REPUBLIC OF KENYA **GOVERNMENT OF MAKUENI COUNTY**

COUNTY TREASURY

Tel No.: 020-2034944
Email:finance@makueni.go.ke
contact@makueni.go.ke
Web: www.makueni.go.ke

Makueni County
P.O. Box 78-90300,
MAKUENI

REF: GMC/FIN/ASS.36/VOL.19 (46) **Date:** 13th October, 2026

Makueni County Assembly,
P.O Box 572-90300,
Makueni.

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084-00100, NAIROBI
MACHAKOS HUB
15 OCT 2026
RECEIVED

COMMISSION ON REVENUE ALLOCATION
RECEIVED
15 OCT 2026
P.O. Box 1310-00200, NAIROBI

RE: SUBMISSION OF MAKUENI COUNTY RECEIVER OF REVENUE QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTMEBER 2026.

Pursuant to Section 158 of the Public Finance Management Act, 2012 we hereby submit quarterly report and financial statements for the period ended 30th September 2026

OFFICE OF THE CONTROLLER OF BUDGET
REGISTRY
15 OCT 2026
COPY
TIME:.....
P.O Box 35616 - 00100, NAIROBI

Yours Sincerely,

MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

DAMARIS MUMO KAVOI
COUNTY EXECUTIVE COMMITTEE MEMBER-FINANCE AND SOCIO-ECONOMIC PLANNING & HEAD OF COUNTY TREASURY

Cc.

1. Office of the Auditor General
2. National Treasury
3. Office of the Controller of Budget
4. Commission on Revenue Allocation
5. Internal Audit-Makueni County

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MAKUENI COUNTY ASSEMBLY
OFFICE OF THE CLERK

NATIONAL TREASURY
REGISTRY
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15 OCT 2026
P.O. Box 30007 - 00100 NAIROBI
ACCOUNTING SERVICES DEPARTMENT





OFFICE OF THE AUDITOR
P.O. Box 30084-00100, NAIROBI
MACHAKOS HUB
15 OCT 2026
RECEIVED

RECEIVER OF REVENUE

(County Government of Makueni)

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY
15 OCT 2026
COPY
TIME:.....
P.O. Box 35616 - 00100, NAIROBI

COMMISSION ON REVENUE ALLOCATION
RECEIVED
15 OCT 2026
P.O. Box 1310-90200, NAIROBI

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED SEPTEMBER 2026

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

RECEIVED
15 OCT 2026
MAKUENI COUNTY ASSEMBLY
OFFICE OF THE CLERK

15 OCT 2026

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1. List of Tables and Charts

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2. Acronyms and Definition of Key Terms

a) Acronyms

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

3. Who we are

(a) Background information

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

(b) Principal activities

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

(c) Key Management Team

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

No.	Designation	Name
1.	CEC Member –Finance	CPA Damaris Mumo Kavoi
2.	Ag. Chief Officer, Finance	Dr. Geoffrey Ngovi Muthoka
3.	Chief Officer, Planning, Budget and Revenue	Cyrus Mutisya Ngunyo
4.	Chief Officer, Health Services	Dr. Alex Mulinge Muia
5.	Chief Officer, Lands	Jackson Charo Daudi
6.	Chief Officer, Devolution	Japheth Mutuku Kiminza
7.	Chief Officer, Livestock	Daniel Mutuku Ndolo
8.	Chief Officer, Trade	Dr. Jossylyn Nzilani mutua
9.	Director, Revenue	Mark Wambua Muthoka
10.	Head of Revenue Reporting	CPA Kiniva Benson Mwendwa

Key Entity information and Management (continued)

(d) County Government of Makueni Headquarters

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

(e) County Government of Makueni Contacts

Telephone: (254) 202 034 944
E-mail: contact@makueni.go.ke
Website: www.makueni.go.ke

(f) Independent Auditor

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

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

1. Central Bank of Kenya

Telephone: (254) 202 860 000
Email: comms@centralbank.go.ke
Website: www.centralbank.go.ke

2. Kenya Commercial Bank- Wote Branch

Telephone: (254) 711 070 000
Email: ccarewote@kcbgroup.com
Website: www.kcbbankgroup.com

(h) Principal Legal Adviser

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

(i) County Attorney

P.O. Box 78
County Government of Makueni

4. Foreword By the CECM Finance and Economic Planning

Article 209 of the Constitution of Kenya, 2010, empowers county governments to impose taxes, fees and charges to finance the delivery of devolved services. Section 104(1)(d) of the Public Finance Management Act, 2012, mandates the County Treasury to mobilize financial resources, while Sections 157 and 165 provide for the designation of a Receiver of Revenue and the preparation of the Receiver of Revenue's financial statements in accordance with the prescribed requirements of the Public Sector Accounting Standards Board (PSASB).

The County Government's financial resources comprise the equitable share of nationally raised revenue, conditional allocations in the form of grants and loans, and Own Source Revenue (OSR). For the financial year 2026/2027, the County has set an OSR target of Kshs. 2,091,174,156. During the first quarter, the County collected Kshs. 388,437,321, representing 19% of the annual target. This reflects a 62% increase compared to Kshs. 240,091,523 collected during the corresponding period of FY 2025/2026, demonstrating progress in the County's revenue mobilization efforts.

Despite this growth, revenue performance remains below the desired level, partly due to persistent economic challenges affecting key revenue streams, particularly single business permits, market fees and property-related charges. The County Treasury remains committed to strengthening revenue administration through enhanced automation and digital payment solutions, broadening the revenue base through appropriate policy and legal reforms, intensifying compliance and enforcement measures, and promoting voluntary compliance among taxpayers.

All revenue collected during the quarter was deposited into the County Revenue Fund (CRF) in accordance with the applicable public finance management requirements. These financial statements provide detailed disclosures of revenue collected by source, performance against approved budget estimates, and deposits into the CRF, thereby promoting transparency, accountability and effective financial management.

As the County progresses through the financial year, we remain focused on improving revenue performance, strengthening accountability in revenue collection and ensuring sustainable financing for the delivery of quality services to the people of Makueni County.

MAKUENI COUNTY GOVERNMENT
EXECUTIVE COMMITTEE MEMBER
FINANCE & PLANNING

.....

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

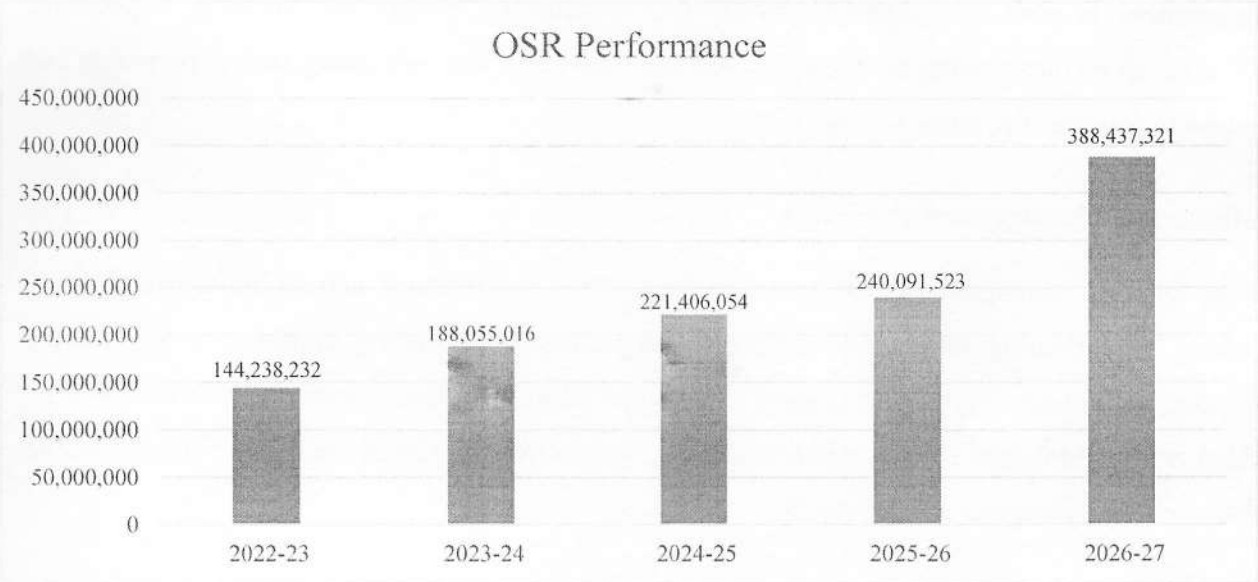
5. Financial Performance Overview

The entity's operational and financial performance

Makueni County has recorded significant long-term growth in Own Source Revenue (OSR), increasing from KShs. 189,188,000 in FY 2013/2014 to KShs. 1,720,702,931 in FY 2025/2026. This represents an increase of approximately 809% over the period, demonstrating the expansion of the County's revenue base and sustained efforts to strengthen revenue administration.

The trend in first quarter collections over the last five financial years provides a basis for assessing revenue performance, identifying collection patterns and informing interventions necessary to achieve annual revenue targets.

Figure 1:First-Quarter OSR Collection Trends for the Last Five Financial Years



Revenue Administration and Operational Challenges

The County continues to strengthen revenue administration through improved billing and collection processes, enhanced monitoring of revenue streams and greater accountability among revenue officers. Key interventions include optimising land-based revenue through improved property records and arrears recovery, coordinating business licensing processes, implementing unified billing, broadening the revenue base and strengthening electronic revenue management systems.

Operational challenges include limitations in integrating existing revenue systems with certain departmental processes, gaps in compliance, outstanding arrears and variations in the performance of individual revenue streams. These challenges require continued investment in system improvements, enhanced field supervision and more effective monitoring of revenue collection and reporting.

To address these challenges, management is pursuing the procurement of a new County Revenue Management System (CRMS) to strengthen system integration, reporting and internal controls. In the interim, engagement with the existing system provider continues to address operational issues. Management is also strengthening compliance monitoring, conducting targeted inspections, following up on outstanding business permits and land rates, and enhancing staff supervision and rotation to minimise revenue leakages.

Outlook and Management Priorities

Going forward, management will prioritise improving performance across individual revenue streams, strengthening revenue forecasting and reporting, enhancing compliance and arrears recovery, and advancing the automation of revenue administration. These interventions will be guided by the Makueni County Own Source Revenue Strategy 2024–2028 and the applicable public finance management framework.

The focus will remain on establishing an efficient, accountable and sustainable revenue administration system capable of supporting the County's service delivery priorities.

.....

Mark Wambua Muthoka

County Receiver of Revenue

GOVERNMENT OF MAKUENI COUNTY
DIRECTORATE OF REVENUE
13 OCT 2026
P. O. Box 78 - 90300,
MAKUENI.

6. Statement of the Receiver of Revenue's responsibilities

Section 158 (3) of the Public Finance Management Act, 2012 requires that, at the end of each Quarter, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial period.

The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the Quarter ended on September 30, 2026. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,(ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the County Government of Makueni *receiver of revenue* accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the County Government of Makueni *receiver of revenue* account gives a true and fair view of the state of the County Government of Makueni *receiver of revenue* transactions during the financial period ended September 30, 2026, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 13/10/ 2026

.....

Mark Wambua Muthoka
County Receiver of Revenue

GOVERNMENT OF MAKUENI COUNTY
DIRE... ...VENUE
13 OCT 2026
P. O. Box 78 - 90300,
MAKUENI.

7. Statement of Revenue and Disbursements for the Period Ended September 30, 2026

	Note	September 2026	September 2025
		Kshs	Kshs
Revenue Without Binding Arrangements			
Cess	6	9,179,560	8,130,805
Land Rates	7	5,317,955	1,974,107
Conservancy Administration	8	882,255	528,850
Other Fines, Penalties, And Forfeiture Fees	9	32,780	23,700
Miscellaneous Revenues	20 (a)	26,547,017	17,332,838
Total Revenue Without Binding Arrangements		**41,959,567**	**27,990,300**
Revenue With Binding Arrangements			
Property Rent	10	2,157,700	2,153,100
Parking Fees	11	8,043,145	5,121,434
Market Fees	12	8,448,250	8,998,522
Advertising	13	775,331	930,320
Hospital Fees	14	280,190,729	170,138,831
Hire of County Assets	15	597,710	228,350
Single/Business Permits	16	3,523,654	3,748,601
Administration Control Fees and charges	17	4,669,524	7,501,175
Public Health Service Fees	18	3,528,960	3,042,385
Physical Planning and Development	19	21,191,113	4,732,438
Miscellaneous Revenues	20 (b)	-	-
Total Revenue with Binding Arrangements		**333,126,116**	**206,595,156**
Total Revenues (a)		**375,085,683**	**234,585,457**
Disbursements			
Bank Charges	21	(20,540)	(18,639)
Disbursements To CRF	22	(105,490,627)	(69,159,662)

Makueni Fruit Processing Plant transferred to CRF relating to FY25/26		992,955	4,044,000
Sand Authority Fees transferred to CRF relating to FY25/26		2,589,691	
Hospital fees retained as AIA		(280,190,729)	(170,138,831)
Makueni Fruit Processing Plant not transferred to CRF		(3,407,067)	(2,722,754)
Sand Authority Fees not transferred to CRF			(1,756,315)
Total Disbursements and other charges (b)		**(385,526,317)**	**(239,752,200)**
Increase/Decrease in Dues to CRF/Other Funds		**(10,440,634)**	**(5,166,743)**

These revenue statements were approved on 13/10/ 2026 and signed by:

.....

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

.....

Benson Mwendwa Kiniva
Deputy Director Revenue
ICPAK M/No: 16512

GOVERNMENT OF MAKUENI COUNTY
DIRE... ...VENUE
13 OCT 2026
P. O. Box 78 - 90300,
MAKUENI.

8. Statement of Financial Position as at September 30, 2026

	Note	Period as at September 2026	FY 2025/2026
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	23	4,020,414	1,109,410
Receivables Without Binding Arrangement	24	720,625,683	724,388,720
Receivables With Binding Arrangement	25	227,498,309	237,086,909
Total Current Assets		**952,144,406**	**962,585,039**
Total Assets		**952,144,406**	**962,585,039**
Financial Liabilities			
Payables- Due To County Revenue Fund (s)	26	952,144,406	962,585,039
Total Financial Liabilities		**952,144,406**	**962,585,039**

The entity's financial statements were approved on 13/10/ 2026 and signed by:

.....

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

.....

Benson Mwendwa Kiniva
Deputy Director Revenue
ICPAK M/No: 16512

GOVERNMENT OF MAKUENI COUNTY
DIRE... ...VENUE
13 OCT 2026
P. O. Box 78 - 90300,
MAKUENI.

9. Statement of Cash Flows for the Period Ended September 30, 2026

	Note	Period ended Sep*/Dec*/Mar */June*	Comparative Period
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Cess		9,179,560	8,130,805
Land Rates		9,080,993	3,704,573
Conservancy Administration		882,255	528,850
Other Fines, Penalties, And Forfeiture Fees		32780	23,700
Property Rent		1,529,700	1,471,500
Parking Fees		8,043,145	5,121,434
Market Fees		8,448,250	8,998,522
Advertising		775,331	930,320
Hospital Fees		280,190,729	170,138,831
Hire of County Assets		597,710	228,350
Single/Business Permits		9,373,454	8,205,801
Administration Control Fees and charges		9,036,324	7,501,175
Public Health Service Fees		3,528,960	3,042,385
Physical Planning and Development		21,191,113	4,732,438
Miscellaneous Receipts		26,547,017	17,332,839
Total Receipts		**388,437,321**	**240,091,523**
Payments			
Disbursements To CRF		(105,490,627)	(69,159,662)
Bank charges		(20,540)	(18,639)
Makueni Fruit Processing Plant transferred to CRF relating to FY25/26		992,955	4,044,000
Sand Authority Fees transferred to CRF relating to FY25/26		2,589,691	
Hospital fees retained as AIA		(280,190,729)	(170,138,831)
Makueni Fruit Processing Plant not transferred to CRF		(3,407,067)	(2,722,754)
Sand Authority Fees not transferred to CRF			(1,756,315)
Total Payments		**(385,526,317)**	**(239,752,200)**
Net Cash Flows from/ (used in) Operating Activities		2,911,004	339,323
Cash and cash equivalents at Period Start	**23**	**1,109,410**	**1,253,946**
Cash and cash equivalents at Period End	**23**	**4,020,414**	**1,593,269**

10. Statement of Comparison of Budget and Actual Amounts for Period Ended September 30, 2026

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=(A+B)	D	E=(C-D)	F=D/C*100
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	32,438,200	11,530,030	43,968,230	9,179,560	34,788,670	21
Land Rates	96,351,000	16,000,000	112,351,000	9,080,993	103,270,007	8
Conservancy Administration	6,593,900	1,500,000	8,093,900	882,255	7,211,645	11
Other Fines, Penalties, And Forfeiture Fees	2,005,500	(1,000,000)	1,005,500	32,780	972,720	3
Property Rent	8,112,000	2,000,000	10,112,000	1,529,700	8,582,300	15
Parking Fees	46,714,800	6,000,000	52,714,800	8,043,145	44,671,655	15
Market Fees	43,225,400	(2,000,000)	41,225,400	8,448,250	32,777,150	20
Advertising	30,364,200	0	30,364,200	775,331	29,588,869	3
Hospital Fees	1,247,856,789	0	1,247,856,789	280,190,729	967,666,060	22
Hire of County Assets	4,568,205	1,500,002	6,068,207	597,710	5,470,497	10
Single/Business Permits	174,128,000	20,000,000	194,128,000	9,373,454	184,754,546	5
Administration Control Fees and charges	73,532,100	15,000,000	88,532,100	9,036,324	79,495,776	10
Public Health Service Fees	39,597,900	6,000,000	45,597,900	3,528,960	42,068,940	8
Physical Planning and Development	22,463,748	25,000,382	47,464,130	21,191,113	26,273,017	45
Miscellaneous Revenues	140,281,282	21,410,718	161,692,000	26,547,017	135,144,983	16
Total County Own Source Revenue	**1,968,233,024**	**122,941,132**	**2,091,174,156**	**388,437,321**	**1,702,736,835**	**19**
Other Receipts						

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=(A+B)	D	E=(C-D)	F=D/C*100
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	**1,968,233,024**	**122,941,132**	**2,091,174,156**	**388,437,321**	**1,702,736,835**	**19**
Disbursements						
Disbursements to CRF				105,490,627		
Bank Charges				20,540		
Total Disbursements and other charges				**105,511,167**		
Surplus				**282,926,154**		

Budget Reconciliation

	Description of Particulars	Amount in Kshs
1.	Actual Surplus Amounts as per the statement of Budget	282,926,154
2.	Cash and cash equivalents at Period Start	1,109,410
3.	Makueni Fruit Processing Plant transferred to CRF relating to FY25/26	992,955
4.	Sand Authority Fees transferred to CRF relating to FY25/26	2,589,691
5.	Hospital fees retained as AIA	(280,190,729)
6.	Makueni Fruit Processing Plant not transferred to CRF	(3,407,067)
7.	Closing Cash and Cash Equivalent as per the statement of Cash flows	4,020,414

a) **Cess:** The shortfall was mainly attributable to reduced volumes of agricultural produce arising from poor and erratic rainfall, which affected production and the volume of produce traded within the county.
a) **Land Rates:** The shortfall was mainly due to the predominantly rural nature of the county, where many parcels remain undeveloped and generate limited economic activity. Constrained household incomes, particularly among landowners dependent on subsistence agriculture, also delayed settlement of land rate obligations.
b) **Conservancy Administration:** The shortfall was mainly attributed to reduced economic activity as a result of the depressed economy.
c) **Other Fines, Penalties and Forfeiture Fees:** The shortfall was attributed to increase in compliance. Improved adherence to regulations resulted in fewer violations and therefore fewer fines.
d) **Property Rent:** The shortfall is attributed to reduced business activity among tenants, resulting in delayed payment of rent, accumulation of arrears and closure of some businesses.
e) **Parking Fees:** The shortfall was mainly attributed to reduced economic activities.
f) **Market Fees:** The shortfall was mainly due to subdued economic activity and reduced agricultural production caused by poor rainfall, which lowered the volume of produce brought to markets and reduced market activity.
g) **Advertising:** The shortfall was mainly attributable to reduced advertising activity during the period.
h) **Hospital Fees:** The stream remained below target but it was the principal contributor to the quarter's collections. Timely reimbursement of SHA/SHIF claims, stronger financial controls and improved collection under the Facility Improvement Fund (FIF) supported the result.
i) **Hire of County Assets:** The shortfall of was primarily due to low demand for the hire of county-owned assets.
j) **Single/Business Permits:** The shortfall was mainly attributed to subdued economic activity, which reduced business turnover, led to the closure or scaling down of some enterprises, and lowered the issuance and renewal of permits.
k) **Administration Control Fees and Charges:** The shortfall was mainly attributable to reduced economic activity and constrained business operations.
l) **Public Health Service Fees:** The shortfall was mainly associated with reduced economic activity and constrained household incomes.
m) **Physical Planning and Development:** The shortfall was mainly due to reduced construction and development activity, reflecting subdued investment in real estate and related developments.
n) **Miscellaneous Revenues:** The shortfall was mainly attributed to reduced agricultural production arising from poor rainfall and subdued economic activity, which affected receipts from various miscellaneous sources.

The County Receiver of revenue's financial statements were approved on 13/10 2026 and signed by:

.....

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

GOVERNMENT OF MAKUENI COUNTY
DIRECTOR REVENUE
13 OCT 2026
P. O. Box 78 - 90300,
MAKUENI.

.....

Benson Mwendwa Kiniva
Deputy Director Revenue
ICPAK M/No: 16512

11. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

Under the historical cost basis, assets are recorded at the amount of cash or cash equivalents paid, or the fair value of the consideration given to acquire them at the time of acquisition, plus directly attributable transaction costs. Liabilities are recorded at the amount of consideration received to assume the obligation, less transaction costs incurred when the liability was assumed.

For those assets and liabilities measured at fair value, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring the fair value of an asset or a liability, the Entity uses market-to-observable data to the extent possible. If the fair value of an asset or a liability is not directly observable, it is estimated by the Entity using valuation techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs (e.g., by use of the market comparable approach that reflects recent transaction prices for similar items, or discounted cash flow analysis). Inputs used are consistent with the characteristics of the asset or liability that market participants would take into account.

Fair values are categorized into three levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the fair value measurement in its entirety:

- **Level 1** fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities that the Entity can access at the measurement date.
- **Level 2** fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

- **Level 3** fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).
- The Entity's accounting policy is to recognize transfers between levels of the fair value hierarchy at the end of the reporting period during which the change occurred. This policy is consistently applied to transfers into and out of each level.

a) Use of Estimates

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the Entity's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note xx of these financial statements.

3. Adoption of New and Revised Standards

i) ***New and amended standards and interpretations in issue effective in the year ended 30 June 2026.***

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

Standard	Effective date and impact:
	implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. ***State the expected impact of the standard to the Entity if relevant***
IPSAS 46 Measurement	***Applicable 1st January 2025*** The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. ***State the expected impact of the standard to the Entity if relevant***

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2026

Standard	Effective date and impact:
IPSAS 47- Revenue	***Applicable 1st January 2026*** This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial

Standard	Effective date and impact:
	statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. ***State the expected impact of the standard to the MDA if relevant***
IPSAS 48-Transfer Expenses	***Applicable 1st January 2026*** The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. ***State the expected impact of the standard to the MDA if relevant***
IPSAS 49-Retirement Benefit Plans	***Applicable 1st January 2026*** The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. ***State the expected impact of the standard to the MDA if relevant***
IPSAS 50: Exploration For & Evaluation of Mineral Resources	***Applicable 1st January 2027*** The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

Standard	Effective date and impact:
	State the expected impact of the standard to the Entity if relevant
IPSAS 51: Tangible Natural Resources Held For Conservation	***Applicable 1st January 2028*** The objective of this standard is to establish the principles that an entity shall apply to report relevant information to users of financial statements about the nature, amounts, timing, and uncertainties arising from tangible natural resources held for conservation. A tangible natural resource held for conservation is a naturally occurring tangible asset that is managed to prevent its degradation. ***State the expected impact of the standard to the Entity if relevant***
IPSASB SRS 1: Climate Related Disclosures	***Applicable 1st January 2028*** This standard provides principles for an entity to address climate-related risks and opportunities arising from an entity's activities and operations. The standard provides disclosures on governance, strategy, risk management, and metrics and targets. ***State the expected impact of the standard to the Entity if relevant***

iii) Early adoption of standards

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

Notes to the financial statements

4. Significant Accounting Policies

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

i) Revenue Without Binding Arrangement

Fees, taxes, fines and charges

The Receiver of Revenue recognises revenue from taxes, fines and penalties when the taxable event occurs and it is probable that economic benefits will flow to the Entity in a reliably measurable amount; if the inflow carries enforceable obligations that meet the definition of a liability, revenue is recognised when (or as) those obligations are satisfied, otherwise it is recognised immediately. Revenue from non-binding arrangements such as unconditional grants, donations and bequests is recognised when the Entity has a right to receive the resources, inflow is probable and measurable, and no enforceable obligations exist where such obligations are present, revenue is recognised when (or as) they are satisfied. All revenue is measured at the increase in the Entity's net assets, being the consideration received or receivable. If the revenue arises from the county's **sovereign power** to tax, levy, or penalise with no direct reciprocal service, it is **Without Binding (non-exchange)**.

ii) Revenue With Binding Arrangements

Rendering of services

The Receiver of Revenue recognises revenue from the rendering of services when (or as) the performance obligations in a binding arrangement are satisfied. Where the outcome of the transaction can be estimated reliably and the obligation is satisfied over time, revenue is recognised by measuring progress towards complete satisfaction of the obligation the Entity uses an input method based on labour hours incurred to date as a percentage of total estimated labour hours. Where the outcome cannot be measured reliably, revenue is recognised only to the extent of the costs incurred that are expected to be recovered. If the county provides a **specific good or service** in return for the revenue, it is a **binding arrangement**.

Sale of goods

Revenue from the sale of goods is recognised when the Entity satisfies its performance obligation by transferring control of the goods to the purchaser, which usually occurs on delivery, provided the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income on financial assets is recognised using the effective interest method in accordance with IPSAS 41, Financial Instruments. The effective interest rate discounts estimated future cash receipts through the expected life of the financial asset to the asset's net carrying amount; the rate is applied to the gross carrying amount to determine interest income each period.

Notes to the financial statements

Dividends

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

Rental income

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

iii)Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 9th June 2026 for the period 1st July 2026 to 30 June 2027. There was *one* supplementary budget passed in the period. A high-level assessment of the County's actual performance against the comparable budget for the financial period under review has been included in these financial statements.

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

iv)Cash and cash equivalents.

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

Notes to the financial statements

v) Revenue in Arrears

Revenue in arrears comprise revenue that has been recognised under IPSAS 47 for which the consideration has not yet been received or collected by the Receiver of Revenue. Amounts are recognised as receivables when the Entity has an unconditional right to consideration arising from binding or non-binding arrangements, and are presented as receivables from revenue transactions in the statement of financial position. These receivables are measured and assessed for impairment in accordance with IPSAS 41, Financial Instruments, using the expected credit loss model. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears, as required under the PFM Act, 2012, Section 165(2)(b).

vi) Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. The policy is to sweep all funds held in the KCB Revenue Account on a weekly basis, every Monday morning, to the CRF Account at the Central Bank.

vii) Payables due to CRF

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

viii) Payables due to other County Fund(s)

These represent amounts that have not yet been disbursed to another County Fund by the end of the period. The balance also includes funds that the receiver of revenue has not yet collected as of the reporting date.

ix) Comparatives

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

x) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2026

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

State all significant judgements, estimates and assumptions made:

Estimates and assumptions.

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

Provisions

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

(include provisions applicable for your organisation e.g. provision for bad debts, and how management estimates these provisions).

Notes to the Financial Statements

6. Cess

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Farm produce	6,691,600	6,046,310
Building material cess	1,152,400	531,300
Livestock	1,335,560	1,553,195
Total	**9,179,560**	**8,130,805**

7. Land rates

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Land rates	4,825,955	1,512,867
Renewal Fees	492,000	461,240
Total	**5,317,955**	**1,974,107**

8. Conservancy Administration

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Conservancy	425,755	361,850
Water and Environment	456,500	167,000
Total	**882,255**	**528,850**

9. Other Fines, Penalties and Forfeitures

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Impounding Fees	32,780	23,700
Total	**32,780**	**23,700**

Notes to the financial statements

10. Property Rent

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Stalls/kiosks rent	2,157,700	2,153,100
Total	**2,157,700**	**2,153,100**

11. Parking Fees

Description	Period ended September 2026	Period ended September 2025
	Kshs	**Kshs**
Registration fees	263,000	108,000
Bus Park fees	7,780,145	5,013,434
Total	**8,043,145**	**5,121,434**

12. Market Fees

Description	Period ended September 2026	Period ended September 2025
	Kshs	**Kshs**
Market entry fees	6,051,265	6,378,490
Stock Market Fees	2,396,985	2,620,032
Total	**8,448,250**	**8,998,522**

13. Advertising

Descriptions	Period ended September 2026	Period ended September 2025
	Kshs	**Kshs**
Outdoor Advertisement	775,331	930,320
Total	**775,331**	**930,320**

Notes to the financial statements

14. Hospital Fees

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Level 5 hospital	64,301,623	77,605,419
Level 4 hospitals	120,153,719	73,298,074
Level 3 Facility	34,864,362	8,152,104
Level 2 Facility	60,871,026	11,083,233
Total	**280,190,729**	**170,138,831**

15. Hire Of County Assets

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	300,210	15,150
Hire of Machines and Equipment	130,200	94,700
Conference facilities/Agricultural Training Centers (ATC)	133,800	84,000
Community Information Centers fees	33,500	34,500
Total	**597,710**	**228,350**

16. Single /Business Permits

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Business permit application fees	542,000	443,900
Annual Business permit fees	2,949,600	3,239,205
Business permit penalties and interest	32,054	65,496
Total	**3,523,654**	**3,748,601**

Notes to the financial statements

17. Administration Control Fees and Charges

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Weights and measures	279,320	8,000
Fire Services	741,750	178,350
Liquor licenses	946,000	4,154,395
Veterinary Services	2,702,454	3,160,430
Total	**4,669,524**	**7,501,175**

18. Public Health Service Fees

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Public Health Service Fees	3,528,960	3,042,385
Total	**3,528,960**	**3,042,385**

19. Physical Planning and Development

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Change of use	345,000	400,000
Building plans approval	20,846,113	4,332,438
Total	**21,191,113**	**4,732,438**

Notes to the financial statements

20. Miscellaneous Revenues

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Miscellaneous Revenues without binding arrangements		
Coop Audit Service fees	21,350	12,700
Direct Deposits	4,518,351	5,496,473
Makueni Fruit Development Revenue	5,314,112	2,722,754
Makueni Sand Authority Revenue	16,693,204	9,100,911
Total Miscellaneous Revenues without binding arrangements (a)	**26,547,017**	**17,332,838**
Miscellaneous Revenues with binding arrangements		
Dividends	0	0
Interest	0	0
Commissions	0	0
Total Miscellaneous Revenues with binding arrangements (b)	0	0
Total Miscellaneous Revenues (a+b)	**26,547,017**	**17,332,838**

21. Bank Charges

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Bank Charges & commissions	20,540	18,639
Total	**20,540**	**18,639**

22. Disbursements to CRF

Description	Period ended September 2026	Period ended September 2025
	Kshs	Kshs
Quarter 1	105,490,627	69,159,662
Total	**105,490,627**	**69,159,662**

Notes to the financial statements

23. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Period ended September 2026	FY 2025/2026
	Kshs	Kshs
KCB Makueni County Revenue Account-114****719	1,116,692	407,641
KCB Directorate of Cooperatives Account-116****127	21,350	0
KCB Makueni County Demonstration Revenue Collection Account- 116****565	133,548	0
KCB Mkn County Sand Consv&Util A Rev Ac-117****030	719	236,319
Cash in hand- Mpesa Makueni Sand Conservation Utility a/c	1,122,700	33,600
Cash in hand- Mpesa Revenue Utility a/c	1,625,405	431,850
Total	**4,020,414**	**1,109,410**

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

24. Receivables Without Binding Arrangement

Description	Period ended September 2026	FY 2025/2026
	Kshs	Kshs
Receivables		
Land rates	720,625,683	724,388,720
Sub total	**720,625,683**	**724,388,720**
Less impairment Allowance	0	0
Total Current Receivables	**720,625,683**	724,388,720

(Provide brief explanation on current receivables)

Ageing analysis for Receivables Without Binding Arrangement

Description	Period ended September 2026		FY 2025/2026	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	131,776,850	18%	132,153,171	18%
Between 1- 2 years	126,793,232	18%	127,376,687	18%
Between 2-3 years	117,412,676	16%	117,899,445	16%
Over 3 years	344,642,925	48%	346,959,417	48%
Total (a+b)	**720,625,683**	**100%**	**724,388,720**	**100%**

Notes to the financial statements

b) Reconciliation for Impairment Allowance on Receivables Without Binding Arrangements

Impairment allowance/ provision	Period ended September 2026	FY 2025/2026
	Kshs	Kshs
At the beginning of the period	xxx	xxx
Additional provisions during the period	xxx	xxx
Recovered during the period	(xxx)	(xxx)
Written off during the period	(xxx)	(xxx)
At the end of the period	**xxx**	**xxx**

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

25. Receivables With Binding Arrangement

Description	Period ended September 2026	FY 2025/2026
	Kshs	Kshs
Total receivables		
Single/ Business permits	209,213,800	215,063,600
Liquor License	2,545,109	6,911,909
Property rent	15,739,400	15,111,400
Sub total	**227,498,309**	**237,086,909**
Less: impairment allowance	0	0
Total receivables	**227,498,309**	**237,086,909**

Ageing analysis for Receivables With Binding Arrangement

Description	Period ended September 2026		FY 2025/2026	
	Current FY	% of the total	Opening Statement 1st July 20xx	% of the total
	Kshs		Kshs	
Less than 1 year	84,907,909	37%	99,199,809	42%
Between 1- 2 years	62,439,200	27%	61,164,500	26%
Between 2-3 years	59,177,200	26%	58,237,200	25%
Over 3 years	20,974,000	9%	18,485,400	8%
Total (a+b)	**227,498,309**	100%	**237,086,909**	**100%**

Notes to the financial statements

Reconciliation for Impairment Allowance on Receivables with Binding Arrangement

Impairment allowance/ provision	Period ended September 2026
	Kshs
At the beginning of the year/period	xxx
Additional provisions during the period	xxx
Recovered during the period	(xxx)
Written off during the period	(xxx)
At the end of the period	**xxx**

26. Payables- Due To CRF

Payables	Period ended September 2026	FY 2025/2026
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	4,020,414	1,109,410
Amount billed but not collected yet	948,123,992	961,475,629
Total due CRF	**952,144,406**	**962,585,039**

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

12. Appendices

Appendix 1: Statement of Arrears of Revenue As at 30th September 2026

Classification Of Receipts (Indicate As Applicable)	Balance as at the beginning of the current year (1st July 2026) A	Arrears received during the Period. B	Additions in arrears for the current Period to September 30, 2026 C	Total arrears as at September 30 2026 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Land rate	724,388,720	(3,763,038)	0	720,625,683	- Public sensitization to plot owners through market clinics, bulk sms, social media and mainstream media. - Issuance of demand notes.	Over 20% is recoverable.
Single/Business Permits	215,063,600	(5,849,800)	0	209,213,800	- Continuous follow-up and reminders. - Use of revenue champions in the markets to encourage voluntary compliance	Over 20% is recoverable.
Liquor licenses	6,911,909	(4,366,800)	0	2,545,109	Continuous follow-up and reminders.	Over 80% is recoverable.
Property Rent	15,111,400	(1,288,000)	1,916,000	15,739,400	- Issuance of legal notice to enhance compliance. - Public sensitization to plot owners through Municipalities.	Over 40% is recoverable.
Total Arrears	**961,475,629**	**(15,267,638)**	**1,916,000**	**948,123,992**		

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

GOVERNMENT OF MAKUENI COUNTY
DIR... ...ENUE
... OCT ...
P. O. Box 78 - 90300,
MAKUENI.

.....
Benson Mwendwa Kiniva
Deputy Director Revenue
ICPAK M/No: 16512

Appendix 2: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate	131,776,850	126,793,232	117,412,676	344,642,925	720,625,683
Single/business permits	80,446,800	56,818,800	55,356,100	16,592,100	209,213,800
Liquor licenses	2,545,109				2,545,109
Property rent	1,916,000	5,620,400	3,821,100	4,381,900	15,739,400
Total (*agree to statement of arrears above)*	**216,684,759**	**189,232,432**	**176,589,876**	**365,616,925**	**948,123,992**

Appendix 3: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

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

(PFM ACT section 165 subsection 4, 5)

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Mark Wambua Muthoka
County Receiver of Revenue

GOVERNMENT OF MAKUENI COUNTY
DIRECTOR OF REVENUE
13 OCT 2026
P. O. Box 78 - 90300,
MAKUENI.