

REPUBLIC OF KENYA

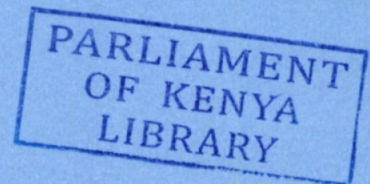


Enhancing Accountability

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REPORT

OF



THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE - REVENUE
STATEMENTS**

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

COUNTY GOVERNMENT OF NYAMIRA



RECEIVER OF REVENUE

COUNTY GOVERNMENT OF NYAMIRA

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
H.E	His Excellence
HON	Honourable
MCA	Member of County Assembly
CPA	Certified Public Accountant
ICT	Information Communication Technology
CECM	County Executive Committee Member
CCO	County Chief Officer
FIF	Facility Improvement Fund

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

• Key Management

The County Government of Nyamira is constituted as per the Constitution of Kenya and it is headed by the County Governor, H.E. Amos Nyaribo who is responsible for the general policy and strategic direction of the County.

Nyamira County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government. The Governor is supported by County Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, ICT and Economic Planning, CPA Emily Moraa Ongaga is in charge of the County Treasury. The County Treasury is mandated with the responsibility of year in reporting on the financial and non-financial operations of the county government's affairs.

Vision

To be a leading County Government in effective and efficient utilization of resources, provision of essential services, industrial growth and development initiatives for improved quality of life for all.

Mission

To foster the County Government's economic growth through intensive and efficient utilization of local

Core Values

Nyamira County upholds the values of;

- **Professional integrity:** All members of staff shall uphold the highest standards of professional competence and integrity.
- **Participatory approach:** The County Government is committed to consultative and all-inclusive planning and budgeting processes.
- **Customer focus:** The County Government is committed to uphold customer driven and customer focused service delivery.
- **Innovation and visionary:** The County Government is committed to innovative, creative and visionary planning and financial management.
- **Transparency and accountability:** The County Government conducts its business in a transparent and accountable manner.
- **Partnership:** The County Government endeavours to promote and embrace partnerships and participatory process of implementing its activities.

**Receiver Of Revenue
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The County Executive's day-to-day management is under the following key organs:

S/NO	NAME	DESIGNATION	DATE OF HOLDING OFFICE
1.	H.E Amos Nyaribo	Governor	29th Dec.2020 -30 th June,2023
2.	H.E. James Gesami	Deputy Governor	Dec. 2020 to 30 th June,2023
3.	Mr. Jones Moko omwenga	CECM, Transport and Infrastructure	26th March. 2021 to 30th June, 2023
4.	DR. Timothy Ombati	CECM, Health Services	26 th Oct.2022 to 30 th June, 2023
5.	Mr. Benard Maina	CECM, Trade, Tourism, Industrialization and Cooperative Development	26th October 2022 to 30th June, 2023
6.	Dr.Geoffrey Nyakoe	CECM, Public service Management	26th March 2022 to 30th June, 2023
7.	CPA Emilly Moraa Ongaga	CECM,Finance,ICT Economic Planning and Resource Mobilization	26 th March. 2022 to 30 th June, 2023
8.	Mr.Stephen Oboso	CECM, Lands, Housing and Physical Planning	26th October 2022 to 30 th June, 2023
9.	Mrs.Alice Manoti	CECM, Agriculture, Livestock and Fisheries	26 th October 2022 to 30 th June, 2023
10.	Mr.Kennedy Ongwenyi	CECM, Education	26th October. 2022 to 30th June, 2023
11.	Dr. Grace Bosibori Nyamongo	CECM, Gender, Sports & Culture	25th Feb. 2021 to 30th June, 2023
12.	Mr.John Matiangi	CECM, Environment and Natural Resources	26 th October 2022 to 30 th June, 2023

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

(a) Background information

(b) The receiver of revenue is under the Department of Finance, ICT and Economic Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance, ICT and 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 revenue by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(c) Principal activities

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

(d) Key Management Team

(e) The County Government of Nyamira' day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Emilly Moraa Ongaga
2.	Accounting Officer Department of Finance and Accounting Services	CPA Dominic Barare
3	Accounting Officer Department of Economic Planning, Resource Mobilization and ICT	CPA Azenath K. Maobe
3.	Accounting Officer-Department of Public Service Management	Mrs Rael Momanyi
4.	Accounting Officer-Department of Health Services (Primary Health Care)	Mr. Wilson Moenga Momanyi
5.	Accounting Officer-Department of Health Services (Medical Services)	Mr. Andrew Ongere Nyakundi
6.	Accounting Officer-Department of Trade, Tourism, Industrialization and Cooperative Development	Mr Dennis Ondigo Onduko
7.	Accounting Officer- Department of Lands, Housing and Physical Planning	Mr Josphat Gori
8.	Accounting Officer - Department of Agriculture - Crop Production	Mr Mwencha Nyasimi
9.	Accounting Officer - Department of Agriculture - Livestock and Fisheries	Mr. Lucas Odida

**Receiver Of Revenue
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No.	Designation	Name
10.	Accounting Officer- Department of Education and Vocational Training	Mrs. Mercy Motanya
11.	Accounting Officer- Department of Gender, Sports and Culture	Mrs Zipporah Kemunto Orina
12.	Accounting Officer-Department of Environment and Natural Resources	Mr Joshua Marwanga
13.	Accounting Officer-Department of County Executive Office	Mr Mwencha Nyasimi
14.	Accounting Officer-Department of County Public Service Board	Mr. Donald Okoyo
15.	Accounting Officer-Nyamira Municipality	Mr Earnest Mokua
16.	Accounting Officer-Department of Roads, Transport and Public works	Eng. Josphat Oruru Matini
17.	Director Revenue	Mr. Geoffrey Michira
18.	Revenue Coordinators	Sub County Heads

Key Entity information and Management (continued)

The following are the officers entrusted with the leadership and management of the County Government of Nyamira’s affairs.



**NYAMIRA GOVERNOR
H.E HON. AMOS KIMWOMI NYARIBO**

H.E. Amos Kimwomi Nyaribo is the incumbent Governor of Nyamira County Government, having taken office in 2020 and re-elected in August 2022.

He holds Bachelor of Commerce, finance option and a chartered Accountant and has previously worked as a trade development officer and as an accounts manager in the government of Kenya.

Before joining the County leadership, he previously served as a Senior Economist with the World Bank Group and as a top manager in various institutions.

Before being elected the Governor he served as Deputy Governor from 2013 to 2020

He hails from Magwagwa ward, Nyamira county.



**NYAMIRA DEPUTY GOVERNOR
H.E DR. JAMES GESAMI**

H.E Dr. James Ondicho Gesami holds a Masters of Medicine and Bachelor of Surgery from the University of Nairobi.

H.E Dr James Ondicho Gesami, a medical doctor by profession, long term administrator and former MP West Mugirango (2007-2017) he is the second Deputy Governor of Nyamira County.

Before joining politics, H.E Dr. Gesami had worked for 37 years in the Government of Kenya in different capacities, including senior positions up to the portfolio of Assistant Minister in the Ministry of Public Health and Sanitation and various senior positions in the health sector.

He hails from Bogichora ward, Nyamira county.



MRS. ALICE MANOTI
CECM FOR AGRICULTURE LIVESTOCK
AND FISHERIES DEPARTMENT

Academic qualifications

She is a graduate on Animal sciences from Egerton University.

Professional Experience

Mrs. Manoti has vast experience in the public service sector spanning close to 30 years.

She has worked in various stations in National Government, rising to rank of DLPO the later for a world bank project at Ogembo (KAPPAP).

She has previously worked as a chief officer for water and sanitation, Public Works and roads and PSM formerly Public Administration and Coordination of decentralized Units (PACDU) in the County Government of Nyamira.

She hails from Magombo ward, Nyamira County.



MR. STEVEN KENNEDY OBOSO
CECM FOR LANDS, HOUSING, PHYSICAL
PLANNING AND URBAN DEVELOPMENT

Academic Qualifications

Mr. Oboso completed his Bachelors in Law (LLB) from the University of Nairobi in 1989 and proceeded to the Kenya school of Law the following year for his Diploma.

Professional Experience

He started practicing law in the year 1991 and has a long standing career as an Advocate of the High Court of Kenya He worked in the Nyamira County Public Service Board as a member between 2013-2017.

He hails from Bosamaro ward, Nyamira county.



MR. JOHN OMAMBIA MATIANG'I
CECM, DEPARTMENT OF ENVIRONMENT,
WATER, MINING AND NATURAL
RESOURCE

Academic qualifications

He holds a Master of Education degree (MED) in Education Administration from the Eastern University of Baraton (July 2013) and a Bachelor of Education- Arts degree from the University of Nairobi (October 2008). He is currently pursuing Doctorate of Philosophy (Ph.D.) in Education Administration from the University of Nairobi.

Professional Experience

He has cumulatively 31 years of successful, career progression and experience in public service. He has risen through the ranks to his most recent position of Deputy Director of Education in the Directorate of Project Coordination and Delivery in the Ministry of Education.

He hails from Esise ward, Nyamira county.



MR. BERNARD MAINA
CECM FOR TRADE, TOURISM, INDUSTRY
AND COOPERATIVE DEVELOPMENT.

Academic Qualifications

He holds a Bachelor of Science (BSC) degree from the University of Nairobi and professional Certificate in Retail Banking from Retail Banking Academy International.

Professional Experience

He is skilled in Business Development, Customer experience, Relationship building and Management, Credit origination and analysis SME banking, Foreign Exchange (FX) and Operations risk management from private sector

He hails from Magwagwa ward, Nyamira county.



**CPA EMILLY MORAA ONGAGA
EXECUTIVE COMMITTEE MEMBER:
FINANCE, ICT AND ECONOMIC PLANNING**

Academic Qualifications

CPA. Emily Moraa Ongaga holds a Master in business Administration MBA (Finance Option) and Post Graduate Diploma In Education from Egerton University and a Bachelor of Arts (Economics & Sociology) degree from the University of Nairobi.

Professional Qualifications

She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Certified Public Secretaries of Kenya (ICSK), Association of Women Accountants of Kenya (AWAK) and Certified Human Resource Professionals.

Professional Experience

Prior to her appointment, she served as CECM – Finance ICT and Economic planning in Nyamira county in the year 2021 to 2022 and as the Director Corporate Services in the National Commission for Science, Technology and Innovation. She also has a wealth of experience from various institutions spanning twenty five years.

She also worked with various Donors, including IDRC, CTBTO, The British Council, European Commission, UNESCO, UNFPA UN Women and The Finnish Embassy.

She hails from Nyansiongo ward, Nyamira county.



**MR. JONES MOKO OMWENGA
EXECUTIVE COMMITTEE
MEMBER: TRANSPORT, ROADS AND
PUBLIC WORKS**

Academic Qualifications

He has a Master of Business Administration (Finance) from Jomo Kenyatta University of Agriculture & Technology and a Bachelor of Education degree from Kenyatta University.

Professional Experience

Prior to his appointment he has served as the County Executive Committee member for Education & Vocational Training, Trade, Tourism, Industrialization & Cooperatives and Finance & Economic Planning departments respectively in the County Government of Nyamira and Banking sector

He hails from Itibo ward, Nyamira county.



**DR. TIMOTHY MOKUA OMBATI THE CECM
FOR HEALTH SERVICES**

Academic Qualifications:

He is a medical practitioner having studied Bachelor's Degree in Medicine and surgery from Kampala International University, Masters in Health Systems Management from Kenya Methodist University and on going with Masters in public health at Kisii University.

Professional Experience:

Worked as a general practitioner in various Hospitals within Nyamira County and rose to Medical Superintendent and also offered voluntary services to UNHCR at Hagadera sololo mission hospital and Ethiopia's Oromia state

He hails from Manga ward, Nyamira county.

 <p>MR. KENNEDY ANGWENYI COUNTY CECM FOR THE DEPARTMENT OF EDUCATION AND VOCATIONAL TRAINING</p>	<p><i>Academic Qualifications</i></p> <p>He holds a bachelor of Education in history and religious studies from Kenyatta University.</p> <p><i>Professional Experience</i></p> <p>He has an outstanding career in civil servant with twenty eight (28) years of experience serving as an administrator and as well as a tutor.</p> <p>He hails from Rigoma ward, Nyamira county.</p>
 <p>DR. GRACE BOSIBORI NYAMONGO COUNTY EXECUTIVE COMMITTEE MEMBER: GENDER, SPORTS, CULTURE & SOCIAL SERVICES</p>	<p><i>Academic Qualifications</i></p> <p>Dr. Grace Bosibori Nyamongo holds a PhD in Women Studies from York university, Toronto Canada, Post Graduate Diploma in Gender & Development Studies from University of Nairobi, Post Graduate Diploma in public Relations and Post Graduate Diploma in curriculum development both from Kenyatta University, holds a Master of Arts in Religious Studies from Nairobi University and Bachelor of Arts in Education from Kenyatta University.</p> <p><i>Professional Experience</i></p> <p>Prior to her appointment CECM Dr. Nyamongo worked at the university of Nairobi as a Research Associate/Lecturer and at the Centre for African Women Studies. Her work experience spans to a total of thirty two years.</p> <p>She hails from Kiabonyoru ward, Nyamira county.</p>



**DR. GEOFFREY MORARA NYAKOE CECM
 FOR PUBLIC SERVICE MANAGEMENT**

Academic Qualifications

Dr Geoffrey Nyakoe holds a PHD in Human Resource Management

Professional experience

He has worked as a consultant in strategic management, organizational development and social economic development.

He has previously lectured at the University of Nairobi and Jomo Kenyatta University of Agriculture and Technology. The working experience spanning over 15 years in both the public and private sectors.

He hails from Bonyamatuta ward, Nyamira county.



**DR. JACK MAGARA
 COUNTY SECRETARY AND HEAD OF
 COUNTY PUBLIC SERVICE**

Academic Qualifications

Dr Magara is a PhD candidate and a holder of Masters of Public Health, Advanced Postgraduate Certificate in Health Policy Planning and Development from Tokai University School of Medicine in Japan.

Professional experience

He has undergone several leadership and management trainings locally and internationally and as a career civil servant, he has previously served with the Ministry of Health rising from a Dental Officer Intern to Senior Assistant Director of Medical Services.

Dr Magara also served as a District Medical Officer of Health in various parts of the country including Nyamira South and Nyamira North before taking up responsibility of County Director of Health in Nyamira and later served as County Chief Officer for Health Services in Nyamira.

He is a fellow of the Academy of Dentistry International (FADI).

He hails from Homabay County.

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

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 and Economic Planning	CPA Emilly Ongaga
2.	Accounting Officer Department of Finance and Accounting Services	CPA Dominic Barare
3.	Accounting Officer Department of Economic Planning, Resource Mobilization and ICT	CPA Azenath K. Maobe
4	Director Accounting Services/Finance	CPA Purity Nyamboga

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 and Economic Planning	CPA Emilly Ongaga
2.	Accounting Officer Department of Finance and Accounting Services	CPA Dominic Barare
3.	Accounting Officer Department of Economic Planning, Resource Mobilization and ICT	CPA Azenath K. Maobe
4	Director Accounting Services/Finance	CPA Purity Nyamboga

d) Fiduciary Oversight Arrangements

Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

This Committee was formed under Standing Order 186 of the County Assembly of Nyamira Standing Orders. The following five members were appointed to serve in this committee:

Member	Designation
Hon. Kennedy Nyameino	Chairperson
Hon. Dickson Machungo	Vice chairperson
Hon. Charles Keganda	Member
Hon. Priscilla Nyatichi	Member
Hon. Duke Masira	Member

Table 1: Public accounts committee members

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation
Hon. George Abuga	Chairperson
Hon. Zipporah Matundura	Vice Chairperson
Hon .Elijah Osiemo	Member
Hon. Nyambega Gisesa	Member
Hon. Lameck Sikweya	Member
Hon. Dennis Kebaso	Member
Hon. James matinga	Member

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Member	Designation
Hon. Jelial Nyakangi	Member
Hon. Janerose Nyakundi	Member
Hon. Julius Nyangana	Member
Hon. Doris Nyamanga	Member

Table 1: Budget and appropriations committee members

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in 2016 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Audit Committee

The audit committee was constituted in 2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held two meetings in FY 2022/2023

The committee members during FY 2022/2023 were:

Member	Designation
CPA Evans Maeba	Chairman
CPA Ann Nyanchama	Secretary
CPA Jones Masimba	Member
CPA Geoffrey Michira	Member
CPA Geoffrey Monari	Member

Table 2: Audit Committee members

Development partner oversight activities

The development partners include the World Bank, European Union royal government of Demark, Sweden (SIDA) national Ministries and the National treasury who oversight the activities and the moneys are audited by independent auditors.

Controller of Budget

The Controller of Budget approves 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.

Office of the Auditor General

The auditor general audit the financial statements of Nyamira County for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, or give a true and fair view in accordance with International Financial Reporting Standards [Cash Basis of Accounting Methods under the International Public Sector Accounting Standards]

(f) County Headquarters

Nyamira County Building,
P.O. Box 434-40500
Nyamira, Kenya

(g) Nyamira County Government Contacts

E-mail: info@nyamira.go.ke.
Webs : www.nyamira.go.ke

(h) Independent Auditor

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

(i) Principal Legal Adviser

The County Attorney
Hon. Erastus Menge Orina
P.O. Box 434-40500
Nyamira, Kenya
E-mail: info@nyamira.go.ke.
Webs : www.nyamira.go.ke

(j) Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Kenya Commercial Bank
Nyamira branch
Po Box 403-40500
Nyamira, Kenya

3. Co-operative bank of Kenya
P.O. 48231- 0100
Nairobi, Kenya

4. National bank of Kenya
P.o. Box 454-40500
Kisii

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

3. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the annual Report on the Receiver of Revenue Statements of the County Government of Nyamira for the year ended 30th June, 2023.

The County Government of Nyamira was able to realize Kshs. 97,262,572 actual revenues against a projection of Kshs 113,484,901 for the year under review and this being 85% performances the total revenue.

SOURCE	ACTUAL RECEIPTS	
	2022 / 2023	2021 / 2022
	Kshs	Kshs
Cess	7,120,651	4,302,380
Land/Poll Rate	17,792,873	2,570,634
Single/Business Permits	34,207,181	21,035,979
Property Rent	1,614,141	12,321,770
Parking Fees	7,506,266	14,542,331
Market Fees	10,605,486	8,212,047
Advertising	4,829,160	10,258,810
Hospital Fees	0	79,189,658
Public Health Service Fees	0	2,090,830
Physical Planning and Development	3,866,854	5,458,488
Hire Of County Assets	159,265	255,500
Administration Control Fees and Charges	9,143,276	9,435,260
Other Fines, Penalties, And Forfeiture Fees	242,579	87,815
Miscellaneous receipts	174,840	214,498
Total County Own Source Revenue	97,262,572	169,976,000

The Nyamira County Executive managed to correct a total of Kshs 97,262,572 and the transfers to County Revenue Fund Account was Kshs 89,321,500.00 and the balances were bank charges and the closing balances in our revenue collection commercial banks as below:

DATE	REFERENCE NO.	TRANSACTION DETAILS	AMOUNT (Kshs)
08-Sep-22	FT22251BD51X	Inward RTGS Payment MT 103	478,000.00
08-Sep-22	FT22251ZL3CV	Inward RTGS Payment MT 103	6,030,000.00
		QUARTER 1	6,508,000.00
25-Oct-22	FT22298GG997	Inward RTGS Payment MT 103	5,018,000.00

**Receiver Of Revenue
County Government Of Nyamira
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DATE	REFERENCE NO.	TRANSACTION DETAILS	AMOUNT (Kshs)
20-Dec-22	FT22354FB71W	Inward RTGS Payment MT 103	12,500.00
20-Dec-22	FT22354S5BBF	Inward RTGS Payment MT 103	7,058,000.00
		QUARTER 2	12,088,500.00
02-Mar-23	FT23061Y2YH6	Inward RTGS Payment MT 103	18,083,000.00
15-Mar-23	FT230747H9ZC	Inward RTGS Payment MT 103	2,381,000.00
15-Mar-23	FT23074746L6	Inward RTGS Payment MT 103	4,170,000.00
16-Mar-23	FT23075J30CH	Inward RTGS Payment MT 103	5,020,000.00
		QUARTER 3	29,654,000.00
03-Apr-23	FT2309324X4Q	Inward RTGS Payment MT 103	14,880,000.00
11-Apr-23	FT23101XRW91	Inward RTGS Payment MT 103	2,705,000.00
12-Apr-23	FT23102090YK	Inward RTGS Payment MT 103	1,422,000.00
25-Apr-23	FT2311585JKH	Inward RTGS Payment MT 103	4,060,000.00
02-May-23	FT231225JFS9	Inward RTGS Payment MT 103	1,090,000.00
12-May-23	FT23132DJVRP	Inward RTGS Payment MT 103	2,852,000.00
23-May-23	FT231437PV4P	Inward RTGS Payment MT 103	1,900,000.00
09-Jun-23	FT23160P8KWT	Inward RTGS Payment MT 103	3,185,000.00
20-Jun-23	FT23171HJL4L	Inward RTGS Payment MT 103	2,860,000.00
23-Jun-23	FT23174554QF	Inward RTGS Payment MT 103	826,000.00
29-Jun-23	FT23180F4L8C	Inward RTGS Payment MT 103	5,291,000.00
			41,071,000
		Grand total	89,321,500.00

Finally, I wish to thank the Governor, the Speaker, Members of County Assembly, Executive Committee members and the chief officers for their continued support and leadership in driving the County Government of Nyamira's development agenda. I also thank the entire County Government of Nyamira's staff members and stakeholders who worked tirelessly towards achieving the set and desired targets. My gratitude also goes to the County Assembly members for their guidance through the current in year under review. On behalf of the County Executive Committee members, I wish to thank the National Government of Kenya for the continued support to Nyamira County Government during the year in under review and we look forward to enjoying more support.

.....
Mr. Geoffrey Morara Nyakoe
CECM Finance, ICT and Economic Planning
County Government of Nyamira

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

County Government of Nyamira

MANAGEMENT DISCUSSION AND ANALYSIS

The County Government of Nyamira had budgeted revenue for the last Five years as below:

	REVENUE SOURCES	BUDGET ESTIMATE				
		2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Unspent Balances	1,314,910,281	1,154,682,640	855,779,664	838,910,105	951,287,080
9910201	Equitable share	4,772,800,000	4,810,800,000	4,810,800,000	5,135,340,036	5,135,340,036
Various	Own Source Revenue	255,566,158	250,000,000	250,000,000	295,000,000	382,000,000
	Facility Improvement Fund	00	00	00	00	350,000,000
	Municipality own source revenue					50,000,000
	Totals	6,343,276,439	6,215,482,640	5,916,579,664	6,269,250,141	6,868,627,116
ADDITIONAL TRANSFERS FROM NATIONAL GOVERNMENT						
1330301	Development of youth polytechnics Grant	52,915,000	67,068,298	60,409,894	0	0
1330404	Compensation user fee forgone	13,175,221	13,175,221	13,175,221	0	0
3111504	Roads maintenance levy fund	125,663,667	136,557,750	146,215,617	0	0
	TOTAL	6,279,464,169	216,801,269	6,136,380,396	6,269,250,141	0
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS						
1320101	World Bank Loan for National and Rural inclusive growth project	140,435,163	350,000,000	198,509,110	275,417,324	118,161,414
1320101	Kenya Urban Support Programme (KUSP UDG)	114,705,300	114,705,300	114,705,300	0	1,145,355
1320101	Kenya Urban Support Programme (KUSP UIG)	41,200,000	8,800,000	0	0	1,194,560
1320101	World Bank grant (THSUC)	50,000,000	35,000,000	278,847,760	90,226,074	0

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

	REVENUE SOURCES	BUDGET ESTIMATE				
		2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
		Kshs	Kshs	Kshs	Kshs	Kshs
1540701	Kenya Devolution Support Program Level II	0	0	0	112,815,048	0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	50,000,000	0
1320101	World Bank grant (KDSP)	42,383,765	30,000,000	45,000,000	0	0
1540701	DANIDA	15,491,250	14,250,000	13,680,000	10,659,000	15,475,500
1320101	Agricultural Sector Development Support Programme II	0	16,937,554	13,125,036	24,250,072	4,781,637
	Climate change (World Bank grant)	0	0	0	0	22,000,000
	TOTAL	404,215,478	569,692,854	663,867,206	563,367,518	225,758,466
TOTAL	GRAND TOTAL	6,683,679,647	7,001,976,763	6,800,247,602	6,832,617,659	7,094,885,582

The county government of Nyamira managed to receive and collect:

REVENUE SOURCES AND ACTUAL RECEIPTS						
		Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Unspent Balances	1,314,910,281	1,154,682,640	855,779,664	37,509	0
9910201	Equitable share	4,772,800,000	4,397,071,200	4,810,800,000	4,724,512,833	5,546,167,239
Various	Own Source Revenue	165,447,568	187,324,098	168,276,586	169,976,000	97,262,572

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

REVENUE SOURCES AND ACTUAL RECEIPTS						
		Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023
		Kshs	Kshs	Kshs	Kshs	Kshs
1330301	Development of youth polytechnics Grant	39,950,825	67,068,298	60,409,894	0	0
1330404	Compensation user fee forgone	13,175,221	13,175,221	13,175,221	0	0
3111504	Roads maintenance levy fund	125,663,668	136,557,732	146,215,617	0	0
	TOTAL	6,431,947,563	5,955,879,189	6,054,656,982	4,894,526,342	5,643,429,811
1320101	World Bank Loan for National and Rural inclusive growth project	50,078,476	161,791,811	175,682,713	140,544,721	235,142,146
1320101	Kenya Urban Support Programme (KUSP UDG)	114,705,300	82,041,681	30,479,584	0	1,145,355
1320101	Kenya Urban Support Programme (KUSP UIG)	41,200,000	8,800,000	0	0	1,194,560
1320101	World Bank grant (THSUC)	23,985,548	14,054,627	278,585,188	76,304,392	0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	0
1320101	World Bank grant (KDSP)	0	30,000,000	45,000,000	0	0
1540701	DANIDA	15,491,250	19,570,000	13,680,000	5,329,500	15,475,500

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

REVENUE SOURCES AND ACTUAL RECEIPTS						
		Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023
		Kshs	Kshs	Kshs	Kshs	Kshs
1320101	Agricultural Sector Development Support Programme II(ASDP)	7,218,777	16,463,524	12,625,861	17,436,316	4,781,637
	TOTAL	252,679,351	332,721,643	556,053,346	239,614,929	279,739,198
TOTAL	GRAND TOTAL	6,519,179,346	6,288,600,832	6,610,710,328	5,134,141,271	5,923,169,009

4. Statement of Receiver of Revenue's responsibilities

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

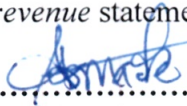
The Receiver of Revenue is responsible for the preparation and presentation of the *Receiver of Revenue Account*, which gives a true and fair view of the state of affairs of the *Receiver of Revenue Account* for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility 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 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 Nyamira's Receiver of Revenue Accounts*, 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) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *County Government of Nyamira's Receiver of Revenue Account* gives a true and fair view of the state of *County Government of Nyamira's Receiver of Revenue Account* transactions during the financial year ended June 30, 2023, and of the *County Government of Nyamira'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 *County Government of Nyamira* 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.

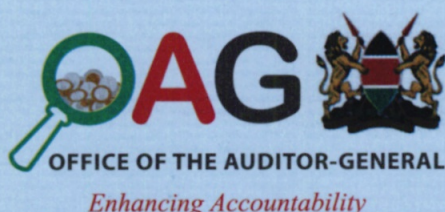
Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 28th September 2023


.....
Name: CPA Azenath K. Maobe
County Receiver of Revenue

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF NYAMIRA

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 the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Receiver of Revenue County Government of Nyamira set out on pages 1 to 17, which comprise the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and disbursements and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Nyamira 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.

Basis for Qualified Opinion

1. Inaccuracies in Revenue from Advertising Stream

The statement of receipts and disbursements reflects County own source revenue of Kshs.97,262,572 which includes an amount of Kshs.4,829,160 in respect of advertising. However, review of the revenue schedule revealed that the total revenue collected from the advertising revenue stream was Kshs.7,288,760 resulting to unexplained and unreconciled variance of Kshs.2,459,600.

In the circumstances, the accuracy and completeness of the revenue amount of Kshs.4,829,160 could not be confirmed.

2. Unreported Hospitals Fees and Public Health Service Fees

The statement of receipts and disbursements and as disclosed in Notes 8 and 9 to the financial statements reflects nil amounts in respect of hospital fees and public health service fee but the same have comparatives of Kshs.79,262,158 and Kshs.2,018,330 respectively. Management did not provide any support or explanation for the non-collection of the revenue. Further, supporting documents including bank statements and revenue system generated statements from the hospitals and public health departments were not provided for audit review.

In the circumstances, the accuracy of the reported revenue could not be confirmed.

3. Drop in County Own Source Revenue

The statement of receipts and disbursements reflects an amount of Kshs.97,262,572 in respect of total county own source revenue. However, review of the previous year 2021/2022 audited financial statements indicates significant drop in revenue from an amount of Kshs.169,976,000 previously reported to Kshs.97,262,572 resulting to unexplained revenue drop by Kshs.72,713,428 or 43% which Management has not provided satisfactory explanation.

The under-collection adversely affected the planned activities of Nyamira County Government and delivery of services to the residents of the County.

4. Unsupported Long Outstanding Land Rates and Property Rates Arrears

Note 19 to the revenue statements on ageing analysis of revenue in arrears reflects Nil amounts in respect of land rates and property rates arrears. However, the supporting documents including control ledger balances were not provided for audit review.

In the circumstances, the accuracy and completeness of the revenue statements could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects revenue budget and actual on comparable basis amounts of Kshs.113,585,401 and Kshs.97,262,572 respectively, resulting to under collection of revenue of Kshs.16,322,829 or 14% of the budget.

As a result of under collection of revenue, the planned activities may not have been realized thus impacting negatively on service delivery to the residents of Nyamira County.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

1. Lack of Valuation Roll and Accompanying Legislation

The County Government of Nyamira did not have a valuation roll which is a public legal document that consist of information of all ratable and exempted properties within the boundaries of a rating authority produced according to legislation.

In the circumstances, the Receiver of Revenue may have lost revenue due to lack of a valuation roll.

2. Unresolved Prior Year Matters

Appendix 2 to the financial statements on progress on follow up of prior year auditor recommendations indicates five (5) prior year audit issues out of which two (2) are resolved and three (3) are not resolved. However, Management did not provide reports and invitations from the oversight committee's detailing the deliberations and recommendations of the committees on the resolved issue. Further, Management has not provided satisfactory reasons for the delay in resolving the issues.

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, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Non-Compliance with the Public Sector Accounting Standards Board Requirement on Presentation of the Financial Statements

The Management submitted the revenue statements for audit during the year under review. However, on the revenue statements are presented for the period ended 30 June, 2023 instead of the year ended 30, June, 2023.

In the circumstances, Management did not comply with the Public Sector Accounting Standards Board (PSASB) guidelines

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to terminate Receiver of Revenue 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 Receiver of Revenue's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 controls 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 controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal

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


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Receiver of Revenue's ability 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 Receiver of Revenue to cease 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 Receiver of Revenue 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 controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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


01 February, 2024


**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

6. Statement of Receipts and Disbursements for the year ended 30th June 2023

	Note	2022 / 2023	2021 / 2022
		Kshs	Kshs
County Own Source Revenue			
Cess	1	7,120,651	4,302,380
Land Rate	2	17,792,873	12,321,770
Single/Business Permits	3	34,207,181	21,035,979
Property Rent	4	1,614,141	2,570,634
Parking Fees	5	7,506,266	14,542,331
Market Fees	6	10,605,486	8,212,047
Advertising	7	4,829,160	10,258,810
Hospital Fees	8	0	79,262,158
Public Health Service Fees	9	0	2,018,330
Physical Planning and Development	10	3,866,854	5,458,488
Hire Of County Assets	11	159,265	255,500
Administration Control Fees and Charges	12	9,143,276	9,435,260
Other Fines, Penalties, and Forfeiture Fees	13	242,579	87,815
Miscellaneous receipts	14	174,840	214,498
Total County Own Source Revenue		97,262,572	169,976,000
Other Receipts		0	0
Total Receipts		97,262,572	169,976,000
Balance b/f at the beginning of the year			0
Disbursements To CRF		89,321,500	169,976,000
Bank charges	15	90,034	0
Balance Due for Disbursement		7,851,038	0

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 28th September, 2023 and signed by:

.....

Name: CPA Azenath K. Maobe
County Receiver of Revenue
ICPAK M/No. 22934


.....

Name: CPA Nyangau N. Lawrence
Head of Revenue Reporting
ICPAK M/No. 12445

Receiver Of Revenue
 County Government Of Nyamira
 Revenue Statements for the Period Ended 30th June 2023

7. Statement of Financial Assets and Liabilities As at 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalentents			
Bank Balances	16	7,851,038	289,509
Cash In Hand	17	0	0
Total Financial Assets		7,851,038	289,509
Total Financial Assets		7,851,038	289,509
Financial Liabilities			
Payables-Due to CRF	18	7,851,038	289,509
Total Financial Liabilities		7,851,038	289,509

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nyamira County Government financial statements were approved on 28th September, 2023 and signed by:



.....
 Name: CPA Azenath K. Maobe
 County Receiver of Revenue
 ICPAK M/No. 22934



.....
 Name: CPA Nyangau N. Lawrence
 Head of Revenue Reporting
 ICPAK M/No. 12445

8. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	7,137,368	456,000	7,593,368	7,120,651	472,717	94
Land Rate	17,817,524	120,000	17,937,524	17,792,873	144,651	99
Single/Business Permits	34,458,602	0	34,458,602	34,207,181	251,421	99
Property Rent	1,847,034	0	1,847,034	1,614,141	232,893	87
Parking Fees	12,033,480	-2,112,792	9,920,688	7,506,266	2,414,422	76
Market Fees	14,113,889	-2,600,500	11,513,389	10,605,486	907,903	92
Advertising	10,010,294	-456784	9,553,510	4,829,160	4,724,350	51
Physical Planning and Development	4,000,259	0	4,000,259	3,866,854	133,405	97
Hire Of County Assets	170,000	0	170,000	159,265	10,735	94
Administration Control Fees and Charges	12,080,180	0	12,080,180	9,143,276	2,936,904	76
Other Fines, Penalties, And Forfeiture Fees	171,000	100,500	271,500	242,579	28,921	89
Miscellaneous Receipts	4,339,847	(100,500)	4,239,347	174,840	4,064,507	4

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Total County Own Source Revenue	118,179,477	(4,594,076)	113,585,401	97,262,572	16,322,829	86
Other Receipts						
Total Receipts	118,179,477	(4,594,076)	113,585,401	97,262,572	16,322,829	86

(a) [The changes between the original and final budget are as a result of reallocations and 1st and 2nd supplementary within the budget as per IPSAS 1.9.23.

(b) The under collection of local revenue receipts by 14% was due to un tapped own revenue sources.

The County Receiver of revenue's financial statements were approved on 28th September, 2023 and signed by:



.....
Name: CPA Azenath K. Maobe
County Receiver of Revenue
ICPAK M/No. 22934




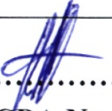
.....
Name : CPA Nyangau N. Lawrence
Head of Revenue Reporting
ICPAK M/No 12445

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

Statement of Arrears of Revenue As at 30th June 2023

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2022) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2023 C	Total arrears as at 30 June 2023 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess						
Land rate						
Single/Business Permits						
Property Rent						
Parking Fees						
Market Fees						
Advertising						
Physical Planning and Development						
Hire Of County Assets						
Conservancy Administration						
Administration Control Fees and Charges						
Park Fees						
Other Fines, Penalties, And Forfeiture Fees						
Miscellaneous						
Total Arrears						

.....

Name: CPA Azenath K. Maobe
County Receiver of Revenue
ICPAK M/No. 22934

.....

Name : CPA Nyangau N. Lawrence
Head of Revenue Reporting
ICPAK M/No 12445

An ageing analysis of revenue in arrears has been shown on note 23 of these financial statements.

9. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the County Government of Nyamira. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

The revenue statements have been prepared on the cash basis following the standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the County Government of Nyamira.

2. Recognition of Receipts

The County Government of Nyamira recognises all receipts from the various sources when the related cash has been received by the County Government of Nyamira.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), 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 28th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. 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.

Significant Accounting Policies continues

5. Revenue in Arrears

This relates to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are disclosed under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b) which is a memorandum statement.

6. 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.

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7. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. 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, 2023

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10. Notes to the Financial Statements

1. Cess

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Building material cess	3,711,153	1,710,320
Agricultural cess	3,408,948	2,590,560
Fish permits	550	1,500
Total	7,120,651	4,302,380

2. Land rates

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Land rates	17,792,873	12,321,770
Land penalties and interest	0	0
Arrears	0	0
Total	17,792,873	12,321,770

3. Single /Business Permits

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Business permit application fees	1,656,050	433,600
Annual Business permit fees	31,899,831	20,602,379
SBP Private schools/vocational institutions	651,300	0
Business permit penalties and interest	0	0
Business permit fees arrears	0	0
Total	34,207,181	21,035,979

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023**

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Isolated Plot Rent	72,030	177,860
Plot Rent	917,758	983,561
Market stall Rent	624,353	1,409,213
Total	1,614,141	2,570,634

5. Parking Fees

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Matatu stickers and registration fee	3,896,954	9,269,780
Daily Parking	3,435,212	4,929,681
Motor bike stickers	174,100	342,870
Total	7,506,266	14,542,331

6. Market Fees

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Market Dues	8,605,486	6,839,602
cattle movement permit	1,286,762	298,095
Cattle Fee	691,706	1,057,550
Slaughter Fee	21,532	16,800
Total	10,605,486	8,212,047

7. Advertising

Descriptions	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Billboard advertising	3,929,160	9,079,549
Signage	500,000	279,261
Roadshows	400,000	900,000
Total	4,829,160	10,258,810

Notes to the Financial Statements (Continued)

8. Hospital Fees

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Level 5 hospitals	0	79,262,158
Level 4 hospitals	0	0
Others (Specify)	0	0
Total	0	79,262,158

9. Public Health Service Fees

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Inspection of buildings/premises/Institutions	0	2,018,330
Inspection for issuance of hygiene license	0	00
Vaccination: Yellow fever, Typhoid, etc	0	0
Applications for medical examination	0	0
Total	0	2,018,330

10. Physical Planning and Development

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Build Plans and Approval	2,097,200	2,653,500
Lands and Survey	429,900	378,000
Physicals Planning	1,339,754	2,426,988
Total	3,866,854	5,458,488

11. Hire Of County Assets

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Hire of Machinery & Equipment	19,178	0
Public Works approvals	140,087	255,500
Total	159,265	255,500

Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

12. Administration Control Fees and Charges

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Weights and measures	546,125	609,520
Administrative Fee	5,597,152	6,201,081
Liquor licenses	2,238,022	645,000
Veterinary	761,977	1,965,059
Registration fees for social services/Renewal	0	14,600
Total	9,143,276	9,435,260

13. Other Fines, Penalties and Forfeitures

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Impounding Fees	142,579	6,500
Storage charges, penalties, fines	100,000	2,000
General Services	0	79,315
Total	242,579	87,815

14. Miscellaneous Receipts

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Imprest Surrender		86,098
Water, sanitation and irrigation fees	38,960	128,400
General Services	135,880	0
Total	174,840	214,498

15. Bank Charges

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Cooperative Bank	4,918	0
KCB bank	74,486	0
National Bank	10,630	0
Total	90,034	0

Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statement (Continued)

16. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2022 / 2023	FY 2021 / 2022
			Kshs	Kshs
KCB- Revenue Account-1141208989	1,492		1,492	84,420
KCB- Revenue Account-1238881378 Health	0		0	138,158
NBK Nyamira county Revenue A/c no. 01071253735500	2,702,510		2,702,510	0
Cooperative Bank –Revenue Account 01141348689700	5,147,036		5,147,036	66,931
			0	
Total	7,851,038		7,851,038	289,509

16.(a) Balance carried forward as at 30th June 2023 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	4,095,000	6 July 2023
Disbursement 2	2,656,000	17 July 2023
Total	6,751,000	

17. Cash in hand

Description	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Cash Balance (<i>Location</i>)	0	0
Mobile Money	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

Notes to the Financial Statement (Continued)

18. Payables- Due To CRF

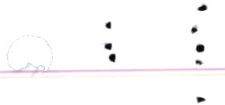
Payables	FY 2022 / 2023	FY 2021 / 2022
	Kshs	Kshs
Balance b/f at the beginning of the year	0	289,509
Amount collected during the year	97,262,572	169,976,000
Amounts disbursed to CRF during the year	(89,321,500)	(169,976,000)
Bank charges	(90,034)	0
Balance c/d at the end of the year	7,851,038	289,509

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 16 above.

Notes to the Financial Statement (Continued)

19. 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
Cess					
Land rate					
Single/business permits					
Property rent					
Parking fees					
Market fees					
Advertising					
Hospital fees					
Public health service fees					
Physical planning and development					
Hire of County Assets					
Conservancy administration					
Administration control fees and charges					
Proceeds from sale of assets					
Park fees					
Other fines, penalties, and forfeiture fees					
Miscellaneous receipts					
Others (<i>Specify</i>)					
Total (agree to statement of arrears)					



20. Appendices

Appendix 1: 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

Name: CPA Azenath K. Maobe
County Receiver of Revenue
ICPAK M/No. 22934

Appendix 2: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Basis for qualified opinion	<ul style="list-style-type: none"> • Variances between revenue statements and records • Further revenue at revenue collection bank not included in the statements. 	The management concurs with the audit observation that due to cash basis reporting the county reported only the transfers as at 30 th June 2023	Resolved	2023 December
Other matters	1. Budgetary control and performance Comparison of budgeted revenue the actual collection was under collected by 42% was	The management concurs with the audit observation and the county is putting measures to improve collection.	Not resolved	2023 December
	2. Lack of valuation Roll and Accompanying Legislation	The management concurs with the audit observation and the county is going on with the preparation of the valuation Roll	Not resolved	2023 December
Basis for conclusion	1. Delay in transfer of revenue received to the County Revenue Fund	The management concurs with the audit observation and should do follow ups the instructions to the commercial banks to remit	Resolved	2023 December

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period 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)
		revenue earned to the CRF promptly and intact.		
	2. Non payment of annual maintenance fees for maintenance of revenue collection and management system	The management concurs with the audit observation that the contact between the county government and the river bank had expired and extended thus the county by that time was in the process of paying the last certificate and then pay maintenance fees	Not resolved	2023 December



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Name: CPA Azenath K. Maobe

County Receiver of Revenue

ICPAK M/No. 22934

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