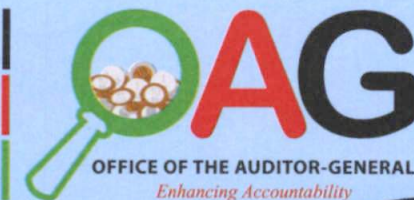


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REPORT

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OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE
REVENUE STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF
NYAMIRA

PAPERS LAID
DATE 17/2/25
TABLED BY Sec. (Dr) Iteyo
COMMITTEE
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RECEIVER OF REVENUE

County Government of Nyamira

RECEIVER OF REVENUE STATEMENT

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

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

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1. Acronyms and Definition of Key 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

b) Key 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

The receiver of revenue is under the Department of Finance. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance, Economic planning and Resource Mobilization 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.

(b) Principal activities

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

(c) Key Management Team

The County Government of Nyamira day-to-day management of revenue is under the following:

MANAGEMENT TEAM

No.	Designation	Name
1.	CECM Finance and Economic planning	Mr. Jones Omwenga
2.	C.O Finance	Mr.Richard Nixon Onyinkwa
3.	Director Revenue	Mr.Jacob Mungare Omasaki

REVENUE BOARD

No.	Designation	Name
1.	Chairperson	Ms Rose Bosibori
2.	Member	Moses Mwaura Wanyoike
3.	Member	Obadiah Okeri Nyangau
4.	Member	Edna Kereri Chacha

Key Entity information and Management

a) County Headquarters

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

b) County Government Of Nyamira Contacts

Telephone:(254) -704638147 0202632036
E-mail: info@nyamira.go.ke.
Webs: www.nyamira.go.ke

c) Independent Auditors

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

d) Principal Legal Adviser

The County Attorney
Hon. Erastus Menge Orina
P.O. Box 434-40500
Nyamira, Kenya

(h) Bankers

i.(County Executive Bankers)

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

ii. Kenya Commercial Bank

Nyamira branch
Po Box 403-40500
Nyamira, Kenya

iii. Co-operative bank of Kenya

P.O. 48231- 0100
Nairobi, Kenya

iv. National bank of Kenya

P.o. Box 454-40500
Nyamira.

Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2025

3. Foreword by the CECM Finance, Economic Planning and Resource Mobilization

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 2025. During the year under review, the County realized actual revenues amounting to Ksh.740,246,759 against a target of Ksh. 850,000,000, translating to a performance achievement of 86.45%.

A comparative analysis of performance between FY 2023/2024 and FY 2024/2025 is presented below for deeper insights into revenue mobilization trends.

SOURCE	FY 2024/2025	FY 23/24
County Own Source Revenue	Kshs	Kshs
Cess	9,620,933	10,594,075
Land Rate	11,496,571	12,167,016
Single/Business Permits	35,610,114	40,806,307
Administration Control Fees and Charges	10,966,953	24,254,614
Other Fines, Penalties, And Forfeiture Fees	177,390	274,299
Public Health Service Fees	5,806,043	3,821,586
Physical Planning and Development	8,416,226	8,919,367
Conservancy Administration Charges	1,734,300	-
Parking Fees	17,989,522	14,446,108
Market Fees	12,084,096	11,056,900
Advertising	13,851,349	20,450,803
Hospital Fees	600,790,259	218,198,528
Hire of County Assets	00	1,571,871
Property Rent	2,322,939	3,343,392
Miscellaneous receipts	9,380,064	3,143,051
Total County Own Source Revenue	740,246,759	373,047,917

Notably, the County recorded positive growth in the Facility Improvement Fund (FIF), which continues to strengthen the County's revenue. This growth reflects the impact of reforms in health sector revenue management.

I wish to sincerely acknowledge the resolute leadership and guidance of His Excellency the Governor of Nyamira County, whose commitment to steering the County's development agenda has been a source of inspiration and direction. I also extend my appreciation to the Executive Committee team for their collective guidance and policy support in implementing fiscal reforms and resource mobilization strategies. In the same spirit, I recognize the County Assembly for its crucial oversight role and continued support in enacting enabling legislation that has created a favorable environment for revenue growth.

***Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2025***

Equally, I commend the Revenue Directorate team, whose dedication, resilience, and tireless commitment to revenue mobilization have been the backbone of sustaining service delivery and strengthening the County's financial base. Their contribution remains vital in bridging the gap between actual performance and projections.

Going forward, the County Government remains committed to sustaining and improving revenue generation by continuously enhancing efficiency within the existing transparent and accountable system. We deeply appreciate the people of Nyamira for faithfully honouring their tax obligations, as their contributions are the foundation upon which essential services are financed and the County's development agenda is advanced.



Jones Moko Omwenga
County Executive Committee Member
Finance, Economic Planning and Resource Mobilization
County Government of Nyamira

**Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2025**

4. Management Discussion and Analysis

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

	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Unspent Balances-CRF	855,779,664	838,910,105	951,287,080	204,105,761	469,068,212
9910201	Equitable share	4,810,800,000	5,135,340,036	5,135,340,036	5,334,198,486	5,523,614,355
Various	Own Source Revenue	250,000,000	295,000,000	382,000,000	457,000,000	300,000,000
	Facility Improvement Fund	00	00	350,000,000	230,000,000	450,000,000
	Municipality own source revenue Nyamira	0	0	50,000,000	80,000,000	60,000,000
	Unspent Balances for Grants	0	0	0	91,059,228	0
	Keroka Municipality					40,000,000
	Sub Totals	5,916,579,664	6,269,250,141	6,868,627,116	6,396,363,475	6,842,682,567
ADDITIONAL TRANSFERS FROM NATIONAL GOVERNMENT						
1330301	Development of youth polytechnics Grant	60,409,894	0	0	0	0
1330404	Community health promoters	13,175,221	0	0	0	44,370,000
3111504	Roads maintenance levy fund	146,215,617	0	0	0	114,508,787
	Sub Total	219,800,732	0	0	0	158,878,787
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS						
1320101	World Bank Loan for National and Rural inclusive growth project	198,509,110	275,417,324	118,161,414	100,000,000	0
1320101	Kenya Urban Support Programme (KUSP UDG)	114,705,300	0	1,145,355	0	19,817,128
1320101	Kenya Urban Support Programme (KUSP UIG)	0	0	1,194,560	0	35,000,000
1320101	World Bank grant (THSUC)	278,847,760	90,226,074	0	0	0
1540701	Kenya Devolution Support Program Level II	0	112,815,048	0	0	37,500,000
1540701	Kenya Second Informal Settlement	0	50,000,000	0	112,082,214	148,123,322

Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2025

	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
		Kshs	Kshs	Kshs	Kshs	Kshs
	Improvement (KISIP 2)					
1320101	World Bank grant (KDSP 1)	45,000,000	0	0	0	0
1540701	DANIDA	13,680,000	10,659,000	15,475,500	8,778,000	7,410,000
1320101	Agricultural Sector Development Support Programme II	13,125,036	24,250,072	4,781,637	531,293	0
	County Climate Institutional Support (CCIS)- World Bank	0	0	22,000,000	11,000,000	11,000,000
	Aggregated Industrial Park Programme	0	0	0	250,000,000	
	County Climate Resilience Support (CCRS)- World Bank	0	0	0	162,210,133	162,210,133
	Livestock Value Chain Support Project-GoK	0	0	0	28,647,360	
	National Agricultural Value Chain Development Project (NAVCDP)	0	0	0	200,000,000	151,515,152
	Conditional Grant for Provision of Fertilizer Subsidy Programme-GoK	0	0	0	92,563,428	0
	Kenya Agricultural business Development project (Sweden)	0	0	0	0	10,918,919
	Sub Total	663,867,206	563,367,518	225,758,466	965,812,428	583,494,654
	Un spend balances of conditional grants					517,841,534
	GRAND TOTAL	6,800,247,602	6,832,617,659	7,094,885,582	7,282,175,903	8,102,897,542

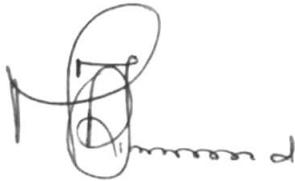
The county government of Nyamira managed to receive:

REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2020 / 2021	FY 2021 / 2022	FY 2022 / 2023	FY 2023 / 2024	FY 2024/ 2025
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Transfers to CRF	855,779,664	37,509	107,148	209,533	89,224
9910201	Equitable share	4,810,800,000	4,724,512,833	5,546,167,239	4,907,462,608	5,317,655,903

Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2025

REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2020 / 2021	FY 2021 / 2022	FY 2022 / 2023	FY 2023 / 2024	FY 2024/ 2025
		Kshs	Kshs	Kshs	Kshs	Kshs
Various	Own Source Revenue	168,276,586	169,976,000	89,321,500	150,813,325	124,218,937.00
Various	FIF		99,280,488	0	222,020,114	606,596,302
Grants and other transfers				0	0	0
1330301	Development of youth polytechnics Grant	60,409,894	0	0	0	0
1330404	Compensation user fee forgone	13,175,221	0	0	0	0
3111504	Roads maintenance levy fund	146,215,617	0	0	0	41,412,736
1320101	World Bank Loan for National and Rural inclusive growth project	175,682,713	140,544,721	235,142,146	89,966,414	0
1320101	Kenya Urban Support Programme (KUSP UDG)	30,479,584	0	1,145,355	0	0
1320101	Kenya Urban Support Programme (KUSP UIG)	0	0	1,194,560	0	32,309,300
1320101	World Bank grant (THSUC)	278,585,188	76,304,392	0	0	0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	112,082,214	0
1320101	World Bank grant (KDSP)	45,000,000	0	0	0	0
1540701	DANIDA	13,680,000	5,329,500	15,475,500	8,778,000	7,410,000
1320101	Agricultural Sector Development Support Programme II(ASDP)	12,625,861	17,436,316	4,781,637	1,031,293	0
	Aggregated Industrial Park Programme	0	0	0	62,500,000	54,131,579
	County Climate Resilience Support (CCRS)- World Bank	0	0	0	162,210,134	11,000,000
	National Agricultural Value Chain Development Project (NAVCDP)	0	0	0	195,112,952	89,843,219
TOTAL	GRAND TOTAL	6,610,710,328	5,134,141,858	5,915,335,084	5,690,166,473	6,753,735,412

*Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2025*



.....
Richard Nixon Onyinkwa
County Receiver of Revenue

Date: 25/08/2025

5. 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.

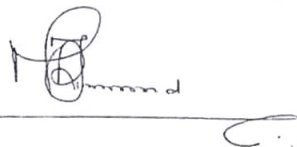
The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (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 entity's receiver of revenue accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the entity's receiver of revenue account gives a true and fair view of the state of entity's receiver of revenue transactions during the financial year ended June 30, 20xx, and of the entity's statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 25/08/2025



**Richard Nixon Onyinkwa
County Receiver of Revenue**

Date: 25/08/2025

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 RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 – COUNTY GOVERNMENT OF NYAMIRA

PREAMBLE

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

- A. Report on Revenue Statements that considers whether the revenue 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 revenue statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 transitional IPSAS revenue statements of Receiver of Revenue - County Government of Nyamira set out on pages 1 to 27, which comprise of the statement of financial position as at 30 June, 2025 and the statement of revenue and

disbursements, statement of cash flows 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 transitional IPSAS revenue statements present fairly, in all material respects, the financial position of the Receiver of Revenue-County Government of Nyamira as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards of 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects County Own Source Revenue budget and actual amounts on comparable basis of Kshs.850,000,000 and Kshs.740,246,759, respectively, resulting in under-collection of Kshs.109,753,241 or 13% of the budget.

The under-collection affected implementation of the planned activities and programs and may have impacted negatively on service delivery to the public.

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

Unresolved Prior Year Matters

In the prior years' audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and

Report on Effectiveness in Internal Controls, Risk Management and Governance. The Management has not resolved the issues contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires the Accounting Officers designated to resolve any issue resulting from an audit that remain outstanding. Review of the status during the audit revealed that the following seven (7) issues remained unresolved as detailed in the table below.

No.	Financial Year	Audit Issues
		Basis for Qualification
1	2023/2024	Non-Disclosure of Revenue In Arrears and Waiver of Revenue
2	2023/2024	Variances Between Comparative Balances and Notes to the Financial Statements
3	2023/2024	Variances Between the Financial Statements and Supporting Ledgers
4	2023/2024	Unsupported Revenue Balances
5	2023/2024	Unsupported Revenue From Land Rates and Property Rent
		Other Matters
6	2023/2024	Lack of A Valuation Roll and Accompanying Legislation
7	2023/2024	Non-Collection of Revenue In Miruka Market

Other Information

Management is responsible for the Other Information set out on page iii to xi which comprise of Key Entity Information and Management, Forward by the CECM Finance, Economic Planning and Resource Mobilization, Management Discussion and Analysis, and Statement of Receiver of Revenue's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue's-Revenue statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the revenue statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information I am required to report that fact. I have nothing to report in this regard.

My opinion on the revenue statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

1. Failure to Enact the County Finance Bill 2024/2025

Records available indicate that the County Government operated without an approved finance bill for the year under review. The revenue collection was based on revenue measures developed in the previous financial year (2023/2024) thereby contravening Sections 132 and 133 of the Public Finance Management Act, 2012 which provides that in each financial year, the County Executive Committee Member for Finance shall, make a pronouncement of the revenue-raising measures for the County Government and submit to the County Assembly the County Finance Bill setting out the revenue-raising measures.

In the circumstances, Management was in breach of the law.

2. Lack of Implementation Committee for the Revenue Collection Management System (Up-Turn) Rollout

The County Government rolled out the Revenue Collection Management System (Up-Turn) during the year. However, an implementation committee to oversee the rollout, coordination, and implementation of the System was not constituted. This contravened Section 149 of the Public Finance Management Act, 2012, which requires public entities to establish effective internal controls and governance structures to ensure proper implementation of financial and operational activities. Effective system implementation should be guided by an oversight committee to provide direction, coordination, and monitoring.

In the circumstances, Management was in breach of the law.

3. Failure to Pay Collection Management System Service Provider

The County Government entered into a contract with the National Bank of Kenya Limited for the upgrading and maintenance of a Revenue Collection and Management System at a contract sum of Kshs.19,998,400 (VAT inclusive). The contract was for a period of three (3) years commencing on 15 December, 2022. The tender document provides under Clause 6.2.1.2, that the service provider shall be paid transaction fees equivalent to 6.003% (VAT inclusive) of the total revenue collected per month through the System. The fees are to be billed monthly but paid quarterly. Further, under Clause 6.2.4, payments are to be made by the County Government within sixty (60) days of receipt of the service provider's invoice, through electronic funds transfer to the nominated bank account.

However, no payments were made to the service provider during the financial year 2024/2025. An amount of Kshs.121,642,311 was collected and the service provider was entitled to Kshs.7,302,187.93 in fees. Management also failed to provide for the accrued liability.

In the circumstances, Management was in breach of the contract agreement.

4. Lack of Effective Revenue Collection System

A consultancy service contract for preparation of a valuation roll was awarded to Premium Valuers Ltd at a contract sum of Kshs.58,000,000. The contract period was twelve (12) months, commencing on 4 August 2023, with an initial completion date of 4 August, 2024. The contract period was later extended by six (6) months to 4 February, 2025.

The contract was to be paid in four (4) phases—three (3) equal installments of 30% each and a final payment of 10%. The contractor submitted an inception report on 30 August, 2023 and was paid Kshs.17,400,000, equivalent to 30% of the contract sum. A situational analysis report was issued on 6 May, 2024, discussed by the Contract Implementation Committee, and the Contractor was advised to proceed with the preparation of the draft valuation roll report.

However, as at the time of the audit on 25 June, 2025, the draft valuation roll had not been finalized despite the expiry of the contract period. In addition, evidence of the performance bond, as required under the award letter was not provided for audit verification. The budget records show that only Kshs.10,000,000 was allocated for the project, which was insufficient to complete the project within the contract period thereby contributing to the delay.

In the circumstances, the Receiver of Revenue may have lost potential revenue due to the absence of Valuation Roll which is a public legal document that consists of all ratable and exempted properties within the boundaries of a rating authority, prepared in accordance with legislation.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the revenue statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Poor Controls for Parking Fees Collection

The statement of revenue and disbursements and Note 14 to the revenue statements reflect parking fees amount of Kshs.17,989,522. However, the following weaknesses were noted:

- i. The County Government had not mapped-out designated parking areas, clearly indicating parking slots and loading bays to facilitate estimation of potential revenue capacity and enable enforcement of consistent revenue collection. Management indicated that a GIS-based inventory mapping of all designated parking areas, loading bays and reserved slots had been initiated. However, no contract documents or project status reports were provided to confirm the ongoing GIS-based mapping exercise.
- ii. The County Government did not have an enforcement unit for parking revenue collection in key sub-counties, including Manga, Nyamira South, Nyamira North and Borabu, risking loss of revenue from parking areas through leakages.
- iii. The approved parking fees revenue budget was Kshs.55,837,937. However, documentation or computation for the amount were not provided for audit review.
- iv. The parking slots were not clearly marked, and no updated list of the slots was provided for audit verification.

In the circumstances, the internal controls and risk management for the revenue collection were not effective.

2. Irregular Use of Safaricom M-Pesa Pay Bill and USSD

The County Government operated Safaricom M-Pesa Pay Bill number 004646 and USSD code *546# for revenue collection. However, Management did not provide approval from the County Treasury for the opening and operation of the Pay Bill number. In addition, Management did not avail details of the users of the Pay Bill number, their access rights, and the approved guidelines governing its use.

Further, a review of documentation revealed that the contract entered into between the County Government and Safaricom PLC for the provision of USSD services was undated and had not been signed by Safaricom.

In the circumstances, internal controls and governance structures in revenue collection were not effective.

3. Failure to Integrate the Hospital Revenue System and the County Revenue System

Review records and revenue system revealed that the revenue collection system at Nyamira County Referral Hospital (Level 5), the Taifa Care Integrated Health Information Management System, was not integrated with the County Revenue Collection System (Up-Turn). As a result, monitoring of hospital revenue collections was not possible on a

real-time basis. Reconciliations were carried out manually, which undermined efficiency and increased the risk of errors or omissions.

In the circumstances, internal controls and risk management systems in revenue collection at the Hospital were not effective.

4. Lack of a Data Centre in the County Government

Review records and revenue system revealed that the County Government had not established a data centre with the requisite hardware and software infrastructure for hosting the backup environment, Application Programming Interfaces (APIs), the revenue system platform and the associated databases for the Revenue Collection Management System. The absence of a data centre exposes the County Government to system downtimes due to the lack of a stable hosting environment and potential revenue data loss resulting from inadequate backup infrastructure. In addition, the situation may lead to disruptions in service delivery caused by unplanned system outages.

In the circumstances, internal controls, risk management and the effectiveness of the Revenue Collection Management System could not be confirmed.

5. Lack of Revenue Collection Management System Policy Documents

Review records revealed that the County Government had not developed key policy documents to guide the establishment, governance, and operation of the Revenue Collection Management System. The Public Finance Management Act, 2012, mandates public entities to establish effective internal controls, procedures and policies to promote accountability and safeguard public resources. In addition, Sections 25 and 46 of the Data Protection Act, 2019 requires data controllers and processors, including public entities, to implement appropriate policies, safeguards, and governance frameworks to ensure the lawful, fair and secure processing of personal data.

The missing policy documents included the ICT Policy, Data Protection Policy, Data Privacy Policy, Service Level Agreements (SLAs), Standard Operating Procedures (SOPs), Risk Management Policy, Disaster Recovery Policy (DRP) and Business Continuity Policy (BCP).

The absence of these critical policies exposes the County Government to significant risks, including weak accountability and ineffective monitoring of system activities, governance and operational gaps that increase the likelihood of fraud or system abuse and non-compliance with the Data Protection Act, 2019.

In the circumstances, internal controls and risk management and governance systems in Revenue Collection by the County was not effective.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of revenue statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the revenue statements, Management is responsible for assessing the Revenue Receiver's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue statements comply 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 Revenue Receiver'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

My responsibility is to conduct an audit of the revenue statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the revenue statements are in compliance with the authorities

that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 November, 2025

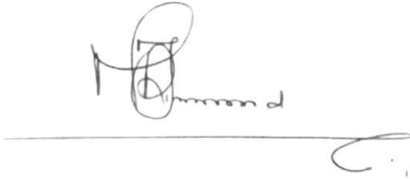
Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2025

7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	FY 24/25
		Kshs
Revenue from non-exchange transactions		
Cess	6	9,620,933
Land Rates	7	11,496,571
Single/Business Permits	8	35,610,114
Administration Control Fees and Charges	9	10,966,953
Other Fines, Penalties, And Forfeiture Fees	10	177,390
Public Health Service Fees	11	5,806,043
Physical Planning and Development	12	8,416,226
Conservancy Administration Charges	13	1,734,300
Total Revenue from non-exchange transactions		83,828,530
Revenue from exchange transactions		
Parking Fees	14	17,989,522
Market Fees	15	12,084,096
Advertising	16	13,851,349
Hospital Fees	17	600,790,259
Hire of County Assets	18	0
Property Rent	19	2,322,939
Miscellaneous receipts	20	9,380,064
Total Revenue from exchange transactions		656,418,229
Total Revenues (a)		740,246,759
Disbursements		
Disbursements To CRF	21	124,218,937
Disbursements to another County Fund(FIF)	22	606,596,302
Bank charges	23	33,614
Waivers and exemptions	24	-
Bad debts written off	25	-
Total Disbursements and other charges (b)		730,848,853
Balance Due for Disbursement (collected amounts) (c)		8,255,714
Balance Due for Disbursement (uncollected Amounts) (d)(Bounced Cheques)		836,811
Balance Due for Disbursement and Collection (e=(c+d))		9,092,525

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2025

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 25.08.2025 and signed by:



Richard Nixon Onyinkwa
County Receiver of Revenue

Date: 25/08/2025




Jacob M. Omasaki
Head of Revenue Reporting
ICPAK M/No 13048

*Receiver of Revenue
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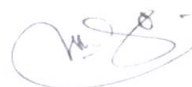
8. Statement of Financial Position as at 30th June 2025

		FY 24/25	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	27	9,591,058.75	193,152.35
Receivables from non-Exchange transactions	28	0	0
Receivables from Exchange transactions	31	0	0
Total Current Assets			
Total Assets			
Financial Liabilities			
Payables-Due to CRF	27	9,591,058.75	193,152.35
Revenue Received in Advance		0	
Total Financial Liabilities		9,591,058.75	193,152.35

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th Aug 2025 and signed by:



Richard Nixon Onyinkwa
County Receiver of Revenue



Jacob M. Omasaki
Head of Revenue Reporting
ICPAK M/No 13048

*Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended June 2025

	Note	FY 2024/2025
		Kshs
Operating Activities		
Receipts		
Cess		9,620,933
Land Rate		11,496,571
Single/Business Permits		35,610,114
Administration Control Fees and Charges		10,966,953
Other Fines, Penalties, And Forfeiture Fees		177,390
Public Health Service Fees		5,806,043
Physical Planning and Development		8,416,226
Conservancy Administration Charges		1,734,300
Donations/Grants Not Received Through CRF		0
Parking Fees		17,989,522
Market Fees		12,084,096
Advertising		13,851,349
Hospital Fees		600,790,259
Hire of County Assets		0
Sale of assets		0
Property Rent		2,322,939
Park Fees		0
Miscellaneous receipts		9,380,064
Total Receipts		740,246,759
Payments		
Disbursements To CRF		124,218,937
Bank charges		33,614
Disbursements to another County Fund(FIF)		606,596,302
Total Payments		730,848,853
Net Cash from operating Activities		9,397,906
Cash and Cash Equivalent as at 1 st July 2024	27	193,152
Cash and Cash Equivalent as at 30th June 2025	27	9,591,058

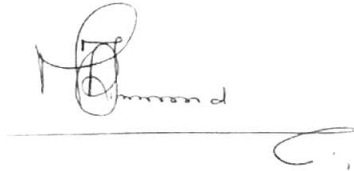
Receiver Of Revenue
 County Government Of Nyamira
 Revenue Statements for the Period Ended 30th June 2025

Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2025

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	35,000,000		35,000,000	9,620,933	25,379,067	27
Land Rate	25,000,000	-	25,000,000	11,496,571	13,503,429	46
Single/Business Permits	47,000,000	-	47,000,000	35,610,114.0	11,389,886	76
Administration Control Fees and Charges	40,000,000	-	40,000,000	10,966,953	29,033,047	19
Other Fines, Penalties, And Forfeiture Fees	90,000,000	-	90,000,000	177,390	89,822,610	0
Public Health Service Fees	10,000,000	-	10,000,000	5,806,043	4,193,957	58
Physical Planning and Development	28,000,000	-	28,000,000	8,416,226	19,583,774	33
Conservancy Administration Charges	22,000,000	-	22,000,000	1,734,300	20,265,700	8
Parking Fees	13,000,000	-	13,000,000	17,989,522	-4,989,522	138
Market Fees	11,600,000	-	11,600,000	12,084,096	-484,096	104
Advertising	27,000,000	-	27,000,000	13,851,349	13,148,651	51
Hospital Fees	400,000,000	50,000,000	450,000,000	600,790,259	-150,790,259	134
Hire of County Assets	5,500,000	-	5,500,000	0	5,500,000	0
Property Rent	5,000,000	-	5,000,000	2,322,939	2,677,061	46
Miscellaneous receipts	40,900,000	-	40,900,000	9,380,064	31,519,936	26
Total County Own Source Revenue	800,000,000	50,000,000	850,000,000	740,246,759	109,753,241	87

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of the Total Own source revenue only three revenue streams attained above 90 % realization
adjustment was as a result of the first supplementary budget. The County Receiver of Revenue's financial statements were approved on 25th
2025 and signed by:



Richard Nixon Onyinkwa
County Receiver of Revenue



Jacob M. Omasaki
Head of Revenue Reporting
ICPAK M/No 13048

11. Notes to the Financial Statements

1. General Information

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

2. 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) Accrual 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.

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

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

The Financial statements were authorized for issue by the Accounting Officer on 25th Aug 2025

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025

Standard	Effective date and impact:
	<p>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</p> <p>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</p> <p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>The adoption of IPSAS 47 will require the Entity to reassess how revenue is recognized and disclosed, since revenue from both exchange and non-exchange transactions will now be addressed under a single standard. This is expected to improve consistency in revenue reporting and enhance transparency on the timing and measurement of revenue streams.</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

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Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity’s financial statements.)*

4. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The *Receiver of Revenue* recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

The *Receiver of Revenue* recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

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

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly for the period 1st July 2024-1 to 30 June 2025. There was two 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.

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

iv) Cash and cash equivalents.

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

vi) Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. *(Include the receiver's actual policy on disbursements whether weekly, monthly....)*

vii) Payables due to CRF

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

viii) Comparative Figures

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

ix) 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, 2025

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

State all significant judgements, estimates and assumptions made:

Estimates and assumptions.

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

Provisions

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

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Revenue Statements for the Period Ended 30th June 2025*

6. CESS

Description	FY 24/25
	Kshs
Farm produce	7,878,062
Quarrying	1,367,821
Livestock	87,600
Timber	287,450
Total	9,620,933

7. Land rates

Description	FY 24/25
	Kshs
Land rates	11,496,571
Land penalties and interest	-
Total	11,496,571

8. Single /Business Permits

Description	FY 24/25
	Kshs
Business permit application fees	314,781
Annual Business permit fees	27,309,411
Business permit penalties and interest	7,981,922
Business permit fees arrears/Others	4,000
Total	35,610,114

9. Administration Control Fees and Charges

Description	FY 24/25
	Kshs
Weights and measures inspection	799,320
Fire Services (inspection of fire extinguishers)	627,200
Liquor licenses	6,025,488
Fireworks	3,367,445
Registration Fees For social services	147,500
Total	10,966,953

10. Other Fines, Penalties and Forfeitures

Description	FY 24/25
	Kshs
Impounding Fees	177,390
Total	177,390

11. Public Health Service Fees

Description	Insert Current FY
	Kshs
Inspection of buildings/premises/Institutions	582,000
Applications for medical examination	607,800
Inspection for other Premises	802,043
Public health permit(Medical certificates)	2,237,200
Food Hygiene Licences	1,420,000
Inspection of schools	157,000
Total	5,806,043

12. Physical Planning and Development

Description	FY 24/25
	Kshs
Land valuation and registration fees	148,000
Change / Renewal of user	230,770
Building plans approval	6,940,805
Occupational Permits	969,900
Architectural designs by county officers	115,500
Other Permits	792,051
Total	8,416,226

13 . Conservancy Administration Charges

Description	FY 24/25
	Kshs
Refuse disposal fees	310,100
Dumpsite fees	0
Sewerage fees	0
Sale of seedlings	0
Public cemetery	0
Disposal of carcasses	0
Noise control	578,200
Permits and Charges for sanitation	24,500
Conservancy Fee	821,500
Total	1,734,300

14. Parking Fees

Description	FY 24/25
	Kshs
Street parking fees	3,024,974
Monthly toll/sticker fees	13,074,178
Motorbike fees	846,250
Registration fees	200
Reserved parking	1,041,200
Bus Park fees	-
Parking penalty	2,720
Total	17,989,522

15. Market Fees

Description	FY 24/25
	Kshs
Market entry fees	12,084,096
Hawking fees	0
Others (<i>Specify</i>)	0
Total	12,084,096

Notes to the Financial Statements (continued)

16. Advertising

Descriptions	FY 2024/2025
	Kshs
Branding	8,094,969
Billboard advertising	195,600
Signage	4,280,580
Roadshows	-
Banners	10,200
Posters	42,000
Tent advertising	28,000
Street pole/clock advertising	-
Telecommunication Masts	1,200,000
Total	13,851,349

Notes to the Financial Statements (continued)

17. Hospital Fees

Description	FY 24,25
	Kshs
Level 5 hospitals	118,060,150
Level 4 hospitals	482,730,109
Total	600,790,259

18. Hire of County Assets

Description	FY 24/25
	Kshs
Agricultural Mechanisation Services (AMS)	0
Hire of Machines and Equipment	0
Hire of County Stadia	0
Hire of County Halls	0
Conference facilities/Agricultural Training Centers (ATC)	0
Hire of water Bowsers	0
Total	0

19 . Property Rent

Description	FY 24/25
	Kshs
County Housing	1,000
Plot Rent	1,429,239
Tenancy Agreement	0
Transfer of Property	0
Stalls/kiosks rent	892,700
Others (<i>Specify</i>)	0
Total	2,322,939

Notes to the Financial Statements (continued)

20. Miscellaneous Revenues

Description	Current FY 24/25
	Kshs
Dividends	0
Interest	0
Commissions	0
Administrative Fees(Salary Commissions/Emoluments)	9,380,064
Total	9,380,064

21. Disbursements to CRF

Description	Period ended Dec 2025
	Kshs
Quarter 1	13,747,739
Quarter 2	7,449,889
Quarter 3	50,116,607
Quarter 4	52,904,702
Total	124,218,937

22. Disbursement to another County Fund (FIF)

Description	Period ended Sep/Dec/March/June 2025
	Kshs
Quarter 1	94,889,037
Quarter 2	76,510,189
Quarter 3	158,448,878
Quarter 4	276,748,198
Total	606,596,302

Notes to the Financial Statements (continued)

23. Bank Charges

Description	FY 24/25
	Kshs
Bank Charges & commissions	33,614
Total	33,614

24. Waivers and Exemptions

Description	FY 24/25
	Kshs
Penalties	00
Interest	00
Others	00
Total	00

25. Bad debts written off.

Description	FY
	Kshs
Bad debts written off	00
Total	0

26. Provision for bad debts

Description	FY-24/25
	Kshs
Provision for bad debts	00
Total	00

Notes to the Financial Statements (continued)

27. Cash and Cash Equivalents

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	FY 2024 / 2025	Opening Statement 1st July 2024
	Kshs		Kshs	Kshs
KCB- Revenue Account- 1141208989	Ksh		5,950,884.85	39,384.00
NBK Nyamira county Revenue A/c no. 01071253735500	Ksh		2,304,803.00	153,743.00
Cooperative Bank –Revenue Account 01141348689700	Ksh		25.90	25.35
Cash at Hand (Admin Fees)	Ksh		1,335,345.00	0
Total	Ksh		9,591,058.75	193,152.35

28. Receivables for non-exchange transactions

Description	FY 24/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
Sub total		
Less impairment Allowance		
Total Current Receivables		

(Provide brief explanation on current receivables)

29. Ageing analysis for Receivables from Non-exchange transactions

Description	FY24/25		Opening Statement 1 st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year		%		%
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (a+b)		%		%

30. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	FY 24/25
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

31. Receivables from exchange transactions

Description	FY 24/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Less: impairment allowance		
Total receivables		

Notes to the Financial Statement (Continued)

Ageing analysis for total receivables in exchange transactions

Description	FY 24/25		Insert FY 23/24	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year		%		%
Between 1- 2 years		%		%
Between 2-3 years		%		%
Over 3 years		%		%
Total (a+b)				

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	FY 24/25
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

6. Payables- Due To CRF

Payables	FY 24/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF		
Amount billed and yet to be collected for disbursement to CRF		
Total undisbursed funds to CRF		

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

12. Appendices

Appendix 1: 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)
1	Outdated Valuation Roll	The contract for Valuation rolls was awarded and was extended. It is expected that by the end of this Financial The valuation Rolls should be finalized and put to Good use.	Resolved	Resolved



.....
Richard Nixon Onyinkwa
County Receiver of Revenue



.....
Jacob M.Omasaki
Head of Revenue Reporting

*Receiver Of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2025*

ICPAK M/No 13048

Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts	Balance as at The beginning of the current year (1 st July 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	46,910,000	0	0	46,910,000	Dialogues with the factories, A new law in the Finance Bill to facilitate future collections.	May not be recovered because of change of Cess law of Tea factories
Land rate	7,080,286	7,000,001	10,564,720	10,645,005	Issuance of Demand Notices	Recoverable
Single Business Permits	17,999,080	15,650,000	20,007,146	22,356,226	Penalties and fines have been imposed to the late payments	Recoverable
TOTAL	25,079,366	22,650,001	30,571,866	33,001,231	0	0

*Receiver Of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2025*

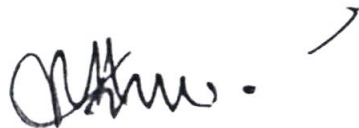
Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than	Between	Between	Over 3 years	Total
	1 year	1-2 years	2-3 years		
Cess	0	0	0	46,910,000	46,910,000
Land rate	2,000,000	3,645,005	5,000,000	0	10,645,005
Single Business Permits	12,356,226	6,000,000	4,000,000	0	22,356,226
Total	14,356,226	9,645,005	9,000,000	46,910,000	79,911,231

Appendix 4: 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
	NONE				

(PFM ACT section 165 subsection 4, 5)



*Sign and date
Accounting Officer*