

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**  
**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

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

**COUNTY GOVERNMENT OF NYERI**

Issued June 30<sup>th</sup>, 2023



OFFICE OF THE AUDITOR GENERAL  
CENTRAL REGIONAL OFFICE

★ 28 SEP 2023 ★

RECEIVED  
P. O. Box 267 - 10100, NYERI

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**COUNTY GOVERNMENT OF NYERI**

*(County Revenue Fund)*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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County Government of Nyeri  
County Revenue Fund  
Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

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County Government of Nyeri  
County Revenue Fund  
Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> 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
Kshs	Kenya Shillings
KDSP	Kenya devolution support program
KUSP	Kenya urban support program
CECM	County Executive Committee Member
C.O	Chief officer

b) *glossary of terms*

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

**2. Key Entity Information and Management**

**a) Background information**

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

**b) Key Management**

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

No.	Designation	Name
1.	CECM Finance and Economic planning	Robert Thuo
2.	C.O Finance	John Ngugi
3.	Director Accounting Services/Finance	Lucy Kangangi

**c) Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	<b>Robert Thuo</b>
2.	Accounting Officer in charge of Finance	<b>John Ngugi</b>
3.	Director Accounting Services/Finance	<b>Lucy Kangangi</b>

**d) Fiduciary Oversight Arrangements**

• **Audit and Finance Committee**

The committee provides oversight on risk management, controls and governance processes and audit affairs of the County Government. The committee also enhances implementation on the recommendations of the internal and external auditors.

The committee constitutes of the following members;

No.	Name	Designation
1.	Chrispus Mbogo	<b>Chairman</b>
2.	John K. Muchira	<b>Secretary</b>
3.	Pauline Wanjiru	<b>Member</b>
4.	Michael Chege	<b>Member</b>
5.	Margaret Macharia	<b>Member</b>
6.	Lucy K. Kangangi	<b>Member</b>
7.	Martha Wamuicho	<b>Member</b>

• **Senate Committee Activities**

Provides oversight to the County Government

• **County Assembly Oversight Committees**

i. **Public Accounts Committee**

The committee has provided oversight on expenditure of public funds by the executive for FY 2022/2023. This is by evaluating as to whether the County has attained value for money, adhered to the set financial regulations and procedures in funds utilization and preparation of financial statements.

The committee constitutes of the listed members:

No.	MEMBER	DESIGNATION
1.	Hon. Richard Kamuhia Karue	Chairperson
2.	Hon. Elizabeth Wanjiku Mugo	Vice Chairperson
3.	Hon. Linet Wanjiru Kinyua	Member
4.	Hon. Samwel Kariuki Gichuki	Member
5.	Hon. Pauline Wanjira Maina	Member
6.	Hon. Mary Wamuyu Wamui	Member
7.	Hon. Watson Ngurungo Weru	Member
8.	Hon. John Gachau Theuri	Member
9.	Hon. Rose Wairimu Kamau	Member

**ii. Public Finance & Economic Planning Committees**

The committee provided oversight on revenue collection, imposition of taxes and charges, County Fiscal Planning and development including statistics; borrowing by the County Government, Consideration of the debt management strategy paper, examination of the Finance Bill and the County Revenue Fund Bill and inventory of the county government's assets, considering the financial and economic policies of the County.

The committee constitutes of the listed members:

No.	MEMBER	DESIGNATION
1.	Hon. Erastus Karanja Muriuki	Chairperson
2.	Hon. Eric Mwangi Kahugu	Vice Chairperson
3.	Hon. Margaret Muthoni Kuruga	Member
4.	Hon. Omari Esha Wanjiku	Member
5.	Hon. Njuguna Wanjiku Kawanjiku	Member
6.	Hon. Kenneth Gatheru Gatiithi	Member
7.	Hon. Beth Nyawira Kimaili	Member
8.	Hon. Sabastian Mugo Theuri	Member
9.	Hon. Lilian Wanjiku Gathua	Member

• **Development Partner's oversight.**

**The World Bank**

Has provided oversight for Kenya Devolution Support Program (KDSP) and Kenya Urban Support program (KUSP) funds implementation.

Through KDSP, oversight is continuously carried out for the Narumoru Hospital under KDSP Level II.

Under KUSP, oversight was carried out for the completed Modern Asian Quarter bus terminus construction.

• **Controller of Budget**

Provide oversight for budget implementation in the County Governments.

• **Office of the Auditor General**

Provide oversight activities to the County Governments.

- **County Government of Nyeri Headquarters**

P.O. BOX 1112-10100  
Town Hall Building  
Kenyatta Road/Highway  
NYERI, KENYA

- **County Executive Contacts**

Telephone: (254) 0612030700  
E-mail: [infonyericounty@gmail.com](mailto:infonyericounty@gmail.com)  
Website: [www.nyeri.go.ke](http://www.nyeri.go.ke)

- **County Government of Nyeri Bankers**

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

II. Kenya Commercial Bank  
Nyeri Branch

III. Co-operative Bank of Kenya  
Nyeri Branch

- **Independent Auditors**

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

- **Principal Legal Adviser**

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

### 3. Statement by the CECM Finance and Economic Planning



A County Government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament. This is achieved through coordinating and enhancing participation in governance of communities at the local level especially in the wards and sub counties. The communities will be empowered to develop administrative capacity for effective exercise of functions and powers of governance.

This financial statement is prepared in accordance with Section 163, 164, and 165 of the Public Finance Management Act, 2012. The sections of the PFM listed above require all County Governments through their respective County Treasuries to prepare financial statements at the end of every quarter and end of each financial year.

Preparation of the statements is in accordance with the guidelines, standard, and format prescribed by the Public Sector Accounting Standard Board. The financial statements provide a true and fair view of the financial position of the County as at 30<sup>th</sup> June 2023.

In the fiscal year 2022/2023, the total County supplementary budget is Kshs 7,608,472,106 from this amount; Kshs. 5,316,930,474 is allocated for recurrent expenditure while Kshs 2,291,541,632 is set aside for development projects. The funding of this budget, is expected from Equitable Share, Local Revenue, Conditional Grants, Donor Funds and Transfers from other Government Entities & Agencies.

The cumulative local revenue collected as at 30<sup>th</sup> June 2023 amounted to Kshs 610,737,307.21 while equitable share amounting to Kshs. 6,727,026,842.00 and donor funds amounting to Kshs 279,330,582 was received from the National Government.

#### Financial Management & Service Delivery:

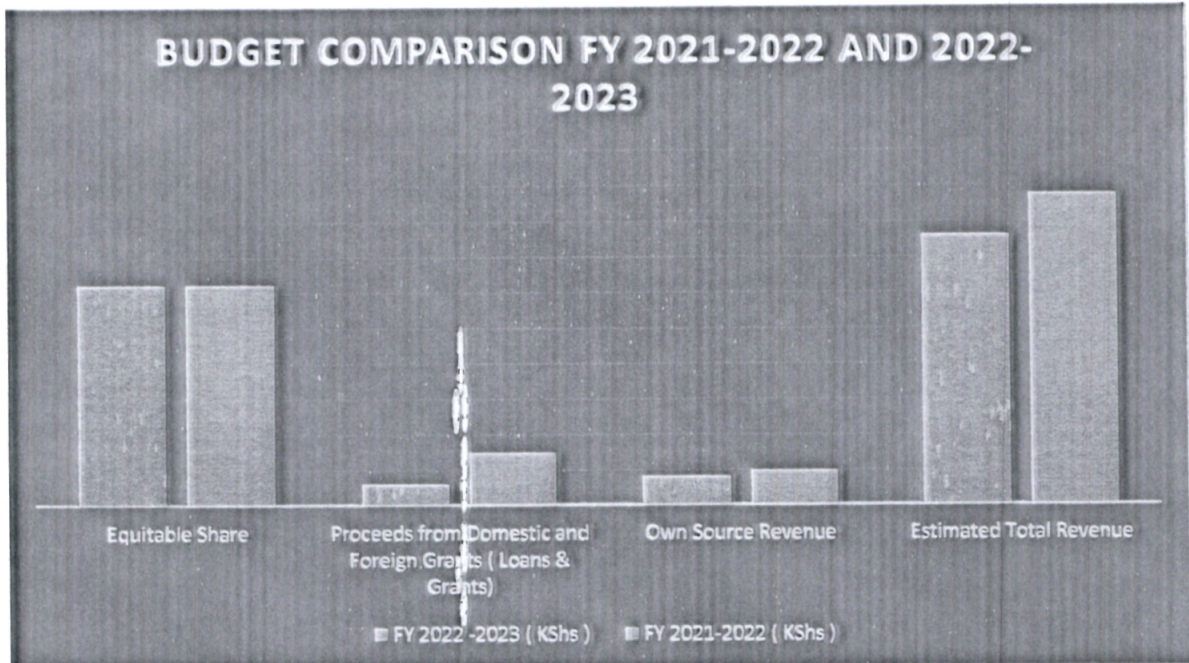
The County is committed to its development agenda in the execution of its budget for the FY 2022-2023. The County Treasury encourages departments to be prudent in management and utilization of the allocated resources. The County endeavors to ensure value for money in the budget implementation and utilization of public funds. Therefore, focus is geared towards ensuring resources are allocated to priority areas in line with the County's long-term development agenda.

The table below illustrates budget comparison for two (2) financial years.

**Table 1: Approved Budget.**

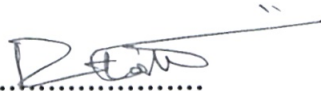
APPROVED BUDGET - FY 2022 / 2023		
Description	FY 2022 -2023 (Kshs)	FY 2021-2022 (Kshs)
Equitable Share	6,229,016,859	6,228,728,555
Proceeds from Domestic and Foreign Grants (Loans & Grants)	579,455,247	1,504,539,926
Transfers from Other Government Entities (Conditional Grants)	-	-
Own Source Revenue	800,000,000	1,000,000,000
Balance brought forward	-	-
Estimated Total Revenue	7,608,472,106	8,733,268,481

Figure 1: Graphical presentation of comparison of Approved Budget for FY 2022 / 2023 and FY 2021-2022.



**Budget Performance:**

By the end of the F/Y 2022-2023, the County Treasury budget absorption rate was at 96% Recurrent, and 76% absorption on the Development expenditure calculated against cumulative expenditure as at 30th June 2023.

Sign.....   
CECM Finance and Economic Planning  
County Government of Nyeri.

#### 4. Management Discussion and Analysis

##### **Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, includes a statement of the county government entity's performance against predetermined objectives.

##### **Strategic development objectives**

The County government has taken strides towards the improvement of people's livelihoods and the realization of the National Government key economic pillars. The key pillars being Agriculture; Micro, Small and Medium Enterprise (MSME) economy; Housing and Settlement; Healthcare; Digital superhighway and creative economy; Environment and climate change. County Government of Nyeri has come up with three additional pillars namely; Transport through road networks, Youth Empowerment through annual internship programs and Entrepreneurship through enterprise development fund, to form the Governor's Big 7 Agenda. Nyeri County Government continues to work hard towards the achievement of these objectives and the satisfaction of residents, investors, tourists and all stake holders in general. Some of the projects undertaken during the year in various departments were as follows;

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Nyeri County's 2018-2022 CIDP are to;

Improve productivity in agriculture and overall food and nutrition security.

- Promote shared economic growth and job creation.
- Enhance good governance and active citizenry.
- Enhance basic infrastructure for effective service delivery.
- Promote climate action, environmental protection, and sustainable use of natural resources. •

Improve financial sustainability and resilience.

- Provide accessible, affordable, and quality health care services.
- Scale up institutional development, transformation, and innovation.

- Promote access to quality and affordable housing.
- Enhance the use of information and communications technology (ICT) and other innovations.

The CECM for Finance in Section 104 (d) of the PFM Act 2012 is responsible for mobilization of resources in funding the budget. Under section 109, the CECM for Finance is mandated to establish a County Revenue Fund and shall ensure that all monies raised or received or on behalf of the County Government is paid into the County Revenue Fund. Under section 157

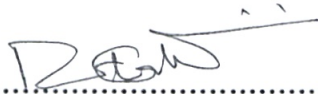
(1) The CECM for Finance shall, in writing, designate persons to be responsible for collecting, receiving and accounting for such County Government revenue as the CECM for Finance may specify in their letters of designation.

(2) A receiver of County Government revenue is responsible to the CECM for finance for ensuring that the revenue for which the receiver is responsible is collected or recovered, and is accounted for.

This financial statement is prepared in accordance with Section 158(3) of the Public Finance Management Act, 2012. The section of the PFM Act requires that a receiver of revenue for a County Government shall provide quarterly statements to the County Treasury with copies to the National Treasury and the Commission on Revenue Allocation. Preparation of these accounts is in accordance with the guidelines, standard, and format prescribed by the Public Sector Accounting Standard Board-(PSASB). The County Revenue Fund (CRF) report provide a true and fair view of the revenue accounts of the County as at 30th June, 2023.

**Budget Execution Historical Performance and Outlook:**

In the fiscal year 2022/2023, the County's funding of this budget is expected from Equitable Share Kshs. 6,229,016,859 and Kshs 579,455,247 from donor funding, Local Revenue Kshs. 800,000,000. local revenue was expected to contribute 11% in financing the 2022- 2023 FY budget. The amount of local revenue was Kshs. 610,737,307.

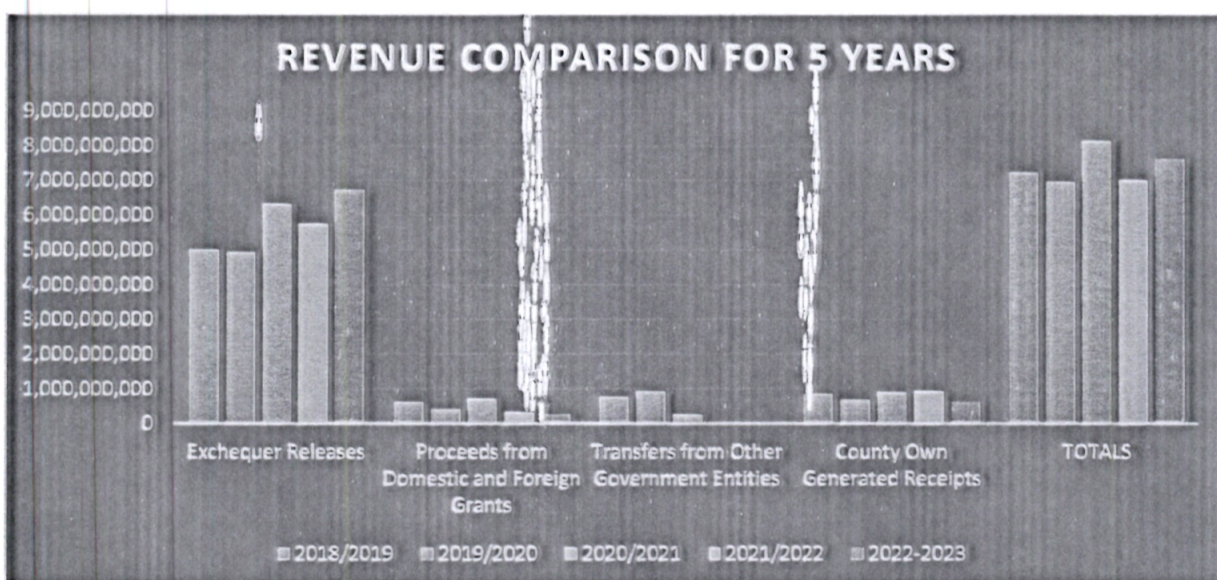


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**CECM Finance and Economic Planning**  
**County Government of Nyeri**

County Government of Nyeri  
 County Revenue Fund  
 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

**TOTAL ACTUAL REVENUE COLLECTION IN KSHS.**

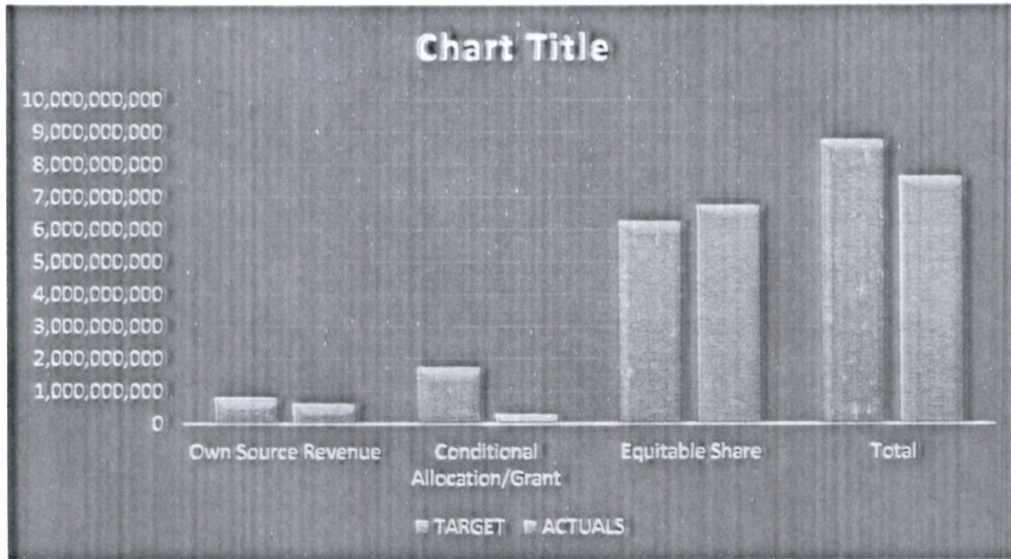
	2018/2019	2019/2020	2020/2021	2021/2022	2022-2023
Exchequer Releases	5,024,000,000	4,946,705,100	6,306,344,117	5,730,430,268	6,727,026,842
Proceeds from Domestic and Foreign Grants	599,446,585.20	414,129,849	695,026,433	297,314,062	279,330,582
Transfers from Other Government Entities	747,453,834	939,360,942	239,232,338	0	0
County Own Generated Receipts	837,350,054	663,800,035	886,940,831	948,313,629	610,737,307
<b>TOTALS</b>	<b>7,208,250,473</b>	<b>6,963,995,926</b>	<b>8,127,543,719</b>	<b>6,976,057,959</b>	<b>7,617,094,731</b>



**COMPARISON OF ACTUALS AGAINST THE TARGET FOR YEAR 2022/2023**

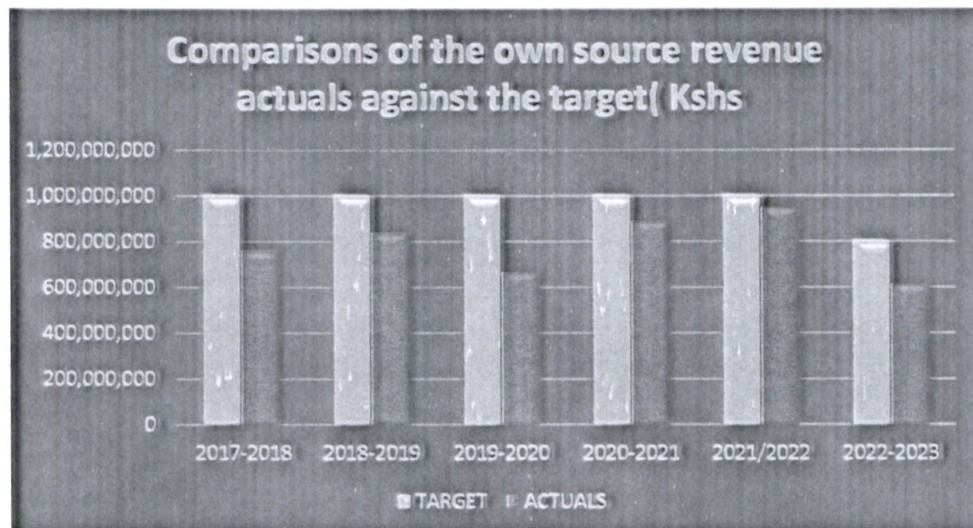
Revenue Stream	TARGET	ACTUALS	Performance in percentage (%)
Own Source Revenue	800,000,000	610,737,307	76
Conditional Allocation/Grant	1,704,539,926	279,330,582	16
Equitable Share	6,228,728,555	6,727,026,842	108
<b>Total</b>	<b>8,733,268,481</b>	<b>7,617,094,731</b>	<b>87</b>

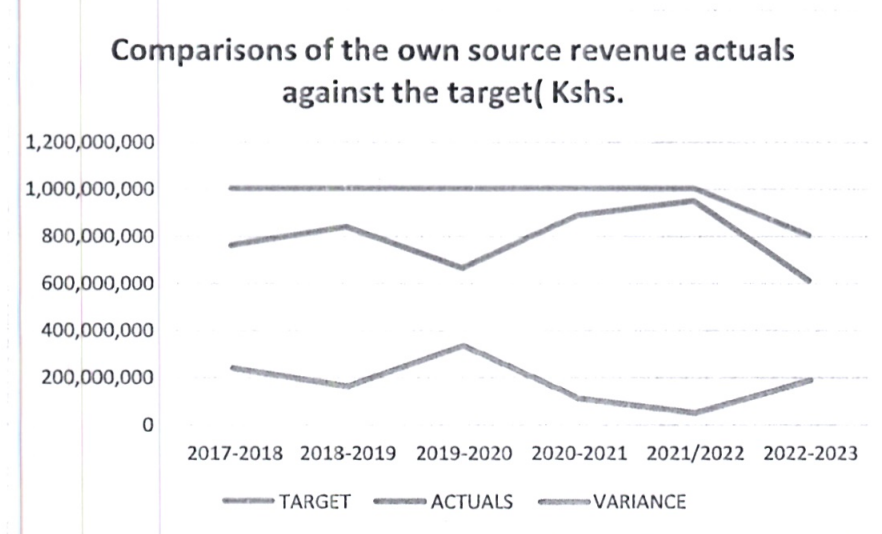
County Government of Nyeri  
 County Revenue Fund  
 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023



The following is an analysis of Own Source Revenue Collections for the past five (5) financial years

DESCRIPTION	TARGET	ACTUALS	VARIANCE	%PERFORMANCE
2017-2018	1,000,000,000	760,186,651	239,813,349	76.0
2018-2019	1,000,000,000	837,394,937	162,605,063	83.7
2019-2020	1,000,000,000	663,800,035	336,199,965	66.4
2020-2021	1,000,000,000	886,940,834	113,059,166	88.7
2021/2022	1,000,000,000	948,313,629	51,686,371	94.8
2022-2023	800,000,000	610,737,307	189,262,693	79.7





- As demonstrated above Revenue has been growing progressively over the years except for 2019-2020 that was largely affected by the effects of Covid-19 pandemic and introduction of Universal health care (UHC).

**A. Implementation Challenges and Emerging Issues:**

- i. Hard Economic conditions including low rainfall has led to low income that eventually translates to low revenue collections.
- ii. General elections that were held in August 2022 affected the performance of quarter one (1) since there was no political good will that could enable enforcement of Revenue.
- iii. Some of the businesses that closed during Covid-19 pandemic especially under hospitality Industry have not been able to recover.

- iv. Late disbursement of exchequer releases by National Government to Counties delayed implementation of some of the projects. For instance, those that were meant for construction and were not implemented affected some revenue streams like cess fees. The above challenges affected both structured and non-structured revenues. The structured revenues were affected since most of the clients were not able to meet their obligation while the unstructured revenues were avoided since they are voluntary sought services.

#### **B. Compliance and Governance**

- i. Lack of valid valuation roll affects revenue collection since the outdated or invalid valuation rolls are not enforceable. However, the County is in the process of setting a Valuation Court to solve the issues and also undertaking out of Court negotiations with the Rate payers.
- ii. Default by the Government to remit Contribution in Lieu of Rates amounting Kshs. 846,748,219 classified under default/material arrears in statutory/financial obligations. This impacts negatively on service delivery and achievement of OSR target.

### **5. Overview of the County Revenue Fund Operations**

#### **Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012. The County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

#### **Receipts into the County Revenue Fund**

County Government revenue is received through the County Receiver of Revenue appointed by the CECM for Finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipts include exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, County own source revenue and other miscellaneous deposits in the County Revenue Fund Account.

#### **Transfers from the County Revenue Fund**

The withdrawal of funds from the County Revenue Fund is authorized by the County Appropriation Act. The County Treasury is required to seek the Controller of Budget's approval

County Government of Nyeri  
County Revenue Fund  
Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

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for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

**Financial Reporting requirements**

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the year ended 30<sup>th</sup> June 2023.

Sign: 

**Name: John Ngugi**  
**Chief Officer – Finance and Accounting services**

## 6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or County legislation shall prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund for the Year ended on 30<sup>th</sup> June, 2023. These responsibilities include:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the County Executive;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

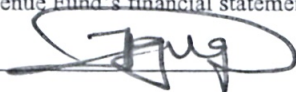
The Accounting Officer is responsible for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the quarter ended 30th June 2023, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants, Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 25/09 2023.

Signature \_\_\_\_\_

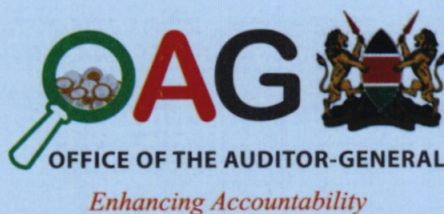


Name: John Ngugi

Chief Officer – Finance and Accounting services

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF NYERI

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### PREAMBLE

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

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

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

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

### REPORT ON THE REVENUE STATEMENTS

#### Opinion

I have audited the accompanying revenue statements of County Revenue Fund - County Government of Nyeri set out on pages 1 to 13, which comprise of the statement of receipts

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

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

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

During the year under review, the Fund transferred Kshs.6,645,044,483 against an approved budget of Kshs.7,608,472,106 resulting to an underpayment of Kshs.963,427,623 or 13% of the budget.

In the circumstances, the under-performance of the budget affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2. Unresolved Prior Year Matters**

In the audit report of the previous year, two issues were raised under Report on Financial Statements and Other Matter. However, the issues have not been resolved as indicated in Annex 1 to the financial statements under progress on follow-up of prior year auditor's recommendations. No explanation was provided for failure to resolve 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, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services, disclosing, as applicable, matters related to sustainability of service and using the applicable basis of accounting unless Management is aware of intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk Management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk Management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 December, 2023

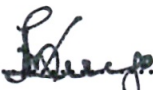
County Government of Nyeri  
 County Revenue Fund  
 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

8. Statement of Receipts and Payments for the year ended 30<sup>th</sup> June, 2023.

		2022-2023	2021-2022
	Notes	Kshs.	Kshs.
<b>Receipts</b>			
Exchequer releases	1	6,727,026,842	5,730,430,268
Transfers from other government agencies	2	279,330,582	290,709,044
Other grants	3	-	6,605,017
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	600,136,503	642,371,033
Return to CRF issues	7	289,353	31,704,987
<b>Total Receipts</b>		<b>7,606,783,280</b>	<b>6,701,820,349</b>
<b>Payments</b>			
Transfers to County Executive	8	5,910,923,056	6,623,754,746
Transfers to County Assembly	9	734,121,427	719,190,493
Other Transfers	10	-	-
<b>Total Payments</b>		<b>6,645,044,483</b>	<b>7,342,945,239</b>
Net increase (decrease) in cash for the year		<b>961,738,797</b>	<b>-</b>
			<b>641,124,890</b>
<b>Add Opening fund balance b/f</b>	11	<b>20,933,143</b>	<b>662,057,938</b>
<b>Closing Fund balance for the period</b>	11	<b>982,671,939</b>	<b>20,933,050</b>



Name: John Ngugi  
 Chief Officer - Finance  
 ICPAK Member No 2613  
 Date: 25/09/2023

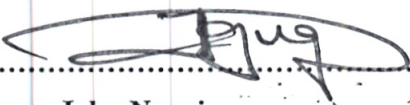


Name: Lucy Kangangi  
 Director Accounting Services  
 ICPAK Member No 8456  
 Date: 25/09/2023

County Government of Nyeri  
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**9. Statement of Comparison of Budget Actual Amounts for the year ended 30<sup>th</sup> June 2023.**

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	A	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Exchequer releases	6,229,016,859	-	6,229,016,859	6,727,026,842	(498,009,983)	108%
Transfers from other government agencies	579,455,247	-	579,455,247	279,330,582	24,665	48%
Other conditional grants	-	-	-	-	-	0%
Proceeds from Domestic Borrowing	-	-	-	-	-	
Proceeds from Foreign Borrowing	-	-	-	-	-	
Own Source Revenue	700,000,000	100,000,000	800,000,000	600,136,503	199,863,497	75%
Return to CRF issues	-	-	-	289,353	(289,353)	0%
<b>Total Receipts</b>	<b>7,508,472,106</b>	<b>100,000,000</b>	<b>7,608,472,106</b>	<b>7,606,783,280</b>	<b>1,688,826</b>	<b>100%</b>
Payments						
Transfers to County Executive	6,695,778,345	99,980,374	6,795,758,719	5,910,923,056	884,835,663	87%
Transfers to County Assembly	812,693,761	19,626	812,713,387	734,121,427	78,591,960	90%
Others B/F	-	-	-	-	-	
<b>Total Payments</b>	<b>7,508,472,106</b>	<b>100,000,000</b>	<b>7,608,472,106</b>	<b>6,645,044,483</b>	<b>963,427,623</b>	<b>87%</b>
Balance	-	-	-	961,738,797	(961,738,797)	-



Name: John Ngugi  
 Chief Officer - Finance  
 ICPAK Member No 2613

Date:.....



Name: Lucy Kangangi  
 Director Accounting Services  
 ICPAK Member No 8456

Date: 25/09/2023.....

## **10. Significant Accounting Policies**

### **a) Statement of compliance and basis of preparation**

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

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

### **b) Reporting entity**

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

### **c) Receipts**

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

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

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

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

### **d) Payments**

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

**Significant Accounting Policies (Continued)**

**e) Fund Balances**

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

**f) Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. There were no other restrictions on cash during the year.

## 11. Notes to the Financial Statements

### 1. Exchequer releases

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

	2022-2023	2021-2022
	Kshs.	Kshs.
Equitable Share (a)	6,727,026,842	5,730,430,268
Level 5 hospitals (b)	-	-
Others ( <i>Specify</i> ) (c)	-	-
<b>Total (d=a+b+c)</b>	<b>6,727,026,842</b>	<b>5,730,430,268</b>

### 2. Transfers from other government agencies

	2022-2023	2021-2022
	Kshs.	Kshs.
Climate Change	22,000,000	-
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	0
User Fees Foregone -Ministry of Health	-	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	0	43,479,045
Word Bank-NARIGP-State Department of Crop Development	0	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	124,713,230	235,734,311
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	17,409,938	5,995,688
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation and Irrigation	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	15,674,770	5,500,000
Word Bank-Emergency Locust Response Project ( ILRP) State Department of Crop Development	-	-
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	30,000,000	-
Kenya Urban Support Programme	2,339,915	-
IDA (WORLD BANK)-FLLOCA - National agricultural value chain development	67,192,729	-
KFW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-	-
<b>Total</b>	<b>279,330,582</b>	<b>290,709,044</b>

County Government of Nyeri  
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 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

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**3. Other grants**

	2021/22	2020/21
	Kshs.	Kshs.
Donor 1 (( <i>UIG</i> ))	-	-
Donor 2 ( <i>UDG</i> )	-	6,605,017
Centre for Disease Control (CDC) donor fund	-	-
<b>Total</b>	-	<b>6,605,017</b>

**\*\* These are funds received from development partners directly through CRF**

**4. Proceeds from Domestic borrowing**

	2022-2023	2021-2022
	Kshs.	Kshs.
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

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

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

	2022-2023	2021-2022
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

6. Own Source Revenue

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Cess	40,915,390	57,551,167
Land/Poll Rate	51,086,122	50,014,771
Single/Business Permits	113,010,516	104,516,416
Property Rent	57,305,619	56,425,814
Parking Fees	105,123,959	111,757,461
Market Fees	12,915,433	14,511,659
Advertising	35,145,105	36,322,165
Hospital Fees	-	-
Public Health Service Fees	10,740,387	13,113,820
Physical Planning and Development	42,615,604	38,017,361
Hire Of County Assets	6,551,360	9,145,092
Conservancy Administration	31,327,370	34,342,865
Administration Control Fees and Charges	95,446,410	68,517,134
Park Fees	-	-
Other Fines, Penalties, And Forfeiture Fees	2,261,030	4,272,751
Miscellaneous receipts	6,293,003	7,426,270
Received Revenue but transferred in F/Y 2021-2023 to CRF	(10,600,805)	36,436,287
<b>Total</b>	<b>600,136,503</b>	<b>642,371,033</b>

County Government of Nyeri  
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 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

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*\*The amount of local revenue collected in the financial year 2022-2023 amounted to Kshs 610,737,307*

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

**7. Return to CRF Issues**

	2022-2023	2021-2022
	Kshs.	Kshs.
Recurrent Account ( <i>County Executive</i> )	288,211	1,408,950
Development Account ( <i>County Executive</i> )	93	8,836,549
Recurrent Account ( <i>County Assembly</i> )	1,050	1,395
Development Account ( <i>County Assembly</i> )		34,452
County Revenue Fund A/C from gender return to CRF from imprest and salary recoveries		6,185,200
		15,238,441
<b>Total</b>	<b>289,353</b>	<b>31,704,987</b>

**8. Transfers to County Executive**

	2022-2023	2021-2022
	Kshs.	Kshs.
Recurrent Account	4,367,419,271	5,334,449,719
Development Account	1,270,572,273	1,005,931,176
Special purpose Accounts	272,931,512	283,373,851
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>5,910,923,056</b>	<b>6,623,754,746</b>

*(Explain as per County Appropriation Act)*

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

**9. Transfers to County Assembly**

	2022-2023	2021-2022
	Kshs.	Kshs.
Recurrent Account	733,126,043	716,414,033
Development Account	995,384	2,776,460
Special purpose accounts	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>734,121,427</b>	<b>719,190,493</b>

**10. Other Transfers**

Description	2022-2023	2021-2022
	Kshs.	Kshs.
Agency Notices	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. Fund balance**

	2022-2023	2021-2022
	Kshs.	Kshs.
County Exchequer Account - ( <i>CBK Account number 1000171634</i> )	982,671,939	20,933,050
<b>Total</b>	<b>982,671,939</b>	<b>20,933,050</b>

**12. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

			2022- 2023	2021- 2022
			Kshs	Kshs
EQUITY BANK 0110280843674	-	-	11,350	147,145
K.C.B. REVENUE 1140760319	-	-	646,375	2,670,099
COOPERATIVE BANK OF KENYA 01141666594400	-	-	296,296	288,985
HEALTH CHARGES	-	-	-	576
Cash in transit	-	-	-	1,892,871
<b>Total</b>	-	-	<b>954,021</b>	<b>4,999,676</b>

**12. Annexes**

**Annex 1: Progress on follow up of Auditor's Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	The statement of receipts and payments for the year ended 30 June, 2022 reflects others receipt amount of Kshs. 663,794,673 as disclosed in Note 3 to the financial statements. This amount includes other receipts (local revenue) of Kshs. 642,371,032 as disclosed in Note 3A to the financial statements, which further includes unreceipted revenue for July 2022 of Kshs. 36,436,287. However, the unreceipted revenue for July, 2022 was included in the statement of financial performance, as received on or before 30 June, 2022. This is contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1 July to 30 June.	The revenue receipted as at 30th June was 605,934,746 it's important to note that the county operates a cashless system where the clients pay to the bank or mobile money before any receipt is issued. However, some of the clients deposit the money with insufficient information making it difficult for the County to receipt immediately. During the period ending 30th June 2022 the County had Kshs. 36,436,287 being revenue transferred to CRF as at 20th July 2022 and it's not yet receipted in the Nyeri-pay system. This can be attributed to the closure year adjustments where payments were done from C.R.F after 30th June hence the money in the C.R.F was used to finance the payments.	Pending senate	Resolved

County Government of Nyeri

County Revenue Fund

Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

2.	<p>Review of the statement of comparison of budget and actual amounts, other receipts reflects Kshs. 1000,000,000 during the year under review. However, actual amount collected was Kshs. 642,371,032 representing 64% of projected local revenue, resulting in a revenue shortfall of Kshs. 357,628,968 or 36 %. Further, during the previous financial year, a total of Kshs 886,940,830 was collected, indicating a decline in revenue collected of Kshs. 244,569,798 or 28%. Failure to achieve revenue targets and decline in revenue collection is an indication of inadequate revenue collection, internal control systems and possible revenue leakages which the Management should address.</p>	<p>The budgeted amount of 1,000,000,000 was inclusive of the targeted revenue for hospitals operations which had a targeted revenue of Kshs 300,000,000 but since the revenue collection from hospital operations is spent at the source the collection of 342,378,883 was not included in the amount of revenue reported in other receipts hence the total revenue collected and receipted in the financial year 2021-2022 amounted to Kshs 948,313,629 indicating a shortfall from the budget of 51,686,371. In the previous financial year 2020-2021 the county had collected local revenue amounting to 886,940,830 this shows a percentage increase in the year 2021-2022 of 6.92% It's worth noting that During the year under review the County Government of Nyeri under its economic stimulus program granted various waivers that included 50% waiver for Bar owners, Cess waiver, 100% waiver on interest sum outstanding for Land Rates, 50% waiver of the single business permit principal amount for private schools, 100% waiver of some market fees including principal amount. This led to the drop in the revenues</p>	Pending senate	
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County Government of Nyeri  
County Revenue Fund  
Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

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		collected in the year 2021-2022. The total amount waived for the year under review was Kshs. 113M including for the hospitals.		



.....  
Name: John Ngugi  
Chief Officer Finance  
ICPAK Member No  
Date 25/09/2023

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

Period Q4 (2022/23)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total (Kshs.)
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	
Equitable Share	1,526,038,498	1,027,740,213	1,027,740,212	3,145,507,919	6,727,026,842
Proceeds from Domestic and foreign grants received through exchequer	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	17,409,938	17,409,938
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Informal Settlement Programme (KISP)				30,000,000	30,000,000
IDA (WORLD BANK)-FLLOCA - National agricultural value chain development				67,192,729	67,192,729
Kenya Urban Support Programme	-	-	-	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)	-	-	15,674,770		15,674,770
NYERI COUNTY CLIMATE CHANGE FUND A/C 1000549769		-	11,000,000	11,000,000	22,000,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	124,713,230		124,713,230
World Bank		-	-	-	-
Centre for Disease Control	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	<b>1,526,038,498</b>	<b>1,027,740,213</b>	<b>1,179,128,212</b>	<b>3,273,450,501</b>	<b>7,006,357,424</b>

County Government of Nyeri  
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Annex 3. Analysis Of Receipts from Own Source Revenue per Quarter

Period 2022-2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	10,842,619	11,628,998	9,869,330	8,580,443	40,921,390
Land rate	3,580,198	5,643,929	26,356,845	15,505,150	51,086,122
Single/Business permits	8,517,591	4,372,201	66,507,205	33,613,519	113,010,516
Property rent	11,818,480	13,915,308	16,882,403	14,689,427	57,305,619
Parking fees	25,211,564	24,203,742	27,752,560	27,956,093	105,123,959
Market fees	2,835,417	3,078,285	3,170,920	3,830,811	12,915,433
Advertising	1,650,410	3,190,930	12,512,350	17,791,415	35,145,105
Hospital fees	-	-	-	-	-
Public health service fees	1,786,320	2,121,370	3,374,156	3,458,541	10,740,387
Physical planning and development	10,269,285	11,840,327	9,359,402	11,146,590	42,615,604
Hire of County Assets	1,085,527	1,417,452	1,506,778	2,541,603	6,551,359
Conservancy administration	3,609,910	1,095,440	17,290,785	9,331,235	31,327,370
Administration control fees and charges	8,834,780	9,261,543	56,348,210	21,001,877	95,446,410
Park fees	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Other fines, penalties, and forfeiture fees	305,850	442,700	833,740	672,740	2,255,030
Miscellaneous	1,644,673	1,435,277	1,023,755	2,189,299	6,293,003
Others (Specify)	-	-	-	-	-
<b>Total</b>	<b>91,992,624</b>	<b>93,647,502</b>	<b>252,788,439</b>	<b>172,308,742</b>	<b>610,737,306</b>

County Government of Nyeri  
County Revenue Fund  
Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

Annex 4: F. O. 30

**F.O. 30**

<b>COUNTY GOVERNMENT OF NYERI</b>			
<b>JUNE</b>			
Bank Name: NYERI COUNTY REVENUE FUND			
Account Number: 1000171634			
<b>BANK RECONCILIATION</b>			
For the month of June 2023			
	Ksh	Ksh	Ksh
<b>Balance as per Bank certificate:</b>			1,708,663,280.85
<b>Less:</b>			
1 Payments in cash book not yet recorded		747,604,029.40	
in bank statement (Unpresented cheques)			
2 Receipts in bank statement not yet recorded		-	747,604,029.40
in cash book			
<b>Add:</b>			
3 Payments in bank statement not yet recorded		-	
in cash book			
4 Receipts in cashbook not yet recorded in		21,612,688.00	
bank statement			21,612,688.00
<b>Balance as per Cash book</b>			<b>982,671,939.45</b>
<b>ACTUAL CASH BOOK BALANCE</b>			<b>982,671,939.45</b>

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

Period (2022/23)	
	<b>Total</b>
	<b>(Kshs.)</b>
County Executive -Rec	4,367,419,271.00
County Executive -Dev	1,270,572,273.00
County Assembly -Rec	733,126,043.00
County Assembly -Dev	995,384.00
Special Purpose A/c (Specify)	272,931,511.85
<b>Total</b>	<b>6,645,044,482.85</b>