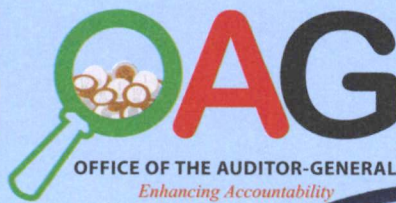


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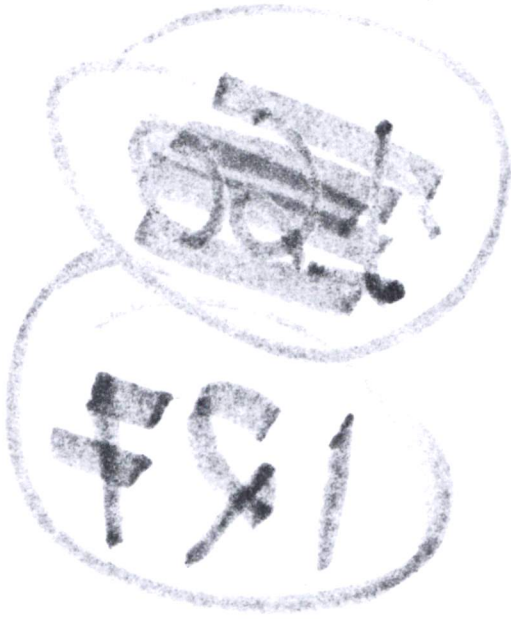
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**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**RECEIVER OF REVENUE**  
**REVENUE STATEMENTS**

| PAPERS LAID        |             |
|--------------------|-------------|
| DATE               | 19/02/25    |
| TABLED BY          | Sen. ledana |
| COMMITTEE          |             |
| CLERK AT THE TABLE | Me          |

**FOR THE YEAR ENDED**  
**30 JUNE, 2025**

**COUNTY GOVERNMENT OF NYERI**





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RECEIVER OF REVENUE  
*(County Government of Nyeri)*

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025

---

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

OFFICE OF THE AUDITOR GENERAL  
NYERI REGIONAL OFFICE  
★ 13 NOV 2025 ★  
RECEIVED  
P. O. Box 267 - 10100, NYERI

*Receiver of Revenue*  
*County Government of Nyeri*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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*Receiver of Revenue  
County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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**I. 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                              |
| CECM  | County Executive Committee Member                |

b) Key terms

Comparative FY      Comparative Prior Financial Year

Fiduciary Management      The key management personnel who had financial responsibility.

*Receiver of Revenue*  
*County Government of Nyeri*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

**2. Key Entity Information and Management**

The County Government of Nyeri is established in accordance to the Constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. Nyeri County is steered by a vision and mission statement:

**Vision:** A wealthy County with healthy and secure people for shared prosperity.

**Mission:** To create, enhance and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open and inclusive government.

**(a) Background information**

The *receiver of revenue* is under the Department of Finance, Economic Planning and ICT. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance 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 13<sup>th</sup> February, 2018 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 Nyeri day-to-day management of revenue is under the following:

| No. | Designation                                  | Name                              |
|-----|--|-----------------------------------|
| 1.  | CEC Member –Finance, Economic planning & ICT | <b>Mr. Robert Thuo Mwangi</b>     |
| 2.  | Ag. Chief Officer, Finance & ICT             | <b>CPA Ibrahim Adan Eden</b>      |
| 3.  | Director, Revenue                            | <b>CPA Rehema Mzee Salim</b>      |
| 4.  | Deputy Director Revenue                      | <b>Mr. Boniface Karogo</b>        |
| 5.  | Head of Revenue Reporting                    | <b>CPA Catherine Wanjiku Thuo</b> |

*Receiver of Revenue  
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Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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**Key Entity Information and Management (continued)**

**(d) County Headquarters**

P.O. BOX 1112-10100  
Town Hall Building, Kenyatta Road/Highway  
NYERI, KENYA  
Telephone: (254) (254) 0612030700  
E-mail: [nyericountytreasury@gmail.com](mailto:nyericountytreasury@gmail.com)  
[cgnyerirevenue@gmail.com](mailto:cgnyerirevenue@gmail.com)  
Website: [www.nyeri.go.ke](http://www.nyeri.go.ke).

**(e) Independent Auditor**

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

**(f) Bankers**

Cooperative Bank of Kenya, Nyeri Branch  
Kenyatta Road Nyeri  
P.O Box 840-10100 Nyeri.

Equity Bank Nyeri Branch  
P.O BOX 2064 NYERI  
CONTACT 061-203875

Kenya Commercial Bank Nyeri Branch  
KENYATTA STREET  
P.O BOX 840-10100 NYERI

**(g) Principal Legal Adviser**

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

**(h) County Attorney**

P.O. BOX 1112-10100  
Town Hall Building  
Kenyatta Road/Highway  
Nyeri, Kenya

*Receiver of Revenue*  
*County Government of Nyeri*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

**3. Foreword by the CECM Finance and Economic Planning**

Pursuant to the provisions of Section 104(d) of the Public Finance Management (PFM) Act, 2012, the County Executive Committee Member (CECM) for Finance is mandated to mobilize resources to fund the County Government's budgetary requirements and establish mechanisms for revenue collection. In accordance with Section 109 of the PFM Act, all monies raised or received on behalf of the County Government are required to be deposited into the County Revenue Fund, which the CECM for Finance oversees.

Further, under Section 157(1), the CECM for Finance is empowered to designate, in writing, officers responsible for the collection, receipt, and accounting of County Government revenue. Subsection (2) requires that the designated Receiver of County Revenue reports directly to the CECM for Finance, ensuring that all revenue is accurately collected, recovered, and accounted for. Section 165(1) stipulates that at the end of each financial year, the Receiver of Revenue shall prepare accounts detailing all revenue collected, received, and recovered during the year.

The preparation of these accounts follows the guidelines, standards, and formats prescribed by the Public Sector Accounting Standards Board (PSASB). Accordingly, this report presents a true and fair view of the County Government's revenue accounts as at 30th June, 2025, and is prepared in fulfillment of my fiduciary duties as required under the Constitution of Kenya, 2010, and the Public Finance Management Act, 2012.

The County remains committed to the principles of fiscal responsibility, ensuring that all financial statements reflect the County's true and fair financial position. In line with best practice in public resource management, the County is progressively transitioning from cash-based to accrual-based accounting, with the objective of improving cash management and enhancing financial and fiscal reporting.

During the financial year 2024/2025, the County's revenue inflows comprised:

| <b>Revenue Source</b>              | <b>Amount<br/>(Ksh)</b> | <b>Remarks</b>                                       |
|------------------------------------|-------------------------|--|
| National Government Releases       | 7,026,454,186           | Includes equitable share allocations                 |
| Conditional Grants                 | 512,611,193             | Project-specific grants from the National Government |
| County Own Source Revenue (OSR)    | 682,737,300             | Excludes Health Services Fund collections            |
| Health Services Fund (HSF) Revenue | 1,208,112,072           | Ring-fenced revenue for health facilities            |

*Receiver of Revenue  
County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

Revenue Targets Vs Actual Performance:

- County Own Source Revenue (OSR): Actual collection Ksh 682,737,300 against a target of Ksh 800,000,000.
- Health Services Fund (HSF): Actual revenue Ksh. 1,189,536,543 against a target of Ksh 836,295,127, reflecting strong performance in the health sector.

This report reflects the County's adherence to accrual accounting principles, and the revenue performance for the period under review is summarized in the accompanying tables and schedules. The County continues to implement robust measures to enhance revenue mobilization, ensure compliance with statutory requirements, and provide transparency and accountability in the management of public funds.

Revenue Performance – FY 2024/2025

| DESCRIPTION | TARGET(FIF AND OSR) | ACTUALS (FIF AND OSR) | VARIANCE    | %PERFORMANCE |
|-------------|---------------------|-----------------------|-------------|--------------|
| 2024-2025   | 1,636,295,127       | 1,872,273,843         | 235,978,716 | 114%         |

Comparison of Actual OSR collected for FY2024/2025 and FY2023/2024

|   | FY 2024/2025       | FY 2024/2023       |
|---|--------------------|--------------------|
|   | Kshs               | Kshs               |
| <b>Revenue from non-exchange transactions</b> |                    |                    |
| Cess  | 41,773,928         | 40,753,811         |
| Land Rates                                    | 54,796,239         | 60,365,018         |
| Single/Business Permits                       | 126,719,295        | 117,842,586        |
| Conservancy Administration                    | 39,994,005         | 39,627,225         |
| Administration Control Fees and Charges       | 93,049,210         | 96,927,375         |
| Other Fines, Penalties, And Forfeiture Fees   | 5,984,400          | 5,475,091          |
| Public Health Service Fees                    | 15,180,471         | 13,138,509         |
| Physical Planning and Development             | 39,516,291         | 42,627,082         |
| Property Rent                                 | 52,964,608         | 61,102,286         |
| Parking Fees                                  | 133,231,648        | 119,873,769        |
| Market Fees                                   | 16,872,777         | 18,086,291         |
| Advertising                                   | 44,050,524         | 38,975,841         |
| Hire of County Assets                         | 13,050,583         | 7,722,594          |
| Park Fees                                     | 50,000             | -                  |
| Miscellaneous receipts                        | 5,503,320          | 4,586,023          |
| <b>Total Revenues (a)</b>                     | <b>682,737,300</b> | <b>667,103,501</b> |

*Receiver of Revenue*  
*County Government of Nyeri*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

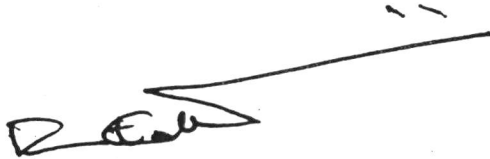
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During the financial year ending 30th June 2025, the County's Own Source Revenue (OSR) exhibited mixed performance across various revenue streams. Several key revenue categories, including Land Rates, Administration Control Fees, Property Rent, and Market Fees, experienced a decline compared to the previous financial year. This reduction is primarily attributed to unfavourable business conditions, which constrained economic activity, and delays in the disbursement of the County equitable share, which negatively affected the pace of development projects and associated revenue collection.

Conversely, some revenue streams demonstrated a positive trend, with Cess, Single Business Permits, Conservancy Fees, Fines and Penalties, Public Health Services Fees, Parking Fees, Advertising Charges, and Hire of County Assets recording increased collections relative to the corresponding period in the previous year. This improvement is largely the result of enhanced enforcement measures, compliance monitoring, and targeted revenue mobilization initiatives undertaken by the County's revenue department.

Overall, the County's Own Source Revenue collections increased by 2%, rising marginally in comparison to the collections recorded in the financial year ending 30th June 2024. While the overall growth indicates progress in revenue mobilization, the County recognizes the need to strengthen performance in underperforming streams, address structural challenges in revenue administration, and mitigate risks arising from external economic factors.

This analysis provides stakeholders with a true and fair assessment of OSR performance, forming a basis for future strategic interventions to optimize revenue collection and support sustainable fiscal management.



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

#### 4. Management Discussion and Analysis

As at 30th June 2025, the County Government did **not fully achieve its revenue targets** for the financial year 2024/2025. Total collections from **Own Source Revenue (OSR)** amounted to **Kshs. 682,737,300** against an annual target of **Kshs. 800,000,000**, representing a shortfall of approximately 14.7%. Notably, this figure excludes revenue collected through the **Health Services Fund (HSF)**, which is ring-fenced for health-related expenditures. The HSF recorded collections of **Kshs. 1,189,536,543** during the same period.

The OSR performance demonstrates a 2% increase relative to the financial year 2023/2024, reflecting moderate improvement in revenue mobilization efforts. However, the County continues to encounter structural and operational challenges that impede optimal revenue generation. Key challenges include:

1. **Legal and Regulatory Constraints:** Inadequate or outdated legislation often leads to conflicts and litigation, resulting in delays or obstacles in revenue collection.
2. **Capacity Limitations:** Insufficient skills and training among revenue officers, particularly in enforcement, data management, and compliance monitoring, negatively affect efficiency and accountability.
3. **Taxpayer Resistance and Public Awareness:** Limited awareness among citizens about revenue obligations and resistance to compliance contribute to underperformance.
4. **Impact of New Regulations:** The implementation of the **Nyeri County Alcoholic Control Act, 2024**, led to the closure or downgrading of several business outlets, causing revenue losses and subsequent legal disputes.

To address these challenges, the County Government has undertaken strategic initiatives to strengthen revenue mobilization, including:

- **Legislative Reforms:** Drafting and enactment of key Bills and policies, including the **Finance Bill, Nyeri County Physical and Land Use Planning Bill, Cess Bill, Trade Licensing Bill, and Tariff & Pricing Policy**, to provide a robust legal framework for revenue collection.
- **Capacity Building:** Continuous training and skills enhancement for personnel involved in revenue mobilization, enforcement, collection, and management.
- **Innovative Revenue Strategies:** Exploring alternative revenue streams and mechanisms to increase collections without imposing undue burden on citizens.

These measures are aimed at enhancing fiscal self-reliance, reducing pending obligations, and decreasing overdependence on equitable share and external sources of funding. Strengthening OSR collection will enable the County to support development initiatives more sustainably while ensuring compliance with fiscal responsibility principles.

The following is an analysis of the revenue earned in the last four (4) years:

*Receiver of Revenue  
County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*


| DESCRIPTION | TARGET        | ACTUALS       | VARIANCE     | %PERFORMANCE |
|-------------|---------------|---------------|--------------|--------------|
| 2021/2022   | 1,000,000,000 | 948,313,629   | (51,686,371) | 95%          |
| 2022/2023   | 1,100,000,000 | 1,083,771,012 | (16,228,988) | 98.5%        |
| 2023-2024   | 1,323,026,212 | 1,415,610,243 | 92,584,031   | 107%         |
| 2024-2025   | 1,636,295,127 | 1,890,849,372 | 254,554,245  | 115%         |

A review of the County Government’s monthly Own Source Revenue (OSR) collections for the financial year ending 30th June 2025 indicates a marked increase in revenue mobilization from January through June, with March recording the highest collection level. This trend is primarily attributable to the payment deadlines for key revenue streams, including Single Business Permits and Land Rates, which fall in March. Revenues collected during this period benefit from timely compliance by taxpayers, as payments made after the deadline incur fines and penalties, creating an incentive for early settlement.

The observed monthly collection pattern underscores the importance of timely enforcement and public awareness campaigns to encourage compliance. This cyclical trend also highlights opportunities for cash flow planning and revenue forecasting, enabling the County to optimize liquidity management and allocate resources efficiently during peak collection periods.

Figure 1: Monthly Own Source Revenue Performance in FY 2024/2025

| MONTH  | AMOUNT COLLECTED (KSHS) |
|--------|-------------------------|
| Jul-24 | 39,985,631              |
| Aug-24 | 35,319,940              |
| Sep-24 | 34,687,615              |
| Oct-24 | 42,111,931              |
| Nov-24 | 46,611,365              |
| Dec-24 | 33,886,273              |
| Jan-25 | 60,461,038              |
| Feb-25 | 71,804,475              |
| Mar-25 | 95,267,456              |
| Apr-25 | 70,037,824              |
| May-25 | 63,715,834              |
| Jun-25 | 88,847,918              |
|        | <b>682,737,300</b>      |

Sign:   
 CPA Rehema M. Salim  
 County Receiver of Revenue  
 ICPAK M/No: 10653

## 5. Statement of the Receiver of Revenue's responsibilities

In accordance with **Section 165(1) of the Public Finance Management (PFM) Act, 2012**, the Receiver of Revenue for a County Government is mandated to prepare an account detailing all revenue **collected, received, and recovered** during the financial year.

The Receiver of Revenue accepts full responsibility for the preparation and presentation of the Receiver of Revenue Account for the financial year ended 30<sup>th</sup> June 2025, ensuring that it presents a true and fair view of the County's revenue performance and the state of assets and liabilities under the Receiver's charge.

This responsibility includes:

1. **Financial Management:** Maintaining effective financial management systems and ensuring their continued effectiveness throughout the reporting period.
2. **Accounting Records:** Maintaining proper and complete accounting records that provide, with reasonable accuracy, the statement of assets and liabilities at any point in time.
3. **Internal Controls:** Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, ensuring they are free from material misstatement, whether due to error or fraud.
4. **Asset Safeguarding:** Protecting the entity's assets from loss, misuse, or misappropriation.
5. **Accounting Policies:** Selecting and applying appropriate accounting policies that are consistent with applicable standards.
6. **Accounting Estimates:** Making reasonable and prudent accounting estimates in accordance with professional judgment.

The Receiver of Revenue confirms that the accounts have been prepared on an accrual basis, in accordance with International Public Sector Accounting Standards (IPSAS) and the relevant legal framework of the Government of Kenya. The Receiver is of the opinion that the accounts give a true and fair view of the revenue transactions of the County Government during the financial year and of the statement of assets and liabilities as at 30th June 2025.

The Receiver further confirms:

- The completeness and reliability of the accounting records used in preparing the accounts.
- The adequacy of internal financial control systems implemented throughout the financial year.
- Full compliance with applicable Government regulations and any terms of external financing covenants, where relevant.
- That the accounts have been prepared in accordance with the format, guidelines, and standards prescribed by the Public Sector Accounting Standards Board (PSASB) of Kenya.

This statement underscores the Receiver of Revenue's commitment to transparency, accountability, and the principles of good governance and fiscal responsibility in managing public resources.

*Receiver of Revenue  
County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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**Approval of the Revenue Statements**

The *revenue* statements were approved and signed by the Receiver of Revenue on 28<sup>th</sup> August 2025



---

**Name: CPA Rehema M. Salim  
County Receiver of Revenue  
ICPAK M/No: 10653**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF NYERI**

---

### **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 financial 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial 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 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**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS revenue statements of the Receiver of Revenue - County Government of Nyeri set out on pages 1 to 35, which comprise of

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*Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2025 - County Government of Nyeri*

the statement of financial position as at 30 June, 2025, and the statement of revenue and disbursements for the year ended 30, June, 2025, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Nyeri 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 County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1.0 Variance with County Revenue Fund Amounts**

The statement of financial position and Note 34 to the revenue statements reflects payables - due to County Revenue Fund balance of Kshs.681,347,865. However, balance differs with receivables from non-exchange transactions balance of Kshs.4,834,460 as disclosed in Note 16 of the financial statements of the County Revenue Fund resulting to a variance of Kshs.676,513,405.

In the circumstances, the accuracy, completeness and fair presentation of payables due to the County Revenue Fund balance of Kshs.681,347,865 could not be confirmed.

#### **2.0 Outstanding Collections from Stalls and House Rent**

Review of arrears of property rent revealed an outstanding balance of Kshs.54,803,431 relating to stalls and houses. This was an increase from Kshs.32,640,683 in the prior year, representing a 40% increase. While the County has instituted measures such as issuance of demand notices and carrying out evictions to recover the arrears, the outstanding balance continues to rise, indicating that the measures have not been effective in addressing the problem. Further, there was no evidence of a comprehensive debt recovery strategy, including tenant profiling, repayment plans, or enforcement of legal action against chronic defaulters.

In the circumstances, the recoverability of the outstanding rent balance of Kshs.54,803,431 remains doubtful, exposing the County to the risk of revenue loss.

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 Nyeri 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 revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budgeted at Kshs.800,000,000 against actual receipts of Kshs.682,737,300 on a comparable basis. This resulted in an under-collection of Kshs.117,262,700, representing 14% of the targeted revenue. The short fall in revenue may be an indicator of revenue leakages and inefficiencies in revenue collection.

The under-performance may have affected planned activities at the County Government.

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 revenue statements. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

### **Other Information**

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

In connection with my audit on the Receiver of Revenue - 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**

### **1.0 Delay in Remittance of Funds from County Revenue Collection Accounts to County Revenue Fund Account**

An analysis of the Nyeri revenue collection established that the County Management delayed in fourteen (14) instances, in remitting funds from the County Revenue Collection Accounts to the County Revenue Fund. The delay ranged between six (6) and (40) forty days. This was contrary to Regulation 81(1) and (2) of the Public Finance Management (County Governments) Regulations, 2015, which provides that the Receiver of Revenue shall promptly deposit into the County Exchequer account all receipts due to the County Receiver Fund and not later than five (5) working days after receipt thereof.

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

### **2.0 Lack of Integration of the County Revenue Collection System with All Payment Methods**

Review of the County revenue management system showed that while mobile payments and direct bank deposits with one collecting bank had been integrated, two collecting banks had one not operationalized, while the other having not been integrated. As a result, customers were required to present bank slips for clerks to manually post the payments into the system, a process prone to data entry errors and non-submission of banking slips by the customers due to delayed full integration of all revenue collection channels stipulated in the contract.

In the circumstances, the revenue management system did not meet the required threshold as per the agreement and instances of revenue leakages could not be ruled out. In addition, value for money may not be achieved on the revenue collection contract.

### **3.0 Delayed Implementation of Valuation Roll**

Review of Nyeri County valuation rolls established that the valuation roll that was in use was approved in October, 2018. The audit further noted from prior year reports that the County procured the services of a private firm during the financial year 2019/2020 at a contract price of Kshs.25,334,400 to develop an updated valuation roll. However, enquiry into the matter established that the updated valuation roll is still under review and has not been finalized or implemented. Consequently, the County continues to rely on outdated valuation data for property rates. Further, the County cannot accurately assess and bill property rates, leading to potential significant unrealized revenue.

In the circumstances, the County has not realized value for money from the Kshs.25,334,400 expenditures, as the contracted deliverable (updated valuation roll) is still under review and unutilized.

### **4.0 Non-Compliance with the Reporting Template**

The revenue statements presented for audit did not comply with the reporting template as the cover page indicated that they were transitional IPSAS statements/prepared in accordance with the accrual basis of accounting method under the International Public Sector Accounting Standards (IPSAS) instead of indicating the option that the Receiver

of Revenue had adopted. Further, Note 2 to the revenue statements under the statement of compliance and basis of preparation of financial statements did not indicate that these were transitional financial statements.

In the circumstances, the revenue statements did not comply with the reporting template as prescribed by the Public Sector Accounting Standards Board.

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 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 effects 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

#### 1.0 Lack of Risk Management Strategies

The Receiver of Revenue did not have a risk management policy or strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks including loss of revenues contrary to Regulation 158(1) of the Public Finance Management (County Government Regulations), 2015 which provides that the Accounting Officer shall ensure that the County Government entity develops risk management strategies.

In the circumstances, the effectiveness of the Receiver of Revenue internal control mechanism in regard to mitigating operational, legal and financial risks including loss of revenue could not confirmed.

#### 2.0 Absence of Service Level Agreement (SLA) Between the County Executive of Nyeri and Nyeri Water and Sewerage Company (NYEWASCO) for the Refuse Disposal Revenue Collection

The statement of revenue and disbursements for the year ended 30 June, 2025 reflects an amount of Kshs.55,608,416 with respect to conservancy administration. Included in this amount is a balance of Kshs.15,614,411 disclosed in Note 9 to the revenue statement, as revenue from refuse disposal fees collected by Nyeri Water and Sewerage Company (NYEWASCO) on behalf of the County Executive of Nyeri.

Audit review established that the County Government did not have a Service Level Agreement (SLA) with NYEWASCO to outline the scope of services, performance expectations, and timelines for revenue remittance. Further, review of remittance records revealed that the timeframe for remittance was not defined, with delays ranging between fifteen (15) and fifty-four (54) days during the period under review as shown in the table below.

| No. | Value Date        | Delays in Remittance (Days) | Amount (Kshs) |
|-----|-------------------|-----------------------------|---------------|
| 1   | 26 July, 2024     | 6                           | 1,095,088     |
| 2   | 09 June, 2025     | 8                           | 5,573,845     |
| 3   | 30 July, 2024     | 8                           | 395,713       |
| 4   | 01 April, 2025    | 8                           | 1,279,000     |
| 5   | 22 April, 2025    | 8                           | 116,500       |
| 6   | 23 October, 2024  | 9                           | 349,400       |
| 7   | 23 April, 2025    | 10                          | 3,610,677     |
| 8   | 21 April, 2025    | 12                          | 27,659,941    |
| 9   | 18-October, 2024  | 13                          | 4,796,461     |
| 10  | 25 November, 2024 | 14                          | 1,265,500     |
| 11  | 10 March, 2025    | 14                          | 213,300       |
| 12  | 24 March, 2025    | 14                          | 805,000       |
| 13  | 16 June, 2025     | 21                          | 1,986,000     |
| 14  | 08 November, 2024 | 6                           | 4,636,662     |

In the circumstances, the effectiveness of the revenue and disbursements system and the agreement thereof could not be confirmed.

### 3.0 Absence of Business Continuity Strategy

The audit established that although the Information and Communication Technology (ICT) Policy approved on 21 August, 2021 provides for a Business Continuity Strategy, the document was not availed for audit verification. In the absence of a documented Business Continuity Strategy, the County Government lacks a structured framework to ensure resilience and continuity of critical services in the event of disruptions such as system failures, cyber incidents, natural disasters, or facility outages.

In the circumstances, the effectiveness of the business continuity strategy in the event of significant disruptions could not be confirmed.

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

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


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 revenue 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 revenue 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**

**08 December, 2025**


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


|   | Note | FY 2024/2025       |
|---|------|--------------------|
|   |      | Kshs               |
| <b>Revenue from non-exchange transactions</b>       |      |                    |
| Cess  | 6    | 41,773,928         |
| Land Rates  | 7    | 99,043,406         |
| Single/Business Permits                             | 8    | 126,719,295        |
| Conservancy Administration                          | 9    | 55,608,416         |
| Administration Control Fees and Charges             | 10   | 93,049,210         |
| Other Fines, Penalties, And Forfeiture Fees         | 11   | 5,984,400          |
| Public Health Service Fees                          | 12   | 15,180,471         |
| Physical Planning and Development                   | 13   | 39,516,291         |
| Donations/Grants Not Received Through CRF           | 14   |                    |
| <b>Total Revenue from non-exchange transactions</b> |      | <b>476,875,417</b> |
| <b>Revenue from exchange transactions</b>           |      |                    |
| Property Rent                                       | 17   | 74,080,865         |
| Parking Fees  | 15   | 133,231,648        |
| Market Fees   | 16   | 16,872,777         |
| Advertising   | 18   | 44,050,524         |
| Hospital Fees                                       | 19   | -                  |
| Hire of County Assets                               | 20   | 13,050,583         |
| Sale of assets                                      | 21   | -                  |
| Park Fees   | 22   | 50,000             |
| Miscellaneous receipts                              | 23   | 5,503,320          |
| Unreceipted Revenue                                 |      | 2,671,526          |
| <b>Total Revenue from exchange transactions</b>     |      | <b>289,511,244</b> |
| <b>Total Revenues (a)</b>                           |      | <b>766,386,661</b> |
| <b>Disbursements</b>                                |      |                    |
| Bank charges  | 26   | 93,165)            |
| Disbursement to CRF                                 | 24   | (682,093,112)      |
| Disbursement to another County Fund                 | 25   | -                  |
| Waivers and exemptions                              | 27   | -                  |
| Bad debts written off                               | 28   | -                  |
| Provision for bad debts                             | 29   | -                  |
| Balance B/f   |      | (1,518,746)        |

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|  |  |                    |
|--|--|--------------------|
| <b>Total Disbursements and other charges (b)</b>               |  | -<br>680,667,531   |
|  |  |                    |
| Balance Due for Disbursement (collected amounts) (c)           |  | 4,741,295          |
| Balance Due for Disbursement (uncollected Amounts) (d)         |  | 676,606,570        |
| <b>Balance Due for Disbursement and Collection (e = c + d)</b> |  | <b>681,347,865</b> |

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 28<sup>th</sup> August 2025 and signed by:

  
.....  
**CPA Rehema M. Salim**  
County Receiver of Revenue  
ICPAK M/No 10653

  
.....  
**CPA Catherine Wanjiku Thuo**  
Head of Revenue Reporting  
ICPAK M/No 18296

Receiver of Revenue  
County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

8. Statement of Financial Position as at 30<sup>th</sup> June 2025

|  | Note | Period as at<br>30th June<br>2025 | Opening<br>Statement 1st<br>July 2024 |
|--|------|-----------------------------------|---------------------------------------|
|  |      | Kshs                              | Kshs                                  |
| <b>Current Assets</b>                      |      |                                   |                                       |
| Cash and Cash Equivalents                  | 31   | 4,741,295                         | 1,518,746                             |
| Receivables from non-Exchange transactions | 32   | 15,614,411                        | 14,674,800                            |
| Receivables from Exchange transactions     | 33   | 660,992,159                       | 342,345,485                           |
| <b>Total Current Assets</b>                |      | <b>681,347,865</b>                | <b>358,539,031</b>                    |
| <b>Total Assets</b>                        |      | <b>681,347,865</b>                | <b>358,539,031</b>                    |
| <b>Financial Liabilities</b>               |      |                                   |                                       |
| Payables-Due to CRF (Uncollected)          | 34   | 681,347,865                       | 358,539,031                           |
| Revenue received in advance                |      |                                   |                                       |
| <b>Total Financial Liabilities</b>         |      | <b>681,347,865</b>                | <b>358,539,031</b>                    |

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 28<sup>th</sup> August 2025 and signed by:

.....  
CPA Rehema M. Salim  
County Receiver of Revenue  
ICPAK M/No 10653

.....  
CPA Catherine Wanjiku Thuo  
Head of Revenue Reporting  
ICPAK M/No 18296

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9. Statement of Cash Flows for the Year Ended 2025

|  | Note | Period ended June 2025 |
|--|------|------------------------|
|  |      | Kshs                   |
| <b>Cash flows from operating activities</b>                |      |                        |
| <b>Receipts</b>  |      |                        |
| Cess   |      | 41,773,928             |
| Land Rate  |      | 54,796,239             |
| Single/Business Permits                                    |      | 126,719,295            |
| Property Rent  |      | 52,964,608             |
| Conservancy Administration                                 |      | 39,994,005             |
| Administration Control Fees and Charges                    |      | 93,049,210             |
| Other Fines, Penalties, And Forfeiture Fees                |      | 5,984,400              |
| Public Health Service Fees                                 |      | 15,180,471             |
| Physical Planning and Development                          |      | 39,516,291             |
| Donations/Grants Not Received Through CRF                  |      | -                      |
| Parking Fees   |      | 133,231,648            |
| Market Fees  |      | 16,872,777             |
| Advertising  |      | 44,050,524             |
| Hospital Fees  |      | -                      |
| Hire of County Assets                                      |      | 13,050,583             |
| Sale of assets   |      | -                      |
| Park Fees  |      | 50,000                 |
| Miscellaneous receipts                                     |      | 5,503,320              |
| Unreceipted Revenue  |      | 2,671,526              |
| <b>Total Receipts</b>                                      |      | <b>685,408,826</b>     |
|  |      |                        |
| <b>Payments</b>  |      |                        |
| Disbursements To CRF                                       |      | 682,093,112            |
| Bank charges   |      | 93,165                 |
| <b>Total Payments</b>                                      |      | <b>682,186,277</b>     |
| <b>Net Cash Flows from/ (used in) Operating Activities</b> |      | <b>3,222,549</b>       |
| Cash and cash equivalents at Period Start                  | 31   | 1,518,746              |
| <b>Cash and cash equivalents at Period End</b>             | 31   | <b>4,741,295</b>       |

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10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30<sup>th</sup> June 2025

| Receipts                                    | Original Targets   | Adjustments | Final Targets      | Actual On Comparable Basis | Budget Realization Difference | % of Realization |
|---|--------------------|-------------|--------------------|----------------------------|-------------------------------|------------------|
|   | A                  | B           | C=(A+B)            | D                          | F=(C-D)                       | F=D/C * 100      |
|   | Kshs               | Kshs        | Kshs               | Kshs                       | Kshs                          | Kshs             |
| <b>County Own Source Revenue</b>            |                    |             |                    |                            |                               |                  |
| Cess  | 45,000,000         | -           | 45,000,000         | 41,773,928                 | 3,226,072                     | 93%              |
| Land Rate                                   | 82,213,000         | -           | 82,213,000         | 54,796,239                 | 27,416,761                    | 67%              |
| Single/Business Permits                     | 130,959,000        | -           | 130,959,000        | 126,719,295                | 4,239,705                     | 97%              |
| Property Rent                               | 31,320,000         | -           | 31,320,000         | 52,964,608                 | (21,644,608)                  | 169%             |
| Parking Fees                                | 128,200,000        | -           | 128,200,000        | 133,231,648                | (5,031,648)                   | 104%             |
| Market Fees                                 | 52,602,000         | -           | 52,602,000         | 16,872,777                 | 35,729,223                    | 32%              |
| Advertising                                 | 44,302,800         | -           | 44,302,800         | 44,050,524                 | 252,276                       | 99%              |
| Hospital Fees                               | -                  | -           | -                  | -                          | -                             |                  |
| Public Health Service Fees                  | 17,000,000         | -           | 17,000,000         | 15,180,471                 | 1,819,529                     | 89%              |
| Physical Planning and Development           | 58,985,500         | -           | 58,985,500         | 39,516,291                 | 19,469,209                    | 67%              |
| Hire of County Assets                       | 3,861,000          | -           | 3,861,000          | 13,050,583                 | (9,189,583)                   | 338%             |
| Conservancy Administration                  | 52,008,300         | -           | 52,008,300         | 39,994,005                 | 12,014,295                    | 77%              |
| Administration Control Fees and Charges     | 130,968,900        | -           | 130,968,900        | 93,049,210                 | 37,919,690                    | 71%              |
| Proceeds from sale of assets                | 10,000,000         | -           | 10,000,000         |                            | 10,000,000                    | 0%               |
| Park Fees                                   |                    | -           | -                  | 50,000                     | (50,000)                      |                  |
| Other Fines, Penalties, and Forfeiture Fees | 6,109,600          | -           | 6,109,600          | 5,984,400                  | 125,200                       | 98%              |
| Miscellaneous Receipts                      | 6,469,900          | -           | 6,469,900          | 5,503,320                  | 966,580                       | 85%              |
| <b>Total County Own Source Revenue</b>      | <b>800,000,000</b> | <b>-</b>    | <b>800,000,000</b> | <b>682,737,300</b>         | <b>117,262,700</b>            | <b>85%</b>       |
| <b>Other Receipts</b>                       |                    |             |                    |                            |                               |                  |
| Donations /Grants Not Received Through CRF  | -                  | -           | -                  | -                          | -                             | 0%               |
| <b>Total Other Receipts</b>                 | <b>-</b>           | <b>-</b>    | <b>-</b>           | <b>-</b>                   | <b>-</b>                      | <b>0%</b>        |

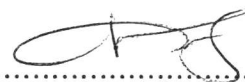
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|                |             |   |             |             |             |     |
|----------------|-------------|---|-------------|-------------|-------------|-----|
| Total Receipts | 800,000,000 | - | 800,000,000 | 682,737,300 | 117,262,700 | 85% |
|----------------|-------------|---|-------------|-------------|-------------|-----|

The County Receiver of Revenue's financial statements were approved on 28<sup>th</sup> August 2025 and signed by:



.....  
**CPA Rehema M. Salim**  
County Receiver of Revenue  
*ICPAK M/No 10653*



.....  
**CPA Catherine Wanjiku Thuo**  
Head of Revenue Reporting  
*ICPAK M/No 18296*

## **11. Notes to the Financial Statements**

### **1. General Information**

Nyeri Receiver of Revenue was appointed by the CEC Member of Finance of Nyeri County Government in accordance with section 157 of the PFM Act vide an appointment letter dated 13<sup>th</sup> February 2018. The Entity's principal activity is trading for small and medium enterprises.

### **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 Nyeri. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these first year financial statements are transitional financial statements and the following elements of the have been recognized; Land Rates and Property Fees, as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

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 28<sup>th</sup> August 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.  
 There were no new and amended standards issued in the financial year.

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:  |
|--|---|
| IPSAS 43   | <p><b>Applicable 1<sup>st</sup> January 2025</b></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.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><b><i>This Standard is not applicable in the Nyeri County Receiver of Revenue Financial Statements.</i></b></p>   |
| IPSAS 44:<br>Non- Current<br>Assets Held for<br>Sale and<br>Discontinued<br>Operations | <p><b>Applicable 1<sup>st</sup> January 2025</b></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> <p><b><i>This Standard is not applicable in the Nyeri County Receiver of Revenue Financial Statements.</i></b></p>   |
| IPSAS 45-<br>Property Plant<br>and Equipment   | <p><b>Applicable 1<sup>st</sup> January 2025</b></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> <p><b><i>This Standard is not applicable in the Nyeri County Receiver of Revenue Financial Statements.</i></b></p> |
| IPSAS 46   | <p><b>Applicable 1<sup>st</sup> January 2025</b></p>  |

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| Standard   | Effective date and impact:  |
|--|---|
| Measurement  | <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ol> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><b><i>This Standard is not applicable in the Nyeri County Receiver of Revenue Financial Statements.</i></b></p> |
| IPSAS 47-<br>Revenue                               | <p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></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><b><i>This Standard shall be applicable in the Nyeri County Receiver of Revenue Financial Statements starting 1<sup>st</sup> July 2026.</i></b></p>  |
| IPSAS 48-<br>Transfer<br>Expenses                  | <p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></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> <p><b><i>This Standard shall be applicable in the Nyeri County Receiver of Revenue Financial Statements starting 1<sup>st</sup> July 2026.</i></b></p>  |
| IPSAS 49-<br>Retirement<br>Benefit Plans           | <p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>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.</p> <p><b><i>This Standard is not applicable in the Nyeri County Receiver of Revenue Financial Statements.</i></b></p>   |
| IPSAS<br>50:<br>Exploration For<br>& Evaluation of | <p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> </ol>   |

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| <b>Standard</b>   | <b>Effective date and impact:</b>   |
|-------------------|---|
| Mineral Resources | <ul style="list-style-type: none"><li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li><li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li></ul> |

*This Standard is not applicable in the Nyeri County Receiver of Revenue Financial Statements.*

iii) Early adoption of standards

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

#### 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 the 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.

*Receiver of Revenue*  
*County Government of Nyeri*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

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**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 on 12<sup>th</sup> June 2025 for the period 1st July 2024 to 30 June 2025. There was one supplementary budget 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 xxx of these financial statements.

**iv) Cash and cash equivalents.**

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

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**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. The Receiver of Revenue transfers funds to CRF every Friday of the week and on the last day of the month.

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.

**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 Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

There were no provisions made in the period reported.

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements

6. Cess

| Description               | Period ended 30th June 2025 |
|---------------------------|-----------------------------|
| Farm produce              |                             |
| Quarrying                 | 41,764,456                  |
| Livestock                 | 9,472                       |
| Fish farming              |                             |
| Others ( <i>specify</i> ) | -                           |
| <b>Total</b>              | <b>41,773,928</b>           |

7. Land rates

| Description                          | Period ended 30th June 2025 |
|--------------------------------------|-----------------------------|
| Land Rates Current Year -Received    | 28,775,775                  |
| Land Rates Current Year - Receivable | 44,247,167                  |
| Land penalties and interest          | 14,800,595                  |
| Asian Quarters Mechanic Stalls       | 385,000                     |
| Ground Rent - Current Years          | 4,364,793                   |
| Ground Rent - Other Years            | 1,808,300                   |
| Land Rates - Other Years             | 4,661,776                   |
| <b>Total</b>                         | <b>99,043,406</b>           |

8. Single /Business Permits

| Description                            | Period ended 30th June 2025 |
|--|-----------------------------|
| Business permit application fees       | 1,976,000                   |
| Annual Business permit fees            | 119,708,864                 |
| Business permit penalties and interest | 2,982,630                   |
| Business permit fees arrears           | 2,051,801                   |
| <b>Total</b>                           | <b>126,719,295</b>          |

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

9. Conservancy Administration

| Description                     | Period ended 30th June 2025 |
|---------------------------------|-----------------------------|
| Refuse disposal fees            | 38,553,340                  |
| Refuse disposal fees - NYEWASCO | 15,614,411                  |
| Dumpsite fees                   |                             |
| Sewerage fees                   |                             |
| Sale of seedlings               |                             |
| Public cemetery                 | 4,500                       |
| Disposal of carcasses           |                             |
| Noise control                   | 1,217,000                   |
| public toilet                   | 219,165                     |
| <b>Total</b>                    | <b>55,608,416</b>           |

10. Administration Control Fees and Charges

| Description                         | Period ended 30th June 2025 |
|-------------------------------------|-----------------------------|
| Weights and measures                | 5,394,605                   |
| Agricultural fees                   | 418,000                     |
| Fire Services                       | 16,053,690                  |
| Application of Liquor licenses      | 1,597,000                   |
| Liquor licenses                     | 51,933,636                  |
| Audit fee                           | 2,151,100                   |
| Betting levy                        |                             |
| Debt clearance certificate          | 1,392,500                   |
| Library services                    | 1,077,200                   |
| Environmental pollution             | 11,000                      |
| Others Application Fee              | 3,022,091                   |
| Nursery School Fees                 | 659,950                     |
| Right of Wayleave-Telecommunication | 2,070,560                   |
| Veterinary Charges                  | 7,267,878                   |
| <b>Total</b>                        | <b>93,049,210</b>           |

*Receiver of Revenue  
County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

Notes to the Financial Statements (continued)

11. Other Fines, Penalties and Forfeitures

| Description                         | Period ended 30th June 2025 |
|-------------------------------------|-----------------------------|
| Impounding Fees                     | 2,081,527                   |
| Towing Fees                         | 3,832,373                   |
| Bond Withdrawal fees                | 70,500                      |
| Others Polluters of the environment |                             |
| <b>Total</b>                        | <b>5,984,400</b>            |

12. Public Health Service Fees

| Description                                   | Period ended 30th June 2025 |
|---|-----------------------------|
| Inspection of buildings/premises/Institutions | 1,252,000                   |
| Inspection for issuance of hygiene license    | 5,113,369                   |
| Vaccination: Yellow fever, Typhoid, etc       | 5,000                       |
| Applications for medical examination          |                             |
| Sanitation inspection for schools             |                             |
| Public health permit                          |                             |
| Rodent Control/Fumigation                     |                             |
| Medical Certificate                           | 8,810,102                   |
| Health Care Services                          |                             |
| <b>Total</b>                                  | <b>15,180,471</b>           |

13. Physical Planning and Development

| Description                               | Period ended 30th June 2025 |
|---|-----------------------------|
| Sale of County planning documents         | 470500                      |
| Land valuation and registration fees      |                             |
| Change / Renewal of user/consent/search   | 7,512,575                   |
| Building plans approval                   | 13,022,151                  |
| Building inspection                       | 4846500                     |
| Signboards                                |                             |
| Occupational Permits                      | 1,766,000                   |
| Enforcement / Demolition                  | 593,732                     |
| Architectural designs by county officers  | -                           |
| Hoarding fees                             | 1,500,205                   |
| Application for plot transfer/subdivision | 9,804,628                   |
| <b>Total</b>                              | <b>39,516,291</b>           |

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

| Description                                | Insert<br>Current FY<br>Kshs |
|--|------------------------------|
| Donations <i>(Specify Based on Source)</i> | -                            |
| Grants <i>(Specify Based on Source)</i>    | -                            |
| Others <i>(Specify)</i>                    | -                            |
| <b>Total</b>                               | -                            |

15. Parking Fees

| Description               | Period ended 30th June 2025 |
|---------------------------|-----------------------------|
| Street parking fees       | 39,677,236                  |
| Monthly toll/sticker fees |                             |
| Motorbike fees            |                             |
| Registration fees         |                             |
| Reserved parking          | 8,092,000                   |
| Bus Park fees             | 85,462,412                  |
| Others <i>(Specify)</i>   |                             |
| <b>Total</b>              | <b>133,231,648</b>          |

16. Market Fees

| Description             | Period ended 30th June 2025 |
|-------------------------|-----------------------------|
| Market entry fees       | 16,042,507                  |
| Hawking fees            | 830,270                     |
| Others <i>(Specify)</i> |                             |
| <b>Total</b>            | <b>16,872,777</b>           |

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

17. Property Rent

| Description                          | Period ended 30th June 2025 |
|--------------------------------------|-----------------------------|
| County Housing - Paid                | 19,645,349                  |
| County Housing - Receivable          | 21,116,257                  |
| Stalls Rent                          | -                           |
| Tenancy Agreement                    |                             |
| Transfer of Property                 | 548,500                     |
| Stalls/kiosks rent                   | 30,804,018                  |
| Others (Houses and stalls penalties) | 939,002                     |
| Houses and Stalls Arrears Paid       | 1,027,739                   |
| <b>Total</b>                         | <b>74,080,865</b>           |

18. Advertising

| Descriptions                  | Period ended 30th June 2025 |
|-------------------------------|-----------------------------|
| Branding                      | 22,542,590                  |
| Billboard advertising         | 10,216,943                  |
| Signage                       | 2,166,941                   |
| Business Promotions           | 1,745,000                   |
| Roadshows                     | 1,648,000                   |
| Banners                       | 545,750                     |
| Posters                       | 324,400                     |
| Tent advertising              | 1,057,000                   |
| Street pole/clock advertising | 615000                      |
| Neon                          | 3,188,900                   |
| others ( <i>Specify</i> )     |                             |
| <b>Total</b>                  | <b>44,050,524</b>           |

19. Hospital Fees

| Description               | Period ended 30th June 2025 |
|---------------------------|-----------------------------|
|                           | Kshs                        |
| Level 5 hospitals         | -                           |
| Level 4 hospitals         | -                           |
| Others ( <i>Specify</i> ) | -                           |
| <b>Total</b>              | <b>-</b>                    |

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

20. Hire of County Assets

| Description   | Period ended 30th June 2025 |
|---|-----------------------------|
|   |                             |
| Agricultural Mechanisation Services (AMS)                 | 453,830                     |
| Hire of Machines and Equipment                            |                             |
| Hire of County Stadia/Hire of County Halls                | 1,543,500                   |
| Conference facilities/Agricultural Training Centers (ATC) | 7,219,433                   |
| Others ( <i>Specify</i> ) Lease of County Assets          | 3,833,820                   |
| <b>Total</b>  | <b>13,050,583</b>           |

21. Sale of assets.

|   | Period ended 30th June 2025 |
|---|-----------------------------|
|   | Kshs                        |
| Receipts from Sale of Buildings                           | -                           |
| Receipts from Sale of Vehicles and Transport Equipment    | -                           |
| Receipts from Sale of Plant Machinery and Equipment       | -                           |
| Receipts from Sale of Certified Seeds and Breeding Stock  | -                           |
| Receipts from Sale of Strategic Reserves Stocks           | -                           |
| Receipts from Sale of Inventories, Stocks and Commodities | -                           |
| Disposal and Sales of Non-Produced Assets                 | -                           |
| <b>Total</b>  | <b>-</b>                    |

22. Park Fees

| Description                  | Period ended 30th June 2025 |
|------------------------------|-----------------------------|
|                              | Kshs                        |
| Lodge Tariffs and levies     | -                           |
| Park entry fees              | -                           |
| Filming and Photography fees | -                           |
| Camping fees                 | -                           |
| Balloon landing fees         | -                           |
| Others ( <i>Specify</i> )    | -                           |
| <b>Total</b>                 | <b>-</b>                    |

*Receiver of Revenue  
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Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

| Description     | Period ended 30th June 2025 |
|-----------------|-----------------------------|
|                 |                             |
| Others          | 183,000                     |
| Client Payments | 1,554                       |
| Commissions     | 5,318,766                   |
| Document Search |                             |
| <b>Total</b>    | <b>5,503,320</b>            |

24. Disbursements to CRF

| Description  | Period ended 30th June 2025 |
|--------------|-----------------------------|
|              | Kshs                        |
| Quarter 1    | 116,751,695                 |
| Quarter 2    | 122,980,468                 |
| Quarter 3    | 243,866,019                 |
| Quarter 4    | 198,494,930                 |
| <b>Total</b> | <b>682,093,112</b>          |

25. Disbursement to another County Fund

| Description  | Period ended 30th<br>June 2025 |
|--------------|--------------------------------|
|              | Kshs                           |
| Quarter 1    | -                              |
| Quarter 2    | -                              |
| Quarter 3    | -                              |
| Quarter 4    | -                              |
| <b>Total</b> | <b>-</b>                       |

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (continued)

26. Bank Charges

| Description                | Period ended 30th June 2025 |
|----------------------------|-----------------------------|
|                            |                             |
| Bank Charges & commissions | 93,165                      |
| <b>Total</b>               | <b>93,165</b>               |

27. Waivers and Exemptions

| Description                                 | Period ended 30th June 2025 |
|---|-----------------------------|
| Landrates, waiver on Interest and Penalties | 20,950,760                  |
| Enclosed Bus Park                           | 223,000                     |
| Liquor Licence                              | 1,612,680                   |
| Single Business Permit                      | 594,839                     |
| Institutions/Lease/Market                   | 5,121,179                   |
| Houses/Stalls                               | 234,475                     |
| <b>Total</b>                                | <b>28,736,933</b>           |

28. Bad debts written off.

| Description   | Period ended 30th June 2025 |
|---|-----------------------------|
|   | Kshs                        |
| Bad debts written off ( <i>Specify revenue stream</i> ) | -                           |
| <b>Total</b>  | <b>-</b>                    |

29. Provision for bad debts

| Description   | Period ended 30th June 2025 |
|---|-----------------------------|
|   | Kshs                        |
| Provision for bad debts ( <i>Specify revenue stream</i> ) | -                           |
| <b>Total</b>  | <b>-</b>                    |

*Receiver of Revenue  
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Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

| Description                                   | Insert Current FY |
|---|-------------------|
|   | Kshs              |
| Gain or loss on foreign exchange transactions | -                 |
| Gain or loss on balances in foreign exchanges | -                 |
| <b>Total</b>                                  | -                 |

31. Cash and Cash Equivalents

| Name of Bank, Account No. & currency | Period ended 30th June 2025 | Statement 1st July 2024 |
|--------------------------------------|-----------------------------|-------------------------|
|                                      | Kshs                        | Kshs                    |
| Cooperative Bank                     | 852,881                     | 247,655                 |
| Kenya Commercial Bank                | 56,705                      | 1,038,045               |
| Equity Bank                          | 2,648,311                   | 226,346                 |
| Mpesa Paybill                        | 1,183,398                   | 6,700                   |
| <b>Total</b>                         | <b>4,741,295</b>            | <b>1,518,746</b>        |

32. Receivables for non-exchange transactions

| Description                                  | Period ended 30th June 2025 | Opening                 |
|--|-----------------------------|-------------------------|
|  | Kshs                        | Statement 1st July 2024 |
| Refuse Disposal Fees - NYEWASCO current year | 15,614,411                  | -                       |
| Refuse Disposal Fees - NYEWASCO other years  |                             | 14,674,800              |
|  |                             |                         |
|  |                             |                         |
| <b>Sub total</b>                             |                             |                         |
| Less impairment Allowance                    |                             |                         |
|  |                             |                         |
| <b>Total Current Receivables</b>             | <b>15,614,411</b>           | <b>14,674,800</b>       |

*(Provide brief explanation on current receivables)*

Receiver of Revenue  
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Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

Ageing analysis for Receivables from Non-exchange transactions

| Description        | Period ended 30th June 2025 |                | Opening Statement 1st July 2024 |                |
|--------------------|-----------------------------|----------------|---------------------------------|----------------|
|                    | Current FY                  | % of the total | Opening Balance                 | % of the total |
|                    | Kshs                        |                | Kshs                            |                |
| Less than 1 year   | 15,614,411                  | 52%            |                                 |                |
| Between 1- 2 years | 14,674,800                  | 48%            | 14,674,800                      | 100%           |
| Between 2-3 years  |                             | 0%             |                                 |                |
| Over 3 years       |                             | 0%             |                                 |                |
| <b>Total (a+b)</b> | <b>30,289,211</b>           |                | <b>14,674,800</b>               |                |

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

| Impairment allowance/ provision         | Period ended 30th June 2025    | Opening Statement 1st July 2024 |
|---|--------------------------------|---------------------------------|
|   | At the beginning of the period | -                               |
| Additional provisions during the period | -                              | -                               |
| Recovered during the period             | -                              | -                               |
| Written off during the period           | -                              | -                               |
| At the end of the period                | -                              | -                               |

33. Receivables from exchange transactions

| Description                | Opening Statement 1st July 2024 |                    |
|----------------------------|---------------------------------|--------------------|
|                            | Period ended 30th June 2025     |                    |
|                            | Kshs                            |                    |
| Land Rates                 | 606,188,728                     | 309,704,802        |
| business permits           | 0                               |                    |
| Houses and Stalls          | 54,803,431                      | 32,640,683         |
| Less: impairment allowance |                                 |                    |
| <b>Total receivables</b>   | <b>660,992,159</b>              | <b>342,345,485</b> |

*Receiver of Revenue  
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Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

**Ageing analysis for total receivables in exchange transactions**

| Description        | Period ended 30th June 2025 |                | Opening Statement 1st July 2024 |                |
|--------------------|-----------------------------|----------------|---------------------------------|----------------|
|                    | Current FY 2024/2025        | % of the total |                                 | % of the total |
|                    | <b>Kshs</b>                 |                | <b>Kshs</b>                     |                |
| Less than 1 year   | 72,615,472                  | 11%            |                                 |                |
| Between 1- 2 years | 61,639,717                  | 9%             |                                 |                |
| Between 2-3 years  | 58,772,579                  | 9%             |                                 |                |
| Over 3 years       | 467,964,391                 | 62%            |                                 |                |
| <b>Total (a+b)</b> | <b>660,992,159</b>          |                | -                               |                |

**Reconciliation for Impairment Allowance on Receivables from Exchange Transactions**

| Impairment allowance/ provision       | Period ended 30th June 2025 |
|---------------------------------------|-----------------------------|
|                                       | Kshs                        |
| At the beginning of the year          | -                           |
| Additional provisions during the year | -                           |
| Recovered during the year             | -                           |
| Written off during the year           | -                           |
| At the end of the year                | -                           |

**34. Payables- Due To CRF**

| Payables  | Period ended 30th June 2025 | Opening Statement 1st July 2024 |
|---|-----------------------------|---------------------------------|
|   | Kshs                        | Kshs                            |
| Amount collected yet to be disbursed to CRF                   | 4,741,295                   | 1,518,746                       |
| Amount billed and yet to be collected for disbursement to CRF | 676,606,570                 | 357,020,285                     |
| <b>Total undisbursed funds to CRF</b>                         | <b>681,347,865</b>          | <b>358,539,031</b>              |

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

**Movement Disclosure on Dues to CRF**

| Description                      | Amount             |
|----------------------------------|--------------------|
|                                  | Kshs               |
| Opening Dues to CRF              | 1,512,047          |
| Increase/Decrease in Dues to CRF | 679,835,818        |
| <b>Closing Dues to CRF</b>       | <b>681,347,865</b> |

**35. Revenue received in advance**

| Description    | Period ended<br>20xx | Opening<br>Statement 1st July 20xx |
|----------------|----------------------|------------------------------------|
|                | Kshs                 | Kshs                               |
| <i>Specify</i> | -                    | -                                  |
| <b>Total</b>   | -                    | -                                  |

**36. Revenue received in advance**

| Description                      | Period ended 30th June<br>2025 |          |
|----------------------------------|--------------------------------|----------|
|                                  | Kshs                           | Kshs     |
|                                  | 2,671,526                      | -        |
| <b>Total unreceipted revenue</b> | <b>2,671,526</b>               | <b>-</b> |

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:<br>(Resolved / Not Resolved) | Timeframe:<br>(Put a date when you expect the issue to be resolved) |
|--|--|--|--------------------------------------|---|
| Unsupported Arrears of Revenue             | <p>The statement of arrears of revenue reflected a total balance of Kshs. 574,506,910 as at 30<sup>th</sup> June 2024. However, the following anomalies were noted:</p> <p>The comparative opening balance of Kshs. 571,513,783 differs from the 2022/2023 audited balance of Kshs. 1,418,262,002 resulting to unexplained and unreconciled variance of Kshs. 846,748,219.</p> | <p>The Kshs. 846,748,219 disclosed as arrears in the FY22/23 audited report was an accumulated amount owed to the County Government of Nyeri by the National Government as Contribution in Lieu of Rates (CILOR). However, in the Senate report of the Standing Committee on Finance and Budget Page 11 (h) has indicated a figure of Kshs. 13.12B for CILOR. The amount is further broken down by county in the Inter-agency committee report dated November 2022 (Page 11) which shows a figure of Kshs. 372,970,322 as the amount owed to Nyeri County. The second quarter financial statements for FY 2023/2024 excluded CILOR from the statement of arrears since there is no policy or legislation to support the payment of the same.</p> | Resolved                             |   |
|  | <p>The statement further reflects arrears received during the year of Kshs. 120,807,304. However, no documentary evidence was provided to confirm that these are prior years which have now been recovered.</p>  | <p>The amount in question is a cumulative amount reported in Note 2 and Note 4 of the Receiver of Revenue Report less transfer of <i>property fees</i> under Note 2. The amount is inclusive of land rate and rents arrears received during the year and land rate and rents for the current year under review. Below is a tabulation of what comprises the Kshs. 120,807,304 in question.</p> <p><b>Combination of Land Rates and Property Rents</b></p>  | Resolved                             |   |

County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

| 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) |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
|--|--|--|-----------------------------------|--|--|--|--|------|--|--|----------------|------------|--|--|-----------|-----------|--|--|--------------------|------------|--|--|--|-----------|--|--|------------|------------|--|--|-----------------------------|------------|--|--|---------|------------|--|--|--------------|--------------------|--|--|--|--|
|  |  | <table border="1"> <thead> <tr> <th data-bbox="996 422 1512 454">Description</th> <th data-bbox="1534 430 1780 494">Current FY 2023-2024</th> <th data-bbox="1780 430 1870 494"></th> <th data-bbox="1870 430 1960 494"></th> </tr> <tr> <td></td> <td data-bbox="1534 502 1780 534">Kshs</td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td data-bbox="996 534 1512 566">County Housing</td> <td data-bbox="1534 534 1780 566">24,462,249</td> <td></td> <td></td> </tr> <tr> <td data-bbox="996 566 1512 598">Plot Rent</td> <td data-bbox="1534 566 1780 598">5,093,258</td> <td></td> <td></td> </tr> <tr> <td data-bbox="996 598 1512 630">Stalls/kiosks rent</td> <td data-bbox="1534 598 1780 630">28,887,377</td> <td></td> <td></td> </tr> <tr> <td data-bbox="996 630 1512 670">Others (Specify)house and stalls penalties</td> <td data-bbox="1534 630 1780 670">1,999,402</td> <td></td> <td></td> </tr> <tr> <td data-bbox="996 670 1512 702">Land rates</td> <td data-bbox="1534 670 1780 702">31,199,111</td> <td></td> <td></td> </tr> <tr> <td data-bbox="996 702 1512 742">Land penalties and interest</td> <td data-bbox="1534 702 1780 742">18,031,902</td> <td></td> <td></td> </tr> <tr> <td data-bbox="996 742 1512 774">Arrears</td> <td data-bbox="1534 742 1780 774">11,134,005</td> <td></td> <td></td> </tr> <tr> <td data-bbox="996 774 1512 813"><b>Total</b></td> <td data-bbox="1534 774 1780 813"><b>120,807,304</b></td> <td></td> <td></td> </tr> </tbody> </table> | Description                       | Current FY 2023-2024   |  |  |  | Kshs |  |  | County Housing | 24,462,249 |  |  | Plot Rent | 5,093,258 |  |  | Stalls/kiosks rent | 28,887,377 |  |  | Others (Specify)house and stalls penalties | 1,999,402 |  |  | Land rates | 31,199,111 |  |  | Land penalties and interest | 18,031,902 |  |  | Arrears | 11,134,005 |  |  | <b>Total</b> | <b>120,807,304</b> |  |  |  |  |
| Description                                | Current FY 2023-2024   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
|  | Kshs   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| County Housing                             | 24,462,249   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| Plot Rent                                  | 5,093,258  |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| Stalls/kiosks rent                         | 28,887,377   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| Others (Specify)house and stalls penalties | 1,999,402  |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| Land rates                                 | 31,199,111   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| Land penalties and interest                | 18,031,902   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| Arrears                                    | 11,134,005   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
| <b>Total</b>                               | <b>120,807,304</b>   |  |                                   |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
|  | Further, the statement reflects additions of arrears during the year of Kshs. 123,800,431 that have not been supported with a detailed schedule showing properties and stalls from which rent was not collected. | The amount indicated in the Statement of Arrears includes the amount paid for prior years and the current year. This was due to the Revenue Management System setup which affected the classification of prior year payments and additional arrears amounting to Kshs. 123,800,431 during the financial year 2023-2024. The figure of Kshs. 123,800,431 is composed arrears of Kshs. 80,089,335 for land rates and Kshs. 43,711,096 for property rent. However, this did not affect the accuracy of reported figures in the financial statements. The closing balance of Kshs. 574,506,910 comprises of Kshs. 536,771,365 for land rates and Kshs. 37,735,545 for property rent.   | Resolved                          |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |
|  | In addition, the Receiver of Revenue did not prepare quarterly reports of the arrears of revenue, and the movement of the audited 2022/2023 balance of Kshs. 574,506,910 was not demonstrated.                   | The quarterly reports which include the Statement of Arrears of Revenue had been prepared and submitted to the auditor general and the County assembly in the quarterly financial statements in the PSASB prescribed format.   | Resolved                          |  |  |  |  |      |  |  |                |            |  |  |           |           |  |  |                    |            |  |  |  |           |  |  |            |            |  |  |                             |            |  |  |         |            |  |  |              |                    |  |  |  |  |

County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

| Reference No. on the external audit Report | Issue / Observations from Auditor  | Management comments   | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Put a date when you expect the issue to be resolved) |
|--|--|---|--------------------------------------|---|
|  | <p>The statement further indicated granting of waivers as one of the measures taken to mitigate the risks associated with arrears of revenue. However, the Receiver of Revenue has not provided the following information in support of the waivers:</p> <ul style="list-style-type: none"> <li>The full name of each person benefiting from the waiver or variation;</li> <li>The amount of tax, fee or charge affected by the waiver or variation;</li> <li>The year to which the waiver or variation relates;</li> <li>The reasons for the waiver or variation; and</li> <li>The law in terms of which waiver or variation was granted.</li> </ul> <p>In the circumstances, the accuracy and completeness of the arrears of revenue of Kshs. 574,506,910 as at 30 June, 2024 could not be confirmed</p> | <p>The statement of granted waivers with details was provided on Pages 17 – 110 of the Receiver of Revenue financial statements.</p>  | Resolved                             |   |
| Under Collection of Revenue                | <p>The statement of receipts and payments reflect an amount of Kshs. 42,627,082 for the physical planning and development revenue as disclosed in Note 10 to the financial statements. The building plans approvals, included therein, indicated an actual amount of Kshs. 14,482,130. However, the department of Lands' listing of building plan approvals for Nyeri, Tetu, Mathira East and West revealed a revenue collection of Kshs. 21,567,020,</p>  | <p>The records obtained from the Department of Lands, Physical Planning, Housing &amp; Urban Development reported a consolidated figure of building plans approval, building inspection, hoarding fees and occupation permits and other related charges. During receipting at the Directorate of Revenue, they are receipted and classified separately. Therefore, the total revenue collected in the year totals to Kshs. 42,627,082 out of which building approvals amounted to Kshs. 14,482,130.</p> | Resolved                             |   |

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|--|---|---|-----------------------------------|--|
|  | <p>leading to an unexplained and unreconciled variance of Kshs. 7,084,890.</p> <p>Further, the database/schedules indicating the list of all county planning documents, renewal/changes users, list of building inspections, list of occupation permits, hoarding fees and list of applications for plot transfer where the revenue was realized was not provided for audit verification.</p> <p>In the circumstance the accuracy and the completeness of revenue collected of Kshs. 14,482,130 from physical planning and development could not be ascertained.</p>  | <p>The Kshs. 7,084,890 is an amount included as part of the building inspection, occupation permits and hoarding fees and other related charges.</p>  |                                   |  |
| Excessive Accumulation of Land Rates       | <p>The revenue statements reflect land rates collections of Kshs. 60,365,018 as disclosed in Note 2 to the financial statements. Further, the land rates were not supported by assessments reports from Department of Lands and Physical Planning. Further, the land rates and penalties on properties had accumulated to Kshs. 53, 283, 013 as at 30 June, 2024 and remained uncollected due to lack of a legal framework and enforcement policy.</p> <p>In the circumstances, the accuracy and completeness of land rates revenue totalling to Kshs. 60,365,018 could not be confirmed. Further, the accumulated arrears of revenue totalling to Kshs. 53,283,013 may not be collected due to lack of legal enforcement framework and unsound record keeping practices.</p> | <p>The amount of Ksh. 53,283,013 refers to the land Rates Collections of Kshs. 60,365,018 less Kshs. 7,084,890 unreconciled variances. The County Government of Nyeri has made tremendous efforts towards the collection of the outstanding arrears in various ways which includes;</p> <ul style="list-style-type: none"> <li>• 100% Waivers on penalties</li> <li>• Issuance of demand notices</li> <li>• withholding of licenses for businesses whose plots have arrears</li> <li>• negotiation with the plot owners in a bid to sort out the existing dispute.</li> </ul> <p>The delay in taking any legal action on rates was due to the delayed process of the transition authority and later the Intergovernmental Relations Technical Committee that was handling transfer of assets and liabilities.</p> | Resolved                          |  |

Revenue of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

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|--|--|--|-----------------------------------|--|---------|---------------|-----------|---------------|-------------|-----|-----------|---------------|---------------|-------|-----------|---------------|---------------|------|----------|--|
|  |  | <p>The land rates outstanding are majorly due to the disputed Valuation Roll developed by the defunct Municipal Council of Nyeri which were not enforceable due to objections raised by the public on land rates applicable. There are various court cases e.g. Nyeri High Court Petition no. 17 of 2015 (Robert Gakinya Njau, Jackson Nderitu Wanjage vs The County Government of Nyeri)</p> <p>However, the issues will be sorted as the County Government recently concluded the process of developing a new Valuation Roll that is now legally valid. The proposed rates struck was included in the Finance Bill 2024 that is at the County Assembly awaiting enactment.</p>   |                                   |  |         |               |           |               |             |     |           |               |               |       |           |               |               |      |          |  |
| Budgetary Control and Performance          | <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs. 800,000,000 and Kshs. 667,103,501 respectively resulting to an under collection of Kshs. 132,896,499 which is about 17% of the budget.</p> <p>The shortfall in revenue may be an indicator of revenue leakages and inefficiencies in revenue collection. In addition, the public did not get the anticipated services from the government as the revenue targets were not achieved.</p> | <p>The County Government had a combined target of Kshs. 1,323,026,212 comprising of Own Source Revenue (OSR) target of Kshs. 800,000,000 and Health Services Fund target of Kshs. 523,026,212. The total revenue collection for the FY23/24 was Ksh. 1,415,610,243 consisting of OSR and Health Services Fund of Ksh. 667,103,501 and Ksh. 748,506,742 respectively. Therefore, the county exceeded the revenue target for the year by 7%.</p> <p>Total county revenue collection has been on an upward trajectory for the past three (3) financial years as tabulated below:</p> <table border="1" data-bbox="972 1118 1697 1310"> <thead> <tr> <th>DESCRIPTION</th> <th>TARGET</th> <th>ACTUALS</th> <th>% PERFORMANCE</th> </tr> </thead> <tbody> <tr> <td>2021/2022</td> <td>1,000,000,000</td> <td>948,313,629</td> <td>95%</td> </tr> <tr> <td>2022/2023</td> <td>1,100,000,000</td> <td>1,083,771,012</td> <td>98.5%</td> </tr> <tr> <td>2023-2024</td> <td>1,323,026,212</td> <td>1,415,610,243</td> <td>107%</td> </tr> </tbody> </table> <p>The County has employed the following strategies to ensure full realization of the target:</p> | DESCRIPTION                       | TARGET   | ACTUALS | % PERFORMANCE | 2021/2022 | 1,000,000,000 | 948,313,629 | 95% | 2022/2023 | 1,100,000,000 | 1,083,771,012 | 98.5% | 2023-2024 | 1,323,026,212 | 1,415,610,243 | 107% | Resolved |  |
| DESCRIPTION                                | TARGET   | ACTUALS  | % PERFORMANCE                     |  |         |               |           |               |             |     |           |               |               |       |           |               |               |      |          |  |
| 2021/2022                                  | 1,000,000,000  | 948,313,629  | 95%                               |  |         |               |           |               |             |     |           |               |               |       |           |               |               |      |          |  |
| 2022/2023                                  | 1,100,000,000  | 1,083,771,012  | 98.5%                             |  |         |               |           |               |             |     |           |               |               |       |           |               |               |      |          |  |
| 2023-2024                                  | 1,323,026,212  | 1,415,610,243  | 107%                              |  |         |               |           |               |             |     |           |               |               |       |           |               |               |      |          |  |

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|--|---|--|-----------------------------------|--|--|------|----------------|------------|-----------|-----------|----------------------|---------|----------|--|
|  |   | <ol style="list-style-type: none"> <li>1. Sensitization of stakeholders on compliance.</li> <li>2. Enforcement on various County revenue streams.</li> <li>3. Updating of the valuation roll whose rate struck is awaiting County Assembly's approval in the Finance Bill 2024.</li> </ol> <p>Issuance of waiver on interest and penalties to encourage compliance.</p>  |                                   |  |  |      |                |            |           |           |                      |         |          |  |
| Outstanding House and Stalls Rent          | <p>Review of the arrears of revenue revealed that there was property rent arrears of Kshs. 37,735,545 relating to stalls and houses. However, there was no evidence to show that the management of the County Executive had tried to collect the arrears, some of which are over three (3) years old. Further, the management has not evicted or charged penalties on defaulting tenants as required by the Nyeri County Acts, 2014.</p> <p>In the circumstances, the recoverability of the outstanding rent is in doubt.</p> | <p>During the period under review the County Government of Nyeri had made efforts to recover rent arrears but has faced challenges e.g. Court case NYERI ELC NO. 62 OF 2016 which halted further evictions. Further, the department in charge of housing in collaboration with the directorate of revenue has been instituting the following rent recovery measures:</p> <ol style="list-style-type: none"> <li>1. issuance of Demand notices</li> <li>2. eviction of rent defaulters</li> </ol> <p>In line with the Nyeri County Revenue Administration Act 2014 as revised by the various Finance Acts, penalties are automatically charged in the Revenue Management System at a rate of 15% for late payments after the 10<sup>th</sup> day of the following month.</p> <p>The outstanding arrears are as a result of the principal house rent and the penalties which is charged at a simple interest rate of 15% per month on the outstanding amount payable by 10<sup>th</sup> of every month. This is clearly shown in Note 4 on houses and stalls penalties paid.</p> <table border="1" data-bbox="992 1203 1731 1383"> <thead> <tr> <th>Description</th> <th>FY 2023-2024</th> </tr> </thead> <tbody> <tr> <td></td> <td>Kshs</td> </tr> <tr> <td>County Housing</td> <td>24,462,249</td> </tr> <tr> <td>Plot Rent</td> <td>5,093,258</td> </tr> <tr> <td>Transfer of Property</td> <td>660,000</td> </tr> </tbody> </table> | Description                       | FY 2023-2024   |  | Kshs | County Housing | 24,462,249 | Plot Rent | 5,093,258 | Transfer of Property | 660,000 | Resolved |  |
| Description                                | FY 2023-2024  |  |                                   |  |  |      |                |            |           |           |                      |         |          |  |
|  | Kshs  |  |                                   |  |  |      |                |            |           |           |                      |         |          |  |
| County Housing                             | 24,462,249  |  |                                   |  |  |      |                |            |           |           |                      |         |          |  |
| Plot Rent                                  | 5,093,258   |  |                                   |  |  |      |                |            |           |           |                      |         |          |  |
| Transfer of Property                       | 660,000   |  |                                   |  |  |      |                |            |           |           |                      |         |          |  |

Receiver of Revenue  
 County Government of Nyeri  
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| 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) |                            |           |       |            |  |  |
|--|--|---|-----------------------------------|--|----------------------------|-----------|-------|------------|--|--|
|  |  | <table border="1"> <tr> <td data-bbox="985 427 1308 459">Stalls/kiosks rent</td> <td data-bbox="1308 427 1724 459">28,887,377</td> </tr> <tr> <td data-bbox="985 459 1308 496">House and stalls penalties</td> <td data-bbox="1308 459 1724 496">1,999,402</td> </tr> <tr> <td data-bbox="985 496 1308 533">Total</td> <td data-bbox="1308 496 1724 533">61,102,286</td> </tr> </table>   | Stalls/kiosks rent                | 28,887,377   | House and stalls penalties | 1,999,402 | Total | 61,102,286 |  |  |
| Stalls/kiosks rent                                     | 28,887,377   |   |                                   |  |                            |           |       |            |  |  |
| House and stalls penalties                             | 1,999,402  |   |                                   |  |                            |           |       |            |  |  |
| Total  | 61,102,286   |   |                                   |  |                            |           |       |            |  |  |
| Failure to operationalize valuation roll               | <p>As reported in the previous year, the management procured the services of a firm at a contract price of Kshs. 25,334,400 to develop a valuation roll during the financial year 2019/2020. However, the evidence of operationalization of the valuation roll since then and during the year under review was not provided for audit.</p> <p>In the circumstance, the county has been unable to raise more revenue from land rates and land rent.</p>                             | <p>The delay in operationalization of the valuation roll was due to a court case, Miscellaneous ELC Application JR No. 03 of 2019 where the applicants had challenged the application of the Draft Valuation Roll. The Court ruled on the same and the Application was dismissed in November 2024.</p> <p>Further, the County Government of Nyeri in an attempt to resolve the disputes gazetted the Nyeri Municipal Valuation Court via Gazette Notice No. 12791 dated 22nd September 2023. The valuation court listened and determined all the objections on the draft valuation as from 8th January 2024 and issued endorsement certificates on 12th February 2024.</p> <p>Currently, the updated valuation roll is complete and awaiting approval of the new rate struck in the County Assembly of Nyeri contained in the Finance Bill, 2024.</p> | In progress                       |  |                            |           |       |            |  |  |
| Failure to collect own source revenue from market fees | <p>The statement of receipts and disbursements for the year ended 30 June, 2024 reflect total receipts of Kshs. 668,529,548. Included in the total receipts is market fees of Kshs. 18,086,291 as disclosed in Note 6 to the financial statements</p> <p>The County Executive of Nyeri Constructed Muthoni Kirima Transport Terminals at a cost of Kshs. 542,562,726 with 528 stalls and 240 parking bays. However, no revenue was reported from these stalls and parking bays</p> | <p>The constructed Muthoni Kirima Transport Terminal is a capital investment and the value to the Nyeri Citizens shall stretch well into the foreseeable future. Though there was a delay in allocation of stalls, the benefits of decongesting Nyeri Town and expanding infrastructure cannot be undermined.</p> <p>The bus terminus handover and allocation of stalls had not been done as at the time of the audit However, revenue collection on the allocated stalls has started as indicated on the attached notice.</p> <p>The open-air market ('mwariro' market) is operational and the traders are charged market fees on market days.</p>   | Resolved                          |  |                            |           |       |            |  |  |

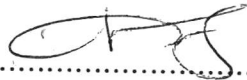
Receiver of Revenue  
 County Government of Nyeri  
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| Reference No. on the external audit Report                                   | Issue / Observations from Auditor  | Management comments   | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Put a date when you expect the issue to be resolved) |
|--|--|---|--------------------------------------|---|
|  | <p>Further, the revenue schedules provided for the market fees were in summary form with no primary data and quarterly reports which are required to be prepared as per Regulation 65 of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>In the circumstances, value for money may not have been realized from the investments made on the market fees income generating streams.</p>   |   |                                      |   |
| Failure to Maintain Revenue Collection Accounts at the Central Bank of Kenya | <p>The statement of assets and liabilities reflects bank balances of Kshs. 1,512,046 as detailed under Note 20 to the financial statements. Analysis of this balance revealed that there were three (3) local revenue collection accounts where the county revenue was received. However, the bank accounts were not maintained in the Central Bank of Kenya under the name "County Exchequer Account", contrary to Regulation 82 of Public Finance Management (County Governments) Regulation, 2015 which states that all county exchequer accounts shall be opened at the Central Bank of Kenya. Further, authority from the County Executive Committee Member for Finance to open the banks accounts was not provided for verification.</p> <p>In the circumstances, management was in breach of the law.</p> | <p>The County Government of Nyeri maintains County Revenue Fund at the Central Bank where all the Exchequers and collected own source revenues are swiped by the commercial banks after every five working days. The Central Bank operates with the commercial banks and other licensed financial institutions to offer banking services. Nyeri County operates a revenue management system that requires integration thus not allowed to integrate with the Central Bank on the collection of revenue. The commercial banks only act as temporary holding accounts for convenience of Nyeri citizens and integration purposes. The commercial banks do not collect exchequers.</p> | Resolved                             |   |

Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> Jun. 2025

| Reference No. on the external audit Report               | Issue / Observations from Auditor   | Management comments  | Status:<br>(Resolved / Not Resolved) | Timeframe:<br>(Put a date when you expect the issue to be resolved) |
|--|---|--|--------------------------------------|---|
| Lack of integration of NyeriPay with all payment methods | <p>In the contract agreement signed between the County Government of Nyeri on 30/04/2018 for the provision of Revenue Management System (NyeriPay), one of the special conditions was the system was to integrate all payment methods including mobile payment systems, debit/credit card payments, as well as cheques and direct bank deposits. Review of the NyeriPay System showed that only mobile payment systems was integrated with the revenue system, and the cheques and the direct bank deposits were not yet integrated in the system, and as a result, the customer had to present the bank slip in order for the clerk to manually enter the payment details in the system. This resulted in errors in posting the payment details in the system.</p> <p>In the circumstances, the revenue management system did not meet the required threshold as per the agreement and value for money was not achieved.</p> | Integration is a collaborative process that involves the county, the System Developer and the respective banks. The County Government of Nyeri has integrated the NyeriPay system with Equity bank revenue collection account for real time auto receipting. The process is ongoing for the other two banks. | Not Resolved                         |   |

  
 Name: Rehema Salim  
 County Receiver of Revenue  
 ICPAK M/No: 10653  
 Date: 28<sup>th</sup> August 2025

  
 Name: Catherine Thuo  
 Head of Revenue Reporting  
 ICPAK M/No: 18296  
 Date: 28<sup>th</sup> August 2025

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

| Classification Of Receipts<br>(Indicate As Applicable) | Balance as at The beginning of the current year (1 <sup>st</sup> July 2024)<br>A | Arrears received/<br>Waivers granted during the Period.<br>B | Additions in arrears for the current Period to Jun 30, 2025<br>C | Total arrears as at 30th June 2025<br>D=A+(B)+C | Measures taken to recover the arrears   | Assessment to the recoverability of arrears |
|--|--|--|--|---|---|---|
| Land rate  | 536,771,365  | (42,221,431)   | 111,638,794  | 606,188,728                                     | <ol style="list-style-type: none"> <li>1. Withholding business permits for businesses domiciled in plots with land rate arrears</li> <li>2. Review of the valuation roll to resolve the pending litigations</li> <li>3. Reducing the rate struck to encourage compliance</li> </ol> |   |
| Property Rent  | 37,735,545   | (2,201,216)  | 19,269,102   | 54,803,431                                      |   |   |
| <b>Total Arrears</b>                                   | <b><u>574,506,910</u></b>  | <b><u>(44,422,647)</u></b>                                   | <b><u>130,907,896</u></b>  | <b><u>660,992,159</u></b>                       |   |   |

The amount disclosed as land rate arrears is subject to change due to implementation of the provision of the rating Act Cap 267 Sec16(3-4) tha has not been fully reviewed to establish the accuracy and completeness of the figures.

*(Total arrears as at the end of the year should be the total of receivables from exchange and non- exchange transactions)*

Appendix 3: Ageing Analysis of Revenue in Arrears

County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

| Description (indicate as applicable)               | Less than<br>1 year | Between<br>1-2 years | Between<br>2-3 years | Over 3 years       | Total              |
|--|---------------------|----------------------|----------------------|--------------------|--------------------|
| Land rate  | 50,452,724          | 50,313,141           | 50,586,093           | 454,836,770        | 606,188,728        |
| Property rent                                      | 22,162,748          | 11,326,576           | 8,186,486            | 13,127,621         | 54,803,431         |
| <b>Total (agree to statement of arrears above)</b> | <b>72,615,472</b>   | <b>61,639,717</b>    | <b>58,772,579</b>    | <b>467,964,391</b> | <b>660,992,159</b> |

Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

FINANCE, ECONOMIC PLANNING AND ICT  
 CONSOLIDATED WAIVER REPORTS FOR FINANCIAL YEAR 2024/2025

| S/NO. | BENEFICIARY/NAME/<br>INSTITUTION                                     | FINANCIAL<br>YEAR   | REASON FOR WAIVER   | AMOUNT<br>WAIVED | LEGISLATION IN<br>TERMS OF WHICH THE<br>WAIVER WAS<br>AUTHORISED |
|-------|--|---|---|------------------|--|
|       | <b>Single Business Permits</b>                                       |   |   |                  |  |
| 1     | Daniel Machira Muthiri 0720263390<br>(Mathira Sub County)            | 2023  | The client requested for waiver of 2023 Single Business Permit because he was not operating due to health issues. He was granted waiver amounting to Kshs.8,120 on condition to pay Licence for the year 2024 amounting to Kshs.7,540.  | 8,120            | Nyeri County Tax Waivers Administration Act,2015                 |
| 2     | Sylvester Mumina Mbithi 0713624904<br>(Nyeri Town Sub County)        | 2023  | The client requested waiver of year 2023 Single Business Permit. He had closed down the business due to hard economic times. He was granted waiver amounting to Kshs.15,245 on condition he pays the current Year's Licence.  | 15,245           | Nyeri County Tax Waivers Administration Act,2015                 |
| 3     | AgroAcres Farm Input - 0700534274 -<br>Othaya Sub County             | 2022 &<br>2023  | They requested for waiver of Single Business Permit for the years 2022 and 2023. They had closed business due to financial constraints. The client was granted waiver amounting to Kshs.16,240 on condition they pay the current year's Licence.  | 16,240           | Nyeri County Tax Waivers Administration Act,2015                 |
| 4     | Awadh Omar Bayusuf & Sons Ltd -<br>0722204950 -Nyeri Town Sub-County | 2021 & 2022   | The Client acquired a permit to operate for the Year 2020 since they were transporting for TotalEnergies Marketing Kenya Plc. Unfortunately the contract ended the same year and they did not renew the Permits for years 2021 & 2022. They resumed business and they need to acquire permits for year 2024. They requested for waiver of the years they were not in operation. They were granted waiver of the Business Permits for 2021 & 2022 amounting to Ksh.106,840 on condition they pay Permits for 2023 & 2024 amounting to Ksh.73,780 immediately.          | 106,840          | Nyeri County Tax Waivers Administration Act,2015                 |
|       | <b>Liquor Licence</b>  |   |   |                  |  |
| 5     | TreeTops Lodge 0740096435 - Kieni<br>West sub-County                 | 2019/2020,<br>2020/2021,<br>2021/2022,<br>2022/2023,<br>2023/2024 | The new client taking over TreeTops requested for waiver of Liquor Licence because TreeTops closed down in 2021 to 2023. After considering the facts therein, waiver of accrued Licence Fees and Penalties for the years from 2019/2020 to 2023/2024 was granted amounting to Kshs.1,420,480 on condition the Client pays Kshs.75,000.The amount payable is pursuant to the new Nyeri County Alcoholic Drinks control management Act transition clause that requires payment of 50% of the annual liquor licence to cover the period from July 2024 to December 2024. | 1,420,480        | Nyeri County Tax Waivers Administration Act,2015                 |
|       | <b>Institutions/Others</b>   |   |   |                  |  |

|    |  |           |   |         |  |
|----|--|-----------|---|---------|--|
| 6  | Stephen Musya - Nyeri Hospice - 0723517294(Nyeri Town Sub-County)                  | 2024/2025 | Nyeri Hospice is a charitable organization that offers palliative care to patients with life threatening illnesses of cancer and other communicable diseases. They rely on donations from well-wishers and fundraising activities such as Charity walk. They requested waiver of Dedan Kimathi grounds and advertisement of 2 banners to enable them hold a charity walk. Waiver to use Dedan Kimathi Grounds and advertisement banners was granted amounting to Ksh. 25,000 considering the activity is not income generating. | 25,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 7  | Patrick Karwimbo -0720311695- (Nyeri Town Sub County)                              | 2024/2025 | The client requested waiver of Dedan Kimathi Nyeri Kamukunji Grounds on 1st September 2024. Partial Waiver of the total charges of the Grounds was granted amounting to Kshs. 5000.on condition they pay Kshs. 6,000  | 5,000   | Nyeri County Tax Waivers Administration Act,2015 |
| 8  | The skill up Mentorship Program 0795412541 (Nyeri Town Sub County)                 | 2024/2025 | The client requested for waiver on mobile promotion, sound regulation and to use the Kamukunji Grounds from 14th August to 17th August 2024. Considering that the activity was not income generating, they were granted waiver amounting to Kshs.28,500.  | 28,500  | Nyeri County Tax Waivers Administration Act,2015 |
| 9  | Highland Farmcare Supplies 0722686014(Mathira Sub County)                          | 2024/2025 | The Client requested for waiver of publicity and Karatina Stadium to hold their Mega Farmers Expo and Agrobusiness Expo from 26th August to 29th August 2024. The waiver was granted since the activity was to aid in educating our farmers in modern technologies. The charges waived amounted to Kshs.139,000.  | 139,000 | Nyeri County Tax Waivers Administration Act,2015 |
| 10 | David Kariuki 0751575710 (Nyeri Town Sub County)                                   | 2024/2025 | David Kariuki requested on behalf of the Concerned Youth of Nyeri County for waiver of Nyeri Cultural Hall to hold a meeting on 23rd August 2024 to discuss the Nyeri County development projects and the ADP. Considering that the activity was not income generating, waiver was granted amounting to Kshs.11,000.  | 11,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 11 | Pastor E.Karanja-Kingdom seekers Fellowship Church- 0726166567-Mathira Sub County) | 2024/2025 | The client requested for waiver to use Karatina Stadium grounds for Gospel Conference from 13th to 18th August 2024. Waiver charges was granted amounting to Kshs. 22,000.  | 22,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 12 | Bishop Dr. R. Moses Gospel Outreach Church 0721500919 (Kieni East Sub County)      | 2024/2025 | The client requested for waiver to hold the Annual Conference and Crusade at Naromoru Matatu Stage from 4th to 11th August 2024. He was granted waiver amounting to Kshs. 29,000.   | 29,000  | Nyeri County Tax Waivers Administration Act,2015 |
|    | <b>Vehicles</b>  |           |   |         |  |
| 13 | Patrick Mathenge Wambui 0720966702 (Mathira Sub County)                            | 2024/2025 | The client's vehicle Registration No. KCE 673B encountered some issues resulting to these fines; Monthly charges, arrest fees and clamp amounting to Kshs.95,000 . He requested for waiver of the fines to enable him to continue operating.After considering the facts presented and evidence on the time the vehicle had been stolen,waiver was granted amounting to Kshs.70,500 on condition he pays Ksh28,000.  | 70,500  | Nyeri County Tax Waivers Administration Act,2015 |
|    | <b>Land Rates Penalties</b>  |           |   |         |  |

|                                |   |                                     |  |         |   |
|--------------------------------|---|-------------------------------------|--|---------|---|
| 14                             | John Njoroge Mutega, MBS 0721428001<br>(Nyeri Town Sub County)                          | 2024/2025                           | The Client's Land Parcel Ref no. Nyeri/Municipality/Block 1/717 had an outstanding Annual Rates, accrued Land Rates and Penalties amounting to Kshs.615,653. He requested for waiver of the Land Rates Penalties of Ksh.347,491 arising from delayed payment. He was granted waiver of the accrued penalties on Land Rates amounting to Ksh.347,491 on condition he pays Kshs.268,162.   | 347,491 | Nyeri County Tax Waivers Administration Act, 2015 |
| <b>Single Business Permits</b> |   |                                     |  |         |   |
| 15                             | Margaret Gathoni Gichuhi-0722641617 -<br>Nyeri Town Sub County                          | 2019, 2020,<br>2021, 2022 &<br>2023 | The client requested for waiver of Single Business Permit. She had a premature baby in the year 2020. She was also sick hence she did not operate the Business in 2021 and 2022. The client did not know that she needed to stop the Business Permits for the years that she was not operating which led to confiscation of her items. The Committee recommended for waiver, her items to be returned and client to pay Licence for 2024. Waiver for 2019, 2020, 2021, 2022 and 2023 was granted amounting to Kshs.50,850.00 on condition to pay Licence for the year 2024 of Kshs.6,000 | 50,850  | Nyeri County Tax Waivers Administration Act, 2015 |
| <b>Institutions/Others</b>     |   |                                     |  |         |   |
| 16                             | Joe Brian Gachengo - CEO The Mzae<br>Organization - 0713357340 Nyeri Town<br>Sub County | 2024/2025                           | This is a Community based organization that aims in helping the community and the less fortunate attain progressive development through charity and events. They requested for waiver of Nyeri Cultural Hall to host their charity event during Mashujaa Celebrations. Considering that the activity is not income generating, waiver to use Cultural Centre Hall was granted amounting to Kshs.9,000.00.  | 9,000   | Nyeri County Tax Waivers Administration Act, 2015 |
| 17                             | James Nganga K.-CPF Financial Services-<br>0720433354 - Nyeri Town Sub County           | 2024/2025                           | CPF Financial Services LTD had a sensitization activity on 25th November 2024 aimed to educate the staff of Nyeri County on Pension Matters and HR issues. They requested for waiver of charges to use cultural Hall. Having considered that the activity was not income generating, waiver to use Cultural Hall was granted amounting to Kshs.9,000.00.   | 9,000   | Nyeri County Tax Waivers Administration Act, 2015 |
| 18                             | Christopher Macharia 0723106466 Nyeri<br>Town Sub County                                | 2024/2025                           | The client had requested for waiver of Caravan/ advertisement under medical bill of Kshs.2.5 million on 14th December, 2024. Having considered that Fundraising for Cancer Treatment is a charitable event, waiver to conduct Caravan/advertisement within Nyeri Town was granted amounting to Kshs.7,500  | 7,500   |   |
| 19                             | Bora Guyo-Regional Manager-NTSA-<br>729282068 - Nyeri Town Sub County                   | 2024/2025                           | The organization was to hold the World Day of Remembrance for Road Traffic Crash Victims (WDoR) which is a global event observed annually on the third Sunday of November, to commemorate those who have lost their lives or suffered injuries in road crashes. They requested for waiver of Whispers Park for the main event on 17th November 2024. Having considered   | 11,000  | Nyeri County Tax Waivers Administration Act, 2015 |

County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

|    |   |  |  |           |  |
|----|---|--|--|-----------|--|
|    |   |  | that the activity is not income generating,waiver to use Whispers Park was granted amounting to Kshs.11,000.   |           |  |
|    | <b>Lease Rent</b>   |  |  |           |  |
| 20 | Factory Unit Manager - Iriaini Tea Factory<br>– 0797963545 - Othaya Sub County    | 2014, 2015,<br>2016, 2017,<br>2018, 2019,<br>2020, 2021,<br>2022, 2023 &<br>2024 | The client requested for a 100% waiver of penalties amounting to Kshs.6,663,572 that accrued from unpaid Karima Hill Forest annual lease rent from year 2014 to 2024. They pledged to pay the outstanding amount relating to annual lease rent of Kshs.550,000 for the period year 2014 to 2024. They were granted waiver of the accrued penalties on condition they pay Principal Amount due 2014 - 2024 @ 50,000 P.A and 25% of the accrued penalties i.e 6,663,572 x 25% totalling to Kshs. 2,215,893 within 14 days. They requested for consideration of an extension on the proposed period of 14 days to 45 days inorder to requisite fund from their head office a process that would take a considerable amount time based on the approval process. They did not meet their pledge of paying after 45 days which led to penalty of 3% on the amount that was payable i.e 2,215,893. Therefore, the penalty amount payable was Kshs.66,477.They paid a total amount of Kshs. 2,282,370. | 4,447,679 | Nyeri County Tax Waivers Administration Act,2015 |
|    | <b>Vehicles</b>   |  |  |           |  |
| 21 | Solomon Wahome Vehicle Reg. No. KAS<br>229M 0720687328 - Nyeri Town Sub<br>County | 2024/2025  | The client requested for waiver of erroneous Monthly Bus park Fees and Penalties amounting to Kshs.153,000 since he had been paying Bus Park fees of Kshs.1,500 on a monthly basis without fail or delay. It was confirmed by the relevant team that the said vehicle only operates the routes within Town and not various routes in the County whose bus park fees charged is Kshs.3000. Having considered the facts there in, Waiver of Kshs.150,000 was granted on condition to pay Parking Fees of Kshs.3,000 and Kshs.500 for exemption of the County monthly payment.  | 150,000   | Nyeri County Tax Waivers Administration Act,2015 |
| 22 | Peter Mwai Vehicle Reg. No.KUL 354<br>0722121766 Nyeri Town Sub County            | 2024/2025  | The client requested for a penalty waiver for lorry KUL 354 Parking Payment which he paid on time but presented the slip late. Considering that he paid before the end of the deadline, waiver of Kshs.2,500 was granted.  | 2,500     | Nyeri County Tax Waivers Administration Act,2015 |
|    | <b>Market Banda</b>   |  |  |           |  |
| 23 | Leah Kariuki 0720975725 Nyeri Town<br>SubCounty                                   | 2024/2025  | The client requested for a penalty waiver for market Banda No.37 which she paid on time and presented the slip late after the deadline. Considering that she paid before the end of the deadline, waiver of Kshs.500 was granted.  | 500       | Nyeri County Tax Waivers Administration Act,2015 |

|                   |  |           |  |         |   |
|-------------------|--|-----------|--|---------|---|
| 24                | KENYA SCOUTS ASSOCIATION –<br>0717171744 - NAIROBI | 2024/2025 | Kenya Scouts Association celebrates the Founder's Day in February each year with the main celebrations being in Nyeri County where the remains of the Founder were interred. They requested for waiver of Kamukunji grounds to celebrate the Founder's day on 22nd February, 2025. Having considered that the activity was not income generating, waiver to use Kamukunji Grounds amounting to Kshs.11,000 was granted.  | 11,000  | Nyeri County Tax Waivers Administration Act,2015  |
| 25                | NYERI HOSPICE – 0723517294 - NYERI                 | 2024/2025 | It is a charitable organization that offers palliative care to patients with life threatening illnesses of Cancer and other non-communicable diseases.They rely on donations from well wishers and fundraising activities such as charity walk which was to be held on 15th March 2025 at Dedan Kimathi Kamukunji Grounds.They requested for waiver of Dedan Kimathi Kamukunji Grounds and hanging of two advertisement banners.Having considered that the activity was not income generating, waiver to use Dedan Kimathi Ground and advertisement banners fees for two banners was granted amounting to Kshs.13,000. | 13,000  | Nyeri County Tax Waivers Administration Act,2015  |
| <b>Land Rates</b> |  |           |  |         |   |
| 26                | WILLIAM WANJOHI MUREITHI BI/374                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 173,450 | Nyeri County Tax Waivers Administration Act, 2015 |
| 27                | JUSTIN KABUIKU & ANOTHER BI/747                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 6       | Nyeri County Tax Waivers Administration Act, 2015 |
| 28                | J.K.KIHIA & J.N.GITHIOMI BI/166                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 384     | Nyeri County Tax Waivers Administration Act, 2015 |
| 29                | KINGATHIA NDIRA & NGATIA KABIRU BI/526             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 294     | Nyeri County Tax Waivers Administration Act, 2015 |
| 30                | KIRITU MIANO WAMAI BII/23                          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 619     | Nyeri County Tax Waivers Administration Act, 2015 |
| 31                | CHARLES MWANGI MACHIRA BI/391                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 38,430  | Nyeri County Tax Waivers Administration Act, 2015 |
| 32                | DOUBLE KEI STORES LIMITED BI/505                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 51      | Nyeri County Tax Waivers Administration Act, 2015 |

|    |   |           |   |        |   |
|----|---|-----------|---|--------|---|
| 33 | DOUBLE KEI STORES LIMITED BI/506  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 56     | Nyeri County Tax Waivers Administration Act, 2015 |
| 34 | PATRICK GAKURA MURAYA BII/236   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 415    | Nyeri County Tax Waivers Administration Act, 2015 |
| 35 | FRANCIS WACHIRA MAINA BI/655  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 6,332  | Nyeri County Tax Waivers Administration Act, 2015 |
| 36 | FRANCIS WACHIRA MAINA & LYDIAH NYAKINYUA BI/193 WACHIRA                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 868    | Nyeri County Tax Waivers Administration Act, 2015 |
| 37 | NGATIA NJOGU BI/153   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 50,461 | Nyeri County Tax Waivers Administration Act, 2015 |
| 38 | STEPHEN NJOORO PAUL BI/231  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 15,270 | Nyeri County Tax Waivers Administration Act, 2015 |
| 39 | JAMES P. KANYOTU BI/334   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 10,256 | Nyeri County Tax Waivers Administration Act, 2015 |
| 40 | PETER KAMWARO GACHUNJI BI/394   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 30,419 | Nyeri County Tax Waivers Administration Act, 2015 |
| 41 | MUKARO STAR CO. LTD BI/173  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 9,064  | Nyeri County Tax Waivers Administration Act, 2015 |
| 42 | PURITY MURINGO KABIRU, JAMES MUTAHI KABIRU, JOSEP H KARIMONI KABIRU BII/141 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 722    | Nyeri County Tax Waivers Administration Act, 2015 |
| 43 | MATHIOMI HOLDINGS LTD BI/242  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 74,505 | Nyeri County Tax Waivers Administration Act, 2015 |
| 44 | MATHIOMI HOLDINGS LTD BI/241  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 35,492 | Nyeri County Tax Waivers Administration Act, 2015 |

|    |  |           |   |        |   |
|----|--|-----------|---|--------|---|
| 45 | WILSON MWANIKI KAMAU BI/634                        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 9,083  | Nyeri County Tax Waivers Administration Act, 2015 |
| 46 | KENYA AFRICAN NATIONAL UNION BI/154                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 40,508 | Nyeri County Tax Waivers Administration Act, 2015 |
| 47 | DOMINIC KIMANI & G.NYAGA BI/258                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 48,677 | Nyeri County Tax Waivers Administration Act, 2015 |
| 48 | STANLEY KAMWENJI GITUTO BI/91                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 17,961 | Nyeri County Tax Waivers Administration Act, 2015 |
| 49 | MR NDERITU JULIUS BI/192                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,664  | Nyeri County Tax Waivers Administration Act, 2015 |
| 50 | CHARLES KIRITU BI/746                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 39,957 | Nyeri County Tax Waivers Administration Act, 2015 |
| 51 | LUCY WAIRIMU MUCHANGI BII/330                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,709  | Nyeri County Tax Waivers Administration Act, 2015 |
| 52 | JOSEPH WANYAGA THAIRU BII/24                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 33,652 | Nyeri County Tax Waivers Administration Act, 2015 |
| 53 | BEAUTY NYOKABI RUKWARO BII/13                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 67,067 | Nyeri County Tax Waivers Administration Act, 2015 |
| 54 | PETER MUTHIGA MWANGI & ESTHER WAIRIMU MIGWI BI/325 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 33,484 | Nyeri County Tax Waivers Administration Act, 2015 |
| 55 | JEDIDAH GATHONI MATHENGE BI/140                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 10,745 | Nyeri County Tax Waivers Administration Act, 2015 |
| 56 | JEDIDAH GATHONI MATHENGE BI/527                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 430    | Nyeri County Tax Waivers Administration Act, 2015 |

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|    |   |           |   |        |   |
|----|---|-----------|---|--------|---|
| 57 | ROSALID MWIYAKI BI/202                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 46,813 | Nyeri County Tax Waivers Administration Act, 2015 |
| 58 | KIBINGOTI DEVELOPMENT COMPANY LTD BI/306            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 35,885 | Nyeri County Tax Waivers Administration Act, 2015 |
| 59 | KIBANYA GICHERO BI/407                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 22,025 | Nyeri County Tax Waivers Administration Act, 2015 |
| 60 | FRANCIS WANJAU NGURE KIARITHA-INI-7                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 239    | Nyeri County Tax Waivers Administration Act, 2015 |
| 61 | RUARE HOUSING CO-OPERATIVE SOCIETY 1/806            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 14,835 | Nyeri County Tax Waivers Administration Act, 2015 |
| 62 | RUARE HOUSING CO-OPERATIVE SOCIETY 1/820            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 3,482  | Nyeri County Tax Waivers Administration Act, 2015 |
| 63 | JOHN GATHUA THUKU 1/1624                            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 30,075 | Nyeri County Tax Waivers Administration Act, 2015 |
| 64 | MARY WATARE GITHITHO 7/351                          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,157  | Nyeri County Tax Waivers Administration Act, 2015 |
| 65 | LYDIAH NYAMBURA 4/161                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,106  | Nyeri County Tax Waivers Administration Act, 2015 |
| 66 | SIMON WAHOME 7/293                                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 119    | Nyeri County Tax Waivers Administration Act, 2015 |
| 67 | FRANCIS NDIRANGU MAINA & MERCY WANJA NDIRANGU 7/291 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,401  | Nyeri County Tax Waivers Administration Act, 2015 |
| 68 | ANNE NJERI KARANJA & OTHERS 7/321                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,227  | Nyeri County Tax Waivers Administration Act, 2015 |

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|    |                                 |           |   |         |   |
|----|---------------------------------|-----------|---|---------|---|
| 69 | CHARLES GITONGA MWAI 7/198      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 552     | Nyeri County Tax Waivers Administration Act, 2015 |
| 70 | MESHACH KARIUKI KAGWE 7/49      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 24      | Nyeri County Tax Waivers Administration Act, 2015 |
| 71 | CHARLES MACHARIA KINGORI 7/312  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 20,497  | Nyeri County Tax Waivers Administration Act, 2015 |
| 72 | JAMES NGIGI GICHEHA 7/285       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,615   | Nyeri County Tax Waivers Administration Act, 2015 |
| 73 | JOSEPH WACIRA MWANGI 7/244      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 799     | Nyeri County Tax Waivers Administration Act, 2015 |
| 74 | EPHRAIM KANYI KAHUTHU 7/336     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 7,597   | Nyeri County Tax Waivers Administration Act, 2015 |
| 75 | CAROLINE NYAWIRA NDIRANGU 7/302 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 95      | Nyeri County Tax Waivers Administration Act, 2015 |
| 76 | DANIEL MUGE MAINA 7/314         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 123     | Nyeri County Tax Waivers Administration Act, 2015 |
| 77 | CHARLES MWANGI WAITHAKA 7/315   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 106     | Nyeri County Tax Waivers Administration Act, 2015 |
| 78 | NAOMI NYAWIRA NYOTA 7/295       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,953   | Nyeri County Tax Waivers Administration Act, 2015 |
| 79 | EDWARD MBUTHIA WAITHAKA 7/161   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 52,510  | Nyeri County Tax Waivers Administration Act, 2015 |
| 80 | MUTHONI KANGE 8/137             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 136,614 | Nyeri County Tax Waivers Administration Act, 2015 |

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|    |  |           |   |           |   |
|----|--|-----------|---|-----------|---|
| 81 | PETER MWANGI MURAGE &<br>ANOTHER 8/50      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,423,612 | Nyeri County Tax Waivers Administration Act, 2015 |
| 82 | ROBERT GACHARI NGUNJIRI &<br>ANOTHER 8/135 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 692,853   | Nyeri County Tax Waivers Administration Act, 2015 |
| 83 | EPHANTUS NGUYO MURIITHI<br>KAMUYU/21       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 3,882     | Nyeri County Tax Waivers Administration Act, 2015 |
| 84 | AMINA SHABAN SS1/108                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 20,735    | Nyeri County Tax Waivers Administration Act, 2015 |
| 85 | CHARLES KARUMBA MUTURA<br>KTP/109          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 22,651    | Nyeri County Tax Waivers Administration Act, 2015 |
| 86 | CATHERINE UIRU MBIYU KSS/137               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 62        | Nyeri County Tax Waivers Administration Act, 2015 |
| 87 | ZACHARIAH MAINA KAGONDU<br>15722/43        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 18,700    | Nyeri County Tax Waivers Administration Act, 2015 |
| 88 | CATHERINE WAITHIEGENI KARIUKI<br>KP2/27    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 26,460    | Nyeri County Tax Waivers Administration Act, 2015 |
| 89 | AMINA HASSAN SS1/76                        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 242,514   | Nyeri County Tax Waivers Administration Act, 2015 |
| 90 | BENSON WARUI GAITA 2/1267                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 11,826    | Nyeri County Tax Waivers Administration Act, 2015 |
| 91 | NEWTON KIRAGU WAMBUGU<br>KP2/115           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 28,755    | Nyeri County Tax Waivers Administration Act, 2015 |
| 92 | MHASIBU INVESTMENTS LTD<br>1098/300        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 26,512    | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |  |           |   |         |   |
|-----|--|-----------|---|---------|---|
| 93  | SIMON NGANGA MACHARIA KP2/9                                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 407,409 | Nyeri County Tax Waivers Administration Act, 2015 |
| 94  | MISHECK WANJOHI KARIUKI KP2/37                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,331   | Nyeri County Tax Waivers Administration Act, 2015 |
| 95  | JAMES K GACHORE SS1/111                                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 64,484  | Nyeri County Tax Waivers Administration Act, 2015 |
| 96  | SIMON MURIITHI NDIRANGU KP2/128                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 6,914   | Nyeri County Tax Waivers Administration Act, 2015 |
| 97  | DAVID MAINA MWANGI KP2/125                                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 22,261  | Nyeri County Tax Waivers Administration Act, 2015 |
| 98  | PETER M MUKUNDI KP2/78                                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 22,744  | Nyeri County Tax Waivers Administration Act, 2015 |
| 99  | WILSON MWANGI MWANIKI 1/1494                                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 7,274   | Nyeri County Tax Waivers Administration Act, 2015 |
| 100 | ANTONY MWANIKI MWANGI & JULIET WAMAHIGA WAMBUI MWANGI 1/1576 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 360     | Nyeri County Tax Waivers Administration Act, 2015 |
| 101 | MARY WANJIKU GITONGA 1/977                                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 56,213  | Nyeri County Tax Waivers Administration Act, 2015 |
| 102 | ELIZABETH WAMBUI GICHERU MUM/48                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 418     | Nyeri County Tax Waivers Administration Act, 2015 |
| 103 | RUTH WANJA RUITA 1/1521                                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 805     | Nyeri County Tax Waivers Administration Act, 2015 |
| 104 | ANTHONY GICHUKI BARU 1/1556                                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,103   | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |  |           |   |         |   |
|-----|--|-----------|---|---------|---|
| 105 | IRENE WANGUI MWAI 1/1509                                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 16,013  | Nyeri County Tax Waivers Administration Act, 2015 |
| 106 | JAMES MWAURA KIGUTU 1/1555                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 24,944  | Nyeri County Tax Waivers Administration Act, 2015 |
| 107 | JAMES MWAURA KIGUTU 1/1558                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 23,985  | Nyeri County Tax Waivers Administration Act, 2015 |
| 108 | DOKIM LIMITED 2/336                                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 15,370  | Nyeri County Tax Waivers Administration Act, 2015 |
| 109 | NYERI ESTATE LTD 1/952                                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 164,221 | Nyeri County Tax Waivers Administration Act, 2015 |
| 110 | GABRIEL THUITA MBAUNI 2/1055                             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 66,976  | Nyeri County Tax Waivers Administration Act, 2015 |
| 111 | NYERI ESTATE LTD 1/951                                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 164,221 | Nyeri County Tax Waivers Administration Act, 2015 |
| 112 | DANIEL WAMAHIU KIONGO 1/1665                             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 12,265  | Nyeri County Tax Waivers Administration Act, 2015 |
| 113 | JOHN GATHUA THUKU 1/886                                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 24,128  | Nyeri County Tax Waivers Administration Act, 2015 |
| 114 | JOHN GATHUA THUKU 1/885                                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 21,576  | Nyeri County Tax Waivers Administration Act, 2015 |
| 115 | BEATRICE MICERE MUTUNGU AND JOSEPH MUTUNGU NJUGUNA 1/474 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 16,478  | Nyeri County Tax Waivers Administration Act, 2015 |
| 116 | FRONTLINE TRADING ENTERPRISES 3/85                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,959   | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |   |           |   |           |   |
|-----|---|-----------|---|-----------|---|
| 117 | JOYCE NYOKABI NGATIA 3/166                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 6,754,903 | Nyeri County Tax Waivers Administration Act, 2015 |
| 118 | WAHEIRE GIBSON 3/261                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 265       | Nyeri County Tax Waivers Administration Act, 2015 |
| 119 | CHRISTOPHER MUTHEE 2/1151                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 67,096    | Nyeri County Tax Waivers Administration Act, 2015 |
| 120 | LUCY WANGUI NDERITU 3/264                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,474     | Nyeri County Tax Waivers Administration Act, 2015 |
| 121 | EPHANTUS NGUYO MURIITHI 639/88            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,383     | Nyeri County Tax Waivers Administration Act, 2015 |
| 122 | NANCY W WANJOHI 639/28                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,884     | Nyeri County Tax Waivers Administration Act, 2015 |
| 123 | MANASEH KIBACHI S/O MUTUA & OTHERS 667/87 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 82,430    | Nyeri County Tax Waivers Administration Act, 2015 |
| 124 | SAMUEL GUTEA MURIITHI 669/22              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 6,746     | Nyeri County Tax Waivers Administration Act, 2015 |
| 125 | ROBERT GAKINYA NJAU 2/1056                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 38,936    | Nyeri County Tax Waivers Administration Act, 2015 |
| 126 | JOSEPH MWANGI KAGUNDA 1/1032              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 560       | Nyeri County Tax Waivers Administration Act, 2015 |
| 127 | JOSEPH NDERITU MUGI 667/176               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 195,131   | Nyeri County Tax Waivers Administration Act, 2015 |
| 128 | E K WACHIRA & SONS 2/66                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,554     | Nyeri County Tax Waivers Administration Act, 2015 |

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|-----|--|-----------|---|---------|---|
| 129 | EUNICE WANJIKU GITONGA 1/1138                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,013   | Nyeri County Tax Waivers Administration Act, 2015 |
| 130 | WILSON IKIUMI WAMBUGU 1/676                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,810   | Nyeri County Tax Waivers Administration Act, 2015 |
| 131 | GEORGE MURAGURI MWANGI 595/53                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 3,062   | Nyeri County Tax Waivers Administration Act, 2015 |
| 132 | GEORGE MURAGURI MWANGI 667/157               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 3,627   | Nyeri County Tax Waivers Administration Act, 2015 |
| 133 | NEWTON MUTHUMBI MWANGI 595/80                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 3,025   | Nyeri County Tax Waivers Administration Act, 2015 |
| 134 | STANLEY KAMWENJI GITUTO 2/325                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 37,755  | Nyeri County Tax Waivers Administration Act, 2015 |
| 135 | MUTOTHORI MUGO & CAROLINE MUTHONI MUGO 1/663 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 275,634 | Nyeri County Tax Waivers Administration Act, 2015 |
| 136 | GOVERNMENT OF KENYA 9395/89                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 337,768 | Nyeri County Tax Waivers Administration Act, 2015 |
| 137 | NICHOLAS KOGI NJOGU 2/1250                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 159,900 | Nyeri County Tax Waivers Administration Act, 2015 |
| 138 | MACIAZINEX AFRICA COMPANY LIMITED 2/371      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 156,026 | Nyeri County Tax Waivers Administration Act, 2015 |
| 139 | PETER MAINA KINGORI 1/1064                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 159,574 | Nyeri County Tax Waivers Administration Act, 2015 |
| 140 | FATUMA ALI ABDULAH & JOSEPH K. GACHAKI 2/214 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 7,596   | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |                             |           |   |         |   |
|-----|-----------------------------|-----------|---|---------|---|
| 141 | ERASTUS KIBUGU WAHOME 1/882 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,406   | Nyeri County Tax Waivers Administration Act, 2015 |
| 142 | PETER KIMANI NDUGIRE 1/1119 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 77,918  | Nyeri County Tax Waivers Administration Act, 2015 |
| 143 | PETER KIMANI NDUGIRE 1/925  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 19,613  | Nyeri County Tax Waivers Administration Act, 2015 |
| 144 | JAMES MWAURA KIGUTU 1/724   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 737,454 | Nyeri County Tax Waivers Administration Act, 2015 |
| 145 | ELIAS KIBICHO THEURI 1/710  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 112,463 | Nyeri County Tax Waivers Administration Act, 2015 |
| 146 | MARY NYOKABI GIKUNGU 639/81 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 94,825  | Nyeri County Tax Waivers Administration Act, 2015 |
| 147 | G. GITHINJI & OTHERS 2/26   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 10,217  | Nyeri County Tax Waivers Administration Act, 2015 |
| 148 | JAMES WANJOHI 3/74          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 11,650  | Nyeri County Tax Waivers Administration Act, 2015 |
| 149 | JAMES WANJOHI GITAHI 3/69   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 15,686  | Nyeri County Tax Waivers Administration Act, 2015 |
| 150 | ARTHUR KAHARE KAMAU 1/1775  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 6,665   | Nyeri County Tax Waivers Administration Act, 2015 |
| 151 | JOSHUA ICHANGI 1/898        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 117,530 | Nyeri County Tax Waivers Administration Act, 2015 |
| 152 | NYERI ESTATE 1/932          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,916   | Nyeri County Tax Waivers Administration Act, 2015 |

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|-----|---|-----------|---|---------|---|
| 153 | CHARLES GICHUKI MACHARIA 2/332              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 61,470  | Nyeri County Tax Waivers Administration Act, 2015 |
| 154 | NYERI ESTATE LTD 1/950                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,045   | Nyeri County Tax Waivers Administration Act, 2015 |
| 155 | REUBEN NDERITUH GITAHU 3/278                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 90,305  | Nyeri County Tax Waivers Administration Act, 2015 |
| 156 | MARY WANJIRU WANJAU 667/145                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 293,880 | Nyeri County Tax Waivers Administration Act, 2015 |
| 157 | JOHN WANG'OMBE WAMBUGU 1/343                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 84,581  | Nyeri County Tax Waivers Administration Act, 2015 |
| 158 | KASTURI SUPERMARKETS LIMITED 2/330          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 12,894  | Nyeri County Tax Waivers Administration Act, 2015 |
| 159 | HARRISON GITHAE 1/306                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 14,197  | Nyeri County Tax Waivers Administration Act, 2015 |
| 160 | JOHN GATHUA THUKU 1/161                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 59,100  | Nyeri County Tax Waivers Administration Act, 2015 |
| 161 | JOHN GATHUA THUKU 2/195                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 65,941  | Nyeri County Tax Waivers Administration Act, 2015 |
| 162 | JOHN GATHUA THUKU 3/124                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 25,594  | Nyeri County Tax Waivers Administration Act, 2015 |
| 163 | JULIA GACHOKI KIMARI 1/1177                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 900     | Nyeri County Tax Waivers Administration Act, 2015 |
| 164 | KENNETH N MURUNGI & JEMIMAH W KIHORO 1/1009 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,118   | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |  |           |   |        |   |
|-----|--|-----------|---|--------|---|
| 165 | RIVA PETROLEUM DEALERS LTD<br>AGUTHI/GATITU/4280                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 317    | Nyeri County Tax Waivers Administration Act, 2015 |
| 166 | JOHN GATHUA THUKU 1/884  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 27,570 | Nyeri County Tax Waivers Administration Act, 2015 |
| 167 | MUTHUI KARIUKI 22941/11  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 63,455 | Nyeri County Tax Waivers Administration Act, 2015 |
| 168 | JOHN KINGORI MUNDUI<br>2(KIAWARA)/847                            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 393    | Nyeri County Tax Waivers Administration Act, 2015 |
| 169 | WILLIAM GITHINJI WACHIRA 1/1661                                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 48,262 | Nyeri County Tax Waivers Administration Act, 2015 |
| 170 | MHASIBU INVESTMENTS COMPANY<br>LIMITED 1098/312                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 773    | Nyeri County Tax Waivers Administration Act, 2015 |
| 171 | STEPHEN GICHAGA WAGURA 1/2031                                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 24,381 | Nyeri County Tax Waivers Administration Act, 2015 |
| 172 | JOSEPH MACHARIA MAKANGA /<br>MICHAEL WACHIRA MAKANGA<br>561/80/A | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,119  | Nyeri County Tax Waivers Administration Act, 2015 |
| 173 | CYRUS NDIRITU 561/124  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 95     | Nyeri County Tax Waivers Administration Act, 2015 |
| 174 | IRENE WANJIRU NDIRITU 561/65                                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,510  | Nyeri County Tax Waivers Administration Act, 2015 |
| 175 | ZACHARY MWANGI KING'ORI 561/79                                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 18,986 | Nyeri County Tax Waivers Administration Act, 2015 |
| 176 | ZACHARY MWANGI KING'ORI 561/73                                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 13,709 | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |   |           |  |        |   |
|-----|---|-----------|--|--------|---|
| 177 | PETERSON GITHU GATHINGU 561/38                          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 713    | Nyeri County Tax Waivers Administration Act, 2015 |
| 178 | MARKO THUO 561/13                                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 6,249  | Nyeri County Tax Waivers Administration Act, 2015 |
| 179 | BENSON KARUKU WATHIAI OTH/KIH/999                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 262    | Nyeri County Tax Waivers Administration Act, 2015 |
| 180 | JOSEPH MURAGE KIMOTORI OTH/KIH/1022                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 17,290 | Nyeri County Tax Waivers Administration Act, 2015 |
| 181 | KAIRU GACHERU OTH/KIH/811                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 10,446 | Nyeri County Tax Waivers Administration Act, 2015 |
| 182 | PHILLIP KAGAMBO MURUGA 674/3C                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 38     | Nyeri County Tax Waivers Administration Act, 2015 |
| 183 | JOSEPH MUGO NJATHI 67/KAGUMO/CENTER                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 191    | Nyeri County Tax Waivers Administration Act, 2015 |
|     | <b>Single Business Permits</b>                          |           |  |        |   |
| 184 | Rose Wambui Ngatia – 0708874332 - Kieni West Sub County | 2025      | The client requested for waiver of her Single Business Permit. She is disabled and operates a general shop that was established with the support of well wishers to help meet her basic needs. Due to her disability, she relies on her sister for her daily needs as well as managing the business. The committee found her case to be deserving and waiver of Kshs.7,500 was granted.  | 7,500  | Nyeri County Tax Waivers Administration Act,2015  |
| 185 | Rose Wanjiku Githinji – 0722681820 - Mukurwe-ini        | 2025      | The client requested for waiver of her single business permit.The committee found that she has a disability which affects her feet as a result of an accident in 2015 and she has a disability card. She was a single mother of two school going children and sometimes with the tough economic conditions, she struggles to make ends meet.She was a casual labourer and wanted to start up a car wash business in Mukurwe-ini sub-county to support herself. She had already met the other requirements of opening a business including clearance with other County offices and acquiring some business merchandise as it is not capital intensive. The committee hence found the case to be deserving and waiver of kshs.6,900 was granted. | 6,900  | Nyeri County Tax Waivers Administration Act,2015  |

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|     |   |                               |   |        |  |
|-----|---|-------------------------------|---|--------|--|
| 186 | Esther Wanjira Wachiuri – 0724355684 - Mukurwe-ini Sub-County | 2025                          | Esther Wanjira Waciuri is a person living with didability after a grizzly road accident which occurred in 2020. Her left leg was amputated and she suffered from depression. She operates a cyber business which enables her to earn an income. Some of the money she earns is used to cater for her transportation as she uses clutches and also to take care of her child who is still very small. She has previously been granted a waiver in the last financial year and the committee recommended its renewal for this year. The committee hence found the case to be deserving of the waiver. | 8,300  | Nyeri County Tax Waivers Administration Act,2015 |
| 187 | Esther Wanjoki Mbamburi – 0729502555 - Kieni East Sub-County  | 2025                          | The client requested waiver of her business permit. She is physically challenged and she operates a salon at Chaka Town with a salon kit that she was given by the department of gender, youth, sports and social services. She also takes care of her daughter's children. The committee found the case to be deserving and recommended waiver of the charges. Waiver of Single Business Permit was granted for the year 2025.   | 4,700  | Nyeri County Tax Waivers Administration Act,2015 |
| 188 | Simon Mburi Mwangi – 0752896406 - Kieni East Sub- County      | 2025                          | The client wanted to start a small business kiosk at warazo jet shopping center. He is physically disabled and not able to raise revenue to start business. The committee recommended waiver so as to empower him economically. Waiver of Business permit amounting to Kshs.6,900 was granted.  | 6,900  | Nyeri County Tax Waivers Administration Act,2015 |
| 189 | Leah Muthoni Ngari – 0713172969 - Kieni East Sub-County       | 2020, 2021, 2022, 2023 & 2024 | The client has a daycare facility that was closed during the covid 19 pandemic. She indicated that she was not aware of suspending the closure of the facility. She wanted to resume to work in the beginning of the year 2025 and continue to pay revenue as before. She was also unwell and admitted at the hospital and was overwhelmed by medication and school fees of her 3 children. The committee found the case to be deserving and waiver of Kshs.83,565 was granted.   | 83,565 | Nyeri County Tax Waivers Administration Act,2015 |
| 190 | Diana Wambui Githinji- 0722322860 - Kieni East Sub-County     | 2025                          | The client requested for waiver of her single business permit. She is deaf. A dedicated woman at work who earns little to sustain her basic needs. The committee found her case to be deserving and waiver of Kshs.6,800 was granted.   | 6,800  | Nyeri County Tax Waivers Administration Act,2015 |
| 191 | Esther Njoki Mbamburi- 0729502555 - Kieni East Sub-County     | 2025                          | The client requested for waiver of her single business permit. She had benefited with a salon kit from the department of Gender, youths, sports and social services . Her salon is located at Chaka Town. She is physically challenged and also has grandchildren that she takes care of. The committee found her case to be deserving and waiver of Kshs.4,700 was granted.  | 4,700  | Nyeri County Tax Waivers Administration Act,2015 |

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|-----|--|------|---|--------|--|
| 192 | Polly Macharia-0725737449-Mathira East Sub-County        | 2024 | The client requested for waiver of her single business permit. The committee recommended for waiver since Polly has a 27 year old daughter who depends on her for everything since she can not do anything on her own. She is in adult diapers which are expensive and she is under convulsion medication. Waiver of kshs.13,420 was granted. | 13,420 | Nyeri County Tax Waivers Administration Act,2015 |
| 193 | Douglas Mwangi Muthee-0722868536-Mathira East Sub-County | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 194 | Grace Nyaguthii Hiuhu-070180819-Mathira East Sub County  | 2024 | She was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.  | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 195 | David Mburu-0710409525-Mathira East Sub- County          | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 196 | Isaac Muita Maina-0724574234-Mathira East Sub-County     | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 197 | Jotham Gachiri-0721638625-Mathira East Sub-County        | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 198 | Samuel Kimiti Wanjau-0740146952-Mathira East Sub-County  | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 199 | Zacharia Muchina-0725551417-Mathira East Sub-County      | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 200 | Peter Wachira Muiga-0727028942-Mathira East Sub-County   | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 201 | Esther Watare-0727454775-Mathira East Sub-County         | 2024 | She was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.  | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 202 | Jackson Kihuhia Mugo-0724745024-Mathira East Sub-County  | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 203 | Patrick Wachira-0722461843-Mathira East Sub-County       | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |

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|-----|---|------|---|--------|--|
| 204 | Jackson Kimemia Macharia-0703877997-Mathira East Sub-County | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 205 | Simon Muriithi-Mathira East Sub County                      | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 206 | Joseph Maina-0721295244-Mathira East Sub-County             | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 207 | Loise Nyokabi-0727485012-Mathira East Sub-County            | 2024 | She was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.  | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 208 | Charles Gichuru-0704638524-Mathira East Sub-County          | 2024 | He was among the persons affected by fire that happened on 12th March 2024 and the committee recommended for waiver of single business permit amounting to Kshs.11,834.   | 11,834 | Nyeri County Tax Waivers Administration Act,2015 |
| 209 | Simon Theuri Gikaria-0723768883-Othaya East Sub-County      | 2025 | The client requested for waiver of his single business permit. The committee found out that he is a 68 year old living with disability which affects both of his legs. He uses clutches for mobility. He operates a small hotel together with his wife. He also caters for his two children who are not financially stable and also two grandchildren. He uses the little he gets to sustain his family. The committee found the case to be deserving and waiver of Kshs.6,800 was granted.   | 6,800  | Nyeri County Tax Waivers Administration Act,2015 |
| 210 | Jane Wambui Thuita-0715686144-Othaya East Sub-County        | 2025 | The client requested for waiver of her single business permit. She is living with disability which affects one of her legs since birth. Unfortunately, she was involved in an accident which affected her other leg and she uses clutches to move around. She operates a shop near her house which has been affected due to her absence as she recovers. Some family members assist her to run it to avoid permanent closure and loss of customers. She has a husband who is a small scale farmer but they have a huge burden of taking care of their three grandchildren whose parents are separated and ill. The children are usually assisted by burseries to cater for their fees. The committee hence found the case to be deserving and waiver of kshs.4,700 was granted. | 4,700  | Nyeri County Tax Waivers Administration Act,2015 |

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|-----|--|------------------|--|--------|--|
| 211 | Lucy Wambui-0707852900-Othaya East Sub County            | 2025             | The client requested for waiver of her single business permit. She has a mental disability hence constantly on medication. She runs a grocery shop which is still very small. Her husband is a farmer and they have three school going children. On top of that, one of their brothers passed on living a wife who has a mental issue and three children. They took up the responsibility of looking after them which added to their burden. Lucy expressed hope in her business and she would not mind paying the business permit amount in future, should the business grow and become profitable. The committee found the case to be deserving and waiver of Kshs.4,700 was granted.  | 4,700  | Nyeri County Tax Waivers Administration Act,2015 |
| 212 | John Gichure Ndirangu-0721225217-Othaya Sub-County       | 2024 & 2025      | The client requested for waiver of his business permit. He is a person living with disability and uses clutches to aid his movement. He is elderly (84 years old) and currently operates a posho mill to sustain himself and his family. The tough economic conditions have made it difficult to operate which has seen his profits decrease significantly. The committee found the case to be deserving and waiver of Kshs.13,595 was granted.  | 13,595 | Nyeri County Tax Waivers Administration Act,2015 |
| 213 | Gerald Mwaniki Kagai-0710569932-Othaya Sub-County        | 2025             | The client requested for waiver of his single business permit. He is a person living with disability which affects his right upper chest region. He suffered a stroke which left him permanently affected. He has a wife and two children who depend on him. His children sometimes receive bursaries to pay for school fees. He is currently running a shop which is on rental property and the profit he earns is used to pay rent and sustain his family. The committee found the case to be deserving and waiver of Kshs. 4,700 was granted.   | 4,700  | Nyeri County Tax Waivers Administration Act,2015 |
| 214 | Jane Wangechi- 0721402637-Othaya Sub-County              | 2023,2024 & 2025 | The client requested for waiver of her single business permit. She operates a business dealing in animal feeds in Chinga Ward. Since starting her business, she had always made payments for the business permit until their family faced a tough period in the year 2023. Her mother-in-law suffered from cervical cancer and Jane was responsible of taking care of her by nursing her at home and at the hospital. Unfortunately, she passed on living Jane and her husband with huge debts to pay and funeral arrangements. They raised so many harambees to raise the money and they also have three children. She is currently sourcing for a loan to restock her business and promised to pay subsequent payments once the business picks up again. The committee found the case to be deserving and waiver of kshs.30,920 was granted. | 30,920 | Nyeri County Tax Waivers Administration Act,2015 |
|     | <b>Institutions/Others</b>                               |                  |  |        |  |
| 215 | James Wachih Muturi-CECM-Department of Agriculture-Nyeri | 2024/2025        | The department of Agriculture, Livestock and Aquaculture Development requested for waiver of Kshs.42,000 for office plans for Nyeri South and Kieni West Sub Counties. This was because there was no budget allocated for office plans approval fees for physical planning and public health. The waiver of kshs.42,000 was granted.   | 42,000 | Nyeri County Tax Waivers Administration Act,2015 |

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|     |  |           |   |         |  |
|-----|--|-----------|---|---------|--|
| 216 | Dr. Nelson Muiiru-Director-Medical Health Services- Nyeri    | 2024/2025 | The department of Medical Services and Public Health requested for waiver of putting up world hypertension day banners which is observed globally every year on May 17th. This is to create awareness about the importance of early detection, accurate blood pressure measurement and effective management of hypertension. Having considered that this event was to benefit the community, waiver of Kshs.5,000 was granted.  | 5,000   | Nyeri County Tax Waivers Administration Act,2015 |
| 217 | Dr. Nelson Muiiru-Director-Medical Health Services- Nyeri    | 2024/2025 | The department of Medical Services and Public Health requested for waiver of Social Mobilization during Oesophageal Cancer screening campaign in Nyeri County.This was in partnership with Kenyatta University Teaching Referral Hospital. Waiver of social mobilization amounting to Kshs.52,000 was granted.  | 52,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 218 | Robert Githinji-Incharge -Nyeri Satellite-Ministry of Health | 2024/2025 | Nyeri Blood Transfusion Satellite in collaboration with Kenya Red Cross and Rotary Club requested for waiver to set up a tent for blood donation at whispers park to celebrate World Blood Donor Day on the 13th June, 2025. Having considered that the activity was not income generating, waiver to use Whispers park amounting to Kshs.11,000 was granted.   | 11,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 219 | Eunice Ngari-Marketing-Njiiri B Promoters-0721977136-        | 2024/2025 | The Nyeri Business and Agri Expo 2025 5th edition was an event organized by Njiiri B Promoters Ltd in conjunction with the Nyeri county government department of Agriculture livestock and Aquaculture development. The event's theme was "leveraging markets through improved productivity and competitiveness" with a target of 3,000 farmers and 100+ stakeholders/ exhibitors. Having considered that the event would benefit our farmers, waivers of Naromoru stadium, roadshows, posters and banners were granted amounting to Kshs.46,000. | 46,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 220 | Dr. Nelson Muiiru-Director-Medical Health Services- Nyeri    | 2024/2025 | The department of Medical Services and Public Health requested for waiver of social mobilization during integrated measles Rubella and Typhoid conjugate vaccines supplementation immunization activity(SIA).The aim was to reduce the associated morbidity and mortality of Measles, Rubella and Typhoid outbreaks. The vaccination exercises would be conducted in selected Government, private and Faith based health facilities, schools, ECDE's and Day Care Centres and temporary fixed sites at the community level.                       | 197,000 | Nyeri County Tax Waivers Administration Act,2015 |
|     | <b>House Rent</b>  |           |   |         |  |
| 221 | Simon Kahuga Maregwa-Kimathi House No.LG D14 (KM4-D14)       | 2024/2025 | House No. LG D14(KM4-D14) is a County government residential house that was previously occupied by Simon Kahuga Maregwa who was evicted in February, 2025 due to rent arrears of Kshs102,675. The Unit was allocated to a county staff Grace Nyambura Wachira in March 2025. Waiver of the outstanding arrears amounting to Kshs. 102,675 was granted.  | 102,675 | Nyeri County Tax Waivers Administration Act,2015 |

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|     |  |           |   |        |  |
|-----|--|-----------|---|--------|--|
| 222 | Jacob Kaharu Githae-Kimathi House No. LG E40 (KM6 E40) | 2024/2025 | House No. LG E40(KM6-E40) is a County government residential house that was previously occupied by Jacob Kaharu Githae who was evicted in February, 2025 due to rent arrears of kshs.82,800. The Unit was occupied by a county staff Moses Karuku Wachira in March 2025. Waiver of the outstanding arrears amounting to Kshs. 82,800 was granted.   | 82,800 | Nyeri County Tax Waivers Administration Act,2015 |
|     | <b>Stall rent</b>                                      |           |   |        |  |
| 223 | Stephene Mugo Kimotho-0724769007-Kieni East Sub-County | 2025      | The client requested for waiver of transfer fees for Chaka Market stall No.W069.The committee found the case to be genuine through the official documents provided. It was clear that he bought the stall on 29/10/2022 from Charity Gituanja. Some days later he got a fire tragedy that heavily affected him economically.He wanted to resume to work in the year 2025. Waiver of transfer fees amounting to Kshs.16,000 was granted.   | 16,000 | Nyeri County Tax Waivers Administration Act,2015 |
| 224 | Eunice Wahito Kibocha-0724277008-Kieni East Sub County | 2025      | The client requested for waiver of her stall rent fees. She operates a salon stall since she benefited with salon kits from the department of gender. The salon grew and she expanded to a current second hand clothes. Due to her ongoing sicknesses she has not been able to work neither to pay revenue. She has left the business with her daughter so that she can meet their daily needs. The committee found the case to be deserving and they recommended the waiver. Stall rent fees waiver amounting to kshs.3,000 was granted. | 3,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 225 | Leah Mumbi Njoroge-0727915358-Kieni East Sub County    | 2025      | The client requested for waiver of her stall rent fees. She lives alone in her deceased parents home. She was allocated a stall at Chaka Market hub No.M280. She only earns little that can't even cater for basic needs. She is physically disabled a condition caused by Polio. The committee found the case to be deserving and waiver of Kshs.3,000 was granted.  | 3,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 226 | Gladys Njoki Gathuma-0712500159-Kieni East Sub-County  | 2025      | The client requested waiver of her stall rent fees. She is disabled and has developed diabetes and pressure condition. The committee found her case to be deserving to ease her financial burden. Waiver of kshs.3,000 was granted.   | 3,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 227 | Mary Waitutu Mwangi-0711302041-Kieni East Sub-County   | 2025      | The client requested for waiver of her stall rent fees. She is living with disability operating a grocery shop at Chaka Market. All her profit goes to medication and food. The committee found her case to be deserving and waiver of kshs.3,000 was granted.  | 3,000  | Nyeri County Tax Waivers Administration Act,2015 |
| 228 | Mary Wangui Kamita-0710634619-Kieni East Sub-County    | 2025      | The client requested for waiver of her stall rent fees.She is physically disabled, elderly and has other chronic diseases. The committee found her case to be deserving and waiver of Kshs.3,000 was granted.   | 3,000  | Nyeri County Tax Waivers Administration Act,2015 |

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|-----|---|------------------------|--|---------|---|
| 229 | Josephine M. Gathogo-0724752893-Othaya Sub-County             | 2022 ,2023, 2024, 2025 | The client requested for waiver of penalties and charges for her market stall rent. The committee found out that she suffered stroke a few years ago which left one of her eyes blind. She operates a market stall in Othaya Town. Unfortunately, one of her children passed away and they had to cater for the funeral arrangements. Father, her husband also got sick and was admitted in ICU for quite some time. He passed on leaving a huge hospital debt which they had to fundraise to clear the debt which she has not cleared to date. She is slowly clearing the debt and trying to sustain herself. The committee found the case to be deserving and waiver of kshs.18,000 was granted. | 18,000  | Nyeri County Tax Waivers Administration Act,2015  |
|     | <b>Liquor</b>   |                        |  |         |   |
| 230 | Rebecca Wambui Waigwa-0720365325-Kieni East Sub-County        | 2022-2023 & 2023-2024  | The client requested for waiver of her liquor licence. She had a bar and a hotel before she got a severe accident that led to permanent physical disability. She wishes to resume to work under supervision of the only remaining caretaker. She was abandoned by her family due to her condition. All that she had including lands and house was consumed to cater for medication. The committee found the case to be deserving and waiver of Kshs.25,000 was granted.  | 25,000  | Nyeri County Tax Waivers Administration Act,2015  |
| 231 | Johnson Brothers Ltd-0714749266-Kieni West Sub-County         | 2022-2023 & 2023-2024  | The Johnson Brothers Ltd aquired a liquor license in the FY 2021/2022. However, operations did not commence due to the distributor's failure to provide the needed business merchandise. The license has however accumulated penalties for consecutive two years and they are yet to reopen the said business. The committee deliberated and agreed on granting them their waiver request. Having considered the facts therein, waiver of Kshs.167,200 was granted.  | 167,200 | Nyeri County Tax Waivers Administration Act,2015  |
|     | <b>Land Rates/Details Names &amp; Plot No.</b>                |                        |  |         |   |
| 232 | FRANCIS KINYEKI GITHAIGA : BI/1291                            | 2024/2025              | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 203     | Nyeri County Tax Waivers Administration Act, 2015 |
| 233 | LABAN K. KIMONDO : BI/444                                     | 2024/2025              | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 41,161  | Nyeri County Tax Waivers Administration Act, 2015 |
| 234 | LAWRENCE NGETHA MUTHIGA : BII/15                              | 2024/2025              | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 817     | Nyeri County Tax Waivers Administration Act, 2015 |
| 235 | NJOGU MURUANGURA,E.W.GIKUHI, NGATIA NJOGU & G.W.HINGA : BI/62 | 2024/2025              | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.  | 300     | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |   |           |   |        |   |
|-----|---|-----------|---|--------|---|
| 236 | PAPIUS MAINA MATHAI : BI/316            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 156    | Nyeri County Tax Waivers Administration Act, 2015 |
| 237 | JAMII MATERNITY & NURSING HOME : BII/36 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 24,530 | Nyeri County Tax Waivers Administration Act, 2015 |
| 238 | MARGARET WAMBUI MITHAMO : BII/125       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 34     | Nyeri County Tax Waivers Administration Act, 2015 |
| 239 | MATHIRA DAIRYMEN CO-OP SOCIETY : BI/61  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 688    | Nyeri County Tax Waivers Administration Act, 2015 |
| 240 | ALICE NJERI NDUNGU : BI/752             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,847  | Nyeri County Tax Waivers Administration Act, 2015 |
| 241 | WILLINGFORD MURAKARU MATHENGE : BI/178  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 12,058 | Nyeri County Tax Waivers Administration Act, 2015 |
| 242 | WACHIRA RERIANI : BI/146                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 362    | Nyeri County Tax Waivers Administration Act, 2015 |
| 243 | ANTONY MWANGI NJOGU : BI/418            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 32,929 | Nyeri County Tax Waivers Administration Act, 2015 |
| 244 | ANTHONY MWANGI NJOGU : BI/577           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 13,978 | Nyeri County Tax Waivers Administration Act, 2015 |
| 245 | NANCY NJOKI MURTIUKI : BI/672           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,353  | Nyeri County Tax Waivers Administration Act, 2015 |
| 246 | MUNDIA KIGATHI : BI/260                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 99,983 | Nyeri County Tax Waivers Administration Act, 2015 |
| 247 | JOHN NGACA GAITIRIRA : BI/625           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 9,906  | Nyeri County Tax Waivers Administration Act, 2015 |

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|     |  |           |   |       |   |
|-----|--|-----------|---|-------|---|
| 248 | JOHN NGACHA GAITTIRIRA : BI/628                        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 73    | Nyeri County Tax Waivers Administration Act, 2015 |
| 249 | GEOFFREY K THAITHI : 65                                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 43    | Nyeri County Tax Waivers Administration Act, 2015 |
| 250 | RUARE HOUSING CO-OPERATIVE SOCIETY : 814               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,876 | Nyeri County Tax Waivers Administration Act, 2015 |
| 251 | RUARE HOUSING CO-OPERATIVE SOCIETY LTD : 815           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 256   | Nyeri County Tax Waivers Administration Act, 2015 |
| 252 | RUARE HOUSING CO-OPERATIVE SOCIETY LIMITED : 829       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 256   | Nyeri County Tax Waivers Administration Act, 2015 |
| 253 | MERCY WAIRIMU MWERE : 300                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 7,319 | Nyeri County Tax Waivers Administration Act, 2015 |
| 254 | WAMAGURUWACHIRA JOHN : 354                             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 41    | Nyeri County Tax Waivers Administration Act, 2015 |
| 255 | JANET NDUTA KIMONDO : 75                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 852   | Nyeri County Tax Waivers Administration Act, 2015 |
| 256 | ZACHARY KING'ORI MWANGI & MERCY WANGIRI KING'ORI : 207 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,688 | Nyeri County Tax Waivers Administration Act, 2015 |
| 257 | DORIS WAMBUI WACHIRA : 208                             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 3,173 | Nyeri County Tax Waivers Administration Act, 2015 |
| 258 | JAMES MUNENE GICHIRA : 332                             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 78    | Nyeri County Tax Waivers Administration Act, 2015 |
| 259 | JAMES MUNENE GICHIA : 124                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 84    | Nyeri County Tax Waivers Administration Act, 2015 |

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|-----|--|-----------|---|-------|---|
| 260 | GEORGE KARANJA MWANGI : 119  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,621 | Nyeri County Tax Waivers Administration Act, 2015 |
| 261 | MERCY NJOKI NGATIA : 257   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 200   | Nyeri County Tax Waivers Administration Act, 2015 |
| 262 | ANNE NJERI MWANGI : 250  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 6,324 | Nyeri County Tax Waivers Administration Act, 2015 |
| 263 | LUCY MUTHONI MAINA : 272   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 78    | Nyeri County Tax Waivers Administration Act, 2015 |
| 264 | MARY KIRIGO MWANGI : 305   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 657   | Nyeri County Tax Waivers Administration Act, 2015 |
| 265 | WILLIAM MWANIKI<br>MWANGI, MERCY WANGIRI KINGO'RI<br>, SAMUEL GICHUHI MWANGI : 222 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,208 | Nyeri County Tax Waivers Administration Act, 2015 |
| 266 | LOISE GATHONI GATIKI : 297   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,218 | Nyeri County Tax Waivers Administration Act, 2015 |
| 267 | MATHEWS MINJIRE WAIRAGU : 149  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 71    | Nyeri County Tax Waivers Administration Act, 2015 |
| 268 | HARRISON WANJORA WAIRAGU : 195   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 74    | Nyeri County Tax Waivers Administration Act, 2015 |
| 269 | GRACE WAIGUMO NDIRANGU : 158   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 867   | Nyeri County Tax Waivers Administration Act, 2015 |
| 270 | MARGARET WANJIRU KINYUA : 214  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,768 | Nyeri County Tax Waivers Administration Act, 2015 |
| 271 | CHARLES KARUGA KARIUKI : 92  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 78    | Nyeri County Tax Waivers Administration Act, 2015 |

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|-----|---|-----------|---|---|--------|
| 272 | ELIZABETH NYANGARI KAREITHI :<br>62   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 78     |
| 273 | SAMUEL N. WANJOHI : 1082(JUMEA)   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 27,161 |
| 274 | JOSEPH KINYANJUI GATHII :<br>1084(JUMEA)  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 2,810  |
| 275 | A.NYAMBURA, P.NGURU,<br>A.WAKARIMA, E.NGANGA,P.KIRIGO,<br>A.CUMARI,G.GATU, A.GICHURU,<br>P.WANGIRU & B.GICHURU :<br>1117(JUMEA) | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 264    |
| 276 | ELIZABETH MUGURE KEIGE & JOHN<br>NJOROGI KEIGE : 68   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 740    |
| 277 | ANDREW KARIMI THIRIKU : 140   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 32,449 |
| 278 | LUCY WARUNDU : 44   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 30     |
| 279 | CAROLINE WANJA GITHINJI : 74  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 1,427  |
| 280 | VERONICAH WANGARI WANYORI :<br>160  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 1,275  |
| 281 | STEPHEN T NJUGUNA C/O<br>NYAITUGA PRIMARY SCHOOL : 151  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 81,510 |
| 282 | PETER MWANGI NGARUA : 180   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 189    |
| 283 | PETER MWANGI NGARUA : 181   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | Nyeri County Tax Waivers Administration Act, 2015 | 189    |

*County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

|     |                                  |           |   |         |   |
|-----|----------------------------------|-----------|---|---------|---|
| 284 | TIMOTHY K NGAMBI : 193           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 189     | Nyeri County Tax Waivers Administration Act, 2015 |
| 285 | SAMUEL NJATHA NJIHIA : 190       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 341,478 | Nyeri County Tax Waivers Administration Act, 2015 |
| 286 | P M MURO : 47                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,752   | Nyeri County Tax Waivers Administration Act, 2015 |
| 287 | JOHN GITAHI NDII : 75            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 30,897  | Nyeri County Tax Waivers Administration Act, 2015 |
| 288 | SHELMITH WANJIRU KARUKU : 1286   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,571   | Nyeri County Tax Waivers Administration Act, 2015 |
| 289 | GERALD J WACHIRA : 22            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 464,732 | Nyeri County Tax Waivers Administration Act, 2015 |
| 290 | CHARLES MAINA KUNGU : 91         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,828   | Nyeri County Tax Waivers Administration Act, 2015 |
| 291 | JOHN MUTURI WACHIRA : 68         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 298     | Nyeri County Tax Waivers Administration Act, 2015 |
| 292 | RICHARD MAINA KOMU : 75          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 10,824  | Nyeri County Tax Waivers Administration Act, 2015 |
| 293 | CHARLES K NDIRANGU & OTHERS : 90 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,374   | Nyeri County Tax Waivers Administration Act, 2015 |
| 294 | PHYLIS WANGECHI NDIRANGU : 129   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,017   | Nyeri County Tax Waivers Administration Act, 2015 |
| 295 | ROSEMARY WANGARE MUHUNYO : 46    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 241     | Nyeri County Tax Waivers Administration Act, 2015 |

*County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

|     |  |           |   |        |   |
|-----|--|-----------|---|--------|---|
| 296 | MUONI NDEREBE : 1499                                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 277    | Nyeri County Tax Waivers Administration Act, 2015 |
| 297 | NORAH NGUNJIRI : 1                                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 45     | Nyeri County Tax Waivers Administration Act, 2015 |
| 298 | MERCY WAMUYU MAINA : 1511                              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 135    | Nyeri County Tax Waivers Administration Act, 2015 |
| 299 | PETER KAMICHA MBUGUA : 1518                            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,381  | Nyeri County Tax Waivers Administration Act, 2015 |
| 300 | MARY T GATHONI : 54                                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 836    | Nyeri County Tax Waivers Administration Act, 2015 |
| 301 | JOHN MUTHUI MWAI : 1501                                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 27,345 | Nyeri County Tax Waivers Administration Act, 2015 |
| 302 | PHILIP MBAI KIBUI : 1523                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,476  | Nyeri County Tax Waivers Administration Act, 2015 |
| 303 | PETER NGURU GICHURU, GEORGE GATU GICHURU & OTHERS : 47 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 92     | Nyeri County Tax Waivers Administration Act, 2015 |
| 304 | MUONI NDEREBE : 473                                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 576    | Nyeri County Tax Waivers Administration Act, 2015 |
| 305 | GEOFREY GATHII : 41                                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 630    | Nyeri County Tax Waivers Administration Act, 2015 |
| 306 | AGNES NYAGUTHII MWANGI : 30                            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 45     | Nyeri County Tax Waivers Administration Act, 2015 |
| 307 | LUCY WAIRIMU WERU : 326                                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,078  | Nyeri County Tax Waivers Administration Act, 2015 |

*County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

|     |   |           |   |         |   |
|-----|---|-----------|---|---------|---|
| 308 | LUCY WAIRIMU WERU : 197                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 796     | Nyeri County Tax Waivers Administration Act, 2015 |
| 309 | JOSEPH WAWERU MAINGI : 350                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 16,211  | Nyeri County Tax Waivers Administration Act, 2015 |
| 310 | MAHIGA PRODUCE TRADING COMPANY LIMITED : 25 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,203   | Nyeri County Tax Waivers Administration Act, 2015 |
| 311 | MODESTA GITONGA : 4                         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 167     | Nyeri County Tax Waivers Administration Act, 2015 |
| 312 | DAVID MWANGI NGURU : 122                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 120     | Nyeri County Tax Waivers Administration Act, 2015 |
| 313 | ZACHARY KINGORI MWANGI : 1202               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,628   | Nyeri County Tax Waivers Administration Act, 2015 |
| 314 | AGELA NYAWIRA : 37                          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 120,659 | Nyeri County Tax Waivers Administration Act, 2015 |
| 315 | NYAWIRA NDIAINI : 62                        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 17,964  | Nyeri County Tax Waivers Administration Act, 2015 |
| 316 | HENRY MAINA NDEGWA : 928                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 14,400  | Nyeri County Tax Waivers Administration Act, 2015 |
| 317 | WILSON GATIKI MWANGI : 1203                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,168   | Nyeri County Tax Waivers Administration Act, 2015 |
| 318 | ANAGRO KENYA LIMITED : 991                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,399   | Nyeri County Tax Waivers Administration Act, 2015 |
| 319 | ELIZABETH MUMBI MUHIRA : 277                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 55,911  | Nyeri County Tax Waivers Administration Act, 2015 |

|     |                                    |           |   |           |   |
|-----|------------------------------------|-----------|---|-----------|---|
| 320 | ESTHER WAITHERA MBUGA : 1010       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 64,746    | Nyeri County Tax Waivers Administration Act, 2015 |
| 321 | MWINYI MAKATA : 211                | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,624     | Nyeri County Tax Waivers Administration Act, 2015 |
| 322 | KENYA INDUSTRIAL ESTATES LTD : 231 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,388     | Nyeri County Tax Waivers Administration Act, 2015 |
| 323 | KENYA INDUSTRIAL ESTATES LTD : 232 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,231     | Nyeri County Tax Waivers Administration Act, 2015 |
| 324 | KENYA INDUSRIAL ESTATE LTD : 1023  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 7,828     | Nyeri County Tax Waivers Administration Act, 2015 |
| 325 | GEORGE WANJOHI & OTHERS : 46       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 5,744     | Nyeri County Tax Waivers Administration Act, 2015 |
| 326 | TITUS WAIRE KARUITHA : 1033        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,685     | Nyeri County Tax Waivers Administration Act, 2015 |
| 327 | ALICE GATHIGIA KARUKU : 1363       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 866       | Nyeri County Tax Waivers Administration Act, 2015 |
| 328 | FREDRICK MWAI MWIHIA : 1059        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,905     | Nyeri County Tax Waivers Administration Act, 2015 |
| 329 | KIMS HOLDINGS LTD : 425            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,214,742 | Nyeri County Tax Waivers Administration Act, 2015 |
| 330 | JOHN KARIUKI GATHIRWA : 74         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 99        | Nyeri County Tax Waivers Administration Act, 2015 |
| 331 | MUCHUNU GACHUKI & ANOTHER : 68     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 2,018     | Nyeri County Tax Waivers Administration Act, 2015 |

|     |  |           |   |         |   |
|-----|--|-----------|---|---------|---|
| 332 | JOSEPH KARURI WAITITU : 168                          | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,231   | Nyeri County Tax Waivers Administration Act, 2015 |
| 333 | WASHINGTON K. JAIRO : 145                            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 302,535 | Nyeri County Tax Waivers Administration Act, 2015 |
| 334 | JOSEPH WAITIKI NDEGWA : 24                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 3,395   | Nyeri County Tax Waivers Administration Act, 2015 |
| 335 | PRISIKA WANGECHI GICHUKI : 165                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 29,117  | Nyeri County Tax Waivers Administration Act, 2015 |
| 336 | PRISCAH WANGECHI GICHUKI : 643                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 32,940  | Nyeri County Tax Waivers Administration Act, 2015 |
| 337 | MARK MURIUKI MAINA : 356                             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,566   | Nyeri County Tax Waivers Administration Act, 2015 |
| 338 | BENJAMIN N GATHAKA : 8                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 59,321  | Nyeri County Tax Waivers Administration Act, 2015 |
| 339 | LOISE M. CHIURI : 1060                               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 112,542 | Nyeri County Tax Waivers Administration Act, 2015 |
| 340 | KARIA GATHANDI-INI INVESTMENT CO. : 61               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 977     | Nyeri County Tax Waivers Administration Act, 2015 |
| 341 | ROSE WANGUI KIARIE : 352                             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 107     | Nyeri County Tax Waivers Administration Act, 2015 |
| 342 | CHARLES NJOROGE WACHIRA & BETH MUTHONI WACHIRA : 161 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,231   | Nyeri County Tax Waivers Administration Act, 2015 |
| 343 | ALFRED NDIANGUI GICHOHI : 30                         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 26,268  | Nyeri County Tax Waivers Administration Act, 2015 |

County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

|     |  |           |   |         |   |
|-----|--|-----------|---|---------|---|
| 344 | ANNE MUMBI NDIANGUI : 46                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 64,649  | Nyeri County Tax Waivers Administration Act, 2015 |
| 345 | JAMLECK GITARI MATIRU : 34               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 52,249  | Nyeri County Tax Waivers Administration Act, 2015 |
| 346 | MONICA MUTHONI KAGUME : 1460             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,302   | Nyeri County Tax Waivers Administration Act, 2015 |
| 347 | ANGERICA NJERI MUTINAMI : 830            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 25,677  | Nyeri County Tax Waivers Administration Act, 2015 |
| 348 | PATRICK IHIGA MUGWARA : 198              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 621,747 | Nyeri County Tax Waivers Administration Act, 2015 |
| 349 | ROSEMARY WANGARI MUHUNYO & ANOTHER : 355 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,535   | Nyeri County Tax Waivers Administration Act, 2015 |
| 350 | JACKSON GITONGA MACHARIA : 326           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 6,598   | Nyeri County Tax Waivers Administration Act, 2015 |
| 351 | MARY WANJIRU MUGENYU : 324               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 174,043 | Nyeri County Tax Waivers Administration Act, 2015 |
| 352 | PETERSON KINYUA KIAMA : 275              | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 343     | Nyeri County Tax Waivers Administration Act, 2015 |
| 353 | CHARLES MUNYEKI KIMITI : 428             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,354   | Nyeri County Tax Waivers Administration Act, 2015 |
| 354 | CHARLES MUNYEKI KIMITI : 421             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,354   | Nyeri County Tax Waivers Administration Act, 2015 |
| 355 | CHARLES MUNYEKI KIMITI : 427             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,543   | Nyeri County Tax Waivers Administration Act, 2015 |

*County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

|     |   |           |   |         |   |
|-----|---|-----------|---|---------|---|
| 356 | MARGARET WANGECHI MATHENJI : 712  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 517     | Nyeri County Tax Waivers Administration Act, 2015 |
| 357 | ANNE WANGECHI KIRATU : 1249   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 443,915 | Nyeri County Tax Waivers Administration Act, 2015 |
| 358 | JOSEPH MAINGI KARIENYE : 156  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 104,724 | Nyeri County Tax Waivers Administration Act, 2015 |
| 359 | ANNA NYAKWEYA KARURU : 839  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 18,651  | Nyeri County Tax Waivers Administration Act, 2015 |
| 360 | TRITON SERVICE STATIONS LTD. : 811  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,736   | Nyeri County Tax Waivers Administration Act, 2015 |
| 361 | MHASIBU INVESTMENTS COMPANY LIMITED : 341   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 150     | Nyeri County Tax Waivers Administration Act, 2015 |
| 362 | MHASIBU INVESTMENTS COMPANY LIMITED : 340   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 150     | Nyeri County Tax Waivers Administration Act, 2015 |
| 363 | GEORGE NGARI MWANGI : 398   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 81,325  | Nyeri County Tax Waivers Administration Act, 2015 |
| 364 | GEORGE NGARI MWANGI : 399   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 75,187  | Nyeri County Tax Waivers Administration Act, 2015 |
| 365 | DR PURITY W MUTHIMA : 20  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 21,639  | Nyeri County Tax Waivers Administration Act, 2015 |
| 366 | MURIMI NGUURI, CHRISTOPHER NGARAGARI MARIGA, FRANCIS CIIRA KIRAGU : (MAJENGO)/509 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 24,584  | Nyeri County Tax Waivers Administration Act, 2015 |
| 367 | MHASIBU INVESTMENTS COMPANY LIMITED : 618   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 22,911  | Nyeri County Tax Waivers Administration Act, 2015 |

*Receiver of Revenue  
County Government of Nyeri  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

|     |  |           |   |       |   |
|-----|--|-----------|---|-------|---|
| 368 | MUTURI WACHIRA & CHARLES MUCHIRI MUNYU : 121 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 190   | Nyeri County Tax Waivers Administration Act, 2015 |
| 369 | MAKANGA KINGORI : 849                        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 88    | Nyeri County Tax Waivers Administration Act, 2015 |
| 370 | RACHEL MURINGI MUCHUNU : 31B                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 69    | Nyeri County Tax Waivers Administration Act, 2015 |
| 371 | SAMUEL NDIRITU : 19A                         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 9,039 | Nyeri County Tax Waivers Administration Act, 2015 |
| 372 | DOMINIC WAMUGI KINYUNGU : 1484               | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 47    | Nyeri County Tax Waivers Administration Act, 2015 |
| 373 | GEOFREY WANG'OMBE WACHIRA : 1072             | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,269 | Nyeri County Tax Waivers Administration Act, 2015 |
| 374 | FAMILY FINANCE BANK : 1345                   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,150 | Nyeri County Tax Waivers Administration Act, 2015 |
| 375 | LUCY WANJIRU MWANGI : 728                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 376 | RACHEL MURINGI MUCHUNU : 731                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 377 | EUNICE WAMBUI MUCHUNU : 729                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 378 | MUCHUNU GACHUKI : 734                        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 379 | MUCHUNU GACHUKI : 735                        | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |

Receiver of Revenue  
County Government of Nyeri  
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|     |   |           |   |         |   |
|-----|---|-----------|---|---------|---|
| 356 | MARGARET WANGECHI MATHENJI : 712  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 517     | Nyeri County Tax Waivers Administration Act, 2015 |
| 357 | ANNE WANGECHI KIRATU : 1249   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 443,915 | Nyeri County Tax Waivers Administration Act, 2015 |
| 358 | JOSEPH MAINGI KARIENYE : 156  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 104,724 | Nyeri County Tax Waivers Administration Act, 2015 |
| 359 | ANNA NYAKWEYA KARURU : 839  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 18,651  | Nyeri County Tax Waivers Administration Act, 2015 |
| 360 | TRITON SERVICE STATIONS LTD. : 811  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,736   | Nyeri County Tax Waivers Administration Act, 2015 |
| 361 | MHASIBU INVESTMENTS COMPANY LIMITED : 341   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 150     | Nyeri County Tax Waivers Administration Act, 2015 |
| 362 | MHASIBU INVESTMENTS COMPANY LIMITED : 340   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 150     | Nyeri County Tax Waivers Administration Act, 2015 |
| 363 | GEORGE NGARI MWANGI : 398   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 81,325  | Nyeri County Tax Waivers Administration Act, 2015 |
| 364 | GEORGE NGARI MWANGI : 399   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 75,187  | Nyeri County Tax Waivers Administration Act, 2015 |
| 365 | DR PURITY W MUTHIMA : 20  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 21,639  | Nyeri County Tax Waivers Administration Act, 2015 |
| 366 | MURIMI NGUURI, CHRISTOPHER NGARAGARI MARIGA, FRANCIS CIIRA KIRAGU : (MAJENGO)/509 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 24,584  | Nyeri County Tax Waivers Administration Act, 2015 |
| 367 | MHASIBU INVESTMENTS COMPANY LIMITED : 618   | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 22,911  | Nyeri County Tax Waivers Administration Act, 2015 |

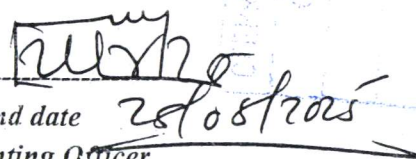
Receiver of Revenue  
 County Government of Nyeri  
 Revenue Statements for the Period Ended 30<sup>th</sup> June 2025

|     |   |           |   |       |   |
|-----|---|-----------|---|-------|---|
| 368 | MUTURI WACHIRA & CHARLES<br>MUCHIRI MUNYU : 121 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 190   | Nyeri County Tax Waivers Administration Act, 2015 |
| 369 | MAKANGA KINGORI : 849                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 88    | Nyeri County Tax Waivers Administration Act, 2015 |
| 370 | RACHEL MURINGI MUCHUNU : 31B                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 69    | Nyeri County Tax Waivers Administration Act, 2015 |
| 371 | SAMUEL NDIRITU : 19A                            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 9,039 | Nyeri County Tax Waivers Administration Act, 2015 |
| 372 | DOMINIC WAMUGI KINYUNGU : 1484                  | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 47    | Nyeri County Tax Waivers Administration Act, 2015 |
| 373 | GEOFFREY WANG'OMBE WACHIRA :<br>1072            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,269 | Nyeri County Tax Waivers Administration Act, 2015 |
| 374 | FAMILY FINANCE BANK : 1345                      | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 1,150 | Nyeri County Tax Waivers Administration Act, 2015 |
| 375 | LUCY WANJIRU MWANGI : 728                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 376 | RACHEL MURINGI MUCHUNU : 731                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 377 | EUNICE WAMBUI MUCHUNU : 729                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 378 | MUCHUNU GACHUKI : 734                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |
| 379 | MUCHUNU GACHUKI : 735                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 97    | Nyeri County Tax Waivers Administration Act, 2015 |

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|              |  |           |   |                   |   |
|--------------|--|-----------|---|-------------------|---|
| 380          | JULIUS MUKURU KAHARA : 2094                    | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 227               | Nyeri County Tax Waivers Administration Act, 2015 |
| 381          | GEOFFREY G. KAGIRI : 874                       | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 23,316            | Nyeri County Tax Waivers Administration Act, 2015 |
| 382          | PHILIP GIKONYO : 12B                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 8,327             | Nyeri County Tax Waivers Administration Act, 2015 |
| 383          | FRANCIS NDUNG'U : 9                            | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 7,216             | Nyeri County Tax Waivers Administration Act, 2015 |
| 384          | JOHN MWAI GICHUKI : 27                         | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 27                | Nyeri County Tax Waivers Administration Act, 2015 |
| 385          | KARIMI MACHARIA : 59                           | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 34                | Nyeri County Tax Waivers Administration Act, 2015 |
| 386          | ELIJAH KIHARA ICHUNGWA :<br>17/KABEBERO/MARKET | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 4,435             | Nyeri County Tax Waivers Administration Act, 2015 |
| 387          | JOSEPH JOHN MWANGI WAHOME : 52                 | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 61                | Nyeri County Tax Waivers Administration Act, 2015 |
| 388          | ESTHER MUTHONI MARUHI : 23                     | 2024/2025 | The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots. | 61                | Nyeri County Tax Waivers Administration Act, 2015 |
| <b>Total</b> |  |           |   | <b>28,736,933</b> |   |

(PFM ACT section 165 subsection 4, 5)

  
 Sign and date 28/08/2025  
 Accounting Officer