

REPUBLIC OF KENYA



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REPORT

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PAPERS LAID

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

FOR THE YEAR ENDED

30 JUNE, 2023

COUNTY GOVERNMENT OF NYANDARUA



COUNTY REVENUE FUND
COUNTY GOVERNMENT OF NYANDARUA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

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



	Page No.
Table of contents.....	
1. Acronyms and glossary of terms.....	ii
2. Key Entity Information and Management.....	iii
3. Statement by the CECM Finance.....	v
4. Management Discussion and Analysis.....	ix
5. Overview of the County Revenue Fund Operations	xiii
6. Statement of Management Responsibility	xiv
7. Report of the Independent Auditor on the County Revenue Fund of County Government of Nyandarua for the Year ended 30 th June 2023	xv
8. Statement of Receipts and Payments for the Year Ended 30 th June 2023.....	1
9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30 th June, 2023.	2
10. Significant Accounting Policies.....	4
11. Notes to the Financial Statements	6
12. Annexes.....	15

1. Acronyms and glossary of terms

a) Acronyms

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

b) glossary of terms

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

2. Key Entity Information and Management

a) Background information

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

b) Key Management Team

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

No.	Designation	Name
1.	CECM Finance, Economic planning and ICT	Hon. Mary Wanjiku Kamande
2.	C.O Finance	CPA Juvenalis Gitau Thiong'o
3.	Director Accounting Services/Finance	CPA Joseph Wahome

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, Economic Planning and ICT	Hon. Mary Wanjiku Kamande
2.	Accounting Officer in charge of Finance	CPA Juvenalis Gitau Thiong'o
3.	Director Accounting Services/Finance	CPA Joseph Wahome

d) Fiduciary Oversight Arrangements

SN	Position	Name
1	Directorate Internal Audit	Antony Mutuga Mbogo
2	Nyandarua County Assembly	Finance, Economic Planning and ICT Committee
3	Office of the Auditor General	Office of the Auditor General
4	The Senate	Public accounts committee
5	Controller of budget	Controller of budget

e) County Headquarters

County Government of Nyandarua
Office of the Governor,
P.O. Box 701-20303
Ol'Kalou, KENYA

f) County Contacts

Telephone: (+254) 020 2660859
E-mail: info@nyandarua.go.ke
Website: www.nyandarua.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) Principal Legal Adviser

County Attorney
County Executive Headquarters
P.O Box 701-20303
Ol'Kalou, KENYA

3. Statement by the CECM Finance

The County prepared the FY 2022/23 budget and two subsequent supplementary budgets and submitted them to the County Assembly for approval. The approved budget estimates were at **Kes 7,002 million**, **Kes. 7,840 million** during the first supplementary and **Kes. 7,582 million** in the second supplementary budget.

In the second supplementary budget, the revenue estimates constituted of **Kes. 5,670 million** (75%), equitable share from the national government **Kes 670 million** (8.8%) own source revenue inclusive of Linda Mama, **Kes 714.6 million** (9.4%) as conditional grants and loans and **Kes 527 million** (7%) as balance brought forward from the FY 2021/22.

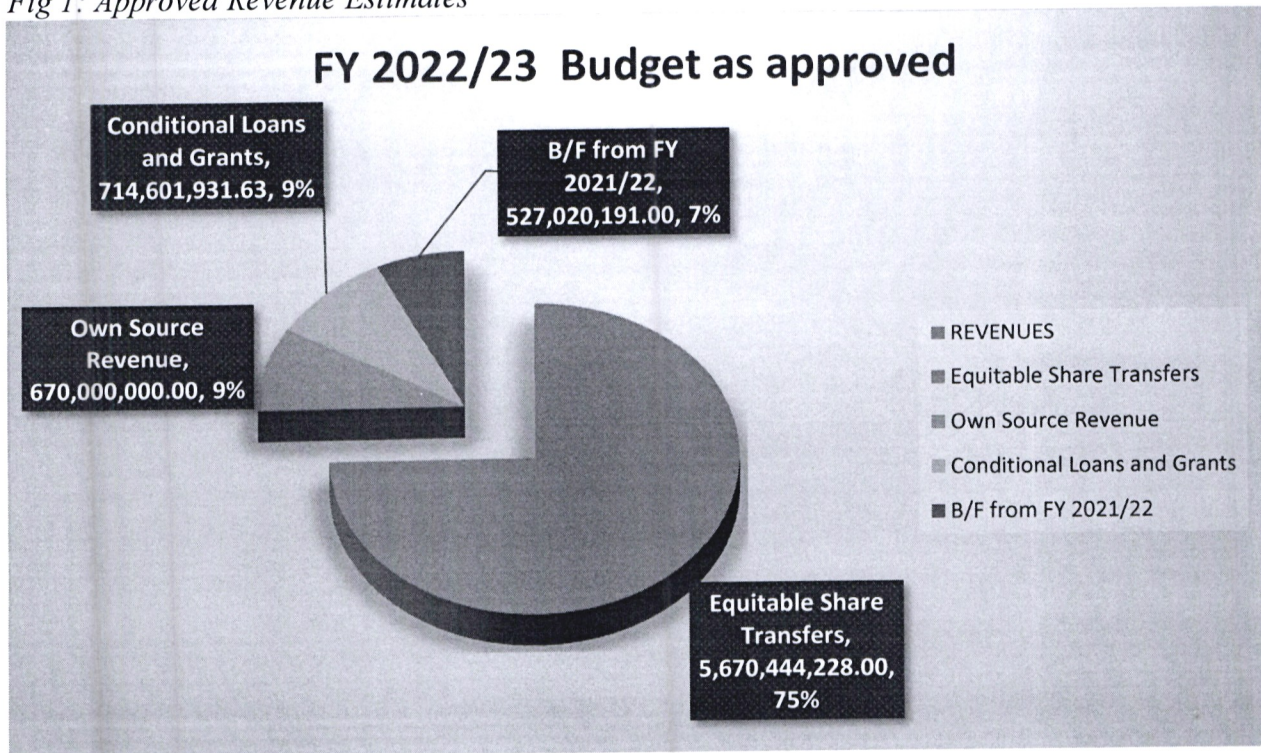
Table 1: Approved Revenue Estimates

Description	FY 2022/23 Second Supplementary Budget as approved	Percentage of Total Budget
REVENUES		
Equitable Share Transfers	5,670,444,228	74.79
Own Source Revenue	670,000,000	8.84
Conditional Loans and Grants	714,601,931	9.42
B/F from FY 2021/22	527,020,191	6.95
Grand Total	7,582,066,350	100.00

Source: County Treasury

The analysis shown above is indicative of the overreliance of the County Government on equitable share transfer, loans and grants from development partners and the national government. Thus, there is need to enhance own source revenue to ensure sustainability.

Fig 1: Approved Revenue Estimates



ACTUAL CRF REVENUE PERFORMANCE IN THE FY 2022/23

Table 2: CRF Revenue performance in FY 2022/23 (In Kes)

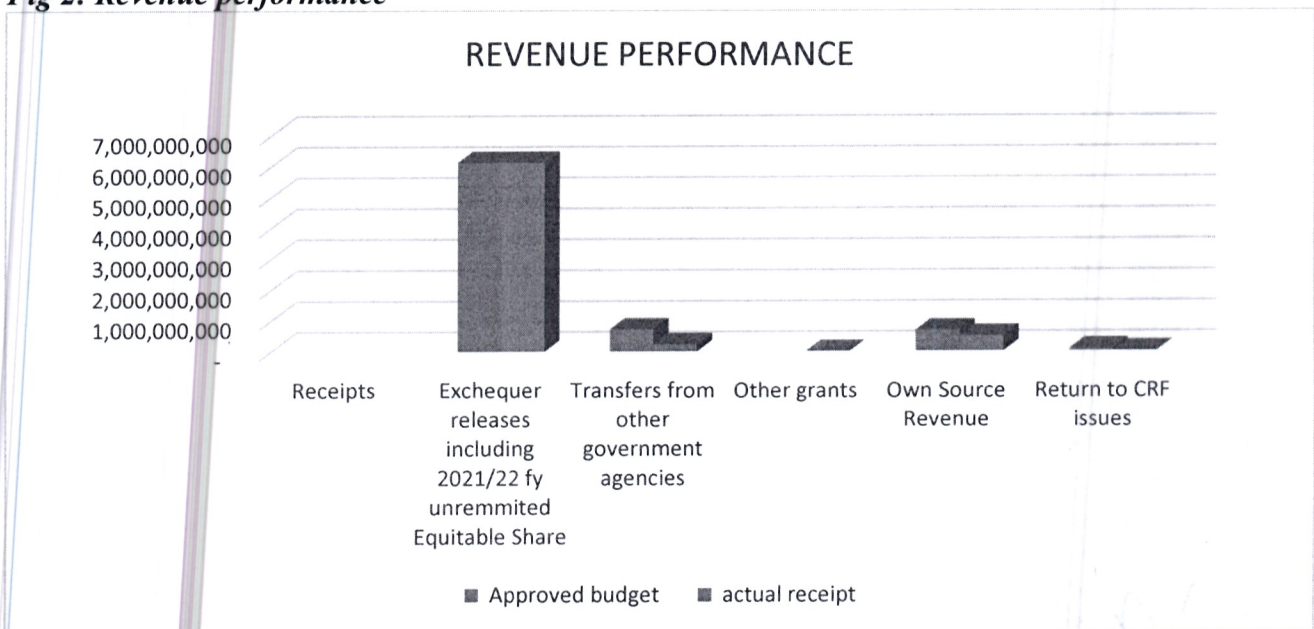
Receipts	Approved budget	actual receipt	deficit/ surplus	% receipt
Exchequer releases including 2021/22 fy unremitted Equitable Share	6,124,079,770	6,124,079,770	-	100.00
Transfers from other government agencies	714,601,932	231,323,324	- 483,278,608	32.37
Other grants		-	-	
Own Source Revenue	670,000,000	491,561,965	- 178,438,036	73.37
Return to CRF issues	73,384,648	5,481,438	- 67,903,210	7.47
Total Receipts	7,582,066,350	6,852,446,496	- 729,619,853	90.38

From the analysis above, the County received kes. 6,124,079,770 as equitable share representing 100% of the projected allocation. The total transfers from other government agencies amounted to kes. 231,323,324 representing 32.4% of the total transfers. The deficit relates to amounts that were already credited at special purpose accounts (balances brought forward from 2021/22fy), unremitted grants (those not disbursed) and amounts paid directly to the contractors. (leasing of medical equipment's and supplement for construction of county headquarters)

The County anticipated to collect Kes. 670,000,000 as its own source revenue in the FY 2022/23. The County collected Kes. 491,561,965 (73.37%) resulting in a shortfall of Kes. 178,438,036. This is the county's highest revenue collection since devolution.

The return to CRF amounted to kes. 5,481,438. The balance was composed of conditional grants received at the closure of the 2022/23 fy which were later transferred to respective special purpose accounts.

Fig 2: Revenue performance



Revenue disbursements made from the CRF

During the financial year under review, payments worth **kes. 6,171,542,852** and **kes. 876,225,353** were made to the County Executive and County Assembly respectively. The account had a balance of **kes. 306,587,757** at the closure of the finance year.

Challenges facing revenue collection/ reasons for underperformance

- i. Lack of Valuation Roll
- ii. Lack of Geo Mapping (spatial planning) to assist in mapping of revenue sources
- iii. Obsolete property rates system (LAIFOMS) which gives inaccurate data.
- iv. Lack of revenue collection legislations i.e. Enforcement Act, Revenue administration Act
- v. Shortage of revenue collection staffs
- vi. Lack of full automation and integration of revenue processes

Revenue enhancement measures

- i. Updating of Valuation Roll
- ii. Land Control Boards
- iii. Land Rates Waiver
- iv. Devolve Agricultural Facilities
- v. Recruitment of Revenue staff
- vi. Geo mapping (spatial planning)
- vii. Revenue Enforcement
- viii. Seamless Service/ Enhanced interdepartmental collaborations
- ix. Full Automation and integration of revenue processes
- x. Addressing intergovernmental relations issues



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HON. MARY W. KAMANDE
CECM- FINANCE, ECONOMIC PLANNING AND ICT
COUNTY GOVERNMENT OF NYANDARUA

4. Management Discussion and Analysis

The County Government operations are financed by equitable share, the County Own Source Revenue and the conditional grants & loans which are channelled through the County Revenue Fund account held at the CBK.

1. Equitable Share

The County has been receiving equitable share from the National Government which accounts for at least 70% of the County’s revenue. The projected equitable share revenue and receipts are as analysed below.

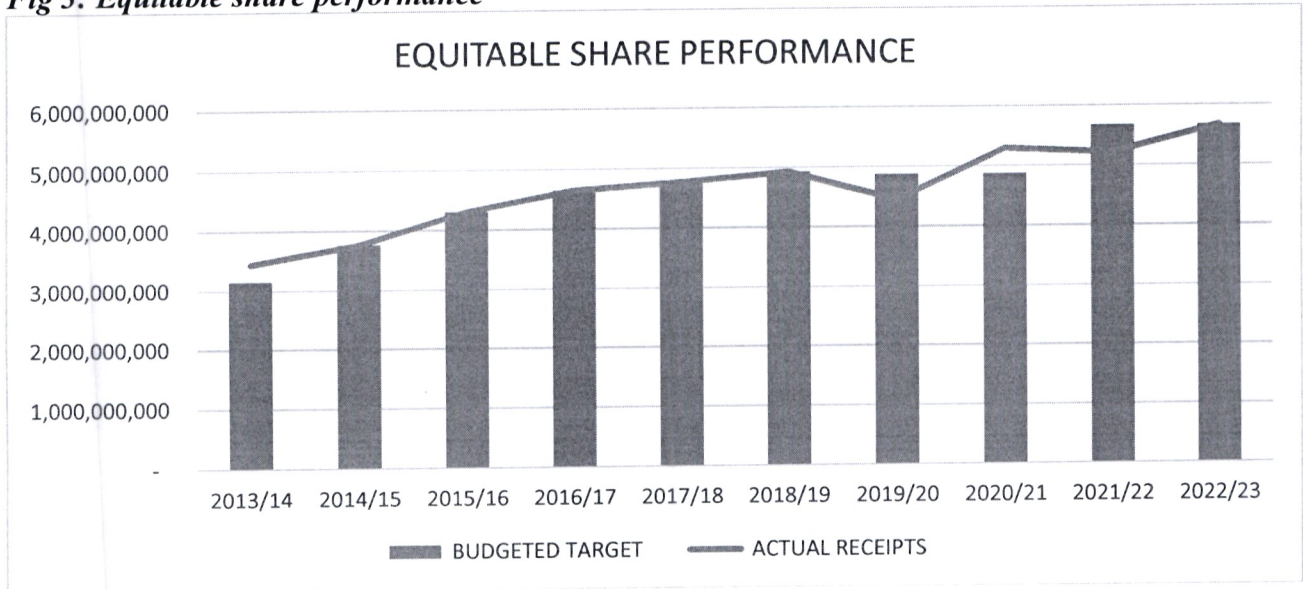
Table 3: Equitable share performance

FINANCIAL YEAR	BUDGETED TARGET	ACTUAL RECEIPTS	VARIANCE	% RECEIVED
2013/14	3,150,000,000	3,435,160,700	285,160,700	109.05
2014/15	3,758,296,517	3,758,296,517	-	100.00
2015/16	4,307,070,831	4,307,070,831	-	100.00
2016/17	4,647,384,382	4,647,384,382	-	100.00
2017/18	4,771,600,000	4,771,600,000	-	100.00
2018/19	4,929,800,000	4,929,800,000	-	100.00
2019/20	4,874,100,000	4,454,927,400	-419,172,600	91.40
2020/21	4,874,100,000	5,293,272,600	419,172,600	108.60
2021/22	5,670,444,228	5,216,808,686	-453,635,542	92.00
2022/23	5,670,444,228	5,670,444,228	-	100.00

From the table above, the National Government released the full amounts in the 2014/15, 2015/16, 2016/17, 2017/18, 2018/19 and the 2022/23 financial years. The equitable share had a shortfall in the 2019/20 and 2021/22 financial years which were remitted the subsequent financial years.

The analysis of the equitable share received since the inception of devolution is as analysed in the graph below.

Fig 3: Equitable share performance



2. Own Source Revenue Performance

The own source revenue collection has grown significantly from the 2013/14 FY to the 2022/23 FY.

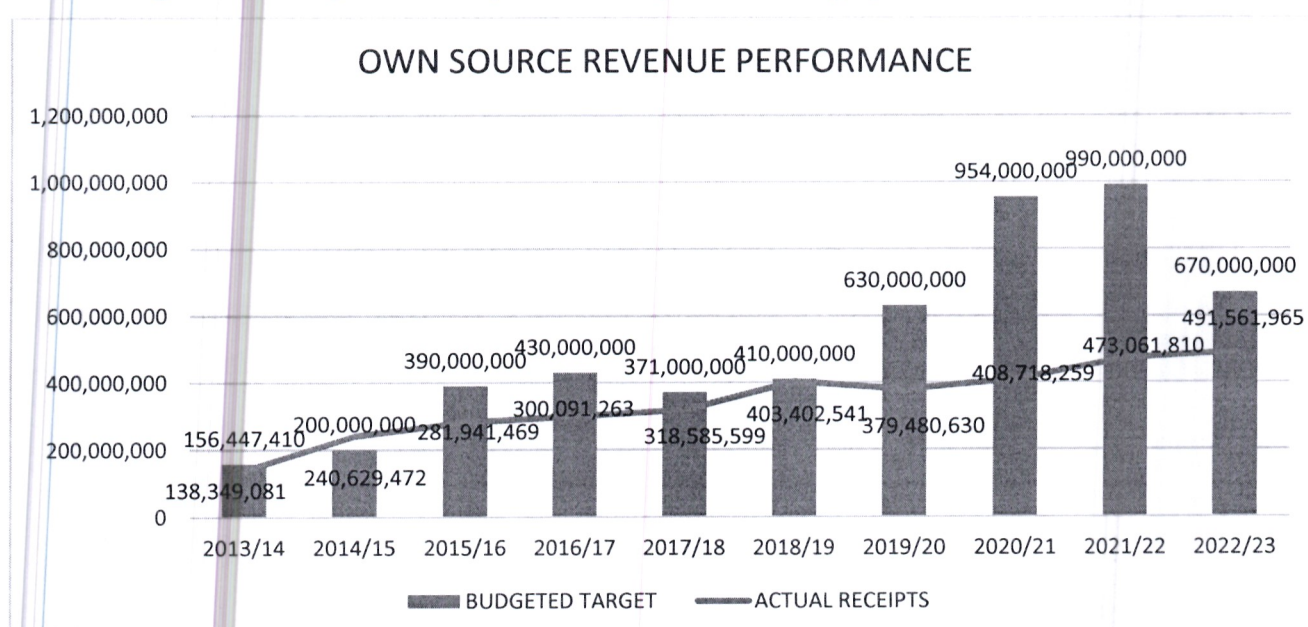
Table 3: Own Source Revenue Performance

FINANCIAL YEAR	BUDGETED TARGET	ACTUAL RECEIPTS	VARIANCE	% ACHIEVED
2013/14	156,447,410	138,349,081	-18,098,329	88.43
2014/15	200,000,000	240,629,472	40,629,472	120.31
2015/16	390,000,000	281,941,469	-108,058,531	72.29
2016/17	430,000,000	300,091,263	-129,908,737	69.79
2017/18	371,000,000	318,585,599	-52,414,401	85.87
2018/19	410,000,000	403,402,541	-6,597,459	98.39
2019/20	630,000,000	379,480,630	-250,519,370	60.24
2020/21	954,000,000	408,718,259	-545,281,742	42.84

County Government of Nyandarua
County Revenue Fund
For the financial year ended 30th June 2023

2021/22	990,000,000	473,061,810	- 516,938,190	47.78
2022/23	670,000,000	491,561,965	- 178,438,035	73.37

As intimated in the table above, the County revenue collection has improved over the years despite the county missing out on the projected revenue collection. Over the years, the County only achieved the set target in the 2014/15 FY. The County own source revenue in various financial years was not achieved as a result of setting up unachievable/ unrealistic targets. Own source revenue targets and receipts over ten years is as captured in the graph below.



3. Conditional grants

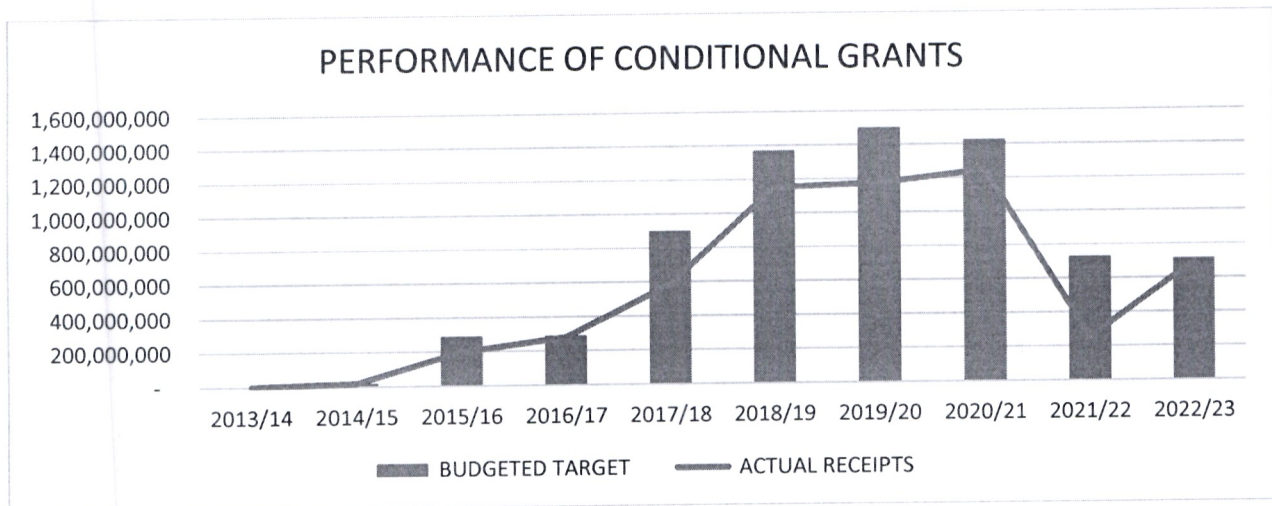
The County has been receiving conditional grants & loans from the National Government and development partners.

CONDITIONAL GRANTS				
FINANCIAL YEAR	BUDGETED TARGET	ACTUAL RECEIPTS	VARIANCE	% RECEIVED
2013/14	-	-	-	-
2014/15	16,480,000	16,480,000	-	100.00
2015/16	288,074,190	195,047,790	- 93,026,400	67.71
2016/17	288,243,919	279,431,540	- 8,812,379	96.94
2017/18	899,727,654	584,341,025	- 315,386,629	64.95

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

2018/19	1,369,897,102	1,151,485,459	- 218,411,643	84.06
2019/20	1,499,382,378	1,173,391,805	- 325,990,573	78.26
2020/21	1,424,551,072	1,247,274,231	- 177,276,841	87.56
2021/22	727,391,878	252,340,586	- 475,051,292	34.69
2022/23	714,601,932	696,115,535	- 18,486,397	97.41

Over the ten years, some of the conditional grants captured in the CARA were not remitted to the county resulting into a shortfall. However, the amounts were later remitted in the subsequent years. The conditional grants performance are as represented in the graph 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. 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 30th June 2023.


HON. MARY W. KAMANDE
CECM- FINANCE, ECONOMIC PLANNING AND ICT
COUNTY GOVERNMENT OF NYANDARUA

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 (*where applicable*). Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on _____ 2023.

Signature _____

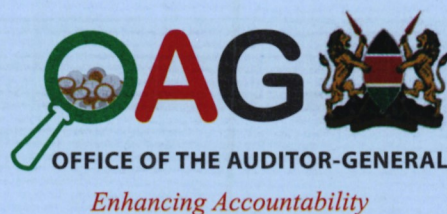
Name: Juvenalis Gitau Thiong'o

Chief Officer Finance
County Government of Nyandarua



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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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 NYANDARUA

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 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, the risk management environment and the 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 REVENUE STATEMENTS

Opinion

I have audited the accompanying revenue statements of County Revenue Fund - County Government of Nyandarua set out on pages 1 to 17, which comprise of the statement of

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

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

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of Nyandarua Management in accordance with ISSAI 130 on 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Revenue Shortfall

The statement of comparison of budget actual amounts for the year ended 30 June, 2023 indicates that Kshs.231,323,323 was received as transfers from other Government agencies against a budgeted amount of Kshs.797,986,580, representing a shortfall of Kshs.566,663,257 or 71% of the budgeted revenue. Similarly, Kshs.491,561,965 was received as own source revenue against a budgeted amount of Kshs.660,000,000 representing a shortfall of Kshs.168,438,035 or 26% of the budgeted revenue.

In the circumstances, failure to collect revenue as budgeted adversely affected the planned activities and impacted negatively on service delivery to public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Other Matter. However, all the issues have not been resolved as disclosed in Annex 1 to the financial statements under progress on follow-up

of prior year auditor's recommendations. No explanation was provided for the delay in resolving the issues.

In the circumstances, the issues remain unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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 governance.

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

sustainability of services and using the applicable basis of accounting unless the Management is aware of 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's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 control 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 Fund's 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 control.
- 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.

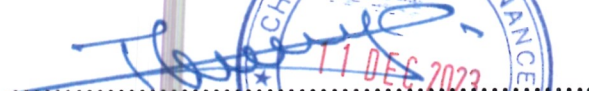


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

04 January, 2024

8. Statement of Receipts and Payments for the Year Ended 30th June 2023.

		FY 2022-23	FY 2021-22
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	6,124,079,770	5,216,808,686
Transfers from other government agencies	2	231,323,323	266,326,781
Other grants	3	0	-
Proceeds from Domestic Borrowing	4	0	-
Proceeds from Foreign Borrowing	5	0	-
Own Source Revenue	6	491,561,964	479,999,000
Return to CRF issues	7	5,481,438	13,518,516
Total Receipts		6,852,446,496	5,976,652,983
Payments			
Transfers to County Executive	8	5,759,503,946	5,172,885,314
Transfers to County Assembly	9	876,225,353	777,947,825
Other Transfers	10	0	-
Total Payments		6,635,729,299	5,950,833,139
Net increase/ (decrease) in cash for the year		216,717,197.35	25,819,844
Add Opening fund balance b/f	11	89,870,559	64,050,715
Closing Fund balance for the year	11	306,587,756	89,870,559



Juvenalis G. Thiong'o
 Chief Officer - Finance
 ICPAK Member No. 6358
 Date:



Fredrick I. Gichuhi
 Head Financial Reporting Unit
 ICPAK Member No. 9102
 Date:

County Government of Nyandarua
County Revenue Fund
For the financial year ended 30th June 2023

9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2023.

Receipts/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a Kshs	b Kshs	c=a+b Kshs	D Kshs	e=c-d Kshs	f=d/c %
Receipts						
Exchequer releases	5,670,444,228	453,635,542	6,124,079,770	6,124,079,770	-	100%
Transfers from other government agencies	671,542,852	126,443,728	797,986,580	231,323,323	566,663,256	29%
Other conditional grants						
Proceeds from Domestic Borrowing	-	-	-	-	-	
Proceeds from Foreign Borrowing	-	-	-	-	-	
Own Source Revenue	660,000,000	-	660,000,000	491,561,964	168,438,035	74%
Return to CRF issues	-	-	-	5,481,438	(5,481,43)	
Total Receipts	7,001,987,080	580,079,270	7,582,066,350	6,852,446,496	729,619,854	90%
Payments						
Transfers to County Executive	6,171,542,852	-	6,171,542,852	5,759,503,946	412,038,906	93%
Transfers to County Assembly	830,444,228	45,781,125	876,225,353	876,225,353	-	100%
Others	-	-	-	-	-	-

County Government of Nyandarua
County Revenue Fund

For the financial year ended 30th June 2023

Receipt/Payments	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis D	Budget Realization Difference e=c-d	% of Realization f=d/c %
Total Payments	7,001,987,080	-	7,001,987,080	6,635,729,299	366,257,781	95%
Balance	-	-	-	216,717,197		

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

- (a) Shortfall in own source revenue was caused by the poor economic condition within the county and the country at large hence the residents were not able to clear the outstanding debts.
 - (b) Shortfall in Transfers from other government agencies relates to grants that were not received.
- (Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation between the two statements should be prepared and disclosed.)

10. Significant Accounting Policies

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

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

c) Receipts

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

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

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

d) Payments

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

Significant Accounting Policies (Continued)

e) Fund Balances

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

f) Restriction on Cash

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

11. Notes to the Financial Statements

1. Exchequer releases

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

Description	FY 2022-23 Kshs.	FY 2021-22 Kshs.
Equitable Share (a)	6,124,079,770	5,216,808,686
Level 5 hospitals (b)	0	0
Others (<i>Specify</i>) (c)	0	0
Total (d=a+b+c)	6,124,079,770	5,216,808,686

2. Transfers from other government agencies**

Description	FY 2022-23 Kshs.	FY 2021-22 Kshs.
Road Maintenance Levy	-	-
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-
User Fees Foregone -Ministry of Health	9,557,625	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	93,939,435
World Bank-NARIGP-State Department of Crop Development	67,192,729	150,501,526
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	75,718,650.00	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	6,121,500	5,399,625
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	4,496,557	
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-
Kenya Urban Support Programme (KUSP)	2,339,914	
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	25,000,000	
UNFPA-9th County Programme Implementation - Ministry of Health		-

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

Description	FY 2022-23	FY 2021-22
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	18,896,348	16,486,195
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		
(IDA) World Bank Credit-Financing locally Led climate Programme (FFLoCA)1 CCIS Grant State Department of	22,000,000	-
Total	231,323,323	266,326,781

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

3. Other grants**

Description	FY 2022-23 Kshs.	FY 2021-22 Kshs.
Donor 1 (Specify)	-	-
Donor 2 (Specify)	-	-
Donor 3 (Specify)	-	-
Others (Specify)	-	-
	-	-

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

4. Proceeds from Domestic borrowing.

Description	FY 2022-23 Kshs.	FY 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 (Specify)	-	-
Total	-	-

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

(Give a brief description of the nature and sources of borrowings including any assets pledged as security and the legal authority to borrow)

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

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

(Where a note is not applicable, it should be removed, and notes renumbered)

6. Own Source Revenue

Description	FY 2022-23	FY 2021-22
	Kshs.	Kshs.
PRODUCE CESS ROYALTIES	50,122,888	46,404,903
SLAUGHTER HOUSE LICENCE	10,000	1,124,350
SLAUGHTER MANS LICENCE	3,100	
MILK CESS	10,276	
WATER PROVIDER	520,000	
PLOT RATES	8,912,413	
LAND RATES	2,414,005	
SINGLE BUSINESS PERMITS	99,837,882	90,714,711
SBP PENALTIES	2,777,734	3,348,825
SALE OF APPLICATION/RENEWAL	1,570,761	
CHANGE OF NAME	47,150	
MARKET STALL RENT	1,736,800	
KIOSK/GROUND RENT	854,118	
HOUSE/OFFICE RENT	1,264,117	18,262,287

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

TRANSFER FEES	1,689,050	
RESIDENTIAL HOUSE PERMITS	-	
SHAMBA RENT	68,600	
BUS AND MATATU FEES	10,504,360	
MOTOR CYCLE FEES (PARKING)	5,629,850	
TOWN PARKING FEE	846,900	15,525,202
OPEN AIR MARKET FEES	11,139,843	10,955,952
SIGN/BILL BOARDS	251,761	
BRANDING	471,350	
PROMOTION	111,000	
ADVERTISEMENT	4,084,458	
EXHIBITION	50,000	
J.M. HOSPITAL	110,322,980	
ENGINEER HOSPITAL	28,448,928	
N.H.I.F FEE/LINDA MAMA	50,088,984	
PUBLIC HEALTH FEES	3,892,150	183,662,422
MEDICAL CERTIFICATE FEES	1,155,400	
SUB-DIVISION OF LAND	3,285,440	
SITE INDICATION	7,000	
B/PLAN INSPECTION FEES	293,025	
CHANGE OF USER	1,071,150	
LAND/PLOT/KIOSK REG. FEES	144,160	
BUILDING PLAN APPROVAL P. HEALTH	2,129,920	
DEV.(PPA FORMS)	458,440	
APP. OF BUILDING PLANS	7,207,074	7,354,066
CLEARANCE CERTIFICATE	1,965,050	

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

SEARCH FEE	1,100	
SURVEY FEES	-	
CERTIFICATE OF COMPLIANCE	744,200	
LEASE EXTENSION	80,400	2,046,466
HIRE OF MACHINES(AGRICULTURE)	923,260	
HIRE OF HALLS/CHAIRS	6,500	
ATC	1,863,540	
CONSERVANCY	219,220	
EXHAUSTER AND EXH. MILAGE	44,700	88,500
WATER FEE	119,774	
GRAVE FEES	37,450	
HIRE OF WATER TANKER	23,400	236,698
BOREHOLE DRILLING	20,000	
NOISE CONTROL	5,000	
E.A.I	20,000	
CATTLE DIPS	71,076	
SLAUGHTER FEES	498,520	
REG.AND RENEWAL OF GROUPS	20,750	
MEAT INSPECTION	4,248,785	
WEIGHT AND MEASURERS	430,950	
VET DEPARTMENT(AI SERVICES)	2,276,450	
VET DEPARTMENT (VACCINATION)	85,110	
AUDIT FEES	360,745	
C.O.T	260,180	
MOVEMENT PERMIT	281,720	
MOTORCYCLE MORTGAGE	154,900	

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

FISHERIES	434,152	
LIQUOR APP/INS/LICENSE	20,462,458	39,063,928
LOGGING FEES	569,700	
PROJECT MANAGEMENT FEE	22,109,548	1,291,020
FIRE CERTIFICATE	4,019,040	
WAY LEAVES	11,000	
REG.OF TRANSPORTERS(AGRIC)	3,000	
BETTING FEES	10,000	
AMS	462,000	
BREEDER LICENCE	5,250	
HIRE OF STADIUM	32,000	
IMPOUNDED FEES	761,240	
STORAGE FEE	49,210	
MOTOR CYCLE PENALTY	412,610	
SUBSIDIZED FERTILIZER SALE	5,207,872	
IMPREST SURRENDER	32,455	
VEHICLE PENALTY	2,000	
SALARY RECOVERY	965,231	
INSUARANCE COMPENSATION	5,524,000	
OTHERS (DIRECT DEPOSIT)	2,293,351	59,919,671
QUALITY CONTROL	-	
TOTALS	491,561,964	479,999,001

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

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

Description	FY 2022-23 Kshs.	FY 2021-22 Kshs.
Recurrent Account (<i>County Executive</i>)	284	7,147,256
Development Account (<i>County Executive</i>)	4,418,577	2,874,911
Recurrent Account (<i>County Assembly</i>)	0	40,990
Development Account (<i>County Assembly</i>)	1,062,577	3,455,359
Others (<i>Specify</i>)	0	0
Total	5,481,438	13,518,516

(Explain the circumstances surrounding the returns to CRF)

8. Transfers to County Executive

Description	FY 2022-23 Kshs.	FY 2021-22 Kshs.
Recurrent Account	4,146,345,057	3,727,572,830
Development Account	1,281,199,895	1,200,471,898
Special Purpose Accounts	331,958,994	249,840,586
Others (<i>Specify</i>)	-	-
Total	5,759,503,946	5,177,885,314

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

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

Description	FY 2022-23	FY 2021-22
	Kshs.	Kshs.
Recurrent Account	786,782,842	690,402,817
Development Account	89,442,511	87545008
Special purpose accounts	-	-
Others (<i>Specify</i>)	-	-
Total	876,225,353	777,947,825

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

10. Other Transfers

Description	FY 2022-23	FY 2021-22
	Kshs.	Kshs.
Agency Notices	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

(Explain as per County Appropriation Act)

11. Fund balance

Description	FY 2022-23	FY 2021-22
	Kshs.	Kshs.
County Exchequer Account - (<i>CBK Account number 1000170182</i>)	306,587,757	89,870,560
Total	306,587,757	89,870,560

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)	FY 2022-23 Kshs	FY 2021-22 Kshs
EQUITY BANK ACCOUNT NO.0620261016673 KSH.	0	0	6,471,338	38,507,778
KCB BANK ACCOUNT NO.1140736779 KSH.			2,522,092	33,157,306
CO-OPERATIVE BANK OF KENYA ACCOUNT NO.01141468609500			2,508,337	-
FAMILY BANK ACCOUNT NO.037000015899			231,670	-
Total	0		11,733,438.07	71,665,084.82

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

12. Annexes

Annex 1: Progress on follow up of Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
1.1 Statement of Receipts and Payments	The statement of receipts and payments reflects Kshs.268,826,781 in respect of transfers from other government agencies for the year ended 30 June, 2022. However, the explanatory Note 2 to the financial statements reflects a balance of Kshs.266,326,781 resulting to unexplained and unreconciled difference of Kshs.2,500,000. In addition, the statement reflects total receipts balance of Kshs.5,976,652,983, net increase in cash for the year of Kshs.25,819,844 and closing fund balance for the period of Kshs.89,870,559. However, the respective recalculated balances reflect total receipts balance of Kshs.5,979,152,983, net increase in cash for the year of Kshs. 28,319,844 and closing fund balance for the period of Kshs.92,370,559 resulting in an unexplained or reconciled variance of Kshs.2,500,000.	The notes had a posting error	Not resolved									
1.2 Variances Between the Statement	<table border="1"> <thead> <tr> <th>Revenues</th> <th>Actuals as per Statement</th> <th>Actuals as per Statement of</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Revenues	Actuals as per Statement	Actuals as per Statement of	Variance					The Management Acknowledges the	Not resolved	
Revenues	Actuals as per Statement	Actuals as per Statement of	Variance									

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023


Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
of Receipts and Payments Component Balances and Statement of Comparison of Budget and Actual Amounts		nt of Receipts and Payments Statements (Kshs)	compari son of budget and actual amounts (Kshs)		posting error		
	Return to CRF issues	13,518,516	-	13,518,516			
	Transfers to County Executive	5,172,885,314	5,177,885,314	5,000,000			
		5,186,403,830	5,177,885,314	18,518,516			
1.3 Variance in Own Generated Revenue Between Receiver of Revenue	Statements and The County Revenue Fund The statement of receipts and payments for the year ended 30 June, 2022 reflects Kshs.477,499,000 in respect of own source revenue. This balance is at variance with that reported in the statement of receipts and disbursements under the Receiver of Revenue of Kshs.473,061,809 for the year ended 30 June, 2022 resulting to an unreconciled or unexplained variance of Kshs.4,437,191.				The difference between ROR and CRF financial statements is as result of the cut off dates for close of the Financial year.	Resolved	30 th December 2022

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the validity and accuracy of the respective financial statement balances for the year ended 30 June, 2022 could not be confirmed.			

Guidance Notes:

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



Juvenalis G. Thiong'o
Chief Officer Finance
ICPAK Member No 6358
Date

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

Period 2022/2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,389,258,839	935,623,299	935,623,299	2,863,574,333	6,124,079,770
Level 5 Hospitals	0	0	0	0	0
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	6,121,500	6,121,500
World Bank – THUSCP	0	0	0	0	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	67,192,729	67,192,729
Kenya Devolution Support Programme	0	0	0	0	-
Youth Polytechnic support grant	0	0	0	0	-
Abolishment of user fees in health centres and dispensaries	0	0	0	9,557,625	9,557,625
Kenya Urban Support Programme	0	0	0	2,339,914	2,339,914
Agriculture Sector Development Support Project (ASDSP)	0	0	4,496,557	0	4,496,557
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	75,718,650	0	75,718,650
World Bank-Kenya Informal settlement improvement project (KISIP 11)				25,000,000	25,000,000
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)	0	0	18,896,348	0	18,896,348
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)	0	0	11,000,000	11,000,000	22,000,000
Water and Sanitation Development Project	-	-	-	-	-
Others (Specify)					
Total	1,389,258,839	935,623,299	1,045,734,854	2,984,786,102	6,355,403,094

*County Government of Nyandarua
County Revenue Fund
For the financial year ended 30th June 2023
(Amend appropriately as per the current year CARA)*

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

Period 2022/2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
J.M. HOSPITAL	26,716,494	35,194,075	28,950,869	19,461,542	110,322,980
ENGINEER HOSPITAL	4,023,789	7,065,656	13,362,638	3,996,845	28,448,928
N.H.I.F FEE/INSURANCE	5,711,911	14,410,121	21,500,335	8,466,618	50,088,985
PUBLIC HEALTH FEES	1,336,900	816,500	1,300,580	2,558,590	6,012,570
GRAVE FEES	7,300	4,600	17,750	7,800	37,450
MEDICAL CERTIFICATE FEES	159,000	242,000	430,100	324,300	1,155,400
CONSERVANCY	10,000	5,400	163,600	38,600	217,600
EXHAUSTER AND EXH. MILAGE	2,700	14,000	21,000	7,000	44,700
WATER FEE	17,422	37,228	51,762	13,362	119,774
HIRE OF WATER TANKER	-	0	10,000	13,400	23,400
DUMPING FEE	-	0	-	-	-
PARK ENTRANCE FEE	-	0	-	-	-
LOGGING FEES	107,880	76,770	116,360	198,690	499,700
SALE OF TREES	70,000	0	-	-	70,000
HIRE OF STADIUM	-	12,000	-	20,000	32,000

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

NOISE CONTROL	-	2,000	-	5,000	7,000
BOREHOLE DRILLING	-	20,000	-	-	20,000
MOTOR SPORT EXIBITION LICENCE FOR WATER PROVIDERS				50,000	50,000
				520,000	520,000
IMPOUNDED FEES	87,600	220,370	150,510	304,760	763,240
STORAGE FEES	12,690	3,780	5,320	29,040	50,830
MOTOR CYCLE PENALTY	12,950	140,300	80,760	41,300	275,310
BETTING	-	0	10,000	-	10,000
PLOT RATES	712,112	622,890	5,073,762	2,570,029	8,978,793
LAND RATES	214,280	314,068	1,271,399	623,398	2,423,145
MARKET STALL RENT	467,800	450,900	499,300	318,800	1,736,800
GROUND RENT/KIOSK RENT	48,800	78,200	602,838	124,280	854,118
HOUSE/OFFICE RENT	217,720	242,100	304,347	499,950	1,264,117
SUB-DIVISION OF LAND	815,500	876,500	835,340	758,100	3,285,440
BUILDING PLAN INSPECTION FEE	108,425	32,100	77,800	78,700	297,025
SITE INDICATION	1,000	500	-	1,500	3,000
CHANGE OF USER	300,500	230,500	276,450	248,700	1,056,150
LAND/PLOT REG. FEES	25,900	21,860	46,350	50,050	144,160
DEV.(PPA FORMS)	96,000	85,800	132,000	160,240	474,040

County Government of Nyandarua
County Revenue Fund

For the financial year ended 30th June 2023

APP. OF BUILDING PLANS	1,076,391	1,380,776	2,041,234	2,703,388	7,201,789
TRANSFER FEES	314,500	280,550	486,800	607,200	1,689,050
CLEARANCE CERTIFICATE	411,000	402,400	618,000	533,650	1,965,050
HIRE OF HALL/CHAIRS	2,500	4,000	-	-	6,500
SURVEY FEES	-	0	-	-	-
LEASE EXTENSION	11,500	45,900	11,500	11,500	80,400
SEARCH FEE	-	0	-	1,100	1,100
CERTIFICATE OF COMPLIANCE	182,500	195,700	202,500	163,500	744,200
ADVERTISEMENT	482,716	431,583	3,005,055	1,264,820	5,184,174
WAYLEAVE	10,000	0	-	-	10,000
IMPREST SURRENDER/SALARY REC.	-	489,473	183,519	58,489	731,481
BUS AND MATATU FEES	2,223,800	2,658,830	2,779,250	2,842,480	10,504,360
MOTOR CYCLE FEES (PARKING)	580,950	1,446,050	2,145,650	1,594,500	5,767,150
TOWN PARKING FEE	148,370	141,610	283,020	273,900	846,900
PROJECT MANAGEMENT FEE	1,204,519	996,219	2,832,865	17,094,535	22,128,138
DISPOSAL OF ASSETS	-	0	-	-	-
FIRE CERTIFICATE	25,250	5,500	2,387,000	1,602,790	4,020,540
MOTOR VEHICLE INSURANCE COMPENSATION				5,524,000	5,524,000
SINGLE BUSINESS PERMITS	3,031,585	2,470,657	72,997,508	21,389,733	99,889,482

County Government of Nyandarua

County Revenue Fund

For the financial year ended 30th June 2023

SBP PENALTIES	272,108		288,486	13,500	2,203,640	2,777,734
SALE OF APPLICATION/RENEWAL	163,372		136,005	815,084	456,300	1,570,761
OPEN AIR MARKET FEES	2,686,261		2,675,985	2,913,125	2,864,472	11,139,843
CHANGE OF BUSINESS	5,500		500	15,000	26,150	47,150
WEIGHTS AND MEASURES	-		182,100	43,000	205,850	430,950
COOPERATIVE AUDIT FEES	26,215		71,260	103,880	230,650	432,005
REG.AND RENEWAL OF GROUPS LIQUOR LICENCE/INSPECTION/APP	1,350		4,950	500	13,950	20,750
CATTLE DIPS	12,550		18,112	21,519	12,530	64,711
PRODUCE CESS ROYALTIES	8,768,270		8,800,785	11,352,066	21,216,766	50,137,887
SLAUGHTER FEES	124,260		117,390	115,120	141,750	498,520
HIRE OF MACHINES(AGRICULTURE)	255,000		245,360	340,500	92,900	933,760
MEAT INSPECTION	1,114,830		1,072,135	1,085,730	976,090	4,248,785
VET DEPARTMENT(AI SERVICES)	544,564		379,295	720,308	632,283	2,276,450
VACCINATION	5,000		0	-	8,850	13,850
C.O.T	64,260		61,210	65,420	69,290	260,180
MOVEMENT PERMIT	42,060		48,080	64,770	126,820	281,730
ATC NJABINI	44,500		87,200	34,000	103,000	268,700
ATC OLIJORO OROK	186,240		115,085	122,375	1,171,140	1,594,840

County Government of Nyandarua
 County Revenue Fund
 For the financial year ended 30th June 2023

FISHERIES	-	434,152	-	-	434,152
MOTORCYCLE MORTGAGE FEES	29,000	85,400	40,500	-	154,900
SUBSIDIZED FERTILIZER SALE	-	0	-	5,207,872	5,207,872
REG. OF TRANSPORTERS (AGRIC)	2,000	1,000	1,000	-	4,000
SHAMBA RENT	-	0	68,600	-	68,600
AMS -NJABINI	-		33,250	423,500	456,750
SLAUGHTER MAN'S LICENCE				3,100	3,100
SLAUGHTER HOUSE LICENCE				10,000	10,000
MILK CESS				10,276	10,276
DIRECT BANKING				2,170,282	2,170,282
GRAND TOTAL	74,893,061	88,714,565	183,409,368	156,733,028	491,561,964

Annex 4: Analysis of Transfers from the County Revenue Fund

Period -2022/2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	796,495,137	1,016,295,222	819,405,426	1,514,149,272.00	4,146,345,057
County Executive -Dev	60,661,457	113,228,529	377,237,740	730,072,169.00	1,281,199,895
County Assembly -Rec	304,382,334	90,092,479	145,406,819	246,901,210.00	786,782,842
County Assembly -Dev	0	21,723,413	-	67,719,098.00	89,442,511
Special Purpose A/c (Specify)	0	51,102,756	115,597,750	165,258,488	331,958,994
Total	1,161,538,928	1,219,616,230	1,457,647,735	2,724,100,237	6,562,903,130