000,000.00 (10%), Conditional Allocations, Loans and Grants Kshs 443,890,645 (4 %) and FY 2021/22 Reallocation Funds Kshs 1,103,067,678 (10%).

**ii. Revenue Collected**

In the FY2022/23, CRF received a total of Kshs 8,871,089,410 representing 82% of anticipated revenues. Equitable Share amounting to Kshs. 8,132,783,562 represented 92% of the total revenue received into the CRF account, Conditional Allocations, Loans and Grants amounting to Kshs 330,376,875 at 4%, Kshs 40,642 FY 2021/22 Returned CRF Issues at 0% and County Own Source Revenue of Kshs 407,888,330 representing 4% of the total revenue into the CRF Account.

County Government of Makueni  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2023



**iii. Revenue Performance by source**

Equitable Share was realised in full (100%) of the budgeted amount while Conditional allocations, loans and grants were realised at 74%. The Receiver of Revenue had disbursed Kshs 407,888,330 (38%) into the Makueni CRF account as at the end of period under review. Reallocation funds were kshs 641,497,097 made of CRF returned issues amounting to Kshs 40,642 as part of the balances from the previous financial year 2021/2022 and CRF Fund opening balance of Kshs 641,456,455.

Revenue Source	Fy 2022/23 Revised Budget (2)	Ration	Actual	Balance	Performance
Equitable share	8,132,783,562	76%	8,132,783,562	0	100%
Conditional Allocations, Loans and Grants	443,890,645	4%	330,376,875	113,513,770	74%
<b>Other Revenues Sub Total</b>	<b>8,576,674,207</b>	<b>80%</b>	<b>8,463,160,437</b>	<b>113,513,770</b>	<b>99%</b>
County generated revenue	1,085,000,000	10%	407,888,330	677,111,670	38%
<b>Total OSR &amp; Other Revenues FY 2022/23</b>	<b>9,661,674,207</b>	<b>90%</b>	<b>8,871,048,767</b>	<b>790,625,440</b>	<b>92%</b>
FY 2021/22 Reallocation Funds	1,103,067,678	10%	641,497,097	461,570,581	58%
<b>Total Revenues</b>	<b>10,764,741,885</b>	<b>100%</b>	<b>9,512,545,864</b>	<b>1,252,196,021</b>	<b>88%</b>

The under collection on Conditional allocation, Loans and grants was mainly due to non-remittance of KShs 110,638,298.00 Conditional Allocation for Leasing of Medical Equipment. The underperformance of OSR was occasioned by budgeted amounts for hospital AIA of Kshs 454,968,896 that are not remitted in the CRF Account and under collection of own source revenue by KShs 193,404,014.

**iv. Disbursements Made from CRF**

During the period, transfers from the County Exchequer Account amounted to Kshs. 9.21 billion. Kshs. 8.28 billion were transfers to the County Executive & Kshs. 935.10 million as transfers to the County Assembly. The exchequer account (CRF) had an opening fund balance of Kshs. 641.5 million. A summary of the fund transfers to County Executive and assembly is represented below

**Transfers Summary; County Executive and County Assembly**

<b>Entity</b>	<b>Amount</b>	<b>Rate</b>
County Executive	8,278,384,792	90%
County Assembly	935,101,972	10%
<b>Total</b>	<b>9,213,486,764</b>	



.....  
**Damaris Mumo Kavoi**  
**CECM - Finance, Planning, Budget and Revenue**  
**County Government of Makueni**

#### 4. Management Discussion and Analysis

##### a) Operational performance

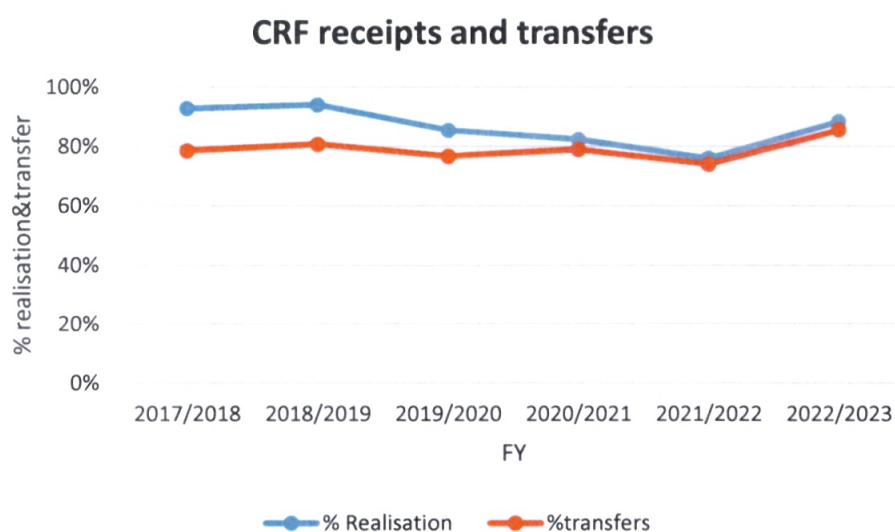
All money raised or received by or on behalf of the County Government is paid into the County Revenue Fund and all money authorized to be paid by the County Government or any of its entities for a public purpose is paid from the CRF.

In the FY 2022/23, OSR collected and remitted to CRF increased from Kshs 369,187,632 in the FY2021/22 to Kshs 407,888,331 in FY 2022/23. This represented a 10% increase in revenue collected and remitted from the previous FY 2021/22. Revenue Collected and remitted to CRF in comparison with the year's budget was 34 % for FY 2021/22 and 38% for FY 2022/23. This represented a 4% increase on revenue collected in comparison with budgeted amounts for the two years.

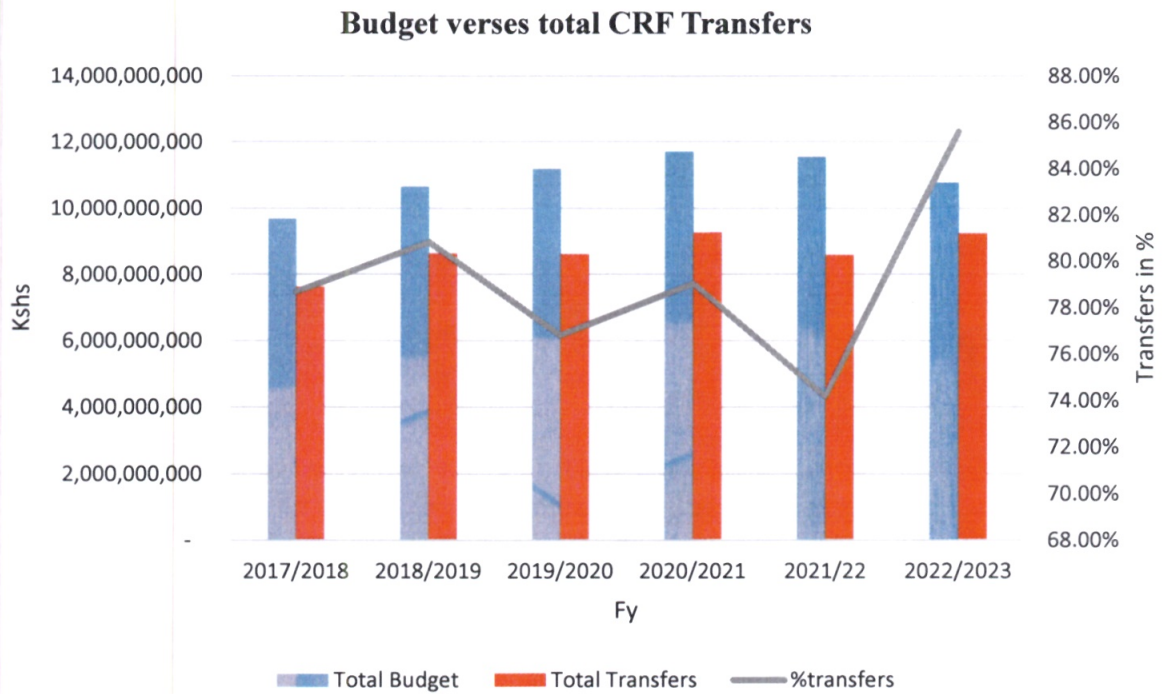
At the beginning of a FY, a projection of expected receipts is done representing the year's budget amounts. The transfers from CRF of the funds received are majorly classified in to two, transfers to County Executive and Transfers to assembly. The Budget, actual receipts and transfers to and from the CRF for the last 5 years is as tabulated below.

FY	Total Budget	Actual Receipts	% Realisation	Total Transfers	Transfer to County Executive	Transfer to County Assembly	%transfers
2017/2018	9,674,896,011	8,978,385,936	93%	7,611,543,463	6,784,620,366	826,923,097	79%
2018/2019	10,651,722,007	10,013,582,061	94%	8,608,848,017	7,783,691,744	825,156,273	81%
2019/2020	11,186,278,572	9,556,519,636	85%	8,591,014,554	7,824,705,416	766,309,138	77%
2020/2021	11,705,104,319	9,631,704,918	82%	9,250,923,257	8,447,663,018	803,260,239	79%
2021/2022	11,544,836,718	8,777,873,656	76%	8,562,194,885	7,816,380,699	745,814,186	74%
2022/2023	10,764,741,885	9,512,545,864	88%	9,213,486,764	8,278,384,792	935,101,972	86%

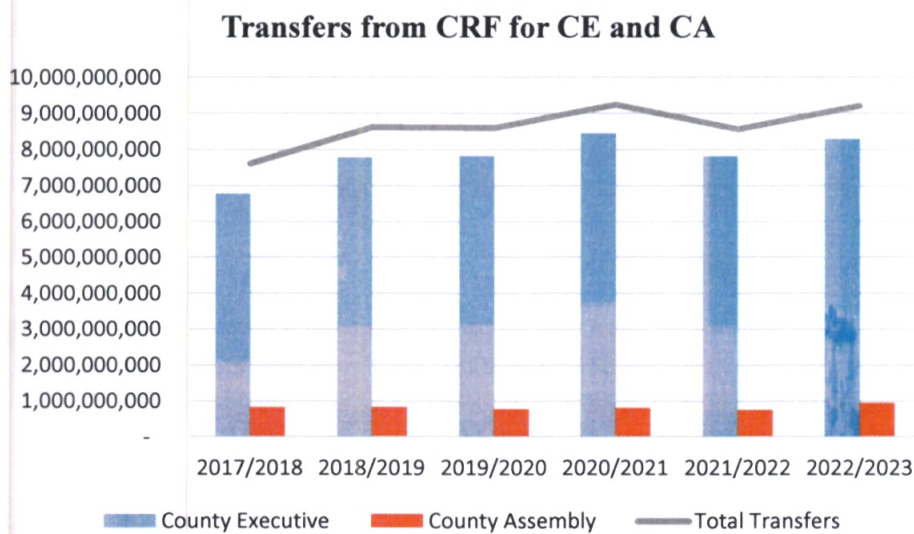
The highest receipts received in to CRF were highest in the FY 2018/2019 at 94%. The lowest receipts received were in the FY2021/22 at 76%. The realization trend of receipts into the CRF and transfers thereof is shown below;



A comparison of the total transfers done to budgeted amounts shows that the highest transfer was in the FY 2022/2023 at 86% with the lowest being in the FY 2019/2020 at 77%. A comparison of total transfers done to budget is presented below;



An analysis of Total transfers done and transfers done to CA and County Executive is presented below;



**b) Financial Performance**

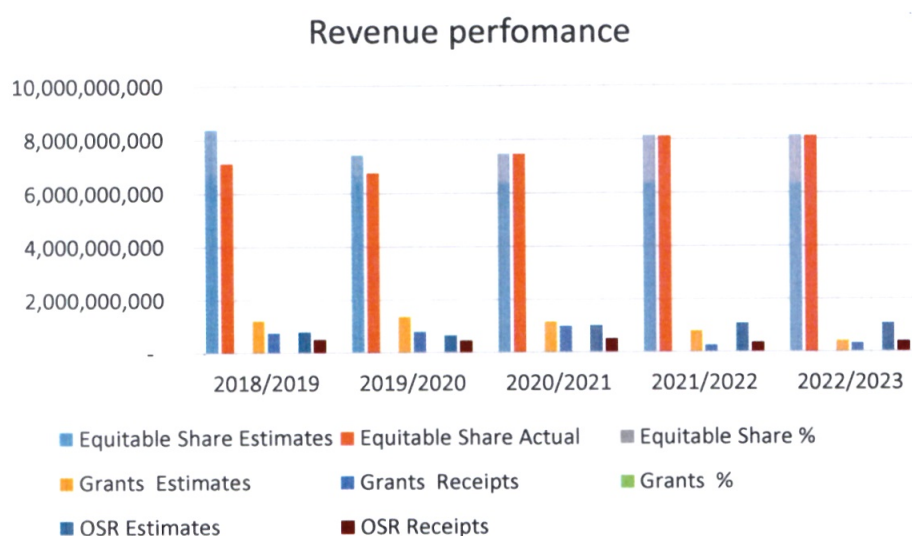
Makueni CRF receives funds from 3 main sources being the Equitable Share, Grants and allocation, and OSR. The County Government has continued to receive its equitable share to a tune of 100% of budgeted amounts except for FY 2018/19 and 2019/2020 which is a period when the country was hit by COVID 19 pandemic.

Financial Year	Equitable Share		%
	Estimates	Actual	
2018/2019	8,367,410,849	7,127,800,000	85%
2019/2020	7,406,100,000	6,769,175,400	91%
2020/2021	7,464,930,000	7,464,930,000	100%
2021/2022	8,132,783,562	8,132,783,562	100%
2022/2023	8,132,783,562	8,132,783,562	100%

Grants realised in the Financial years have fluctuated overtime as shown below with the highest realisation in comparison to budget being in the FY 2020/2021 at 85% followed by the FY 2022/23 at 74%. OSR highest collection was in the FY 2020/2021 at Kshs 527,527,341 while collection in comparison to budget was highest in the FY 2019/2020 at 71%. The County Government continues to strategize on mechanisms to enhance revenue collection.

Financial Year	Grants			OSR		
	Estimates	Receipts	%	Estimates	Receipts	%
2018/2019	1,239,610,849	758,192,780	61%	796,500,000	511,702,072	64%
2019/2020	1,387,288,655	801,383,681	58%	655,235,126	465,939,456	71%
2020/2021	1,179,998,668	1,002,265,042	85%	1,019,949,654	527,527,341	52%
2021/2022	819,073,194	273,519,615	33%	1,091,306,710	369,187,633	34%
2022/2023	443,890,645	330,376,875	74%	1,085,000,000	407,888,330	38%

Graphical presentation of the revenue sources performance of budget verses actual for the last 5 years is as presented below.



## **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 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. County receipts include 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 year ended 30<sup>th</sup> June 2023.



.....

**Damaris Mumo Kavoi**  
**CECM – Finance, Planning, Budget and Revenue**  
**County Government of Makueni**



## 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, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the 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 30, 2023, 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. 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 8<sup>th</sup> December, 2023.



**John Nguni**  
Chief Officer Finance Services  
County Government of Makueni



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: 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 COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF MAKUENI**

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### **PREAMBLE**

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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**

#### **Opinion**

I have audited the accompanying financial statements of County Revenue Fund - County Government of Makueni set out on pages 1 to 11, which comprise of the statement of

receipts and payments and statement of comparison of budget and actual amounts for the year ended 30 June, 2023, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial performance of the County Revenue Fund - County Government of Makueni for the year ended 30 June, 2023, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the County Governments Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on comparable basis of Kshs.10,764,741,885 and Kshs.9,512,545,864 respectively resulting to an under-collection of Kshs.1,252,196,021 or 12% of the budget. Similarly, a total of Kshs.9,213,486,764 was transferred to both the County Executive and the County Assembly against budgeted transfers of Kshs.10,764,741,885 resulting to under-disbursement of Kshs.1,551,255,121 or 14% of the budget.

The under-collection and under-disbursement affected planned activities and programs and may have negatively impacted on service delivery to the residents of Makueni County.

My opinion is unmodified in respect of this matter.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution and 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.

### **Basis for Conclusion**

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000. The Standard requires 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, 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 the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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 control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund ability to sustain services, disclosing as applicable matters related to sustainability of

services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 are in compliance 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 Fund financial reporting process, reviewing the effectiveness of how the entity 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**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

06 February, 2024

County Government of Makueni  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2023

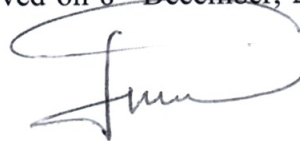
**8. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2023.**

		2022/23	2021/22
	Notes	Kshs.	Kshs.
<b>Receipts</b>			
Exchequer releases	1	8,132,783,562	8,132,783,562
Transfers from other government agencies	2	330,376,875	273,519,615
Other grants	3	-	-
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	407,888,330	369,187,632
Return to CRF issues	7	40,642	2,382,846
<b>Total Receipts</b>		<b>8,871,089,409</b>	<b>8,777,873,656</b>
<b>Payments</b>			
Transfers to County Executive	8	8,278,384,792	7,816,380,699
Transfers to County Assembly	9	935,101,972	745,814,186
Other Transfers	10	-	-
<b>Total Payments</b>		<b>9,213,486,764</b>	<b>8,562,194,885</b>
Net increase (decrease) in cash for the year		(342,397,354)	215,678,771
Add Opening fund balance b/f	11	641,456,455	425,777,683
<b>Closing Fund balance for the period</b>	<b>11</b>	<b>299,059,100</b>	<b>641,456,454</b>

The County Executive's financial statements were approved on 8<sup>th</sup> December, 2023 and signed by:



**Chief Officer – Financial Services**  
**Name: John Nguni**  
**ICPAK Member Number: 3440**

**Ag. Head of Accounting Services**  
**Name: Sylvia Mbevi**  
**ICPAK Member Number: 16462**





**9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30<sup>th</sup> June, 2023.**

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
Receipt/Payments	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	
Exchequer releases	8,132,783,562	-	8,132,783,562	8,132,783,562	-	100%
Transfers from other government agencies	850,000,000	(406,109,355)	443,890,645	330,376,875	113,513,770	74%
Own Source Revenue	850,000,000	235,000,000	1,085,000,000	407,888,330	677,111,670	38%
FY 2021/22 Reallocation Funds	-	1,103,067,678	1,103,067,678	641,497,097	461,570,581	58%
<b>Total Receipts</b>	<b>9,832,783,562</b>	<b>931,958,323</b>	<b>10,764,741,885</b>	<b>9,512,545,864</b>	<b>1,252,196,021</b>	<b>88%</b>
Payments						
Transfers to County Executive	9,089,391,935	719,574,823	9,808,966,758	8,278,384,792	1,530,581,966	84%
Transfers to County Assembly	743,391,627	212,383,501	955,775,128	935,101,972	20,673,156	98%
<b>Total Payments</b>	<b>9,832,783,562</b>	<b>931,958,323</b>	<b>10,764,741,885</b>	<b>9,213,486,764</b>	<b>1,551,255,121</b>	<b>86%</b>
<b>Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>299,059,100</b>	<b>-</b>	<b>-</b>

*-The under realisation was as a result of unrealised conditional allocation, under collection of OSR and Special account bank balance not reflected in the CRF statement.*

*-The changes between the original and final budget are as a result of reallocations within the budget during the financial year.*

*- The totals under receipts do not tie with receipts under the statement of receipts and payments due to the CRF fund b/f of Kshs 641,456,455 reflected in the Statement of Comparison of Budget under FY 2021/22 Reallocation Funds.*

## **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. There were no restrictions on cash during the year.

**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:

	2022/23	2021/22
	Kshs.	Kshs.
Equitable Share (a)	8,132,783,562	8,132,783,562
Level 5 hospitals (b)	-	-
<b>Total (a+b)</b>	<b>8,132,783,562</b>	<b>8,132,783,562</b>

**2. Transfers from other government agencies\*\***

	2022/23	2021/22
	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	-	87,205,535
World Bank-NARIGP-State Department of Crop Development	190,359,347	146,059,722
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	23,824,125	8,204,625
Kenya Devolution Support Programme (KDSP)	-	-
Kenya Urban Support Programme	2,339,915	-
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	5,415,760	22,049,733
Nutrition International Funds	10,000,000	10,000,000
ICT Authority Funds	-	-
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-

County Government of Makueni  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2023

	2022/23	2021/22
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	9,245,000	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	67,192,729	-
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of .....	22,000,000	-
<b>Total</b>	<b>330,376,875</b>	<b>273,519,615</b>

*These include other government grants released through other government entities such as the National Government MDAs.*

**3. Other grants\*\***

Description	2022/23 Kshs.	2021/22 Kshs.
Donor 1	-	-
	-	-

*These are funds received from development partners directly to the CRF.*

**4. Proceeds from Domestic borrowing.**

Description	2022/23 Kshs.	2021/22 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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

**5. Proceeds from Foreign Borrowing**

<b>Description</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**6. Own Source Revenue**

<b>Description</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Cess	18,473,168	18,661,257
Land/Poll rate	26,660,498	-
Single/Business permits	127,039,495	129,297,699
Property rent	3,211,025	11,899,035
Parking fees	25,997,996	24,213,152
Market fees	28,850,257	30,071,353
Advertising	13,800,222	13,861,690
Hospital fees	-	-
Public health service fees	17,874,150	19,273,400
Physical planning and development	15,350,680	17,042,710
Hire of County Assets	1,526,300	3,182,695
Conservancy administration	1,835,530	669,900
Administration control fees and charges	56,862,918	39,145,213
Park fees	-	-
Proceeds from sale of assets	51,207,000	-
Other fines, penalties, and forfeiture fees	679,316	389,830
Miscellaneous	18,519,775	61,479,698
Others ( <i>Specify</i> )		-
<b>Total</b>	<b>407,888,330</b>	<b>369,187,632</b>

*This amount tallies with disbursements from county receivers of revenue*

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

**7. Return to CRF Issues**

	<b>2022/23</b>	<b>2021/22</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Recurrent Account ( <i>County Executive</i> )	16,945	2,302
Development Account ( <i>County Executive</i> )	2,017	5,035
Recurrent Account ( <i>County Assembly</i> )	3,691	17,480
Development Account ( <i>County Assembly</i> )	9,654	936,646
Others (Commercial Bank Accounts)	8,335	1,421,383
<b>Total</b>	<b>40,642</b>	<b>2,382,846</b>

*This amounts refer to funds returned at the end of the FY 2021/22 Balances*

**8. Transfers to County Executive**

	<b>2022/23</b>	<b>2021/22</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Recurrent Account	6,067,849,356	5,261,910,209
Development Account	1,774,588,235	2,103,566,736
Special purpose Accounts	435,947,201	450,903,754
Others	-	-
<b>Total</b>	<b>8,278,384,792</b>	<b>7,816,380,699</b>

*These amounts tally with corresponding receipts by the County Executive*

County Government of Makueni  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2023

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

**9. Transfers to County Assembly**

	<b>2022/23</b>	<b>2021/22</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Recurrent Account	916,122,817	730,577,856
Development Account	18,979,155	15,236,330
Special purpose accounts	-	-
Others	-	-
<b>Total</b>	<b>935,101,972</b>	<b>745,814,186</b>

*These amounts tally with corresponding receipts recorded by the County Assembly*

**10. Other Transfers**

<b>Description</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>Kshs.</b>	<b>Kshs.</b>
Agency Notices	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. Fund Balance**

	<b>2022/23</b>	<b>2021/22</b>
	<b>Kshs.</b>	<b>Kshs.</b>
County Exchequer Account - (CBK Account number 1000170937)	299,059,100	641,456,455
<b>Total</b>	<b>299,059,100</b>	<b>641,456,455</b>



**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)	2022/23	2021/22
	<b>Kshs</b>		<b>Kshs</b>	<b>Kshs</b>
Kenya Commercial Bank, 1140751719, Kes.	7,865,189	-	7,865,189	7,119,142
Kenya Commercial Bank, 1169183565, Kes.	590,432	-	590,432	797,880
Kenya Commercial Bank, 1168389127, Kes.	235,940	-	235,940	271,062
<i>Mpesa Utility account 171777)</i>	8,300	-	8,300	-
Cash on Transit-Mpesa Utility Account 171777	1,632,960	-	1,632,960	-
Cash in hand	963,730	-	963,730	-
<b>Total</b>	<b>11,296,551</b>	-	<b>11,296,551</b>	<b>8,188,084</b>

*These balances match the amounts 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:	Time frame:
			(Resolved / Not Resolved)	
<b>Basis for Qualified Opinion</b>				
	Inaccuracies in the Financial statements	The figure Kshs 8,777,873,656 represented total receipts received into CRF while the total payments of Kshs 8,562,194,885 represented transfers from CRF.	Resolved	2023
		The figure Kshs 9,631,704,918 represented total receipts received in to CRF while the total payments of Kshs 9,141,050,916 represented transfers from CRF.	Resolved	2023
<b>Other Matter</b>				
Budgetary Control and Performance				
a)	Under Collection of Own Source Revenue	The county acknowledges the need to enhance OSR to bridge the financing deficit as well as minimize over reliance on transfers from the National Treasury. The county has instituted various measures geared towards ensuring the growth of OSR.	Not Resolved	2023
b)	Under Receipt of Loans & Grants from Development Partners	The CGM did not receive all the disbursements from development partners that were budgeted for causing the actual Loans & Grants from Development Partners received to be less than the budgeted funds. The County shall continuously engage the development partners to ensure all remittances budgeted for are received.	Not Resolved	2023

.....  
 Name : John Nguni  
 Chief Officer- Financial Services  
 ICPAK Member Number: 3440  
 Date: 8<sup>th</sup> December 2023



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

Period (2022/23)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	691,286,603	1,341,909,287	1,992,531,972	4,107,055,700	<b>8,132,783,562</b>
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	23,824,125	<b>23,824,125</b>
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	177,696,771	12,662,575	<b>190,359,346</b>
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	2,339,914	<b>2,339,914</b>
Agriculture Sector Development Support Project (ASDSP)	-	-	5,415,760	-	<b>5,415,760</b>
Nutrition International Funds	-	2,500,000	2,500,000	5,000,000	<b>10,000,000</b>
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
National Agricultural Value Chain NAVCDP	-	-	-	67,192,729	<b>67,192,729</b>
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	-	9,244,999	-	<b>9,244,999</b>
Financing Locally-Led Climate Action Program (FLLOCA) Funding	-	-	-	22,000,000	<b>22,000,000</b>
<b>Total</b>	<b>691,286,603</b>	<b>1,344,409,287</b>	<b>2,187,389,502</b>	<b>4,240,075,043</b>	<b>8,463,160,435</b>

*This receipts are as per FY 2022/23 CARA*

County Government of Makueni  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2023

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

<b>Period 2022/23</b>	<b>Quarter1 (Kshs.)</b>	<b>Quarter2 (Kshs.)</b>	<b>Quarter3 (Kshs.)</b>	<b>Quarter4 (Kshs.)</b>	<b>Total (Kshs.)</b>
Cess	4,138,065	5,135,570	5,539,926	3,659,607	18,473,168
Land rates and rent	1,830,009	3,207,417	10,643,508	10,979,564	26,660,498
Single/Business Permits	15,720,585	7,412,012	51,952,447	51,954,451	127,039,495
Property Rent	186,200	823,300	1,179,125	1,022,400	3,211,025
Parking Fees	4,435,210	6,267,480	10,223,370	5,071,936	25,997,996
Market Fees	7,405,578	8,194,494	7,219,152	6,031,033	28,850,257
Advertising	759,694	1,340,697	6,296,134	5,403,697	13,800,222
Hospital fees	-	-	-	-	-
Public Health Service Fees	2,218,350	1,360,400	8,622,650	5,672,750	17,874,150
Physical Planning and Development	3,861,217	2,846,927	3,264,883	5,377,653	15,350,680
Hire Of County Assets	110,800	115,950	472,920	826,630	1,526,300
Conservancy Administration	135,200	118,400	227,130	1,354,800	1,835,530
Administration Control Fees and Charges	12,768,540	6,480,370	11,772,739	25,841,269	56,862,918
Park fees	-	-	-	-	-
Proceeds from sale of assets	8,200,000	17,167,000	6,300,000	19,540,000	51,207,000
Other Fines, Penalties, And Forfeiture Fees	75,250	305,180	216,621	82,265	679,316
Miscellaneous receipts	965,152	1,061,783	5,133,895	11,358,945	18,519,775
<b>Total County Own Source Revenue</b>	<b>62,809,850</b>	<b>61,836,980</b>	<b>129,064,500</b>	<b>154,177,000</b>	<b>407,888,330</b>

**Annex 4: Analysis of Transfers from the County Revenue Fund**

<b>Period -2022/23</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
County Executive -Rec	900,390,313	1,356,916,529	1,118,238,870	2,692,303,644	6,067,849,356
County Executive -Dev	-	131,222,982	177,008,095	1,466,357,158	1,774,588,235
County Assembly -Rec	117,466,023	217,172,830	154,272,059	427,211,905	916,122,817
County Assembly -Dev	-	-	18,979,155	-	18,979,155
Special Purpose Accounts (County Executive)		2,673,533	241,366,024	191,907,644	435,947,201
<b>Total</b>	<b>1,017,856,336</b>	<b>1,707,985,874</b>	<b>1,709,864,203</b>	<b>4,777,780,351</b>	<b>9,213,486,764</b>

County Government of Makueni  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2023

**Annex 5: CRF Trial Balance**

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310000 Grants from Foreign Governments		330,376,875	-	273,519,615
1580000 County Generated Receipts		407,888,330	-	369,187,633
2630101 Transfer to County Executive	8,278,384,792		7,816,380,699	-
2630100 Transfer to County Assembly	935,101,972		745,814,186	-
2640503 Other Capital Grants and Trans			-	-
2640500 Other Capital Grants and Trans			-	-
2640000 Other Transfers and Emergency Relief			-	-
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	299,059,100	641,456,455	641,456,455	425,777,683
9910201 Exchequer Releases/ Provisioning Account		8,132,783,562	-	8,132,783,562
9910209 Remittances to Exchequer Miscellaneous Revenue		40,642	-	2,382,846
<b>Total</b>	<b>9,512,545,864</b>	<b>9,512,545,864</b>	<b>9,203,651,340</b>	<b>9,203,651,340</b>