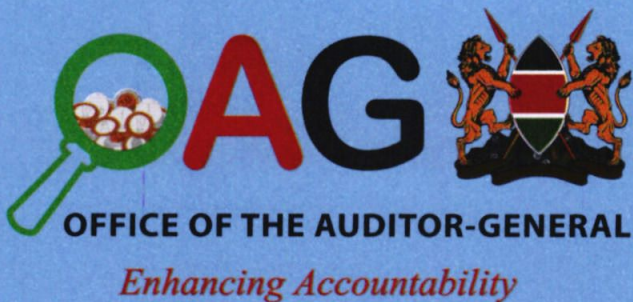


REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

**RECEIVER OF REVENUE –
COUNTY GOVERNMENT OF NYERI**

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	6/13/2025
TABLED BY	Dep Maj Alhur
COMMITTEE	
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30 SEP 2024

Revised 30th June 2024



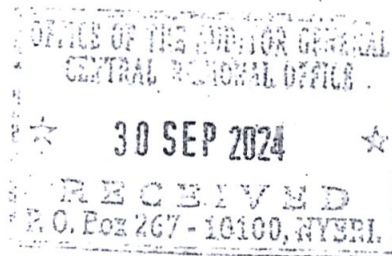
RECEIVER OF REVENUE
(County Government of Nyeri)

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

30 SEP 2024

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



***Receiver of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024***

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***Receiver of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024***

1. Acronyms and glossary of terms

a) Acronyms

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

b) Glossary of terms

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

2. Key Entity Information and Management

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

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, Economic Planning and ICT who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* was designated as a receiver on 13th February, 2018 by the County Executive Committee member for Finance, Economic Planning and ICT, 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:

- County Executive Committee Member for Finance - Mr. Robert Thuo Mwangi
- Chief Officer, Finance, Accounting & ICT - Mr. John Ngugi Mungai
- Director, Revenue - Ms. Rehema Mzee Salim
- Head of Revenue Reporting – Ms. Catherine Wanjiku Thuo

Receiver of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

Key Entity information and Management (continued)

(d) County Headquarters

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

(e) Entity Contacts

Telephone: (254) 0612030700
E-mail: info@nyericounty@gmail.com
Website: www.nyeri.go.ke.

(f) Independent Auditor

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

(g) Principal Legal Adviser

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

(h) 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

(i) 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 30th June 2024

3. Foreword By the CECM Finance and Economic Planning



The County Executive Committee Member for Finance in Section 104 (D) of the PFM Act 2012 is responsible for mobilization of resources for funding the budgetary requirements of the County Government and putting in place mechanisms to raise revenue and resources. Under section 109, the CECM for Finance is mandated to establish a County Revenue Fund and shall ensure that all monies raised or received on behalf of the County Government is paid into the County Revenue Fund.

Under section 157

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

(2) A Receiver of County Government revenue is responsible to the CECM for Finance in ensuring that the revenue is collected, recovered and accounted for.

Section 165. (1) Of the PFM Act requires that at the end of each financial year, a receiver of Revenue for a County Government shall prepare an account in respect of the revenue collected, received and recovered.

Preparation of these accounts is in accordance with the guidelines, standard, and format prescribed by the Public Sector Accounting Standard Board. The Receiver of Revenue report provide a true and fair view of the revenue accounts of the County as at 30th June, 2024.

Budget Execution Historical Performance and Outlook:

In the fiscal year 2023/2024, the County's funding of the budget from Own Source Revenue (OSR) was Ksh. 800,000,000. The County had previously targeted to collect Kshs.1 billion until FY2021/2022 where the County introduced a Health Services Fund (HSF) which is currently reported separately from the own source revenue collected.

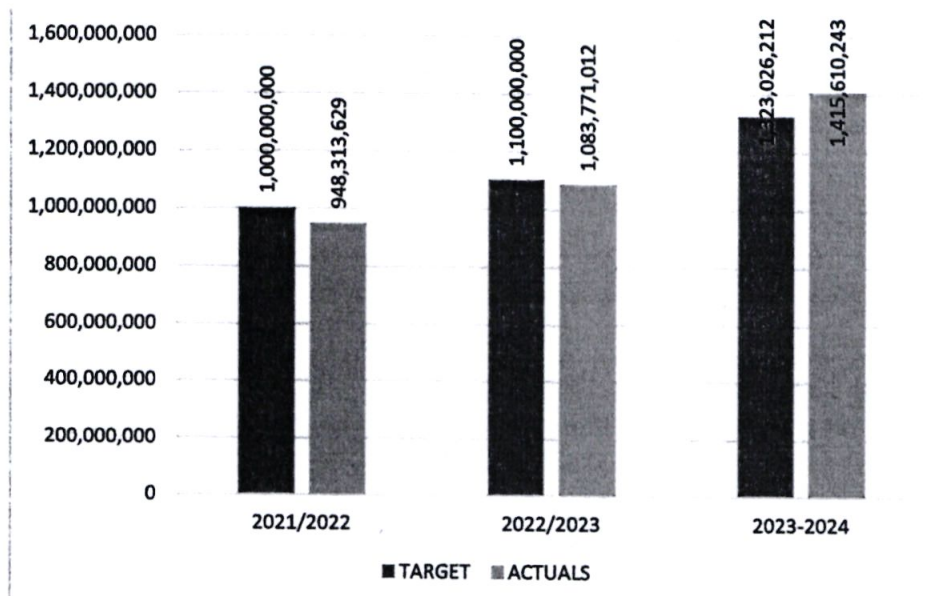
In the FY 2023/24 own source revenue collection target was Kshs. 800,000,000 and Hospital services fund target was Kshs 523,026,212 while the actual OSR collection was Kshs. 667,103,501. The Health Services Fund actual collection was Kshs. 748,506,742 when aggregated with OSR, the total amount collected was Kshs. 1,415,610,243 as compared to the aggregated budget of Kshs.1,323,026,212. This is the highest revenue collection since devolution, which is an indication that proper and timely funding of the health sector leads to increased revenue collection. The other OSR streams are very dynamic and respond to changes in the environment very fast; during the year under review, the County experienced floods that affected performance of some streams such as Cess collections. However, the overall performance of the County was at 107% of the target.

Receiver of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

COMPARISON OF ACTUALS AGAINST THE TARGET

The following is an analysis of OSR Collections for the past three (3) financial years

PERIOD	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%



NB: Revenue collected for the Financial Year 2023/24 includes OSR Kshs. 667,103,501 and the Hospital services fees of Kshs. 748,506,742 that totals to Kshs. 1,415,610,243.

.....
CECM Finance, Economic Planning & ICT
County Government of Nyeri

**Receiver of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024**

4. Management Discussion and Analysis

The County Government of Nyeri under its operation structure has placed the Revenue Directorate under the Department of Finance, Economic Planning & ICT. The Director of Revenue is the appointed Receiver of Revenue. There are Sub County Revenue officers who collect and account for revenue from the Sub Counties. In the office of the director there is a team tasked to oversee the day-to-day operations of the sub counties that includes reconciliation of the reported revenue against amounts banked and also undertakes impromptu inspections and monitoring of the field operations.

Nyeri County operates a cashless revenue management system, "NyeriPay", that facilitates real time-monitoring of revenue collected and allows timely action in case of adverse performance.

Over the past 5 years, the County has endeavoured to enhance OSR collection to enable financing of the budget for service delivery.

The table below illustrates revenue performance for the past five (5) financial years.

TOTAL ACTUAL REVENUE COLLECTION FOR THE COUNTY IN KSHS.

COMPARISON OF ACTUALS AGAINST THE TARGET

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

DESCRIPTION	TARGET	ACTUALS	VARIANCE	%PERFORMANCE
2019/2020	1,000,000,000	663,800,035	(336,199,965)	66.4
2020/2021	1,000,000,000	886,940,834	(113,059,166)	88.7
2021/2022	1,000,000,000	948,313,629	(51,686,371)	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%

Implementation Challenges and Emerging Issues:

- i. Hard economic conditions, El Niño rains and floods led to low income that eventually translated to low revenue collections specifically in Cess and Market fees especially in the third quarter.
- ii. Some of the businesses that closed during Covid-19 pandemic especially under hospitality Industry have not been able to recover.
- iii. Lack of an updated valuation roll which delayed enforcement in collection of land rates. However, the County has concluded the valuation process for Nyeri Town and is now waiting for the Finance Bill 2024 to be enacted to enable implementation.
- iv. Introduction of strict laws in the Liquor Industry has seen most of the outlets being closed.
- v. Default by the Government to remit Contribution in Lieu of Rates amounting to Kshs. 372,970,322 in accordance with the report by the Inter-agency committee appointed by the National Treasury and as contained in the National Government Budget Policy Statement. This figure is classified under disclosure. Failure by the National government to meet its obligation impacts negatively on service delivery and achievement of OSR target.

***Receiver of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024***

The above challenges affected both structured and non-structured revenues. The structured revenues were affected since most of the clients were not able to meet their obligation while the unstructured revenues were avoided since they are voluntary sought services.

**Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024**

5. Statement of Receiver of Revenue's responsibilities

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


The Receiver of Revenue is responsible for the preparation and presentation of the *receiver of revenue account*, which gives a true and fair view of the state of affairs of the *receiver of revenue* for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *County Government of Nyeri's receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *County Government of Nyeri's receiver of revenue* account gives a true and fair view of the state of *County Government of Nyeri's receiver of revenue* transactions during the financial year ended June 30, 2024, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

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

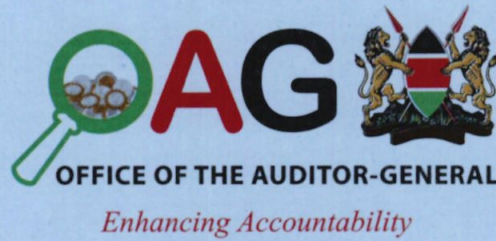
Approval of the Revenue Statements

The *revenue* statements were approved and signed by the Receiver of Revenue on 24th September 2024


.....
Rehema M. Salim
County Receiver of Revenue

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - COUNTY GOVERNMENT OF NYERI FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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 specific issues, the financial statements present a true and fair view in accordance with the applicable financial reporting framework. The Qualified Opinion indicates that the financial statements are to a large extent in agreement with the books of accounts and the underlying records, except for a few cases where material misstatements or omissions were noted in the books of accounts and the financial statements. The issues though material, are not widespread or persistent.

The Qualified Opinion on the report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources, and the report on the 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 revenue statements of Receiver of Revenue - County Government of Nyeri set out on pages 1 to 115, which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and disbursements, and statement of arrears of revenue, 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 revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue-County Government of Nyeri as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Arrears of Revenue

The statement of arrears of revenue reflected a total arrears balance of Kshs.574,506,910 as at 30 June, 2024. However, the following anomalies were noted:

- i) The comparative opening balance of Kshs.571,513,783 differs from the 2022/2023 audited balance of Kshs.1,418,262,002 resulting to an unexplained and unreconciled variance of Kshs.846,748,219.
- ii) 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 year arrears which have now been recovered.
- iii) 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.
- iv) 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 to Kshs.574,506,910 was not demonstrated.
- v) 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.
 1. The full name of each person benefiting from the waiver or variation;
 2. The amount of tax, fee or charge affected by the waiver or variation;

3. The year to which the waiver or variation relates;
4. The reasons for the waiver or variation; and
5. The law in terms of which waiver or variation was granted.

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.

2. Under-Collection of Revenue

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' list of building plan approvals for Nyeri, Tetu, Mathira East and West, and Kieni East and West revealed a revenue collection of Kshs.21,567,020, leading to an unexplained and unreconciled variance of Kshs.7,084,890.

Further, the database/schedules indicating the list of all County planning documents, renewal/change users, list of building inspections, list of occasional permits, hoarding fees and list of all applications for plot transfer where the revenue was realized was not provided for audit verification.

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.

3. Excessive Accumulation of Land Rates

The revenue statements reflect land rate collections of Kshs.60,365,018 as disclosed in Note 2 to the financial statements. However, 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.

In the circumstances, the accuracy and completeness of land rates revenue totaling to Kshs.60,365,018 could not be confirmed. Further, the accumulated arrears of revenue totaling to Kshs.53,283,013 may not be collected due to lack of legal enforcement framework and unsound record keeping practices.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of 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 financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects 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.

The short fall 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 County Government as the revenue targets were not achieved.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the other information set out on page to iii to ix which comprise of Key Entity Information and Management, Foreword by the CECM Finance and Economic Planning, Management Discussion and Analysis. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial 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 financial 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 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 the Lawfulness and Effectiveness in Use of Public Resources section of my report, I

confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Outstanding House and Stalls Rent

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 Management of the County Executive had tried to collect the arrears, some of which are over three (3) years old. Further, Management has not evicted or charged penalties on defaulting tenants as required by the Nyeri County Acts, 2014.

In the circumstances, the recoverability of the outstanding rent balance is in doubt.

2. Failure to Operationalize Valuation Roll

As reported in the previous year, Management procured the services of a firm at a contract price of Ksh.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.

In the circumstances, the County has been unable to raise more revenue from land rates and land rent.

3. Failure to Collect Own Source Revenue from Market Fees

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.

The County Executive of Nyeri Constructed Muthoni Kirima Transport Terminals at a cost of Kshs.542,562,726 with five hundred and twenty-eight (528) stalls and two hundred and forty (240) Parking bays. However, no revenue was reported from these stalls and Parking Bays.

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.

In the circumstances, value for money may not have been realised from the investments made on the market fees income generating streams.

4. Failure to Maintain Revenue Collection Accounts at the Central Bank of Kenya

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 bank accounts was not provided for verification.

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

5. Lack of Integration of NyeriPay with all Payment Methods

In the contract agreement signed between County Government of Nyeri on 30 April, 2018 for the provision of revenue management system (NyeriPay), one of the special conditions was that 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 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.

In the circumstances, the Revenue Management System did not meet the required threshold as per the agreement and value for money was not achieved.

The audit was conducted in accordance with ISSAIs 3000 and 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 financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial 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 financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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.

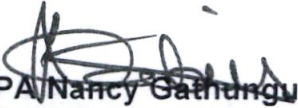
Auditor-General's Responsibilities for the Audit

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

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


27 December, 2024


**Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024**

7. Statement of Receipts and Disbursements for the year ended 30th June 2024

Description	Note	Period ended June 2024 KES 2024,000	2023 KES 2023,000
County Own Source Revenue			
Cess	1	40,753,811	40,915,390
Land Rate	2	60,365,018	51,086,122
Single/Business Permits	3	117,842,586	113,010,516
Property Rent	4	61,102,286	57,305,619
Parking Fees	5	119,873,769	105,123,959
Market Fees	6	18,086,291	12,915,433
Advertising	7	38,975,841	35,145,105
Hospital Fees	8	-	-
Public Health Service Fees	9	13,138,509	10,740,387
Physical Planning and Development	10	42,627,082	42,615,604
Hire Of County Assets	11	7,722,594	6,551,360
Conservancy Administration	12	39,627,225	31,327,370
Administration Control Fees and Charges	13	96,927,375	95,446,410
Proceeds from sale of assets	14	-	1,008,004
Park Fees	15	-	-
Other Fines, Penalties, And Forfeiture Fees	16	5,475,091	2,261,030
Miscellaneous receipts	17	4,586,023	5,284,998
Total County Own Source Revenue		667,103,501	610,737,307
Other Receipts			
unreceipted revenue		1,426,047	21,892,780
Donations/Grants Not Received Through CRF	18		-
Total Other Receipts		668,529,548	632,630,087
Total Receipts		668,529,548	632,630,087
Balance b/f at the beginning of the year 2023-2024		954,021	4,999,676
Disbursements To CRF		667,868,112	600,136,596
Revenue transferred to CRF 2021-2022 but collected 2022-2023			(36,436,287)
Bank Charges	19	96,711	102,860
Balance Due for Disbursement as at the end of the period		1,518,747	954,520

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 24th September 2024 and signed by:

.....

Name: Rehema Salim
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))

.....

Name: Catherine Thuo
Head of Revenue Reporting
ICPAK M/No: 18296

**Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024**

8. Statement of Financial Assets and Liabilities As at 30th June 2024

Description	Vote	Period as at	Audited
		Jun 24 Q4 2023-2024	Period Year 2022-2023
		Kshs.	Kshs.
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	20	1,512,046	954,021
Cash In Hand	21	6,700	-
Total Financial Assets		1,518,747	954,021
Financial Liabilities			
Payables-Due to CRF	22	1,518,047	954,021
Total Financial Liabilities		1,518,747	954,021

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 24th September 2024 and signed by:

.....
Name: Rehema M. Salim
County Receiver of Revenue


.....
Name: Catherine Thuo
Head of Revenue Reporting
ICPAK M/No: 18296


**Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024**

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2024

Description	Original annual Target	Adjustments	Final Target	Actual Cumulative to date (June)	% of Realization of Revenue
	A	B	C=A+B	D	E=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	
Cess	51,708,211	-	51,708,211	40,753,811	79%
Land Rate	70,000,000	-	70,000,000	60,365,018	86%
Single/Business Permits	131,397,638	-	131,397,638	117,842,586	90%
Property Rent	78,153,006	-	78,153,006	61,102,286	78%
Parking Fees	124,525,876	-	124,525,876	119,873,769	96%
Market Fees	16,311,371	-	16,311,371	18,086,291	111%
Advertising	39,302,890	-	39,302,890	38,975,841	99%
Hospital Fees	-	-	-	-	
Public Health Service Fees	17,000,000	-	17,000,000	13,138,509	77%
Physical Planning and Development	64,396,480	-	64,396,480	42,627,082	66%
Hire Of County Assets	11,561,205	-	11,561,205	7,722,594	67%
Conservancy Administration	50,953,485	-	50,953,485	39,627,225	78%
Administration Control Fees and Charges	132,135,080	-	132,135,080	96,927,375	73%
Park Fees	-	-	-	-	
Other Fines, Penalties, And Forfeiture Fees	6,084,826	-	6,084,826	5,475,091	90%
Miscellaneous Receipts	6,469,932	-	6,469,932	4,586,023	71%
Total County Own Source Revenue	800,000,000	-	800,000,000	667,103,501	83%
Other Receipts	-	-	-	-	
Donations /Grants Not Received Through CRF	-	-	-	-	
Total Other Receipts	-	-	-	-	
Total Receipts	800,000,000	-	800,000,000	667,103,501	83%

The County Receiver of revenue's financial statements were approved on 24th September 2024 and signed by:


Name: Rehema M. Salim
County Receiver of Revenue


Name: Catherine Thuo
Head of Revenue Reporting
ICPAK M/No: 18296

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

10. Statement of Arrears of Revenue As at 30th June 2024

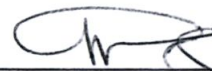
Classification Of Receipts	Balance as at the beginning of the current year (1 st July 2023)	Arrears received during the year.	Additions in arrears for the current year to June 30, 2024	Total arrears as at 30 June 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	A	B	C	D=A+(B)+C		
Land rate, plot rent and Ground Rents	522,140,306	65,458,276	80,089,335	536,771,365	1. Land rate waivers on accumulated penalties 2. Withholding business licences for businesses on plots with land rate arrears 3. Issuance of demand notices to all land rate defaulters.	Due to the contested valuation Roll done by the defunct Municipal council of Nyeri the County has embarked on out of court negotiation with the rate payers which might largely affect the outstanding amount.
Property Rent	49,373,477	55,349,028	43,711,096	37,735,545		Most of the arrears relates to abandoned stalls that had been allocated by defunct Local Authorities and abandoned even before devolution awaiting IGTRC finalization of the process so that they can be removed.
Total Arrears	<u>571,513,783</u>	<u>120,807,304</u>	<u>123,800,431</u>	<u>574,506,910</u>		

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) that has not been fully reviewed to establish the accuracy and completeness of the figures.

Non-remittance by the National Government of the Contribution in Lieu of Rates amounting to Kshs. 372,970,322 in accordance with the Inter-agency Committee appointed by the National Treasury and as contained in the National Government Budget Policy Statement and classified under disclosure has negatively impacted service delivery and achievement of OSR targets.



Name: Rehema M. Salim
County Receiver of Revenue



Name: Catherine Thuo
Head of Revenue Reporting
ICPAK M/No: 18296

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

11. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Recognition of Receipts

The *County Government of Nyeri* recognises all receipts from the various sources when the related cash has been received and receipted by the *entity*.

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two (2) supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year.

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2024.

**Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024**

12. Notes to the Financial Statements

1. Cess

Description	Period ended June 2024 FY 2023-2024	Comparative period 2022-2023
	Kshs	Kshs
Quarrying & Farm Produce	40,752,911	40,913,989
Livestock	900	1,401
Total	40,753,811	40,915,390

2. Land rates

Description	2023-2024 Current FY	2022-2023 Comparative FY
	Kshs	Kshs
Land rates	31,199,111	32,367,956
Land penalties and interest	18,031,902	15,971,573
Arrears	11,134,005	2,746,593
Total	60,365,018	51,086,122

3. Single /Business Permits

Description	2023-2024 Current FY	2022-2023 Comparative FY
	Kshs	Kshs
Business permit application fees	2,368,400	2,787,000
Annual Business permit fees	111,026,652	105,616,015
Business permit penalties and interest	2,374,008	2,796,115
Business permit fees arrears	2,073,526	1,811,386
Total	117,842,586	113,010,516

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statements (continued)

4. Property Rent

Description	2023-2024	2022-2023
	Current FY	Comparative FY
	Kshs	Kshs
County Housing	24,462,249	25,632,869
Plot Rent	5,093,258	5,111,005
Transfer of Property	660,000	626,000
Stalls/kiosks rent	28,887,377	23,207,269
Others (<i>Specify</i>) house and stalls penalties	1,999,402	2,728,476
Total	61,102,286	57,305,619

5. Parking Fees

Description	2023-2024	2022-2023
	Current FY	Comparative FY
	Kshs	Kshs
Street parking fees	40,622,614	24,715,889
Reserved parking	6,502,000	6,300,000
Bus Park fees	72,749,155	74,108,070
Total	119,873,769	105,123,959

6. Market Fees

Description	2023-2024	2022-2023
	Current FY	Comparative FY
	Kshs	Kshs
Market entry fees	15,735,761	12,188,763
Hawking fees	2,350,530	726,670
Others (<i>Specify</i>)	-	-
Total	18,086,291	12,915,433

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statements (Continued)

7. Advertising

Description	2023-2024 Kenya Shs	2022-2023 Kenya Shs
Branding	22,391,885	16,492,510
Billboard advertising	8,026,166	10,877,580
Signage	2,346,240	2,696,065
Roadshows	1,005,500	696,150
Banners	264,250	246,500
Posters	224,500	202,800
Tent advertising	325,000	438,000
Business promotions	1,547,000	2,248,500
Street pole/clock advertising	2,845,300	1,247,000
others (<i>Specify</i>)	-	-
Total	38,975,841	35,145,105

8. Hospital Fees

Description	2023-2024 Kenya Shs	2022-2023 Kenya Shs
Level 5 hospitals	-	-
Level 4 hospitals	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

9. Public Health Service Fees

Description	Period ended June 2024 FY 2023-2024 Kenya Shs	Comparative period 2022-2023 Kenya Shs
Inspection of buildings/premises/Institutions	1,175,000	1,651,040
Inspection for issuance of hygiene license	4,299,007	1,798,947
Vaccination: Yellow fever, Typhoid, etc	-	537,900
Applications for medical examination	-	-
Medical certificate	7,664,502	6,752,500
Sanitation inspection for schools	-	-
Public health permit	-	-
Rodent Control/Fumigation	-	-
Others (<i>Specify</i>) Medical charges from Hospitals	-	-
Others (<i>Specify</i>) Hospital Fund	-	-
Total	13,138,509	10,740,387

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statements (Continued)

10. Physical Planning and Development

Description	Period ended June 2024	Comparative period 2023-2023
	BY 2023-2024	
	Kshs	Kshs
Sale of County planning documents	407,300	450,000
Change / Renewal of user	8,506,882	7,025,863
Building plans approval	14,482,130	16,093,932
Building inspection	5,387,500	5,865,500
Occupational Permits	2,038,500	2,081,750
Enforcement / Demolition	417,800	377,760
Architectural designs by county officers	-	-
Hoarding fees	1,217,970	892,299
Others (Specify) Application for plot transfer/ Subdivision	10,169,000	9,828,500
Total	42,627,082	42,615,604

11. Hire Of County Assets

Description	Period ended June 2024	Comparative period 2023-2023
	BY 2023-2024	
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	621,935	389,085
Hire of Machines and Equipment	-	-
Hire of County Stadia/ Social Hall	965,250	799,500
Lease of County Assets	643,914	613,252
Conference facilities/Agricultural Training Centers (ATC)	5,491,495	4,749,523
Others (Specify) Application for Hire of county premises	-	-
Total	7,722,594	6,551,360

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	Comparative period	
	FY 2023-2024	2022-2023
	KShs	KShs
Refuse disposal fees	38,608,790	30,657,400
Dumpsite fees	-	-
Sewerage fees	-	-
Sale of seedlings	-	-
Public cemetery	17,400	103,100
Disposal of carcasses	-	-
Noise control	778,000	357,250
Public Toilet	223,035	209,620
Others (<i>Specify</i>) application for burial	-	-
Total	39,627,225	31,327,370

13. Administration Control Fees and Charges

Description	Comparative period	
	FY 2023-2024	2022-2023
	KShs	KShs
Weights and measures	3,275,650	3,205,360
Fire Services	14,925,400	14,765,900
Liquor licenses	55,055,830	60,186,170
Application for liquor licences	1,068,000	1,402,000
Other application fees	6,618,530	3,352,320
Betting levy	-	-
Debt clearance certificate	1,260,500	1,211,000
Audit fee	1,755,600	1,608,860
Veterinary charges and Slaughtering fees	7,604,660	6,900,980
Right of way/ Way leave fee	4,280,500	1,490,130
Agricultural fees	293,500	450,690
Fish farming	12,500	-
Environment pollution	10,000	-
Sale of lime / Fertilizers	-	-
Others (<i>Specify</i>) Nursery School Fees	491,600	873,000
Library Services	275,105	-
Total	96,927,375	95,446,410

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

14. Proceeds from sale of assets.

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	1,008,004
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	-	-
Total	-	1,008,004

15. Park Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	-	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

16. Other Fines, Penalties and Forfeitures

Description	2023-2024	2022-2023
	Current FY Kshs	Comparative FY Kshs
Impounding Fees	3,696,950	1,498,730
Towing Fees	1,678,141	762,300
Others (Cess enforcement)	-	-
Total	5,475,091	2,261,030

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

17. Miscellaneous Receipts

Description	2023/2024	
	Current FY	Comparative FY
	KSh	KSh
Dividends	-	-
Interest	-	-
Commissions	4,525,973	4,821,533
Client Payments Miscellaneous	800	421,465
Others (Specify) Document search	59,250	42,000
Total	4,586,023	5,284,998

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

18. Donations And Grants Not Received Through CRF

Description	2023-2024 FY	2022-2023 FY
	Kshs	Kshs
Donations <i>(Specify Based on Source)</i>	-	-
Grants <i>(Specify Based on Source)</i>	-	-
Others <i>(Specify)</i>	-	-
Total	-	-

19. Bank Charges

Description	2023-2024 FY	2022-2023 FY
	Kshs	Kshs
Bank Charges & commissions	96,711	102,860
Total	96,711	102,860

20. Bank Balances

Name of bank, Account No. & currency	2023-2024	2022-2023
	Amount (Ksh)	Amount (Ksh)
EQUITY BANK 0110280843674	226,346	11,350
K.C.B. REVENUE 1140760319	1,038,045	646,375
COOPERATIVE BANK OF KENYA 01141666594400	247,655	296,296
Total	1,512,046	954,021

20 (a) Balance carried forward as at 30th June 2024 and subsequently transferred

Description	Amount (Kshs)	Due subsequently transferred
	Disbursement 1	-
Disbursement 2	-	-
Total	-	-

(This is a disclosure note indicating how the cash balance as at the end of the year has been subsequently disbursed to the CRF)

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

21. Cash in hand

Description	2023-2024 FY	2022-2023 FY
	Kshs	Kshs
Cash Balance (Location)	-	-
Mobile Money Paybill (191900)	6,700	-
Others (Specify)	-	-
Total	6,700	-

22. Payables- Due To CRF

Payables	2023-2024	2022-2023
	Kshs	Kshs
Balance b/f at the beginning of the year	954,021	4,999,676
Amount collected during the year	668,529,548	596,193,799
Bank charges	96,711	102,858
Amounts disbursed to CRF during the year	667,868,112	600,136,596
Balance c/d at the end of the year	1,518,747	954,021

This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount should be supported by the bank balances as per note 19 above.

**Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024**

23. Ageing Analysis of Revenue in Arrears

Description (where applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rate & Ground Rents	96,649,052	97,573,223	38,502,516	304,046,574	536,771,365
Property rent	5,485,503	3,220,977	4,463,533	24,565,532	37,735,545
Total (agree to statement of arrears)	102,134,555	100,794,200	42,966,049	328,612,106	574,506,910

13. Appendices

Appendix 1: 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 2023/2024					
S/NO.	BENEFICIARY/NAME/INSTITUTION	FINANCIAL YEAR	REASON FOR WAIVER	AMOUNT WAIVED	LEGISLATION IN TERMS OF WHICH THE WAIVER WAS AUTHORISED
	Single Business Permit				
	Single Business Permit (Details name ,Business ID)	2023/2024	The County Government of Nyeri in cognisance of the economic hardship granted 100% waiver on penalties accrued to all registered business owners.		Nyeri County Tax Waivers Administration Act, 2015
1	SHAWA STORES LTD A20D49429	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015
2	SHAWA STORES LTD A20D49429	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015
3	STANWAN WATERS A21B54526	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

4	STANWAN WATERS A21B54526	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015
5	UZURI FOODS LIMITED A21B54636	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015
6	UZURI FOODS LIMITED A21B54636	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015
7	DORCAS NYAMBURA NDERITU L06/33579	2023/2024	"	864	Nyeri County Tax Waivers Administration Act, 2015
8	DORCAS NYAMBURA NDERITU L06/33579	2023/2024	"	864	Nyeri County Tax Waivers Administration Act, 2015
9	ALICE WANGUI RUNO A19G00259	2023/2024	"	1,440	Nyeri County Tax Waivers Administration Act, 2015
10	WOOD AND ACCESSORIES LTD A20C48387	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015
11	MUKUYU MOBILE TECHNOLOGIES LTD A20C49208	2023/2024	"	2,160	Nyeri County Tax Waivers Administration Act, 2015

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

12	NANCY WAMBUI KABURI A20E49889	2023/2024	"	2,160	Nyeri County Tax Waivers Administration Act, 2015
13	BLUELINE CLASSIC YARD LIMITED A20F50230	2023/2024	"	8,640	Nyeri County Tax Waivers Administration Act, 2015
14	MARGARET WAKONYO WAIHENYA A20G51406	2023/2024	"	1,440	Nyeri County Tax Waivers Administration Act, 2015
15	CECILIA WANGECHI MURIITHI A20G51445	2023/2024	"	720	Nyeri County Tax Waivers Administration Act, 2015
16	SARAH RONE A20I52404	2023/2024	"	1,440	Nyeri County Tax Waivers Administration Act, 2015
17	AGATHA WAMUCII GICHUKI A21A53884	2023/2024	"	2,160	Nyeri County Tax Waivers Administration Act, 2015
18	REGHAN VENTURES ENTERPRISES A21C54975	2023/2024	"	2,160	Nyeri County Tax Waivers Administration Act, 2015
19	CHARLES MWANGI KIBOI A21C55065	2023/2024	"	720	Nyeri County Tax Waivers Administration Act, 2015

Receiver Of Revenue
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20	ONESMUS KYORO MATIVO A21D56092	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015
21	GLADYS WANJIKU KIMONDO A21E57015	2023/2024	"	720	Nyeri County Tax Waivers Administration Act, 2015
22	JULIAH WANJIKU MBUTHI A22D61018	2023/2024	"	720	Nyeri County Tax Waivers Administration Act, 2015
23	BLESSINGS PERCEL SERVICES COMPANY LIMITED A22E61337	2023/2024	"	2,160	Nyeri County Tax Waivers Administration Act, 2015
24	JAMES KARUGU WAITHAKA A24C69495	2023/2024	"	432	Nyeri County Tax Waivers Administration Act, 2015
25	ELIZABETH NAFULA NDEGWA ROW 18/6 L06/10445	2023/2024	"	864	Nyeri County Tax Waivers Administration Act, 2015
26	L06/LUCY NYAWIRA GACHANGO L06/24170	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015
27	MILKAH NYANJORA NGANGA L06/32310	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015

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28	ROSE WAMBUI ITHIRU L06/36074	2023/2024	"	3,240	Nyeri County Tax Waivers Administration Act, 2015
29	STANLEY MAINA KARIUKI L06/36302	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015
30	IRENE MUTHONI MARINGA L06/39382	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015
31	JULIET WANGARI KITHAKA L06/43187	2023/2024	"	3,240	Nyeri County Tax Waivers Administration Act, 2015
32	NELLIUS WANJIRU MAINA L06/44376	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015
33	JOSEPH MACHARIA WAMBOO L06/44812	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015
34	MARY WANJIRA NDUNGU L06/45061	2023/2024	"	864	Nyeri County Tax Waivers Administration Act, 2015
35	L11/ROSEMARY MUTHONI L11/1972	2023/2024	"	1,080	Nyeri County Tax Waivers Administration Act, 2015
36	L14/JACK MILONGO OJOGO L14/28301	2023/2024	"	1,440	Nyeri County Tax Waivers

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					Administration Act, 2015
	Single Business Permit (PLWD)				
37	Josphat King'ori Mwangi - Othaya Sub-County	2024	The client requested for waiver of his Business Permit. The Committee found that the client was blind and uses a white stick to aid his movement, but most of the times he has to be assisted by his wife. He has a disability card. More to this, he is elderly and suffers from diabetes and hypertension. Most of the profit he makes is used for medical bills and upkeep and hence requested for a waiver. The committee found the case to be deserving and recommended waiver of the charges. Waiver of Single Business Permit was granted for the year 2024.	4,700	Nyeri County Tax Waivers Administration Act,2015
38	Lucy Mpinda - Kieni West Sub-County	2024	The client requested waiver of her business. She operates a small autospare shop at Mario village. Mpinda is Mother to Karen Wangui Githaiga (17 Years) who have cerebral palsy condition. She is operating the business under the	4,100	Nyeri County Tax Waivers Administration Act,2015

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			assistant of her son. She is aging and also her daughter cannot allow her to work on the business throughout. Waiver of Single Business Permit was granted for the year 2024.		
39	Agnes Wambui Kirumwa - Kieni West Sub-County	2024	Agnes requested waiver of her business which is at Kabati village. She is Person Living with disability which started in the year 2020 due to illness and later last year 2023 she became paralysed and lost her ability to speak. Her business has been affected by medical bills and school fees for her children. The Committee found the case to be genuine and granted waiver. Waiver of Single Business Permit was granted for the year 2024.	6,300	Nyeri County Tax Waivers Administration Act,2015
40	Zipporah Nyambura-Kieni East Sub-County	2024	The client requested waiver of Single Business Permit. The Committee found that Zipporah is the mother to Agnes Wanjiru who suffers from cerebral palsy. She has separated with her husband and hence she raises her daughter as a single parent. As a result, she faces challenges in	4,700	Nyeri County Tax Waivers Administration Act,2015

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			payment of rent and Licences for her Salon business. The Committee recommended waiver for her business for the year 2024.		
41	Mary Njeri Kairu-Kieni East Sub-County	2024	The Client requested waiver of Business Permit. The Committee found that Mary is a Mother of two children one has intellectual disability. She sells second hand clothes. Her son needs a lot of care due to his condition and thus not able to operate her business throughout. After further investigations by the committee members it was established that she comes from a family with multiple Person with Disability i.e. from Mother, Brother, Sister and her Son. Waiver for Single Business Permit was granted for the year 2024.	3,500	Nyeri County Tax Waivers Administration Act,2015
42	Loise Nyaguthii Wambui - Kieni East Sub-County	2024	Loise requested waiver of her Business Permit. She is Mother to Alvin Murage who is 14 years old Living with Cerebral Palsy. She is a Single Mother. The Committee recommended waiver of Single Business Permit for the year 2024.	6,900	Nyeri County Tax Waivers Administration Act,2015

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43	Lucy Wanjiku-Kieni East Sub-County	2024	Lucy requested waiver of Business Permit. She owns a small hotel. The family members depend on her. The form of disability is physical but she is capable of meeting her needs with minimum assistance. The committee considered her request and granted waiver for the year 2024.	5,000	Nyeri County Tax Waivers Administration Act,2015
44	Peter Gitonga - Kieni East Sub-County	2024	The client requested waiver of his Barber shop business at Chaka Town. The Committee found out that Peter has three children all at Primary School level. He is Physically disabled. Waiver of Business Permit for the year 2024 was recommended.	4,700	Nyeri County Tax Waivers Administration Act,2015

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45	Boniface Muiruri Ndirangu - Mukurweini Sub-County	2024	The client requested waiver of Single Business Permit. The Committee found that since 2021, the client has been operating a retail shop in Mukurweini town, alongside an Mpesa service. Unfortunately, he had to close down the business due to medical reasons. At the age of 15 years, he began experiencing health problems, and over the years, he has undergone five medical operations. Eventually, he was diagnosed with cancer, asthma and pulmonary edema. Given the severe financial strain caused by extensive medical costs particularly for chemotherapy, asthma medications and therapy the committee recommends granting waiver.	17,800	Nyeri County Tax Waivers Administration Act,2015
46	Esther Wanjira Wachiuri - Mukurweini Sub-County	2024	The client requested waiver of Single Business Permit. The Committee found that Esther is a Person Living with Disability, having lost her left lower limb due to a road accident. She has been coping with Kidney	17,795.00	Nyeri County Tax Waivers Administration Act,2015

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			<p>dysfuction since birth. Despite this she is a student at Mukurweini Technical Training College, and a significant portion of her business earnings is allocated to cover medical expenses and transportation to school. She has mobility challenges, as she relies on crutches to move around. The Committee recommended granting her waiver of Single Business Permit.</p>		
47	Teresa Njeri Karwenji - Mukurweini Sub-County	2024	<p>The client requested waiver of Single Business Permit. The committee found that the client, who is coping with a physical disability and stroke affecting her right side, relies heavily on her husband who serves as her caregiver and provider. Unfortunately, the Husband has been facing health issues and has been in and out of the hospital. They were compelled to shut down the business a few months ago due to financial difficulties. Their situation is dire, and they find themselves extremely</p>	6,800	Nyeri County Tax Waivers Administration Act,2015

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			vulnerable, relying on the support of well-wishers for assistance. Waiver of Single Business Permit for the year 2024 was granted.		
48	Eunice Njoki Wangari - Nyeri Town Sub-County	2023	The client requested waiver of Single Business permit. The Committee found that the client paid her last licence year 2022. She has been ailing from stroke where she has been undergoing therapy since 2020. The committee recommended for waiver of year 2023 and to pay business permit for the year 2024. Waiver for Single Business Permit for the year 2023 amounting to Kshs. 7,575 was granted on condition she pays Licence for the year 2024 amounting to Kshs. 6,435 on or before 28th June, 2024.	7,595	Nyeri County Tax Waivers Administration Act,2015
49	Miriam Waithira Ngunjiri -Nyeri Town Sub-County	2024	The client requested waiver of Single Business permit. The Committee found that the client has a mental problem. She supplies Milk, Dettol Soap at Nyeri Referral Hospital. Waiver of Single Business Permit was granted for the year 2024.	9,500	Nyeri County Tax Waivers Administration Act,2015

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50	Jackline Mwhaki Munuhe-Mathira West Sub-County	2024	The client requested waiver of Single Business Permit. The Committee found that Jackline has to take care of her Cerebral Palsy affected child(Person Living with Disability). This has made her to pay full attention to her child which forces her not to open her shop. She as well decries the hard economic time. Waiver of Single Business Permit was granted for the year 2024 amounting to Kshs. 6,300.	6,300	Nyeri County Tax Waivers Administration Act,2015
51	Charles Wachira-Mathira West Sub-County	2023 & 2024	The client requested waiver of Single Business Permit. The Committee found that Charles is a person with Disability. He has a hump that disadvantage him to work. Charles is young man of (22) years and trying his luck in business which is not doing well. He is from a humble background. Waiver of Single Business Permit for the years 2023 and 2024 amounting to Kshs. 10,190 was granted.	10,190	Nyeri County Tax Waivers Administration Act,2015
52	Evah Waguthi Mwangi-Mathira West Sub-County	2,024	The client requested waiver of Single Business Permit. The committee found Evah has to take care of her	6,580	Nyeri County Tax Waivers Administration Act,2015

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			Autistic Boy. The Boy is hyper lactic and depend on her fully. She opens her shop late as he takes care of the child. This has affects her productivity. Waiver of Single Business Permit for the year 2024 amounting to Kshs. 6,580 was granted.		
	Total			230,028	
	Vehicle				
53	Patrick Mborah Wahome - Nyeri Town Sub-County	2023/2024	The Client requested waiver of vehicle Registration No. KCQ 332W. He bought the vehicle on 17.8.2023 at public auction by Greenbills auctioneers. The vehicle had accumulated penalties due to non-Payment from the previous owner. The office after due diligence found that the client is the new owner of the said vehicle and thus granted waiver of accrued Penalties amounting to Kshs. 49,500 on condition he pays the principal amount with penalties of Kshs. 4,500 on or before 30th September 2023.	49,500	Nyeri County Tax Waivers Administration Act,2015

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54	Anthony Njimia Mugo - Mathira Sub-County	2023/2024	The Client is the owner of Vehicle Registration No. KDH 016 A which he purchased on 24th April 2023. He informed the office that he had no knowledge that the car used to serve as PSV until on 16th November 2023 when the vehicle was arrested by the County Enforcement at Mogas filling station and the vehicle has outstanding arrears. Anthony requested waiver of Penalties which had accrued due to non payment of Parking charges. Waiver of accrued penalties amounting to Kshs. 27,000 was granted on condition he pays Kshs 21,500 immediately.	27,000	Nyeri County Tax Waivers Administration Act, 2015
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55	James Mugoya Nyaguthii - Nyeri Town Sub-County	2023/2024	The client requested waiver of Kshs. 131,000 of vehicle registration No. KCB 433H which he bought on 8th January 2024. The vehicle was earlier used for School transport. He came to realize that it had that debt when he bought it. The office after due diligence confirmed that the vehicle has not been operating within the buspark and also no bond issued due to illegal picking and therefore granted waiver of accumulated arrears and penalties amounting to Kshs. 131,000 on condition he pays monthly fees with penalties amounting to Kshs. 4,500 on or before 31st January 2024.	131,000	Nyeri County Tax Waivers Administration Act, 2015
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56	Zacharia Patrick Kanyi Waweru- Nyeri Town Sub-County		<p>The client requested waiver of vehicle Registration No. KAW 735L which had accumulated penalties due to non payment of parking monthly charges which was left by the previous owner. The vehicle used to operate as a Matatu previously before it switched to operate privately without informing the office to stop monthly charges. The client is willing to start operating PSV Matatu in Nyeri Town and thus requested for waiver. The office after due diligence confirmed that the vehicle has not been operating for a period of more than 3 years as confirmed on the Sacco records, has no bond and also has not been operating within the bus park. Waiver for accumulated arrears and penalties amounting to Kshs. 137,750 was granted on condition principal amount with penalties of Kshs. 12,000 for the month of January to March 2023 is paid on or before 28th March 2024.</p>	137,750	Nyeri County Tax Waivers Administration Act, 2015
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57	Jackson Kuria Murigi- Nyeri Town Sub-County	2023/2024	The Client requested waiver of accumulated arrears and penalties for vehicle registration Number KCA 978E which was sold to him on 5th December 2023. The vehicle was previously used as a matatu, but since he bought it, it has not been operating as a matatu but operated as a private vehicle. Waiver was granted on condition an exemption fee of Kshs. 500 is paid as soon as possible.	30,000	Nyeri County Tax Waivers Administration Act,2015
58	Daniel Wachira Mbai- Nyeri Town Sub-County	2023/2024	The Client requested waiver of penalties for vehicle registration Number KCB 589B which had accumulated arrears due to non payment of Parking charges. The client informed the office that the vehicle was not in good condition to operate and he had taken it for repair and servicing. The office after due diligence found that the vehicle has not been operating and has no bond due to illegal picking and therefore granted Waiver. Waiver was granted on condition he pays monthly	38,500	Nyeri County Tax Waivers Administration Act,2015

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			charges as from August 2023 to April 2024 of Kshs. 13,500 plus penalties of Kshs. 22,000 totalling to Ksh. 35,500 on or before 30th April 2024.		
59	David Mutahi Nyaga - Nyeri Town Sub-County	2023/2024	The Client is the new owner of vehicle registration Number KCG 238X. The vehicle had accumulated penalties due to non payment of Parking charges from the previous owner. The office after due diligence found that the vehicle has not been operating and has no bond due to illegal picking and therefore granted Waiver on condition he pays monthly parking charges for January, February, March and April 2024 of Kshs. 6,000 plus penalties of Kshs.9,000 totalling to Kshs. 15,000 on or before 10th April 2024.	59,500	Nyeri County Tax Waivers Administration Act,2015
60	Paul Karume Kinyua- Nyeri Town Sub-County	2023/2024	The Client requested waiver of penalties of vehicle registration Number KCD 561R. Paul claimed that he uses to pay parking charges daily instead of monthly as the previous owner and thus the vehicle accumulated	179,750	Nyeri County Tax Waivers Administration Act,2015

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			penalties due to non payment of monthly charges. The Office after due diligence found that the vehicle had no bond due to illegal picking and granted waiver on condition, he pays principal amount of Kshs. 33,750 by 30th April 2024.		
61	Papias Mwangi Kibuchi - Mathira Sub-County	2023/2024	The client requested waiver of penalties for vehicle registration Number KDN 289K. Papias informed the office that he had a relative who was unwell and he had to take her to the hospital and thus could not be able to present his banking slip to the office on time. The Office after due diligence found that the client had paid the monthly charges before the deadline and therefore granted waiver. Waiver of accrued penalties for the month of May 2024 amounting to Kshs. 2,500 was granted on condition he pays principal amount of Kshs. 2,000 for the month of May and June 2024 on or before 10th June 2024 to avoid further accumulation of penalties.	2,500	Nyeri County Tax Waivers Administration Act,2015

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	Total			655,500	
	Liquor				
62	Mary Kariuki -Central Regional Manager Boma Hotel - Nyeri Town Sub-County	2023/2024	The Kenya Red Cross Society (KRCS) is a humanitarian relief organization created under the Act of Parliament,CAP 256 of the Laws of Kenya. KRCS is auxiliary to the National and County Government in the provision of humanitarian assistance, and carries out its activities through a network of 47 branches in line with the country's devolved system of Counties. The Boma Inn Nyeri Hotel, was initiated as an IGA for Kenya Red Cross Society whereby the resources raised are ploughed back to support the organization's disaster response activities. In addition, while it was in operation, it was an important contributor to Nyeri County's Tourism industry and economic growth. The Covid19 Pandemic greatly affected its operations leading to its closure from April 2020 to date. The prolonged closure	170,439	Nyeri County Tax Waivers Administration Act,2015

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			has adversely affected the Organization 's revenue stream and financial stability, making it exceedingly challenging for it to meet its obligations, including the accumulated levy. The Institution requested for waiver of penalties which had accumulated due to lack of non payment. Waiver of Penalties amounting to Kshs. 170,439.00 was granted on condition principal amount of Kshs. 112,000 is paid on or before 31st October 2023		
63	Mary Warigia Wambugu- Nyeri Town Sub-County	2021/2022,2022/2023 and 2023/2024	The client requested waiver of Liquor Licences that accumulated penalties due to non payment of the Licence. The Committee found that the business accumulated penalties when the proprietor got sick and drained the family finances then he later died. Waiver of Liquor Licences penalties and application for the years 2021/2022, 2022/2023 and 2023/2024 amounting to Kshs 76,980 was granted on condition principal amount	76,980	Nyeri County Tax Waivers Administration Act,2015

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			of Kshs. 156,000 is paid on or before 28th June 2024.		
	Total			247,419	
	Stalls (Details Name & Stalls Nos.)				
	Karatina Market Traders	2023/2024	With the approval of H.E. Governor Mutahi Kahiga in cognizant of the effects of Covid-19 Pandemic and the current economic challenges 100% waiver on Penalties was granted for Stalls.		Nyeri County Tax Waivers Administration Act,2015
64	Charles Maina Wanjau KS 190		"	10,125	Nyeri County Tax Waivers Administration Act,2015
	Stalls		With the approval of H.E. Governor Mutahi Kahiga in cognizant of the effects of Covid-19 Pandemic and the current economic challenges granted 100% waiver of principal amount upto June 2022 for Pakoni/Karatina Market bandas and waiver of accrued penalties for Pakoni/Karatina Market bandas and stalls on condition the principle amount is cleared on or before 22nd December 2023. (Waiver Extension)		

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65	GLADYS NYAGUTHII NYAMU KS02		"	42	Nyeri County Tax Waivers Administration Act, 2015
66	AGNES WAGUTHI NJUGI KS123		"	3,222	Nyeri County Tax Waivers Administration Act, 2015
67	MARY WAMUYU MAINA KS287		"	375	Nyeri County Tax Waivers Administration Act, 2015
68	PATRICIA NJERI NGARI KS18		"	6,729	Nyeri County Tax Waivers Administration Act, 2015
69	KENNEDY NJENGA MUCHOKI KS143		"	375	Nyeri County Tax Waivers Administration Act, 2015
70	MICHAEL WANJOHI NGAHU KS291		"	375	Nyeri County Tax Waivers Administration Act, 2015
71	ALBASHIR MOHAMED KS93		"	750	Nyeri County Tax Waivers Administration Act, 2015
72	Mercy Wangechi - Othaya Sub-County	2024	The client requested for waiver of her stall rent. The Committee found that the client is a Person Living with Disability who uses clutches to aid her movement and	4,700	Nyeri County Tax Waivers Administration Act, 2015

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			also have a disability card. She operates a stall in Othaya Town where she earns a living. Mercy has four (4) children who depends on her and most of her proceeds are used to take care of them and herself. Business has been tough due to the current economic conditions hence the request for waiver. The committee found the case to be deserving and recommended for waiver charges.		
73	Margaret Muthoni-Mathira West Sub-County	2023/2024	The client requested waiver of accrued penalties for her stall rent. Margaret has continued to pay required fees after her hospitalization and embarking of her small banana business. She is on medication and has to close at times as well her age is advanced. Waiver of accrued stall rent amounting to Kshs. 3,150 was granted.	3,150	Nyeri County Tax Waivers Administration Act, 2015
74	Rose Wanjiru-Nyeri Town Sub-County	2019,2020,2021,2022 & 2023	The client requested for waiver of her stall rent which had accumulated for years. The premise burnt down in the year 2018 where she got burned and	261,746	Nyeri County Tax Waivers Administration Act, 2015

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			bedridden and since then she has not been able to operate her business again. The bread winner got sick, and also her son was involved in a tragic accident which left him bedridden until now. The committee recommended waiver on her business for those years which she has not been operating so that she can be able to pay 2024 stall rent. Waiver of accrued stall rent amounting to Kshs. 261,746 was granted on condition she pays Kshs. 23,725 on or before 28th June 2024		
	Bandas (Details Name & Banda No.)				Nyeri County Tax Waivers Administration Act, 2015
	Karatina Market Traders	2023/2024	With the approval of H.E. Governor Mutahi Kahiga in cognizant of the effects of Covid-19 Pandemic and the current economic challenges 100% waiver on Penalties was granted for Bandas.		Nyeri County Tax Waivers Administration Act, 2015
75	Winrose Wambui Weru B199	2023/2024	"	10,090	Nyeri County Tax Waivers Administration Act, 2015

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76	Charles W Njoroge M178	2023/2024	"	6,525	Nyeri County Tax Waivers Administration Act, 2015
77	Elizabeth Wairimu Githui SS47	2023/2024	"	7,335	Nyeri County Tax Waivers Administration Act, 2015
78	Agnes Muthoni Maina F212	2023/2024	"	1,650	Nyeri County Tax Waivers Administration Act, 2015
	Bandas and Stalls (Details Name ,Bandas & Stalls Nos.)		With the approval of H.E. Governor Mutahi Kahiga in cognizant of the effects of Covid-19 Pandemic and the current economic challenges granted 100% waiver of principal amount upto June 2022 for Pakoni/Karatina Market bandas and waiver of accrued penalties for Pakoni/Karatina Market bandas and stalls on condition the principal amount is cleared on or before 22nd December 2023. (Waiver Extension)		Nyeri County Tax Waivers Administration Act, 2015
79	PURITY WAMBUI MUGO G145	2023/2024	"	277	Nyeri County Tax Waivers Administration Act, 2015

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80	MARGARET WANGARI NDANA G143	2023/2024	"	9	Nyeri County Tax Waivers Administration Act, 2015
81	PATRICK WAMBUGU MURIUKI SS117	2023/2024	"	2,372	Nyeri County Tax Waivers Administration Act, 2015
82	DORCAS WANJIKU MWARITHIA SS116	2023/2024	"	1,790	Nyeri County Tax Waivers Administration Act, 2015
83	PAULINE MUTHONI GITONGA F147	2023/2024	"	5,725	Nyeri County Tax Waivers Administration Act, 2015
84	GLADYS WANJIRU MIANO PB02	2023/2024	"	1,027	Nyeri County Tax Waivers Administration Act, 2015
85	IRENE NJIRU MUCHIRI B216	2023/2024	"	688	Nyeri County Tax Waivers Administration Act, 2015
86	BEATRICE WAMBUI GICHUHI B132	2023/2024	"	6,700	Nyeri County Tax Waivers Administration Act, 2015
87	ELENA NJERI WANGAI B125	2023/2024	"	6,025	Nyeri County Tax Waivers Administration Act, 2015

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88	JANE WAMBUI NJOKI F519	2023/2024	"	1,194	Nyeri County Tax Waivers Administration Act, 2015
89	MERCY KABUGO KINYUA SS250	2023/2024	"	6,670	Nyeri County Tax Waivers Administration Act, 2015
90	ESTHER WANGUI MWANGI SS238	2023/2024	"	8,089	Nyeri County Tax Waivers Administration Act, 2015
91	LYDIAH WAMUYU MUTUNGU F160	2023/2024	"	1,060	Nyeri County Tax Waivers Administration Act, 2015
92	DANIEL MACHARIA KIRAGU SSB19	2023/2024	"	2,655	Nyeri County Tax Waivers Administration Act, 2015
93	GRACE WANJIRU GICHUNGE SS262	2023/2024	"	3,300	Nyeri County Tax Waivers Administration Act, 2015
94	DEDAN GICHUNGU KIMATHI SS84	2023/2024	"	2,655	Nyeri County Tax Waivers Administration Act, 2015
95	JUSTUS NJAGI SSB18	2023/2024	"	2,655	Nyeri County Tax Waivers Administration Act, 2015

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96	MARY WACHUKA KANYORA SS85	2023/2024	"	2,655	Nyeri County Tax Waivers Administration Act, 2015
97	MONICA WANJIKU MUCHIRI SS03	2023/2024	"	2,655	Nyeri County Tax Waivers Administration Act, 2015
98	ANN WANGUI F491	2023/2024	"	10,800	Nyeri County Tax Waivers Administration Act, 2015
99	ESTHER MUTHONI WANJAU POTB320	2023/2024	"	2,052	Nyeri County Tax Waivers Administration Act, 2015
100	MARY WANJIRU KARUME F528	2023/2024	"	3,900	Nyeri County Tax Waivers Administration Act, 2015
101	FREDRICK MUGO KAGOMBE F10	2023/2024	"	2,350	Nyeri County Tax Waivers Administration Act, 2015
102	MONICA NYAMBURA MATHENGE F178	2023/2024	"	1,200	Nyeri County Tax Waivers Administration Act, 2015
103	SILVIA MUTHONI KIMANI M528	2023/2024	"	2,475	Nyeri County Tax Waivers Administration Act, 2015

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104	SCHOLASTICA NYAMBURA MWANGI SS59	2023/2024	"	1,018	Nyeri County Tax Waivers Administration Act, 2015
105	PATRICIA WANGUI KAHIGA SS309	2023/2024	"	675	Nyeri County Tax Waivers Administration Act, 2015
106	CHARITY NYAGUTHII GITHAE SS51	2023/2024	"	600	Nyeri County Tax Waivers Administration Act, 2015
107	ANN WANJIKU MAINA B122	2023/2024	"	2,350	Nyeri County Tax Waivers Administration Act, 2015
108	PAPIUS MAGOTHE SS251	2023/2024	"	305	Nyeri County Tax Waivers Administration Act, 2015
109	PATRICK MAINA MATHENGE F330	2023/2024	"	1,015	Nyeri County Tax Waivers Administration Act, 2015
110	MARTIN NDERI MURIUKI F272	2023/2024	"	1,009	Nyeri County Tax Waivers Administration Act, 2015
111	MIRRIAM NYAMBURA WAMAITHA B120	2023/2024	"	673	Nyeri County Tax Waivers Administration Act, 2015

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112	JOYCE WANJIRU GACHENGECHI F239	2023/2024	"	1,755	Nyeri County Tax Waivers Administration Act, 2015
113	EUNICE WATARE SSB59	2023/2024	"	5,700	Nyeri County Tax Waivers Administration Act, 2015
114	MARGARET WANGUI GATHUTHI SS233	2023/2024	"	1,431	Nyeri County Tax Waivers Administration Act, 2015
115	JACKSON KAMAU WANYEKI 7*FM	2023/2024	"	8,700	Nyeri County Tax Waivers Administration Act, 2015
116	ELIJAH MARUGA MUREITHI SS149	2023/2024	"	161	Nyeri County Tax Waivers Administration Act, 2015
117	JEDIDAH WAIRIMU MURIUKI SS27	2023/2024	"	1,575	Nyeri County Tax Waivers Administration Act, 2015
118	FAITH WARUGURU MAINA B304	2023/2024	"	1,050	Nyeri County Tax Waivers Administration Act, 2015
119	JECINTA NYOKABI GIKUNJU B284	2023/2024	"	730	Nyeri County Tax Waivers Administration Act, 2015

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120	LOISE WANJIKU WANGUI SS17	2023/2024	"	1,970	Nyeri County Tax Waivers Administration Act, 2015
121	EUNICE WANGUI MWANGI SS16	2023/2024	"	1,970	Nyeri County Tax Waivers Administration Act, 2015
122	JOAN WANGU KABUGI SS63	2023/2024	"	694	Nyeri County Tax Waivers Administration Act, 2015
123	EVA WAMBUI NJOGU SS281	2023/2024	"	516	Nyeri County Tax Waivers Administration Act, 2015
124	MARTHA WANJIRU KINYUA SS29	2023/2024	"	1,005	Nyeri County Tax Waivers Administration Act, 2015
125	GLADYS WARUGURU WAGATITHI SS62	2023/2024	"	1,220	Nyeri County Tax Waivers Administration Act, 2015
126	MARY WAMUYU MAINA SS37	2023/2024	"	75	Nyeri County Tax Waivers Administration Act, 2015
127	MARGARET WANJIKU MUREITHI SS34	2023/2024	"	1,556	Nyeri County Tax Waivers Administration Act, 2015

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128	VIRGINIAH WANGECHI GIKANDI SS35	2023/2024	"	2,520	Nyeri County Tax Waivers Administration Act, 2015
129	JANE WANJA SS339	2023/2024	"	2,775	Nyeri County Tax Waivers Administration Act, 2015
130	ROSE WANGARI NGARI SS53	2023/2024	"	1,102	Nyeri County Tax Waivers Administration Act, 2015
131	BETH NYOKABI NDUNGU B153	2023/2024	"	1,950	Nyeri County Tax Waivers Administration Act, 2015
132	NANCY WAMUYU KIAMA SS315	2023/2024	"	304	Nyeri County Tax Waivers Administration Act, 2015
133	CHARITY WANJIKU GITHAE SS76	2023/2024	"	1,266	Nyeri County Tax Waivers Administration Act, 2015
134	MILICAH NYAMBURA WACHIRA POTB51	2023/2024	"	3,225	Nyeri County Tax Waivers Administration Act, 2015
135	PAULINE WANJIRA MACHARIBI B212	2023/2024	"	1,480	Nyeri County Tax Waivers Administration Act, 2015

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136	MARGARET WAMUYU MURIUKI SS18	2023/2024	"	802	Nyeri County Tax Waivers Administration Act, 2015
137	MONICAH NGENDO MASINDE SS14	2023/2024	"	1,256	Nyeri County Tax Waivers Administration Act, 2015
138	JULIETA MUTHONI MARUGA SS26	2023/2024	"	1,172	Nyeri County Tax Waivers Administration Act, 2015
139	PATRICK WAMBUGU MURIUKI SS117	2023/2024	"	2,372	Nyeri County Tax Waivers Administration Act, 2015
140	ELIJAH MWARITHIA GATHIRU SSB21	2023/2024	"	672	Nyeri County Tax Waivers Administration Act, 2015
141	MONICAH NYAGUTHII WANJIRU SSB16	2023/2024	"	2,640	Nyeri County Tax Waivers Administration Act, 2015
142	JANE KONYO WERU B71	2023/2024	"	5,400	Nyeri County Tax Waivers Administration Act, 2015
143	ESTHER MUGURE WANJOHI SS122	2023/2024	"	1,489	Nyeri County Tax Waivers Administration Act, 2015

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144	NANCY WAIRIMU MACHARIA SS91	2023/2024	"	811	Nyeri County Tax Waivers Administration Act, 2015
145	LUCY WAMBURA MAINA SS02	2023/2024	"	477	Nyeri County Tax Waivers Administration Act, 2015
146	ROSE MBEKE MUTISYA SS125	2023/2024	"	3,286	Nyeri County Tax Waivers Administration Act, 2015
147	JOHN MAINA WAINAINA SS70	2023/2024	"	94	Nyeri County Tax Waivers Administration Act, 2015
148	ESTHER WANGECHI KARIUKI SS93	2023/2024	"	3,546	Nyeri County Tax Waivers Administration Act, 2015
149	LOISE WAMBUI MAINA SS89	2023/2024	"	1,220	Nyeri County Tax Waivers Administration Act, 2015
150	AGATHA NJERI KAIRU SS129	2023/2024	"	1,191	Nyeri County Tax Waivers Administration Act, 2015
151	LOISE WAMBUI MAINA SS82	2023/2024	"	2,025	Nyeri County Tax Waivers Administration Act, 2015

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152	JANE WANJIKU MAINA SSB12	2023/2024	"	2,025	Nyeri County Tax Waivers Administration Act, 2015
153	ROSALINO WAKARITI MACHARIBI SS106	2023/2024	"	3,646	Nyeri County Tax Waivers Administration Act, 2015
154	MERCY WANGU WAMAI SS01	2023/2024	"	1,673	Nyeri County Tax Waivers Administration Act, 2015
155	ROBERT WAMAE MAINA SS113	2023/2024	"	1,669	Nyeri County Tax Waivers Administration Act, 2015
156	MARION NJOKI MATHENGE SS101	2023/2024	"	38	Nyeri County Tax Waivers Administration Act, 2015
157	LYDIAH WANJIRU MAINA SS256	2023/2024	"	4,500	Nyeri County Tax Waivers Administration Act, 2015
158	GRACE WANGAI WAMBUGU B277	2023/2024	"	404	Nyeri County Tax Waivers Administration Act, 2015
159	ROBERTSON MURIUKI WANJOHI T153-154	2023/2024	"	10,800	Nyeri County Tax Waivers Administration Act, 2015

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160	SIMON GACHANGOGAKINGO T163	2023/2024	"	85	Nyeri County Tax Waivers Administration Act, 2015
161	RUTH MIRIGO WANDETO T107	2023/2024	"	675	Nyeri County Tax Waivers Administration Act, 2015
162	GRACE WANJIKU NDATHI F193	2023/2024	"	1,336	Nyeri County Tax Waivers Administration Act, 2015
163	NANCY KIRIGO NJAGI POT-B05	2023/2024	"	2,644	Nyeri County Tax Waivers Administration Act, 2015
164	GRACE WAMBUI G50	2023/2024	"	1,575	Nyeri County Tax Waivers Administration Act, 2015
165	JULIANA WARUGURU MURIUKI F261	2023/2024	"	1,034	Nyeri County Tax Waivers Administration Act, 2015
166	EUNICE WANGARI MURIUKI F262	2023/2024	"	1,631	Nyeri County Tax Waivers Administration Act, 2015
167	ROSALINE WANJIKU KABUCHWA SSB8	2023/2024	"	591	Nyeri County Tax Waivers Administration Act, 2015

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168	JOYCE WAMBUI KABUCHWA SSB1	2023/2024	"	1,425	Nyeri County Tax Waivers Administration Act, 2015
169	MONICA WAIRIMU MAINA F215	2023/2024	"	320	Nyeri County Tax Waivers Administration Act, 2015
170	LUCY KARONGARI NDAMBI F218	2023/2024	"	229	Nyeri County Tax Waivers Administration Act, 2015
171	GRACE WAKIURU GIKUNJU SSB6	2023/2024	"	872	Nyeri County Tax Waivers Administration Act, 2015
172	EUNICE NYAWIRA SS57	2023/2024	"	35	Nyeri County Tax Waivers Administration Act, 2015
173	JOSEPH MWANGI KINGORI SS58	2023/2024	"	882	Nyeri County Tax Waivers Administration Act, 2015
174	ESTHER WANJIKU HUNJA SS96	2023/2024	"	6,396	Nyeri County Tax Waivers Administration Act, 2015
175	PETER NDINGU GACHUHI F01	2023/2024	"	4,016	Nyeri County Tax Waivers Administration Act, 2015

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176	MARGARET NYAWIRA NDIANGUI f495	2023/2024	"	366	Nyeri County Tax Waivers Administration Act, 2015
177	JANE NYAGUTHII GITHUI t120	2023/2024	"	656	Nyeri County Tax Waivers Administration Act, 2015
178	CHARITY WANJIRA MIANO f244	2023/2024	"	2,245	Nyeri County Tax Waivers Administration Act, 2015
179	LYDIAH WANJIRU MAINA SS256	2023/2024	"	4,500	Nyeri County Tax Waivers Administration Act, 2015
180	CHARITY MUTHONI NJERI B64	2023/2024	"	1,220	Nyeri County Tax Waivers Administration Act, 2015
181	MIRRIAM NYAMBURA WAMAITHA B120	2023/2024	"	300	Nyeri County Tax Waivers Administration Act, 2015
182	CHARITY WANJUGU KAGEMA F311	2023/2024	"	1,256	Nyeri County Tax Waivers Administration Act, 2015
183	JAMES GATHUNGU MURIUKI B158	2023/2024	"	3,825	Nyeri County Tax Waivers Administration Act, 2015

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184	EUNICE NDARU NJERU G135	2023/2024	"	1,013	Nyeri County Tax Waivers Administration Act, 2015
185	EUNICE NDARU NJERU ST06	2023/2024	"	11,400	Nyeri County Tax Waivers Administration Act, 2015
186	BEATRICE WAITHIRA WAIBAKI B03	2023/2024	"	1,159	Nyeri County Tax Waivers Administration Act, 2015
187	SUSAN MUTHONI MBATIA B242	2023/2024	"	1,857	Nyeri County Tax Waivers Administration Act, 2015
188	KENETH MIANO MUNDIA B170	2023/2024	"	7,200	Nyeri County Tax Waivers Administration Act, 2015
189	JACKSON MAINA MWANGI B168	2023/2024	"	7	Nyeri County Tax Waivers Administration Act, 2015
190	BEATRICE MUTHONI NDIRITU B468	2023/2024	"	6,267	Nyeri County Tax Waivers Administration Act, 2015
191	MARY THUNGURI MUNYI F520	2023/2024	"	2,375	Nyeri County Tax Waivers Administration Act, 2015

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192	LEAH WAMUCII MURIITHI B75	2023/2024	"	1,155	Nyeri County Tax Waivers Administration Act, 2015
193	CATHERINE WAIRIMU WANJIRU G40	2023/2024	"	1,950	Nyeri County Tax Waivers Administration Act, 2015
194	ESTHER WANGUI SS326	2023/2024	"	732	Nyeri County Tax Waivers Administration Act, 2015
195	CAROLINE NYAMBURA NGIRI SS310	2023/2024	"	9,024	Nyeri County Tax Waivers Administration Act, 2015
196	ESTHER NYOKABI KARITU SS313	2023/2024	"	3,245	Nyeri County Tax Waivers Administration Act, 2015
197	GATERU MUMERU THINWA SS345	2023/2024	"	3,245	Nyeri County Tax Waivers Administration Act, 2015
198	JOYCE NGIMA NGARI SS350	2023/2024	"	2,879	Nyeri County Tax Waivers Administration Act, 2015
199	VERONICA WAMITI KIAMA SS302	2023/2024	"	338	Nyeri County Tax Waivers Administration Act, 2015

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200	PAULINE WAMBUI MUTURI SS30	2023/2024	"	625	Nyeri County Tax Waivers Administration Act, 2015
201	LUCY GATHONI WANJIRU F501	2023/2024	"	5,925	Nyeri County Tax Waivers Administration Act, 2015
202	PAPIUS MAGOTHE WACHIRA SS98	2023/2024	"	231	Nyeri County Tax Waivers Administration Act, 2015
203	ANN NDUTA GATU SS56	2023/2024	"	2,404	Nyeri County Tax Waivers Administration Act, 2015
204	ANN WANJA MWANGI SS276	2023/2024	"	1,960	Nyeri County Tax Waivers Administration Act, 2015
205	ANNAH KAGENDO WAHOME F532	2023/2024	"	225	Nyeri County Tax Waivers Administration Act, 2015
206	MARY WANJUGU GICHUKI B177	2023/2024	"	2,625	Nyeri County Tax Waivers Administration Act, 2015
207	ANN WAIRIMU B41	2023/2024	"	7,700	Nyeri County Tax Waivers Administration Act, 2015

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208	ANN GATHONI SS352	2023/2024	"	11,209	Nyeri County Tax Waivers Administration Act, 2015
209	LUCIAH NGIMA SSB58	2023/2024	"	6,900	Nyeri County Tax Waivers Administration Act, 2015
210	JOYCE NGIMA NGARI SS350	2023/2024	"	2,875	Nyeri County Tax Waivers Administration Act, 2015
211	ELIZABETH WANJIKU NJERI F42	2023/2024	"	9,266	Nyeri County Tax Waivers Administration Act, 2015
212	CHRISTOPHER MWANIKI NGARI SS118	2023/2024	"	6,078	Nyeri County Tax Waivers Administration Act, 2015
213	Jane Muthoni Nyamu-Mukurweini Sub-County	2023/2024	Jane requested waiver her market Banda. The committee found that she operated her banda until she was diagnosed with breast cancer. Since 2023, she has been undergoing treatment, leading to the closure of her banda due to medical expenses. As a Mother of four with two having recently completed secondary school education and two still in school, the	8,396	Nyeri County Tax Waivers Administration Act, 2015

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			client faces significant financial responsibilities. Waiver of accumulated market banda fees for the years 2023 and 2024 was granted amounting to Kshs. 8,396.00		
	Total			662,129	
	Others/Institutions				Nyeri County Tax Waivers Administration Act, 2015
214	Stephen Musya - Nyeri Hospice - Nyeri Town Sub-County	2023/2024	Nyeri Hospice 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 and golf to sustain their operations. They had requested waiver for charges of Dedan Kimathi Kamukunji grounds and hanging of two advertisement banners to organize a charity walk that took place on 23rd September 2023. Waiver was granted considering the activity is not income generating.	34,000	Nyeri County Tax Waivers Administration Act, 2015

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215	Sabeke Horticulture Cooperative Society Limited - Kieni East Sub-County	2023/2024	The institution requested waiver to use Mbiriri grounds for an Agri-Business exhibition in partnership with County Department of Agriculture to train Nyeri County farmers. Waiver was granted amounting to Kshs. 6,000.	6,000	Nyeri County Tax Waivers Administration Act, 2015
216	Agricultural Society of Kenya - Nyeri Town Sub-County	2023/2024	The Agricultural Society of Kenya requested Waiver of Publicity fee on roadshow, banners and poster. ASK plays a key role in dissemination of agricultural information and new technologies to Nyeri farmers and residents by providing a platform for interaction with industry stakeholders like seed producers, agrochemical companies, agribusiness, processor and market linkages among others. Waiver of roadshow and commercial banners was granted amounting to Kshs. 237,000.	237,000	Nyeri County Tax Waivers Administration Act, 2015
217	Kenneth Kabene -National Council for Persons with Disabilities - Nyeri Town Sub-County	2023/2024	National Council for Persons with Disabilities is a state corporation established under the Persons with Disabilities Act No. 14 of	11,000	Nyeri County Tax Waivers Administration Act, 2015

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			2003 to champion for the rights and equalization of opportunities for persons with disabilities in Kenya. National Council for Persons with Disabilities in partnership with Tunye Deaf Women self Help Group Nyeri, are planning the celebrations for the international day for sign Language to be held on 22nd September 2023 and thus requested waiver charges to use Whispers Park ground on the same day. Waiver to use whispers park was granted considering the activity is not income generating.		
218	Rev. Jothan Gathuma - Chaka Pastors Fellowship- Kieni East Sub-County	2023/2024	Chaka Pastors Fellowship in collaboration with Jubilee Christian Eastlands Evangelistic campaign will be holding a crusade at KCC grounds from 14th March to 16th March 2024. They requested for a waiver of Publicizing using truck on 9th March to 11th March 2024, Posters on 7th March 2024 and crusade noise on 14th March to 16th March	50,000	Nyeri County Tax Waivers Administration Act, 2015

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			2024 and waiver was granted		
219	Daniel Kipkosgey-Kenya Wildlife Servie(Aberdare National Park)- Nyeri Town Sub-County	2023/2024	Kenya Wildlife Service is a state cooperation established as a discipline service under Wildlife Management and Conservation Act of 2013 and they are in the process of recruiting rangers and cadets across the county and recruitment for Nyeri County will take palce on 18th April, 2024. Since they do not have budget for the activity which will be held countrywide, they requested for waiver to use Ruringu Stadium which was granted.	16,000	Nyeri County Tax Waivers Administration Act, 2015
220	Elizabeth Mugure- Petals Life Science Limited	2023/2024	Petals Life Science Limited (Formerly Inpha Pharmaceuticals) will be holding a mega agribusiness expo on 3rd April, 2024 at Chaka Grounds. Due to budget constraints, they requested for waiver of county charges on roadshow and banners mounting and waiver was granted.	48,000	Nyeri County Tax Waivers Administration Act, 2015
221	Peter Wamiru - Hive Events - Nyeri Town Sub-County	2023/2024	The Hive Events requested waiver of Publicity materials in regard to an annual gathering of industry and	13,100	Nyeri County Tax Waivers Administration Act,2015

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			property owners that will take place at Nyeri Golf Club on 7th June 2024. Waiver of Publicity materials was granted considering the fact that the event will bring business opportunities that are International and National linked to the county amounting to Kshs. 13,100.00		
222	Monica wangari - Nyeri Town Sub-County	2023/2024	Monica is an Assistant Chief of Majengo Sub-Location, she requested waiver of grave site on behalf of Parents of late Amani Wangui Mucheke at Mukurweini Sub-County. The Parents of late Amani are very vulnerable and among the street family. The Department of Health Services found the case to be deserving of the requested waiver. Waiver fees for burial site at the Cemetery amounting to Kshs. 800 was granted.	800	Nyeri County Tax Waivers Administration Act,2015
223	Rose Muriithi -County Coordinator - Nyeri - Kenya Red Cross-Nyeri Town Sub-County	2023/2024	Kenya Red Cross Society requested waiver to use the Ruringu Stadium grounds during 2024 annual humanity Power Walk on 8th June 2024. Waiver to use	16,000	Nyeri County Tax Waivers Administration Act,2015

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			Ruring stadium grounds was granted considering the activity is not income generating amounting to Kshs. 16,000.00		
224	Director -Highland farmcare Supplies Ltd	2023/2024	The institution requested waiver of Publicity fees and Karatina stadium during the expo. Waiver was granted considering that the activity is not income generating and further is provides a technology transfer forum to our farmers hence supplementing the work of the county amounting to Kshs. 123,000.	123,000	Nyeri County Tax Waivers Administration Act,2015
225	Ann Wambui Mwangi Club President 2023/2024 Rotary Club of Nyeri - Nyeri Town Sub-County	2023/2024	Rotary is a charitable organization that aims at bringing Professionals, institutions and businesses in the prospect of providing humanitarian assistance and foster peace and altruism throughout the world. The Rotary Club of Nyeri was chartered in the year 2015 and has been undertaking various community projects within the Rotary's areas of focus which are but not limited to enhancing Basic Education and Literacy, Maternal & Child Health;	11,000	Nyeri County Tax Waivers Administration Act, 2015

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			Peace and Conflict prevention/Resolution; Disease Prevention and Treatment etc. On Disease Prevention and treatment focus area, the club will be having " THE END POLIO NOW" walk on 21st October 2023 and thus requested waiver of charges on Kamukunji Grounds. Waiver of Kamukunji Grounds was granted considering that the activity is not income generating amounting to Kshs. 11,000.		
226	Bora Guyo -National Transport and Safety Authority- Nyeri Town Sub-County	2023/2024	The National Transport and Safety Authority requested for waiver of Whispers Park charges on 19th November 2023. It was a World Day of Remembrance for Road Traffic crash victims and it is observed worldwide on every 3rd Sunday in November. In Nyeri County the Authority undertook pre and post event activities including, Road safety procession, Road Safety awareness campaigns, Free driver's medical check up Customer care service desk display and free motor	11,000	Nyeri County Tax Waivers Administration Act, 2015

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			vehicle inspection clinics. Waiver was granted considering that the activity is not income generating amounting to Kshs. 11,000.		
227	Sabeke Horticulture Cooperative Society Ltd. - Kieni West Sub-County	2023/2024	The Sabeke Horticulture Cooperative Society in conjunction with World Vision Kenya held an Agriculture Business Expo in Partnership with the Department of Agriculture on 16th November 2023 at Endarasha Cooperative Grounds. The exhibition brought together farmers, agrochemicals and input companies, processing and value addition companies, soil testing service providers, certified potato seeds companies, financial institutions, investors and key agriculture stakeholders to offer a one-on-one learning avenue to the County farmers who are thirst for information. They requested waiver for Banner mounting in Kieni West and Nema Roadshow charges. Waiver was granted considering that the activity	21,500	Nyeri County Tax Waivers Administration Act, 2015

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			is not income generating amounting to Kshs. 21,500.		
	Total			598,400	
	Land rate				
	Details(Name& Plot No.)	2023/2024	The County Government of Nyeri with the approval of H.E. Governor Mutahi Kahiga as part of the economic recovery granted waiver of 100% interest on Land rates for registered and non registered plots.		
228	JACINTA WAMBUI THAMAINI 8/130	2023/2024	"	43,321	Nyeri County Tax Waivers Administration Act,2015
229	MATHIRA FARMERS CO-OP.SOCIETY /BI/66	2023/2024	"	20,839	Nyeri County Tax Waivers Administration Act,2015
230	JOSEPH WAITIKI NDEGWA 2/1313	2023/2024	"	35,020	Nyeri County Tax Waivers Administration Act,2015
231	RUARE HOUSING CO-OPERATIVE SOCIETY LTD 1/807	2023/2024	"	8,480	Nyeri County Tax Waivers Administration Act,2015
232	PHARIS THUMI MATHAIYA /BI/269	2023/2024	"	17,030	Nyeri County Tax Waivers Administration Act,2015

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233	MATHEWS MINJIRE WAIRAGU 7/149	2023/2024	"	1,504	Nyeri County Tax Waivers Administration Act,2015
234	LAWRENCE MURIITHI RUKWARO 1/860	2023/2024	"	18,897	Nyeri County Tax Waivers Administration Act,2015
235	RUARE HOUSING CO-OPERATIVE SOCIETY (CAUTION LIFTED AS PER FILE 476 91&92 RWARE HSING) 1/818	2023/2024	"	15,231	Nyeri County Tax Waivers Administration Act,2015
236	MWANGI RUKWARO & OTHERS 2/88	2023/2024	"	10,531	Nyeri County Tax Waivers Administration Act,2015
237	EUNICE WANJIRA NJARAMBA & JOHN NJARAMBA GUCHU 1/1489	2023/2024	"	9,660	Nyeri County Tax Waivers Administration Act,2015
238	JOSEPH MURAGE KARIUKI KSS/121	2023/2024	"	4,770	Nyeri County Tax Waivers Administration Act,2015
239	ROSE WANGARI GIKANDI (TRUSTEE OF HER CHILDREN) 1/34	2023/2024	"	15,080	Nyeri County Tax Waivers Administration Act,2015
240	CHARLES WAMATHAI GITHU KP2/15	2023/2024	"	3,225	Nyeri County Tax Waivers Administration Act,2015

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241	GOVERNMENT OF KENYA 3/99	2023/2024	"	4,422	Nyeri County Tax Waivers Administration Act,2015
242	JOHN WACHIRA MUYA KP2/48	2023/2024	"	3,520	Nyeri County Tax Waivers Administration Act,2015
243	BERNARD WANJOHI 561/64	2023/2024	"	14,727	Nyeri County Tax Waivers Administration Act,2015
244	MAINA GIKANDI 667/119	2023/2024	"	7,934	Nyeri County Tax Waivers Administration Act,2015
245	ROBERT NJUGUNA KIONGO 1/1696	2023/2024	"	7,275	Nyeri County Tax Waivers Administration Act,2015
246	ROBERT NJUGUNA KIONGO 1/1694	2023/2024	"	4,671	Nyeri County Tax Waivers Administration Act,2015
247	JOYCE NJERI MAINA MAT/NDIMAINI/26	2023/2024	"	9	Nyeri County Tax Waivers Administration Act,2015
248	HARRY KIRITU GITHAE /BII/268	2023/2024	"	13	Nyeri County Tax Waivers Administration Act,2015

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249	Thiomi Limited /BI/207	2023/2024	"	17	Nyeri County Tax Waivers Administration Act,2015
250	DOUGLAS KIRUNYU MATHENGE KIAWARIGI/58	2023/2024	"	21	Nyeri County Tax Waivers Administration Act,2015
251	AIPCA GATURA CHURCH GATURA/26	2023/2024	"	21	Nyeri County Tax Waivers Administration Act,2015
252	JUSTIN KABUIKU & ANOTHER BI/747/BI/747	2023/2024	"	23	Nyeri County Tax Waivers Administration Act,2015
253	SHELMITH WAKONYU /BI/547	2023/2024	"	31	Nyeri County Tax Waivers Administration Act,2015
254	CHARLES NDIRITU THIGU KAMINI OTH/KIH/865	2023/2024	"	37	Nyeri County Tax Waivers Administration Act,2015
255	WAITARA WATHITHINDA GIATHENGE/2	2023/2024	"	38	Nyeri County Tax Waivers Administration Act,2015
256	ELIZABETH NYANGARI KAREITHI 7/62	2023/2024	"	38	Nyeri County Tax Waivers Administration Act,2015

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257	JAMES MUNENE GICHIRA 7/332	2023/2024	"	38	Nyeri County Tax Waivers Administration Act,2015
258	PETER WAWERU GAKUI 7/245	2023/2024	"	41	Nyeri County Tax Waivers Administration Act,2015
259	JAMES MUNENE GICHIA 7/124	2023/2024	"	41	Nyeri County Tax Waivers Administration Act,2015
260	DOMINIC WAMUGI KINYUNGU OTH/KIH/1484	2023/2024	"	47	Nyeri County Tax Waivers Administration Act,2015
261	MARY MURINGI MARARO 1/1544	2023/2024	"	57	Nyeri County Tax Waivers Administration Act,2015
262	ELIUD MUCHOKI MAHIHU /BI/80	2023/2024	"	62	Nyeri County Tax Waivers Administration Act,2015
263	BROOKFIELD ACADEMY /BII/106	2023/2024	"	62	Nyeri County Tax Waivers Administration Act,2015
264	MARKO THUO WACHIURI 561/61	2023/2024	"	76	Nyeri County Tax Waivers Administration Act,2015

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265	HARRY KIRITU GITHAE /BII/46	2023/2024	"	80	Nyeri County Tax Waivers Administration Act,2015
266	SIMON KIMANI MBUGUA 7/15	2023/2024	"	81	Nyeri County Tax Waivers Administration Act,2015
267	STEPHEN GITHINJI MUM/41	2023/2024	"	83	Nyeri County Tax Waivers Administration Act,2015
268	FLORENCE KIRIGO MURIITHI 3/26	2023/2024	"	90	Nyeri County Tax Waivers Administration Act,2015
269	MATHEWS MINJIRE WAIRAGU 7/149	2023/2024	"	114	Nyeri County Tax Waivers Administration Act,2015
270	CHARLES KARUE MBUI /BI/487	2023/2024	"	119	Nyeri County Tax Waivers Administration Act,2015
271	MUONI NDEREBE 1/1499	2023/2024	"	135	Nyeri County Tax Waivers Administration Act,2015
272	DAVID KIHORO WAITHERU 4/72	2023/2024	"	135	Nyeri County Tax Waivers Administration Act,2015

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273	TIMOTHY NJOGU KP2/104	2023/2024	"	135	Nyeri County Tax Waivers Administration Act,2015
274	SIMON KUIYAKI KARUNGARU & EVANSON GITHINJI KINYANJUI /BI/104	2023/2024	"	144	Nyeri County Tax Waivers Administration Act,2015
275	MHASIBU INVESTMENTS COMPANY LIMITED 1098/333	2023/2024	"	150	Nyeri County Tax Waivers Administration Act,2015
276	CAROLINE WAMBUI KARIUKI TOL/573	2023/2024	"	183	Nyeri County Tax Waivers Administration Act,2015
277	CHARLES NDUNGU KER/55	2023/2024	"	227	Nyeri County Tax Waivers Administration Act,2015
278	M/S MUMANGA BUILDING CO 1/274	2023/2024	"	227	Nyeri County Tax Waivers Administration Act,2015
279	EUSTACE MACHARIA WERU /BII/196	2023/2024	"	255	Nyeri County Tax Waivers Administration Act,2015
280	JULIUS SOSPETER GIKONYO WAHINGA & JACKLINE W. GIKONYO OTH/KIH/2682	2023/2024	"	269	Nyeri County Tax Waivers Administration Act,2015

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281	JULIUS SOSPETER GIKONYO WAHINGA & JAQUELINE WANJIRU GIKONYO OTH/KIH/2681	2023/2024	"	269	Nyeri County Tax Waivers Administration Act,2015
282	PERIS NYAGUTHII KIBIRA 1/1532	2023/2024	"	270	Nyeri County Tax Waivers Administration Act,2015
283	BROOKEFIELD ACADEMY LTD /BII/105	2023/2024	"	292	Nyeri County Tax Waivers Administration Act,2015
284	EUNICE WAMBUI MUCHUNU OTH/KIH/729	2023/2024	"	329	Nyeri County Tax Waivers Administration Act,2015
285	KIBEMAR INVESTMENT CO. LTD OTH/KIH/886	2023/2024	"	330	Nyeri County Tax Waivers Administration Act,2015
286	MOSES MWAI KIRAGU 1/1560	2023/2024	"	336	Nyeri County Tax Waivers Administration Act,2015
287	ESBON KUNGU KAHIRO & JOSPHINE WAMBUI GICHUHI 7/150	2023/2024	"	352	Nyeri County Tax Waivers Administration Act,2015
288	PERIS NYAGUTHII KIBIRA /BII/308	2023/2024	"	375	Nyeri County Tax Waivers Administration Act,2015

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289	S L SHAH & OTHERS 3/225	2023/2024	"	381	Nyeri County Tax Waivers Administration Act,2015
290	S. L. SHAH & OTHERS 3/226	2023/2024	"	381	Nyeri County Tax Waivers Administration Act,2015
291	WAHEIRE GIBSON 1/159	2023/2024	"	381	Nyeri County Tax Waivers Administration Act,2015
292	DAVID GACHOMO GITHINJI OTH/KIH/2459	2023/2024	"	392	Nyeri County Tax Waivers Administration Act,2015
293	ANTHONY KINGORI MUTHURA AND DORCAS WANJIRU KINGORI 1/260	2023/2024	"	403	Nyeri County Tax Waivers Administration Act,2015
294	ELSIE WAMBUI WAMBUGU 7/180	2023/2024	"	409	Nyeri County Tax Waivers Administration Act,2015
295	SOLOMON M. WAMBO OTH/KIH/1234	2023/2024	"	420	Nyeri County Tax Waivers Administration Act,2015
296	FRANCIS MWENJA MURIITHI /BII/208	2023/2024	"	429	Nyeri County Tax Waivers Administration Act,2015

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297	LUCY MUTHONI NGATIA 7/166	2023/2024	"	441	Nyeri County Tax Waivers Administration Act,2015
298	MARY NYAMBURA OTH/KIH/561/1B2	2023/2024	"	470	Nyeri County Tax Waivers Administration Act,2015
299	GOVERNMENT OF KENYA 2/1014	2023/2024	"	522	Nyeri County Tax Waivers Administration Act,2015
300	JAMES G KARIUKI MUM/26	2023/2024	"	570	Nyeri County Tax Waivers Administration Act,2015
301	GOVERNMENT OF KENYA 2/981	2023/2024	"	575	Nyeri County Tax Waivers Administration Act,2015
302	GRACE MUTHONI NDUNGU 7/113	2023/2024	"	582	Nyeri County Tax Waivers Administration Act,2015
303	DAVID GACHOMO GITHINJI OTH/KIH/2459	2023/2024	"	587	Nyeri County Tax Waivers Administration Act,2015
304	C. MURIITHI WARUTERE /BI/289	2023/2024	"	594	Nyeri County Tax Waivers Administration Act,2015

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305	KIBUCHI KIMARU & MURAGURI MURIITHI /BI/354	2023/2024	"	612	Nyeri County Tax Waivers Administration Act,2015
306	ANN WANGARI WAMUNYU,ROSE WAMUYU WAMUNYU,IRENE WAMBUI WAMUNYU &WANGECI WAMUNYU 1/1536	2023/2024	"	632	Nyeri County Tax Waivers Administration Act,2015
307	DAVID WAMAI GITHAIGA 2/1281	2023/2024	"	637	Nyeri County Tax Waivers Administration Act,2015
308	CYRUS MAINA MURAGE 7/32	2023/2024	"	639	Nyeri County Tax Waivers Administration Act,2015
309	PETER GITONGA KINGORI 595/3	2023/2024	"	658	Nyeri County Tax Waivers Administration Act,2015
310	JOSEPH WAIRAGU WANJIMA 561/31A1	2023/2024	"	665	Nyeri County Tax Waivers Administration Act,2015
311	MARITHA WAMBUI WAMBUGU 1/1554	2023/2024	"	674	Nyeri County Tax Waivers Administration Act,2015
312	JOHN KARIUKI GATHIRWA 4/74	2023/2024	"	681	Nyeri County Tax Waivers Administration Act,2015

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313	GOVERNMENT OF KENYA 2/979	2023/2024	"	702	Nyeri County Tax Waivers Administration Act,2015
314	DOROTHY WANGECHI WAMUNYU 8/66	2023/2024	"	702	Nyeri County Tax Waivers Administration Act,2015
315	JANE MUMBI MUKERE 7585/231	2023/2024	"	750	Nyeri County Tax Waivers Administration Act,2015
316	JACOB NYAGA NDERITU 1/1093	2023/2024	"	756	Nyeri County Tax Waivers Administration Act,2015
317	CHUMA DAVID WAHOME /BII/90	2023/2024	"	788	Nyeri County Tax Waivers Administration Act,2015
318	JOSEPH W. KABETHI & FRANCIS KABETHI /BI/461	2023/2024	"	839	Nyeri County Tax Waivers Administration Act,2015
319	TRITON SERVICE STATIONS LTD. 667/811	2023/2024	"	855	Nyeri County Tax Waivers Administration Act,2015
320	SAKINA FAZLEHUSSEIN SULEMANJI & MURTUZA MOHAMMAD HUSAIN SHAJAPURWALA 1/477	2023/2024	"	862	Nyeri County Tax Waivers Administration Act,2015

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321	CHUMA DAVID WAHOME /BI/496	2023/2024	"	873	Nyeri County Tax Waivers Administration Act,2015
322	EPHARAS WANJIRU MBAU & LYDIA WANGECHI WAMBUGU 639/17	2023/2024	"	890	Nyeri County Tax Waivers Administration Act,2015
323	PETER NDEGWA MURIITHI 8/81	2023/2024	"	899	Nyeri County Tax Waivers Administration Act,2015
324	PETER NDEGWA MURIITHI 8/85	2023/2024	"	899	Nyeri County Tax Waivers Administration Act,2015
325	BINA PRAVINCHNADRA SHAH 1/388	2023/2024	"	899	Nyeri County Tax Waivers Administration Act,2015
326	CHUMA DAVID WAHOME /BII/126	2023/2024	"	903	Nyeri County Tax Waivers Administration Act,2015
327	JOSEPH MUCHIRI KARURI KSS/134	2023/2024	"	904	Nyeri County Tax Waivers Administration Act,2015
328	PETER NDEGWA MUREITHI 639/7	2023/2024	"	924	Nyeri County Tax Waivers Administration Act,2015

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329	PETER MURIITHI KABAI 2/1296	2023/2024	"	926	Nyeri County Tax Waivers Administration Act,2015
330	GOVERNMENT OF KENYA 2/1009	2023/2024	"	1,131	Nyeri County Tax Waivers Administration Act,2015
331	PETER SIMON GACHARA NGATIA 7/318	2023/2024	"	1,151	Nyeri County Tax Waivers Administration Act,2015
332	CHARITY WANGUI KARERI /BII/49	2023/2024	"	1,156	Nyeri County Tax Waivers Administration Act,2015
333	SHADRACK WANGOMBE MUBEA THEURI 3/208	2023/2024	"	1,158	Nyeri County Tax Waivers Administration Act,2015
334	MWAKA MUNGATANA 7/311	2023/2024	"	1,166	Nyeri County Tax Waivers Administration Act,2015
335	WAKABA CHEGE 674/35	2023/2024	"	1,218	Nyeri County Tax Waivers Administration Act,2015
336	G WAMBUI KIHOSHIA & B WARUKIRAKIHOSHIA 1/71	2023/2024	"	1,279	Nyeri County Tax Waivers Administration Act,2015

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337	KINIIYA NJOROGI 7/346	2023/2024	"	1,285	Nyeri County Tax Waivers Administration Act,2015
338	JOHN MWAI GICHUKI 674/27	2023/2024	"	1,290	Nyeri County Tax Waivers Administration Act,2015
339	GRACE WAIRIMU GICHUKI 1/1527	2023/2024	"	1,294	Nyeri County Tax Waivers Administration Act,2015
340	MUONI NDEREBE 1/473	2023/2024	"	1,300	Nyeri County Tax Waivers Administration Act,2015
341	JOHN KARIUKI GATIBA 1/1236	2023/2024	"	1,350	Nyeri County Tax Waivers Administration Act,2015
342	JENIFFER WACHUKA MAINA 5104/69	2023/2024	"	1,350	Nyeri County Tax Waivers Administration Act,2015
343	GEORGE MWANGI WACHIRA 1/42	2023/2024	"	1,368	Nyeri County Tax Waivers Administration Act,2015
344	KENYA INDUSTRIAL ESTATES LTD 2/232	2023/2024	"	1,369	Nyeri County Tax Waivers Administration Act,2015

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345	KENYA INDUSTRIAL ESTATES LTD 2/231	2023/2024	"	1,420	Nyeri County Tax Waivers Administration Act,2015
346	RAHAB MURINGI GICHAAGA 7/135	2023/2024	"	1,444	Nyeri County Tax Waivers Administration Act,2015
347	AMOS WAMUNYU 2/1065(JUMEA)	2023/2024	"	1,488	Nyeri County Tax Waivers Administration Act,2015
348	PETER KIBOCHA MAINA 7/142	2023/2024	"	1,528	Nyeri County Tax Waivers Administration Act,2015
349	DAVID NJENGA KINUTHIA 7/226	2023/2024	"	1,528	Nyeri County Tax Waivers Administration Act,2015
350	CHARLES KARUGA KARIUKI 7/92	2023/2024	"	1,542	Nyeri County Tax Waivers Administration Act,2015
351	MOSES WAMBAKI 561/129	2023/2024	"	1,576	Nyeri County Tax Waivers Administration Act,2015
352	GOVERNMENT OF KENYA L1/1031	2023/2024	"	1,606	Nyeri County Tax Waivers Administration Act,2015

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353	IRENE WAMBUI WAMUNYI 8/29	2023/2024	"	1,628	Nyeri County Tax Waivers Administration Act,2015
354	PETER NDEGWA MUREITHI 1/122	2023/2024	"	1,653	Nyeri County Tax Waivers Administration Act,2015
355	GEORGE KIHUMBA NDERITU 4/81	2023/2024	"	1,659	Nyeri County Tax Waivers Administration Act,2015
356	PAUL GACHAU KAGAMBO TEMP/372	2023/2024	"	1,674	Nyeri County Tax Waivers Administration Act,2015
357	J. W. MBICHI /BI/373	2023/2024	"	1,689	Nyeri County Tax Waivers Administration Act,2015
358	ROSEMARY WANGARE MUHUNYO SS1/46	2023/2024	"	1,706	Nyeri County Tax Waivers Administration Act,2015
359	GERALD KIBUNGO KIBIRA MUM/14	2023/2024	"	1,716	Nyeri County Tax Waivers Administration Act,2015
360	J J NGURE 2/1119(JUMEA)	2023/2024	"	1,732	Nyeri County Tax Waivers Administration Act,2015

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361	ALICE NJERI NDUNGU /BI/752	2023/2024	"	1,855	Nyeri County Tax Waivers Administration Act,2015
362	JOHN WANJOHI & ANOTHER 4/25	2023/2024	"	1,855	Nyeri County Tax Waivers Administration Act,2015
363	MWANGI KIHARA /BII/316	2023/2024	"	1,926	Nyeri County Tax Waivers Administration Act,2015
364	DUNCAN KINYUA MACHARIA 15365/31	2023/2024	"	1,944	Nyeri County Tax Waivers Administration Act,2015
365	UMOJA SERVICE STATION 2/29	2023/2024	"	2,002	Nyeri County Tax Waivers Administration Act,2015
366	JOSEPH KINYANJUI GATHII 2/1084(JUMEA)	2023/2024	"	2,165	Nyeri County Tax Waivers Administration Act,2015
367	RACHAEL WANJERI MATHENGE 7/284	2023/2024	"	2,229	Nyeri County Tax Waivers Administration Act,2015
368	NICHOLAS K. GACHAU 2/1154	2023/2024	"	2,281	Nyeri County Tax Waivers Administration Act,2015

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369	WAIWAI ENTERPRISES LIMITED /BI/214	2023/2024	"	2,351	Nyeri County Tax Waivers Administration Act,2015
370	PERIS NYAGUTHII KIBIRA /UNS B11/343	2023/2024	"	2,392	Nyeri County Tax Waivers Administration Act,2015
371	ELIZABETH WAIRIMU WAMUNYI 8/27	2023/2024	"	2,423	Nyeri County Tax Waivers Administration Act,2015
372	ISAAC KIIRU KINGORI 2/1049	2023/2024	"	2,436	Nyeri County Tax Waivers Administration Act,2015
373	AMOS KIBE THOKO 667/115	2023/2024	"	2,451	Nyeri County Tax Waivers Administration Act,2015
374	GRACE NYAGATHENYA MWIIRI 1/699	2023/2024	"	2,471	Nyeri County Tax Waivers Administration Act,2015
375	KENYA INDUSRIAL ESTATE LTD 2/1023	2023/2024	"	2,508	Nyeri County Tax Waivers Administration Act,2015
376	LUCY WANJIRU MWANGI OTH/KIH/728	2023/2024	"	2,529	Nyeri County Tax Waivers Administration Act,2015

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377	MUCHUNU GACHUKI OTH/KIH/734	2023/2024	"	2,529	Nyeri County Tax Waivers Administration Act,2015
378	MUCHUNU GACHUKI OTH/KIH/735	2023/2024	"	2,529	Nyeri County Tax Waivers Administration Act,2015
379	RACHEL MURINGI MUCHUNU OTH/KIH/731	2023/2024	"	2,529	Nyeri County Tax Waivers Administration Act,2015
380	JOSEPH MIANO NGARI /BII/77	2023/2024	"	2,541	Nyeri County Tax Waivers Administration Act,2015
381	PETER MAINA KIHARA /BII/278	2023/2024	"	2,591	Nyeri County Tax Waivers Administration Act,2015
382	DAVID GACHOMO GITHINJI OTH/KIH/2462	2023/2024	"	2,614	Nyeri County Tax Waivers Administration Act,2015
383	ALFRED MBUTHIA & JOSPHAT KAMAU KIAMUTHANGA/20	2023/2024	"	2,664	Nyeri County Tax Waivers Administration Act,2015
384	GACHERU GATHANGA 595/47	2023/2024	"	2,705	Nyeri County Tax Waivers Administration Act,2015

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385	MICHAEL MWANIKI NDEREBE 561/106	2023/2024	"	2,712	Nyeri County Tax Waivers Administration Act,2015
386	ABDALLA C/O HADIJA MUTHONI SS1/74	2023/2024	"	2,721	Nyeri County Tax Waivers Administration Act,2015
387	GEORGE KENNEDY MAINA 1/1022	2023/2024	"	2,773	Nyeri County Tax Waivers Administration Act,2015
388	GEORGE WANJOHI & OTHERS 9395/46	2023/2024	"	2,829	Nyeri County Tax Waivers Administration Act,2015
389	JOHN MWANGI WANJIKU 3/249	2023/2024	"	2,893	Nyeri County Tax Waivers Administration Act,2015
390	JOHN MWANGI WANJIKU 3/248	2023/2024	"	2,893	Nyeri County Tax Waivers Administration Act,2015
391	G.W. GICHUKI, 1/228	2023/2024	"	2,932	Nyeri County Tax Waivers Administration Act,2015
392	JUSTUS MAINA KINGORI 7/185	2023/2024	"	2,977	Nyeri County Tax Waivers Administration Act,2015

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393	JEKAREST LIMITED 2/204	2023/2024	"	3,006	Nyeri County Tax Waivers Administration Act,2015
394	FEISAL ALI AHAMED 7/99	2023/2024	"	3,140	Nyeri County Tax Waivers Administration Act,2015
395	PETER GACHATHI WANJAMA 7/107	2023/2024	"	3,141	Nyeri County Tax Waivers Administration Act,2015
396	JOHN MUCHEMI IKINYA 7/54	2023/2024	"	3,235	Nyeri County Tax Waivers Administration Act,2015
397	CHRISTINE W. WAWERU 1/708	2023/2024	"	3,263	Nyeri County Tax Waivers Administration Act,2015
398	HENRY MUTURI NGUNJIRI UNS/3	2023/2024	"	3,318	Nyeri County Tax Waivers Administration Act,2015
399	ROSE NYAGUTHII L.M. RUTHUTHI & ROBERT GITHIA MUNYIRI /UNS PLT19	2023/2024	"	3,350	Nyeri County Tax Waivers Administration Act,2015
400	REUBEN NDERITUH GITAHU 8/125	2023/2024	"	3,544	Nyeri County Tax Waivers Administration Act,2015

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401	MUCHUNU GACHUKI OTH/KIH/737	2023/2024	"	3,564	Nyeri County Tax Waivers Administration Act,2015
402	GIMUR INVESTMENT LIMITED 7/132	2023/2024	"	3,608	Nyeri County Tax Waivers Administration Act,2015
403	LYDIAH WAMAE /BI/520	2023/2024	"	3,654	Nyeri County Tax Waivers Administration Act,2015
404	PETERSON MURIUKI KIGOTHO /BI/458	2023/2024	"	3,661	Nyeri County Tax Waivers Administration Act,2015
405	MWANGI KIHARA /BII/304	2023/2024	"	3,680	Nyeri County Tax Waivers Administration Act,2015
406	MWANGI KIHARA /BII/317	2023/2024	"	3,774	Nyeri County Tax Waivers Administration Act,2015
407	J.G KIMONDO 5118/2	2023/2024	"	3,915	Nyeri County Tax Waivers Administration Act,2015
408	EVANSON GITIMU MAIGUA 561/1A	2023/2024	"	3,956	Nyeri County Tax Waivers Administration Act,2015

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409	PETER NDEGWA MUREITHI 9395/236	2023/2024	"	4,005	Nyeri County Tax Waivers Administration Act,2015
410	MICHAEL NDERITU MUIGA 1/49	2023/2024	"	4,236	Nyeri County Tax Waivers Administration Act,2015
411	SARAH WAIRIMU KANGI /BII/98	2023/2024	"	4,297	Nyeri County Tax Waivers Administration Act,2015
412	MWANGI KIHARA /BII/262	2023/2024	"	4,394	Nyeri County Tax Waivers Administration Act,2015
413	JOHN NYAGA NYOKO 561/22	2023/2024	"	4,443	Nyeri County Tax Waivers Administration Act,2015
414	WILLY WARIARI GITONGA 1/1506	2023/2024	"	4,457	Nyeri County Tax Waivers Administration Act,2015
415	EPHANTUS GICHIRA WAHOME 2/401	2023/2024	"	4,490	Nyeri County Tax Waivers Administration Act,2015
416	MURIUKI RECHA /BI/538	2023/2024	"	4,515	Nyeri County Tax Waivers Administration Act,2015

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417	JAMES MWANGI KIHARA /BII/342	2023/2024	"	4,926	Nyeri County Tax Waivers Administration Act,2015
418	RACHEL MURINGI MUCHUNU 561/31B	2023/2024	"	5,073	Nyeri County Tax Waivers Administration Act,2015
419	LUCY KABURA NDONGA SS1/51	2023/2024	"	5,130	Nyeri County Tax Waivers Administration Act,2015
420	WACHIRA GATAMU & OTHERS, 3/15	2023/2024	"	5,161	Nyeri County Tax Waivers Administration Act,2015
421	MARGARET KAGENDO GICHUKI 8/71	2023/2024	"	5,194	Nyeri County Tax Waivers Administration Act,2015
422	PETER SIMON GACHARA 7/256	2023/2024	"	5,299	Nyeri County Tax Waivers Administration Act,2015
423	DOROTHY WANGECHI WAMUNYU &ANOTHER 8/36	2023/2024	"	5,378	Nyeri County Tax Waivers Administration Act,2015
424	JOHN PETER WANJAU NJOROGI 1/1454	2023/2024	"	5,405	Nyeri County Tax Waivers Administration Act,2015

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425	ESTHER MURUGI 1/1539	2023/2024	"	5,574	Nyeri County Tax Waivers Administration Act,2015
426	KENYA NATIONAL CHAMBER OF COMMERCE & INDUSTRY 2/369	2023/2024	"	5,785	Nyeri County Tax Waivers Administration Act,2015
427	ROSE NYAGUTHII L MUNYIRI RUTHUTHI & ROBERT GITHIA MUNYIRI /BII/14	2023/2024	"	6,220	Nyeri County Tax Waivers Administration Act,2015
428	FAITH N. KANYUIRA & NELIAH GITHEKO /BI/536	2023/2024	"	6,258	Nyeri County Tax Waivers Administration Act,2015
429	MARY TERESA NDIRITU 639/100	2023/2024	"	6,272	Nyeri County Tax Waivers Administration Act,2015
430	MWANGI KIHARA /UNS.PLOT NO. 350	2023/2024	"	6,345	Nyeri County Tax Waivers Administration Act,2015
431	LUCY WANJIRU MWANGI, WILLIAM WANGOME KIMANI,JOHN KINGORI GITHINJI & SAMUEL WANJOHI WAIHENYA 2/1162	2023/2024	"	6,349	Nyeri County Tax Waivers Administration Act,2015
432	FEISAL ALI AHMED 4/109	2023/2024	"	6,356	Nyeri County Tax Waivers Administration Act,2015

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

433	FEISAL ALI AHMED 4/110	2023/2024	"	6,356	Nyeri County Tax Waivers Administration Act,2015
434	KAROKI KIMARU GATHUA SS1/23	2023/2024	"	6,843	Nyeri County Tax Waivers Administration Act,2015
435	JOSEPH NDIRITU 1/668	2023/2024	"	6,906	Nyeri County Tax Waivers Administration Act,2015
436	MICHAEL ANTONY WANJOHI WAHOME 7/154	2023/2024	"	6,915	Nyeri County Tax Waivers Administration Act,2015
437	MWANGI KIHARA C/O C.M.Wakari /BII/265	2023/2024	"	7,103	Nyeri County Tax Waivers Administration Act,2015
438	BEN KANINA KAMAU 1/1678	2023/2024	"	7,230	Nyeri County Tax Waivers Administration Act,2015
439	CHRISTOPHER WARUIRU /BI/423	2023/2024	"	7,431	Nyeri County Tax Waivers Administration Act,2015
440	HAWA ALI SHAFFI 7/80	2023/2024	"	7,992	Nyeri County Tax Waivers Administration Act,2015

*Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024*

441	MIRICHO KAHIHU WAGITU /BII/11	2023/2024	"	8,790	Nyeri County Tax Waivers Administration Act,2015
442	GEORGE THUKU MUCHAI 7/117	2023/2024	"	9,693	Nyeri County Tax Waivers Administration Act,2015
443	TIMOTHY MIGWI MURAGE UNS/F	2023/2024	"	9,819	Nyeri County Tax Waivers Administration Act,2015
444	DONALDSON DEVELOPMENT COMPANY LIMITED /BI/695	2023/2024	"	9,844	Nyeri County Tax Waivers Administration Act,2015
445	ELIZABETH NYANGARI KAREITHI 7/62	2023/2024	"	10,198	Nyeri County Tax Waivers Administration Act,2015
446	FELIX KEBUKA WACHIRA 1/301	2023/2024	"	10,369	Nyeri County Tax Waivers Administration Act,2015
447	SAGANA CHEMISTS LTD 1/364	2023/2024	"	10,600	Nyeri County Tax Waivers Administration Act,2015
448	JULIUS MUGWANDIA /BII/72	2023/2024	"	10,707	Nyeri County Tax Waivers Administration Act,2015

Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

449	ROSEMARY WANGARI MUHUNYO & ANOTHER 2/355	2023/2024	"	10,859	Nyeri County Tax Waivers Administration Act,2015
450	MHASIBU INVESTMENTS COMPANY LTD 1098/290	2023/2024	"	11,381	Nyeri County Tax Waivers Administration Act,2015
451	ELIJAH NG'ANG'A GATIMU 1/164	2023/2024	"	11,622	Nyeri County Tax Waivers Administration Act,2015
452	GOVERMENT OF KENYA 3/237	2023/2024	"	12,601	Nyeri County Tax Waivers Administration Act,2015
453	MUKURWEINI PHARMACEUTICAL LTD 2/218	2023/2024	"	12,606	Nyeri County Tax Waivers Administration Act,2015
454	WESTON KARANGI & OTHERS /BI/158	2023/2024	"	12,624	Nyeri County Tax Waivers Administration Act,2015
455	EPHANTUS MATE MABU 2/950	2023/2024	"	12,627	Nyeri County Tax Waivers Administration Act,2015
456	GEORGE WAMAI HINGA /BI/225	2023/2024	"	13,078	Nyeri County Tax Waivers Administration Act,2015

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County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024

457	EDWARD MUTAHI KAHIGA KSS/187	2023/2024	"	13,438	Nyeri County Tax Waivers Administration Act,2015
458	ERIC MUREITHI KIMARU 7/2	2023/2024	"	13,598	Nyeri County Tax Waivers Administration Act,2015
459	MWANGI KIHARA /BII/325	2023/2024	"	13,715	Nyeri County Tax Waivers Administration Act,2015
460	EDWARD MUTAHI KAHIGA & CAROLINE GITHINJI KTP/173	2023/2024	"	13,892	Nyeri County Tax Waivers Administration Act,2015
461	FRANCIS KINYANJUI GITHINJI & ANOTHER 667/65	2023/2024	"	13,989	Nyeri County Tax Waivers Administration Act,2015
462	PETERSON MURIUKI KIGOTHO 2/661	2023/2024	"	14,330	Nyeri County Tax Waivers Administration Act,2015
463	EMYDUN HOLDINGS LIMITED 639/65	2023/2024	"	14,431	Nyeri County Tax Waivers Administration Act,2015
464	MATHIRA PROPERTIES /BI/698	2023/2024	"	14,456	Nyeri County Tax Waivers Administration Act,2015

Receiver Of Revenue
County Government of Nyeri
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465	ELIZABETH MUGURE KEIGE & JOHN NJOROGI KEIGE 8/68	2023/2024	"	15,282	Nyeri County Tax Waivers Administration Act,2015
466	RICHARD MWANGI WARUGONGO & SARAH WAITHIRA WARUGONGO 1/463	2023/2024	"	15,361	Nyeri County Tax Waivers Administration Act,2015
467	MUTOTHORI MUGO 1/1312	2023/2024	"	15,393	Nyeri County Tax Waivers Administration Act,2015
468	STEPHEN MITHAMO MURIUKI & JACKSON MUYA MURIUKI KP2/2	2023/2024	"	15,503	Nyeri County Tax Waivers Administration Act,2015
469	ANAGRO KENYA LIMITED 1/991	2023/2024	"	16,187	Nyeri County Tax Waivers Administration Act,2015
470	MUCHUNU GACHUKI & ANOTHER 2/68	2023/2024	"	17,240	Nyeri County Tax Waivers Administration Act,2015
471	PATRICIAH K GATITHI 2/1086(JUMEA)	2023/2024	"	18,060	Nyeri County Tax Waivers Administration Act,2015
472	JOSIAH MURIITHI 1/70	2023/2024	"	18,674	Nyeri County Tax Waivers Administration Act,2015

*Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2024*

473	SAGANA CHEMIST LTD 1/361	2023/2024	"	19,976	Nyeri County Tax Waivers Administration Act,2015
474	FEISAL ALI AHMED 1/1566	2023/2024	"	20,722	Nyeri County Tax Waivers Administration Act,2015
475	DAVID K WACHIRA MUM/21	2023/2024	"	21,251	Nyeri County Tax Waivers Administration Act,2015
476	AGNES MUTHONI NGUMI MUM/22	2023/2024	"	21,251	Nyeri County Tax Waivers Administration Act,2015
477	DAVID MAINA MWANGI 4/20	2023/2024	"	21,524	Nyeri County Tax Waivers Administration Act,2015
478	PAUL KIPKORIR MAGUT SANG AND ANNE WANJIKU SANG 12960/165	2023/2024	"	22,454	Nyeri County Tax Waivers Administration Act,2015
479	AUTO DRIVE LIMITED 2/361	2023/2024	"	22,657	Nyeri County Tax Waivers Administration Act,2015
480	EMILIO KANYARE NGOTHO 2/63	2023/2024	"	22,715	Nyeri County Tax Waivers Administration Act,2015

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481	ROSE NJERI GATIGI,DOREEN WAMBUI MWANGI & LYDIA WANJIRU MWANGI(MINOR) 1/1436	2023/2024	"	23,153	Nyeri County Tax Waivers Administration Act,2015
482	MATHIRA PROPERTIES /BI/697	2023/2024	"	23,460	Nyeri County Tax Waivers Administration Act,2015
483	DUNCAN MUCHEMI L.THEURI 2/1021	2023/2024	"	23,652	Nyeri County Tax Waivers Administration Act,2015
484	NANCY NJERI NDICHU 1/1650	2023/2024	"	23,666	Nyeri County Tax Waivers Administration Act,2015
485	WAMAHIU MUYA KAGUKU 2/276	2023/2024	"	25,213	Nyeri County Tax Waivers Administration Act,2015
486	WAMAGURU WACHIRA JOHN 667/28A	2023/2024	"	26,422	Nyeri County Tax Waivers Administration Act,2015
487	FEISAL ALI AHAMED 2(MAJENGO)/538	2023/2024	"	26,461	Nyeri County Tax Waivers Administration Act,2015
488	AKIDA MUNYI SS1/2	2023/2024	"	26,476	Nyeri County Tax Waivers Administration Act,2015

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489	FRANCIS MARANGA KIRIRA & MARY N. MARANGA 1/1590	2023/2024	"	28,093	Nyeri County Tax Waivers Administration Act,2015
490	JACOB ALEX NDIRITU KAMENJU 3/233	2023/2024	"	28,574	Nyeri County Tax Waivers Administration Act,2015
491	MATHIRA DAIRYMEN CO-OP SOCIETY /BI/61	2023/2024	"	29,564	Nyeri County Tax Waivers Administration Act,2015
492	JOHN GATHUA THUKU 3/124	2023/2024	"	29,614	Nyeri County Tax Waivers Administration Act,2015
493	GOVERMENT OF KENYA 9395/19	2023/2024	"	30,367	Nyeri County Tax Waivers Administration Act,2015
494	HENRY MAINA NDEGWA 2/1349	2023/2024	"	31,483	Nyeri County Tax Waivers Administration Act,2015
495	PETERSON MURIUKI KIGOTHO /BI/388	2023/2024	"	32,961	Nyeri County Tax Waivers Administration Act,2015
496	ELIZABETH WAIRIMU WAMUNYU 8/28	2023/2024	"	34,844	Nyeri County Tax Waivers Administration Act,2015

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497	MRS CHARITY WAMUYU MATHENGE 1/281	2023/2024	"	35,269	Nyeri County Tax Waivers Administration Act,2015
498	DANIEL M.GITHEKO /BI/52	2023/2024		36,669	Nyeri County Tax Waivers Administration Act,2015
499	SHUSHI LALZEN W/O CHANDULAL SHAH & ANOTHER 1/1066	2023/2024		36,679	Nyeri County Tax Waivers Administration Act,2015
500	SALIM RHIBOI JENARIUS 7/224	2023/2024		37,268	Nyeri County Tax Waivers Administration Act,2015
501	JOHNSON GITHAIGA NJOROGE 1/1531	2023/2024		37,755	Nyeri County Tax Waivers Administration Act,2015
502	ARIKO SUPER FEEDS LTD BOX 21585 NRB 1/265	2023/2024		39,223	Nyeri County Tax Waivers Administration Act,2015
503	MAKANGA KINGORI OTH/KIH/849	2023/2024		39,809	Nyeri County Tax Waivers Administration Act,2015
504	NELSON NDERITU GITHUA 1/1376	2023/2024		41,635	Nyeri County Tax Waivers Administration Act,2015

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505	RUARE HOUSING CO-OPERATIVE SOCIETY 1/793	2023/2024		42,015	Nyeri County Tax Waivers Administration Act,2015
506	PETERSON MURIUKI KIGOTHO 595/85	2023/2024		42,826	Nyeri County Tax Waivers Administration Act,2015
507	MWITIRI TRANSPORTERS 561/118	2023/2024		43,981	Nyeri County Tax Waivers Administration Act,2015
508	ESTHER MWAGIRUA MUTHEE /BI/420	2023/2024		45,189	Nyeri County Tax Waivers Administration Act,2015
509	EDWARD MUTAHI KAHIGA 1/263	2023/2024		45,865	Nyeri County Tax Waivers Administration Act,2015
510	KIGO URUGARI 595/56	2023/2024		47,384	Nyeri County Tax Waivers Administration Act,2015
511	ESTHER MUTHONI GITAU 8/102	2023/2024		50,491	Nyeri County Tax Waivers Administration Act,2015
512	BENARD MUCHEMI THUNGU & ANOTHER 1/55	2023/2024		50,646	Nyeri County Tax Waivers Administration Act,2015

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513	FELIX KIBUKA WACHIRA 8/23	2023/2024		51,332	Nyeri County Tax Waivers Administration Act,2015
514	JACKSON THEURI NDUNGU 1/475	2023/2024		53,400	Nyeri County Tax Waivers Administration Act,2015
515	Patrick Ngumi Githae 595/30	2023/2024		54,707	Nyeri County Tax Waivers Administration Act,2015
516	MIRIAM WANJIRU GITHUA 1/1375	2023/2024		63,564	Nyeri County Tax Waivers Administration Act,2015
517	JAMES NJEGA NDERI 639/89	2023/2024		66,638	Nyeri County Tax Waivers Administration Act,2015
518	A R SHAH & ANOTHER 3/102	2023/2024		67,281	Nyeri County Tax Waivers Administration Act,2015
519	Patrick Ngumi Githae 2/372	2023/2024		70,026	Nyeri County Tax Waivers Administration Act,2015
520	JOSEPH OGADA OLUNGA 7/3	2023/2024		70,419	Nyeri County Tax Waivers Administration Act,2015

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521	ALEXANDER N. GETAO 1/995	2023/2024		72,120	Nyeri County Tax Waivers Administration Act,2015
522	NYERI ESTATE LTD 1/940	2023/2024		75,000	Nyeri County Tax Waivers Administration Act,2015
523	FREDRICK KAGIO KINYUA /BI/355	2023/2024		79,232	Nyeri County Tax Waivers Administration Act,2015
524	JELIKA INVESTMENT CO. LTD 1/627	2023/2024		93,235	Nyeri County Tax Waivers Administration Act,2015
525	SUSAN GATHONI GATHERU 1/339	2023/2024		94,309	Nyeri County Tax Waivers Administration Act,2015
526	JELIKA INVESTMENT CO. LTD 1/625	2023/2024		95,755	Nyeri County Tax Waivers Administration Act,2015
527	FELIX KEBUKA WACHIRA 1/888	2023/2024		110,928	Nyeri County Tax Waivers Administration Act,2015
528	JELIKA INVESTMENT CO. LTD 1/626	2023/2024		123,383	Nyeri County Tax Waivers Administration Act,2015

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529	LYDIA WANJIRU GAITIRIRA 1/737	2023/2024		127,859	Nyeri County Tax Waivers Administration Act,2015
530	EPHANTUS MATE MABU 1/729	2023/2024		128,948	Nyeri County Tax Waivers Administration Act,2015
531	ALICE GATHIGIA KARUKU 1/1363	2023/2024		130,103	Nyeri County Tax Waivers Administration Act,2015
532	JOSEPH WAITIKI NDEGWA 2/24	2023/2024		130,993	Nyeri County Tax Waivers Administration Act,2015
533	GLADHOME(1977) LTD 1/623	2023/2024		159,955	Nyeri County Tax Waivers Administration Act,2015
534	JASAN KANJA NYAGWANJI 8/43	2023/2024		173,377	Nyeri County Tax Waivers Administration Act,2015
535	VERONICA WARUGURU 8/109	2023/2024		177,138	Nyeri County Tax Waivers Administration Act,2015
536	MIRIAM WANJIRU KIBUKA 8/117	2023/2024		181,869	Nyeri County Tax Waivers Administration Act,2015

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537	ANNA NYATHAMA RODERICK 1/739	2023/2024		190,304	Nyeri County Tax Waivers Administration Act,2015
538	JAMES KIHARA KARIUKI 667/94	2023/2024		191,943	Nyeri County Tax Waivers Administration Act,2015
539	DORCAS NDUTA MACHARIA & ANOTHER 3/196	2023/2024		194,447	Nyeri County Tax Waivers Administration Act,2015
540	SAMUEL GATHIGA MWANGI 1/1057	2023/2024		205,947	Nyeri County Tax Waivers Administration Act,2015
541	RUNGARE CONSTRUCTION LTD 1/152	2023/2024		221,165	Nyeri County Tax Waivers Administration Act,2015
542	SHELMITH WANJIRU KARUKU 2/1286	2023/2024		245,057	Nyeri County Tax Waivers Administration Act,2015
543	JAMES WAITHITU GAKINYA 667/202	2023/2024		256,854	Nyeri County Tax Waivers Administration Act,2015
544	SAMUEL GAKIRIA KIMANI & MARK WACHIRA KIMANI 2/911	2023/2024		301,440	Nyeri County Tax Waivers Administration Act,2015

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545	PETER KIMITA WAWERU 1/1192	2023/2024		309,601	Nyeri County Tax Waivers Administration Act, 2015
546	GOVERNMENT OF KENYA 2/360	2023/2024		324,607	Nyeri County Tax Waivers Administration Act, 2015
547	MURAGE GICHUHI 1/457	2023/2024		328,892	Nyeri County Tax Waivers Administration Act, 2015
	Total			7,572,799	
	Rent				
529	Chief Registrar of the Judiciary	2023/2024	Since March 2000, the Judiciary's Mukurweini Law Courts has been operating at the Mukurweini Beer Hall, a building owned by the Nyeri County Government, under an arrangement that required the court to pay rent at Ksh. 5,000 per month that was later reviewed by the Revenue Administration Act 2014 to 20,000/-. The Nyeri County Government granted waiver of Kshs 354,000/- on condition they pay Kshs.3,230,000 for the occupation of this property considering that they are not income generating.	354,000	Nyeri County Tax Waivers Administration Act, 2015
	Grand Total			10,320,275	

*Receiver Of Revenue
County Government of Nyeri
Revenue Statements for the Period Ended 30th June 2024*

2023-2024 WAIVER SUMMARY - FINANCE, ECONOMIC PLANNING & ICT

Description	Amount Waived
Single Business Permit	230,028
Liquor Licenses	247,419
Land rates (Penalties)	7,572,799
Vehicle	655,500
Stalls & Bandas	662,129
Institutions/Others	598,400
Rent	354,000
TOTAL	10,320,275

(PFM ACT section 165 subsection 4, 5)



*Sign and date
Accounting Officer*

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
4.0	Long Outstanding Arrears of Revenue	The County Government of Nyeri has made tremendous effort towards the collection of the outstanding arrears in various ways some of the measures include; 100% Waivers on penalties. Issuance of demand notices, withholding of licenses for businesses whose plots have arrears, and negotiation with the plot owners in a bid to sort out the existing dispute. However, 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.	Pending Senate	

Receiver Of Revenue
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Reference No. in the financial year	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (But a time when you expect the issue to be resolved)
		The rates outstanding is majorly due to the disputed valuation Roll which is not enforceable due to objections raised by the public on land rates applicable which have not been resolved by the Valuation Court. There are various court cases e.g. Nyeri High Court Petition no. 17 of 2015.		
4.1	Under Collection of County Own Generated Receipts	The Directorate of Revenue is striving towards the realization of the targeted revenue by instituting various revenue collection mechanisms for effective monitoring e.g. 1. Introduction of a revenue compliance team at the directorate headquarters and allocating officers' specific streams to ensure compliance. 2. Bonding for various county revenue noncompliance offences. 3. Mobile cash office to	Pending Senate	

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 (Date when you expect the issue to be resolved)
		customers where the officers will be taking their services to the locals at the place of their work/ businesses.		
	Budgetary Control and Performance - Under Collection of Revenue	Own source revenue target was not met. During the period under review, this was mainly caused by; the hard economic times resulting to the closure of many businesses for instance the big hotels in Nyeri closed and did not renew their business permits in the period under review. Heightened political activities across the county due to the General Elections also hindered realization of revenue targets from most of the revenue streams. Generally, revenue collection for FY 22/23 shortfall was Kshs 189,262,693.00. It's important to note that during the year under review revenue collected	Pending Senate	

Receiver Of Revenue
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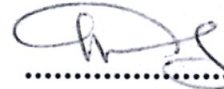
Revenue Account Name	Revenue Account Code	Description of Revenue	Status (Revised/Revised)	Remarks (If any, state what you expect the issue to be resolved)
		<p>increased slightly by Kshs 4,802,561 as compared to the previous financial year. The following are some of the strategies that the county is currently implementing; Introduced a revenue compliance team at the directorate headquarters and allocated officers' specific streams to ensure compliance. Bonding for various county revenue noncompliance offences. Mobile cash office to customers where the officers will be taking their services to the locals at their places of work/ businesses</p>		
	<p>Failure to Operationalize Valuation Roll</p>	<p>The county government of Nyeri has completed preparation of valuation roll for Nyeri municipality and has also finalized with the valuation court hence the county Government has a complete valid Valuation Roll. The rates struck to</p>	<p>Pending Senate</p>	

Receiver Of Revenue
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Reference No. on the external audit Report	Issue from Auditor	Observations	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
			operationalise the Valuation Roll is already factored in the Finance Bill 224 awaiting enactment by the assembly. This will resolve the existing issues and enable the county have a valid valuation Roll that is enforceable.		



.....
Name: Rehema M. Salim
County Receiver of Revenue
Date: 24th September 2024



.....
Name: Catherine Thuo
Head of Revenue Reporting
ICPAK M/No: 18296
Date: 24th September 2024

*Receiver Of Revenue
County Government of Nyeri
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F.O. 30			
COUNTY GOVERNMENT OF NYERI			
JUNE			
Bank Name:KCB			
Account Number: 1140760319			
BANK RECONCILIATION			
For the month of June 2024			
		Ksh	Ksh
Balance as per Bank certificate:			1,038,045.00
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		-
2	Receipts in bank statement not yet recorded in cash book		-
Add:			
3	Payments in bank statement not yet recorded in cash book		-
4	Receipts in cashbook not yet recorded in bank statement		-
Balance as per Cash book			1,038,045.00
	ACTUAL CASH BOOK BALANCE		1,038,045.00

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F.O. 30			
COUNTY GOVERNMENT OF NYERI			
JUNE			
Bank Name: EQUITY			
Account Number: 0110280843674			
BANK RECONCILIATION			
For the month of June 2024			
		Ksh	Ksh
Balance as per Bank certificate:			646,375.00
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		-
2	Receipts in bank statement not yet recorded in cash book		-
Add:			
3	Payments in bank statement not yet recorded in cash book		-
4	Receipts in cashbook not yet recorded in bank statement		-
Balance as per Cash book			646,375.00
	ACTUAL CASH BOOK BALANCE		646,375.00

*Receiver Of Revenue
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F.O. 30			
COUNTY GOVERNMENT OF NYERI			
JUNE			
Bank Name: COOPERATIVE BANK			
Account Number: 01141666594400			
BANK RECONCILIATION			
For the month of June 2024			
		Ksh	Ksh
			Ksh
Balance as per Bank certificate:			247,655.00
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		-
2	Receipts in bank statement not yet recorded in cash book		-
Add:			
3	Payments in bank statement not yet recorded in cash book		-
4	Receipts in cashbook not yet recorded in bank statement		-
Balance as per Cash book			247,655.00
	ACTUAL CASH BOOK BALANCE		247,655.00