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REPORT

OF

THE AUDITOR-GENERAL

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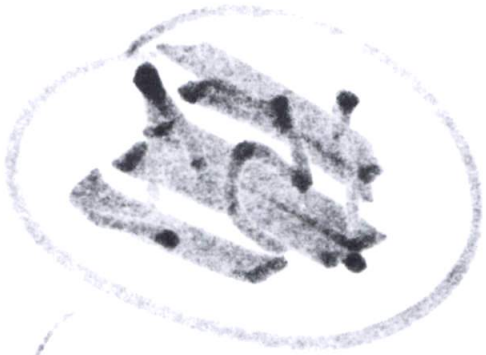
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PAPERS LAID	
DATE	25/02/2026
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COMMITTEE	_____
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COUNTY REVENUE FUND

FOR THE YEAR ENDED 30 JUNE, 2025

COUNTY GOVERNMENT OF KIRINYAGA



211



RECEIVER OF REVENUE
(County Government of Kirinyaga)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms.....	ii
2. Key Entity Information and Management.....	iii
3. Foreword By the CECM Finance and Economic Planning	vi
4. Management Discussion and Analysis	viii
5. Statement of Receiver of Revenue's responsibilities.....	xiv
6. Report of the Independent Auditor on the County Government of Kirinyaga Receiver of Revenue for Year Ended 30 th June 2025	xv
7. Statement of Revenue and Disbursements for the year ended 30th June 2025.....	1
8. Statement of Financial Position as at 30 th June 2025.....	3
9. Statement of Cash Flows for the Year Ended 2025.....	4
10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30 th June 2025.....	5
11. Notes to the Financial Statements.....	7
12. Appendices	26

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

1. Acronyms and Definition of Key Terms

a) Acronyms

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

b) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of Finance and Economic Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance and Economic Planning, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver on 1st July 2024 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

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

(c) Key Management Team

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

- Jackline Wanjiku Njogu - County Executive Committee Member for Finance and Economic Planning
- Edward Nyaga Njagi - Chief Officer, Accounting Services, Revenue and Audit
- Edward Nyaga Njagi - Chief Officers, in charge of departments collecting revenue
- Naftaly Mwangi Muikia - Director, Revenue
- Kellen Wanjiku Mwangi - Head of Revenue Reporting

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 260 Kutus
Kutus Town, Nyangati ward, Mwea sub county
Kirinyaga, Kenya

(e) Entity Contacts

Telephone: (254) 729 742 499
E-mail: enyaga@kirinyaga.go.ke
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(f) Independent Auditor

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(g) Bankers

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2. Kenya Commercial Bank
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3. Co-operative Bank
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Email:

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

4. Equity Bank
P.O Box 1056 -10300
Kerugoya
Kirinyaga, Kenya
Email:

(h) Principal Legal Adviser

The Attorney General State Law Office
Harambee Avenue
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City Square 00200
Nairobi, Kenya

(i) County Attorney

Caroline Kinyua
P.O. Box 260
Kutus Town
Kirinyaga, Kenya

3. Foreword by the CECM Finance and Economic Planning

In recent years, the County has registered a consistent improvement in revenue collection with the year under review recording the highest ever collection at Ksh. 850,866,920 as compared to Ksh. 650,111,170 and Ksh. 596,779,790 collected during the two preceding financial years. With budgeted revenues at KShs. 668 Million and Kshs 550 Million for each of the two preceding years, the County achieved 109% and 118% and culminating with a decent 127% in the year under review. The major attributes to tremendous rise in revenue collection was the implementation of the Facility Improvement Fund (FIF) in the health department, mapping out of key revenue streams in the County and relentless follow up and enforcement measures.

The major sources of owns source revenue for the County are:

- Single Business Permits
- Property Rates
- Advertisement Charges
- Subletting Fees
- Conservancy Charges
- Liquor Licence Fees
- Public Health Charges
- Hospital/Medical Services Charges

The County deployed diverse strategies to realize these results as outlined hereunder:

1. Entrenching automation of entire revenue streams to eliminate leakages, evasion and promote efficiency, certainty and accountability.
2. Promotion and adoption of Revenue collection service as a central and core function in all County Departments spearheaded by H.E the Governor, the CECM's and Chief Officers of respective Departments.
3. Introduction of target-based performances on Revenue Collections from all streams with a regular reporting, evaluation and monitoring from all collection centres and collaborations on field inspection with teams formed from all departments.
4. Restructuring of the Finance Department by introduction of a Chief Officer designate in line with Section 157 of the Public Finance Management Act (PFM Act) requirements for a

Receiver of Revenue and further recruitment of Senior Sub-County Revenue Administrators to coordinate Revenue activities at the sub-counties and towns therein.

5. Advertisement, weight and measures, street parking, bus park fee

With the above performance on collections the County has been able to fund the County projects, programmes and activities and ensure optimal service delivery. During the period the County disbursed Kshs. 836,439,994 to the County Revenue Fund (CRF) and other County Funds.

The County intends to continue with full automation of all revenue collections and have further introduced an e-citizen's public portal to ensure sustainable compliance and efficient response to the County's Revenue demand notices.

There is remarkable reduction of cash transactions involving collectors by introduction of multiple payment platforms for clients to pay directly to the County as follows:

- Direct Bank Credits with integration to our Revenue Management System to auto receipt to minimize client's movements and eliminate cash transactions.
- Mpesa (mobile money transfer) by use of the:
 - a. Paybill platform
 - b. An STK push facility
 - c. USSD Code

In the year under review the County experienced sluggish economic uptake as a result Global and National economic down turns, civil unrest and political instability experienced countrywide greatly stifling trading activities within the County.

Going forward the County is on a good pedestal to entrench sustainable revenue collection systems and further explore and exploit other revenue potential sources to finance its activities budgeted from Own Source Revenue (OSR).



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

4. Management Discussion and Analysis

The total Own Source Revenue (OSR) mobilized for the fiscal year 2024/2025 amounts to Kshs. 850,866,920, exceeding the annual target of Kshs. 668 Million by Kshs. 182,866,920. This shows an achievement of 127% against the target and 31% improvement from the previous years' collection of Ksh 650,111,170. The major contributor of this was collection from hospital fees. Global economic slowdown coupled with sudden shift of international policies adversely affected the National economic outlook and ultimately the County's economic tidings, that includes; high cost of living, low levels of economic activities just to mention a few, greatly stifling the County's Revenue sources. Additionally, the period saw heightened political instability and constant disruption of trading activities from civil unrest. The County employed several mitigating measures such as collaboration with all County departments and agencies and relevant National Government institutions, reaching out to major client's on plans to settle their bills and exploring ways to ease compliance process from all stakeholders.

Revenue Stream Trend analysis for 2024/25 FY

- Single Business Permit: The highest revenue was mobilized in the 3rd quarter.
- Kerugoya Referral Hospital: Consistently high revenue collection throughout the year, peaking in the 4th quarter.
- Market Gate Fee: Revenue remained fairly consistent across all quarters.
- Public Health Services: Significant revenue collected in the 3rd quarter.
- Liquor License: Large revenue mobilization in the 3rd quarter.
- Advertisement: Major revenue mobilization occurred in the 3rd and 4th quarters.

OWN SOURCE REVENUE COMPARISON OVER THE LAST 3 YEARS

FY 2022-2023

The County collected a total revenue of Kshs. 596,779,790 which was 109% of the budgeted revenue target of Ksh. 550,000,000.

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

REVENUE SOURCE	ANNUAL TARGET	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	REV COLLECTED	% COLLECTED
Single Business Permit	76,356,354	4,213,164	5,136,322	78,621,784	20,302,636	108,273,906	142%
Market Gate Fee	40,524,261	7,382,370	9,350,928	10,969,171	10,646,378	38,348,847	95%
Produce Cess	12,256,000	1,220,390	1,257,930	1,745,430	1,570,130	5,793,880	47%
Weights & Measures	2,125,032	220,600	148,920	456,330	1,071,280	1,897,130	89%
Bus Park	20,253,352	4,249,640	4,110,310	4,365,130	4,459,620	17,184,700	85%
Street Parking	12,683,830	872,230	849,920	2,602,070	2,003,570	6,327,790	50%
Land Administration	21,500,874	789,700	831,200	4,234,700	2,010,200	7,865,800	37%
Property Rates	32,981,914	1,336,741	2,298,265	34,511,687	7,216,918	45,363,611	138%
Building Plan Approvals	20,000,000	3,022,973	2,463,143	2,518,707	2,898,137	10,902,960	55%
Advertisement	10,652,957	897,000	559,000	7,703,500	4,165,900	13,325,400	125%
Sublet Fees	2,594,354	-	216,000	3,355,000	1,541,000	5,112,000	197%
House rents/stalls	8,500,000	989,100	1,635,200	2,233,860	1,829,200	6,687,360	79%
Conservancy Fee	10,182,181	583,220	567,860	9,203,250	2,641,980	12,996,310	128%
Quarries cess	5,000,000	555,700	487,100	659,300	1,034,000	2,736,100	55%
Group Registration	1,288,466	181,100	223,300	242,400	245,400	892,200	69%
Liquor License	40,056,617	94,000	1,485,880	48,603,400	7,529,400	57,712,680	144%
Veterinary Services	5,169,506	1,235,365	1,315,120	2,007,450	1,778,812	6,336,747	123%
Kamweti ATC	3,502,600	1,595,030	561,275	659,462	1,986,710	4,802,478	137%
Public Health Services	26,673,703	1,831,300	1,764,470	31,681,050	7,921,400	43,198,220	162%
cooperative audit	300,000	-	-	374,220	141,750	515,970	172%
Commission by payroll	3,000,000	-	-	2,211,802	835,155	3,046,957	102%
Kerugoya Referral Hospital	130,024,241	22,051,548	36,629,141	38,360,493	48,357,401	145,398,583	112%

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

Kimbimbi Hospital	35,000,000	3,456,397	5,202,714	7,935,696	8,124,487	24,719,294	71%
Kianyaga Hospital	15,811,275	1,486,034	1,481,118	2,316,456	3,811,532	9,095,140	58%
Sagana Hospital	13,562,485	1,379,539	1,851,538	2,228,465	2,667,034	8,126,576	60%
TOTAL FY 2022/2023	550,000,000	59,643,141	80,426,654	299,800,813	146,790,030	596,779,790	109%

FY 2023-2024

The County collected a total revenue of Kshs. 650,111,170 which was 118% of the budgeted revenue target of Ksh. 550,000,000.

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	20,500,000	-	20,500,000	22,797,205	-2,209,205	111%
Land Rate	8,000,000	-	8,000,000	6,492,800	1,507,200	81%
Single/Business Permits	99,000,000	-	99,000,000	97,176,901	1,823,099	98%
Property Rent	46,200,000	-	46,200,000	42,626,347	3,573,653	92%
Parking Fees	29,000,000	-	29,000,000	38,851,755	-9,851,755	134%
Market Fees	40,000,000	-	40,000,000	30,959,760	9,040,240	77%
Advertising	16,000,000	-	16,000,000	29,361,860	-13,361,860	184%
Hospital Fees	201,000,000	-	201,000,000	236,101,220	-35,101,220	118%
Public Health Service Fees	30,700,000	-	30,700,000	40,899,000	-10,199,000	133%
Physical Planning and Development	11,000,000	-	11,000,000	17,830,576	-6,830,576	162%
Hire Of County Assets	-	-	-	-	-	-
Conservancy Administration	11,000,000	-	11,000,000	12,733,210	-1,733,210	116%
Administration Control Fees and Charges	32,500,000	-	32,500,000	59,609,810	-27,109,810	183%

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

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Proceeds from sale of assets	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-	-	-
Miscellaneous Receipts	5,100,000	-	5,100,000	14,971,336	-9,871,336	294%
Total County Own Source Revenue	550,000,000	-	550,000,000	650,111,170	100,111,170	118%
Other Receipts	-	-	-	-	-	-
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total receipts	550,000,000	-	550,000,000	650,111,170	100,111,170	118%

FY 2024-2025

The County collected a total revenue of Kshs. 850,866,920 which was 127% of the budgeted revenue target of Ksh. 668,000,000.

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	46,500,000	-19,000,000	27,500,000	21,248,508	6,251,492	77%
Land Rate	35,000,000	-	35,000,000	33,397,804	1,602,196	95%
Single/Business Permits	135,000,000	-4,000,000	131,000,000	93,871,685	37,128,315	72%
Parking Fees	48,000,000	5,000,000	53,000,000	50,488,667	2,511,333	95%
Market Fees	36,000,000	1,000,000	37,000,000	29,207,755	7,792,245	79%

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

Receipts	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
Property Rent	19,451,000	500,000	19,951,000	14,144,700	5,806,300	71%
Advertising	25,000,000	5,000,000	30,000,000	26,228,000	3,772,000	87%
Hospital Fees	218,000,000	-	218,000,000	432,520,555	-214,520,555	198%
Public Health Service Fees	42,000,000	-	42,000,000	38,751,000	3,249,000	92%
Physical Planning and Development	20,000,000	10,000,000	30,000,000	24,642,921	5,357,079	82%
Hire of County Assets	-	-	-	36,000	-36,000	-
Conservancy Administration	14,000,000	500,000	14,500,000	12,040,030	2,459,970	83%
Administration Control Fees and Charges	25,549,000	1,000,000	26,549,000	62,392,513	-35,843,513	235%
Proceeds from sale of assets	-	-	-	-	-	-
Park Fees	-	-	-	-	-	-
Other Fines, Penalties, and Forfeiture Fees	-	-	-	253,600	-253,600	
Miscellaneous Receipts	3,500,000	-	3,500,000	11,643,182	-8,143,182	333%
Total County Own Source Revenue	668,000,000	-	668,000,000	850,866,920	182,866,920	127%
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	668,000,000	-	668,000,000	850,866,920	182,866,920	127%

Graphical representation of the revenue trend over the years



Sign.....
Name: CPA Edward Nyaga Njagi
County Receiver of Revenue

5. Statement of the Receiver of Revenue’s responsibilities

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

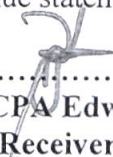
The Receiver of Revenue is responsible for the preparation and presentation of the Receiver of Revenue account, which gives a true and fair view of the state of affairs of the Receiver of Revenue for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,(ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the Revenue Statements

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

.....

Name: CPA Edward Nyaga Njagi
County Receiver of Revenue

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF KIRINYAGA

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Kirinyaga set out on pages 1 to 19, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of Kirinyaga as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation and Accuracy of the Financial Statements

Review of financial statements presented for audit revealed the following anomalies;

- i. Management discussion and analysis in page viii indicated that the Exchequer releases for the period ended 30 June, 2025 was an amount of Kshs.5,882,890,697 against a budgeted amount of Kshs.6,067,236,543. However, the statement of comparison of budget and actual amounts reflects a final budget of Kshs.5,882,890,697 resulting in a variance of a balance of Kshs.184,345,846 which has not been reconciled.
- ii. The statement of financial performance reflects Kshs.5,075,930,490 as transfers to the County Executive. However, the County Executive's financial statements reflect Kshs.5,872,949,945 as transfers from CRF resulting in an unexplained variance of Kshs.797,019,455.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Failure to Disclose Receivables from Receiver of Revenue

The opening balance in the statement of financial position reflects Nil balance in respect to receivables. However, review of the previous year financial statements of the receiver of revenue revealed that there was an amount of Kshs.24,737,694 which was due for disbursement from the Receiver of Revenue to CRF Fund as at 30 June, 2024.

In the circumstances the accuracy and completeness of receivables balance in the financial statements could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of Kirinyaga 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 revenue budget and actual amounts on comparable basis of Kshs.7,925,714,394 and Kshs.6,702,771,547 respectively, resulting in underfunding of Kshs.1,222,942,847 or 15% of the budget. Similarly, out of the Kshs.6,702,771,547 received, the Fund transferred Kshs.6,666,530,423 resulting in an under-disbursement of Kshs.36,241,124.

In addition, the statement of comparison of budget and actual amounts reflects a final budget of Kshs.281,911,145 in respect to return to CRF. However, the actual return to CRF was Kshs.78,994,532 resulting in unexplained variance of Kshs.202,916,613 whose source of funding could not be confirmed.

The underfunding and underperformance affected planned activities and may have negatively impacted on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of 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

Management is responsible for the Other Information set out on page iii to x which comprise Key Entity Information and Management, Statement by CECM Finance and Economic Planning, Management Discussion and Analysis, Overview of County Revenue Fund Operations and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Revenue Fund 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 THE USE OF PUBLIC RESOURCES

Conclusion

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

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

Basis for Conclusion

1. Late Exchequer Releases

The statement of financial performance reflects an amount of Kshs.5,882,890,697 in respect to Exchequer releases. Review of the Fund's bank statement provided for audit revealed that funds totalling Kshs.899,130,094 or 15% of the Exchequer releases were received from The National Treasury during the month of June, 2025.

In the circumstances, the late disbursement of Exchequer releases may have negatively impacted on implementation of County programmes and service delivery to the public.

2. Delayed Transfers from County Revenue Fund

The statement of financial performance reflects a balance of Kshs.6,674,958,282 as transfers from the Fund to County Executive, County Assembly and Other Government Entities. However, analysis of the transfers revealed that an amount of Kshs.1,683,263,586 or 25% of the total transfers were made in the month of June, 2025 and early July, 2025.

The delayed disbursement from the Fund may have delayed the implementation of the various County programmes.

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

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

Conclusion

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

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards Accrual Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of 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 Fund'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 County Revenue Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

09 December, 2025

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

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

	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Cess	6	21,248,508
Land Rates	7	33,397,804
Single/Business Permits	8	93,871,685
Conservancy Administration	9	12,040,030
Administration Control Fees and Charges	10	62,392,513
Other Fines, Penalties, And Forfeiture Fees	11	253,600
Public Health Service Fees	12	38,751,000
Physical Planning and Development	13	24,642,921
Donations/Grants Not Received Through CRF	14	-
Total Revenue from non-exchange transactions		286,598,061
Revenue from exchange transactions		
Parking Fees	15	50,488,667
Market Fees	16	29,207,755
Property Rent	17	16,528,000
Advertising	18	26,228,000
Hospital Fees	19	432,520,555
Hire of County Assets	20	36,000
Sale of assets	21	-
Park Fees	22	-
Miscellaneous receipts	23	11,643,182
Total Revenue from exchange transactions		566,652,159
Total Revenues (a)		853,250,220
Disbursements		
Disbursements To CRF	24	(397,228,171)
Disbursements to another County Fund (Kirinyaga County Agricultural Institutions Revolving Fund & FIF)	25	(439,192,362)
Bank charges	26	(19,461)
Waivers and exemptions	27	(-)

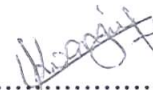
*Receiver Of Revenue
County Government Of Kirinyaga
Revenue Statements for the Period Ended 30th June 2025*

Bad debts written off	28	(-)
Provision for bad debts	29	(-)
Total Disbursements and other charges (b)		(836,439,994)
Other gains/(losses)		
Gain/Loss on foreign exchange transactions	30	-/(-)
Increase/Decrease in Dues to County Revenue Fund		16,810,226

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 03/11/2025 and signed by:



.....
Name: CPA Edward Nyaga Njagi
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))




.....
Name: CPA Kellen Mwangi
Head of Revenue Reporting
ICPAK M/No 22159

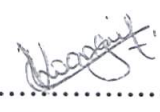
Receiver Of Revenue
 County Government Of Kirinyaga
 Revenue Statements for the Period Ended 30th June 2025

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

	Note	FY 2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	31	16,873,253	2,446,327
Receivables from non-Exchange transactions	32	-	-
Receivables from Exchange transactions	33	2,383,300	-
Total Current Assets		19,256,553	2,446,327
Total Assets		19,256,553	2,446,327
Financial Liabilities			
Payables-Due to CRF	34	19,256,553	2,446,327
Revenue Received in Advance	35	-	-
Total Financial Liabilities		19,256,553	2,446,327

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 03/11 2025 and signed by:

.....

 Name: CPA Edward Nyaga Njagi
 County Receiver of Revenue
 ICPAK M/No. 23268

.....

 Name: CPA Kellen Mwangi
 Head of Revenue Reporting
 ICPAK M/No. 22159

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

9. Statement of Cash Flows for the Year Ended 30th June 2025

	Note	FY 2024/2025
		Kshs
Operating Activities		
Receipts		
Cess		21,248,508
Land Rate		33,397,804
Single/Business Permits		93,871,685
Conservancy Administration		12,040,030
Administration Control Fees and Charges		62,392,513
Other Fines, Penalties, And Forfeiture Fees		253,600
Public Health Service Fees		38,751,000
Physical Planning and Development		24,642,921
Donations/Grants Not Received Through CRF		-
Parking Fees		50,488,667
Market Fees		29,207,755
Property Rent		14,144,700
Advertising		26,228,000
Hospital Fees		432,520,555
Hire of County Assets		36,000
Sale of assets		-
Park Fees		-
Miscellaneous receipts		11,643,182
Total Receipts		850,866,920
Payments		
Disbursements To CRF & other County Fund		(836,420,533)
Bank charges		(19,461)
Total Payments		(836,439,994)
Net Cash from operating Activities		14,426,926
Cash and Cash Equivalent as at 1 st July 2024	31	2,446,327
Cash and Cash Equivalent as at 30th June 2025	31	16,873,253


Revenue of Revenue
County Government Of Kirinyaga
Revenue Statements for the Period Ended 30th June 2025

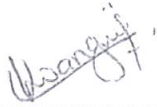
10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

Receipts	Original Targets		Adjustments		Final Targets		Actual On Comparable Basis		Budget Realization Difference		% of Realization	
	A	Kshs	B	Kshs	C=A+B	Kshs	D	Kshs	E=C-D	Kshs	F=D/C	%
County Own Source Revenue												
Cess	46,500,000		-19,000,000		27,500,000	21,248,508		6,251,492		77%		
Land Rate	35,000,000		-		35,000,000	33,397,804		1,602,196		95%		
Single/Business Permits	135,000,000		-4,000,000		131,000,000	93,871,685		37,128,315		72%		
Parking Fees	48,000,000		5,000,000		53,000,000	50,488,667		2,511,333		95%		
Market Fees	36,000,000		1,000,000		37,000,000	29,207,755		7,792,245		79%		
Property Rent	19,451,000		500,000		19,951,000	14,144,700		5,806,300		71%		
Advertising	25,000,000		5,000,000		30,000,000	26,228,000		3,772,000		87%		
Hospital Fees	218,000,000		-		218,000,000	432,520,555		-214,520,555		198%		
Public Health Service Fees	42,000,000		-		42,000,000	38,751,000		3,249,000		92%		
Physical Planning and Development	20,000,000		10,000,000		30,000,000	24,642,921		5,357,079		82%		
Hire of County Assets	-		-		-	36,000		-36,000		-		
Conservancy Administration	14,000,000		500,000		14,500,000	12,040,030		2,459,970		83%		
Administration Control Fees and Charges	25,549,000		1,000,000		26,549,000	62,392,513		-35,843,513		235%		
Proceeds from sale of assets	-		-		-	-		-		-		
Park Fees	-		-		-	-		-		-		
Other Fines, Penalties, and Forfeiture Fees	-		-		-	253,600		-253,600		-		
Miscellaneous Receipts	3,500,000		-		3,500,000	11,643,182		-8,143,182		333%		
Total County Own Source Revenue	668,000,000		-		668,000,000	850,866,920		182,866,920		127%		
Other Receipts												
Donations /Grants Not Received Through CRF	-		-		-	-		-		-		
Total Other Receipts	-		-		-	-		-		-		
Total Receipts	668,000,000		-		668,000,000	850,866,920		182,866,920		127%		

- (a) Market fees were also adversely affected due to the on-going renovations in our Kagio market which is the main market and also due to political protests.
- (b) There was an over performance on the hospital fees because of the outstanding payments cleared by the Social Health Authority.

The County Receiver of Revenue's financial statements were approved on 03/11/ 2025 and signed by:

.....

Name: CPA EDWARD NYAGA
County Receiver of Revenue
ICPAK M/No. 23268

.....

Name: CPA KELLEN MWANGI
Head of Revenue Reporting
ICPAK M/No. 22159

11. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting and relevant legal framework of the County Government of Kirinyaga. 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 County Government of Kirinyaga. The accounting policies adopted have been consistently applied to all the years presented.

The Financial statements were authorized for issue by the Accounting Officer on 03/07/25

3. Adoption of New and Revised Standards

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

There were no new and amended standards issued in the financial year.

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

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

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

Standard	Effective date and impact:
	infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees</p>

Standard	Effective date and impact:
	and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ol style="list-style-type: none"> <li data-bbox="395 510 1390 600">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. <li data-bbox="395 611 1390 745">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. <li data-bbox="395 757 1390 992">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

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

4. Significant Accounting Policies

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

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

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

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

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

Dividends

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

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

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 12th August 2024 for the period 1st July 2024 to 30 June 2025. There was one supplementary budget passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The County budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 10 of these financial statements.

iv) Cash and cash equivalents.

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

v) Revenue in Arrears

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

vi) Disbursements to CRF

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

vii) Payables due to CRF

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

viii) Comparative Figures

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

ix) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Provisions

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

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

Notes to the Financial Statements

6. Cess

Description	FY 2024/2025
	Kshs
Farm produce	5,722,121
Quarrying	1,241,600
Livestock	6,999,240
Coffee License	611,340
Others (Kamweti ATC)	6,674,207
Total	21,248,508

7. Land rates

Description	FY 2024/2025
	Kshs
Land rates	23,248,186
Land penalties and interest	4,774,218
Arrears	5,375,400
Total	33,397,804

8. Single /Business Permits

Description	FY 2024/2025
	Kshs
Business permit application fees	7,304,200
Annual Business permit fees	84,873,760
Business permit penalties and interest	891,134
Business permit fees arrears	218,491
Group registration	584,100
Total	93,871,685

Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	FY 2024/2025
	Kshs
Refuse disposal fees	11,395,530
Dumpsite fees	-
Sewerage fees	-
Sale of seedlings	-
Public cemetery	12,000
Disposal of carcasses	-
Noise control	632,500
Others (<i>Specify</i>)	-
Total	12,040,030

10. Administration Control Fees and Charges

Description	FY 2024/2025
	Kshs
Weights and measures	5,359,013
Fire Services	5,587,000
Liquor licenses	51,446,500
Betting levy	-
Others (<i>Specify</i>)	-
Total	62,392,513

11. Other Fines, Penalties and Forfeitures

Description	FY 2024/2025
	Kshs
Impounding Fees	253,600
Towing Fees	-
Others (<i>Specify</i>)	-
Total	253,600

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

Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	FY 2024/2025
	Kshs
Inspection of buildings/premises/Institutions	610,000
Inspection for issuance of hygiene license	12,738,700
Vaccination: Yellow fever, Typhoid, etc	267,400
Applications for medical examination	2,564,800
Sanitation inspection for schools	35,000
Public health permit	22,535,100
Rodent Control/Fumigation	-
Others (Specify)	-
Total	38,751,000

13. Physical Planning and Development

Description	FY 2024/2025
	Kshs
Sale of County planning documents	-
Land valuation and registration fees	1,175,300
Change / Renewal of user	-
Building plans approval	3,301,820
Signboards	-
Occupational Permits	982,000
Enforcement / Demolition	40,000
Architectural designs by county officers	17,697,801
Hoarding fees	612,000
Others (Specify)	609,000
Building renovation fees	49,000
Compliance certificate	176,000
Total	24,642,921

Notes to the Financial Statements (continued)

14. Donations and Grants Not Received Through CRF

Description	FY 2024/2025
	Kshs
Donations <i>(Specify Based on Source)</i>	-
Grants <i>(Specify Based on Source)</i>	-
Others <i>(Specify)</i>	-
Total	-

15. Parking Fees

Description	FY 2024/2025
	Kshs
Street parking fees	21,285,967
Monthly toll/sticker fees	-
Motorbike fees	-
Registration fees	-
Reserved parking	2,229,000
Bus Park fees	26,973,700
Others <i>(Specify)</i>	-
Total	50,488,667

16. Market Fees

Description	FY 2024/2025
	Kshs
Market entry fees	29,207,755
Hawking fees	-
Others <i>(Specify)</i>	-
Total	29,207,755

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

Notes to the Financial Statements (continued)

17. Property Rent

Description	FY 2024/2025
	Kshs
County Housing	4,780,900
Accrued County Housing	2,383,300
Plot Rent	-
Tenancy Agreement	-
Transfer of Property	1,876,300
Stalls/kiosks rent	3,194,700
Land Administration	4,292,800
Total	16,528,000

18. Advertising

Descriptions	FY 2024/2025
	Kshs
Branding	9,417,000
Billboard advertising	3,959,000
Signage	7,308,000
Roadshows	3,660,000
Banners	108,000
Posters	161,000
Tent advertising	403,000
Street pole/clock advertising	-
Siteboards	1,212,000
others (<i>Specify</i>)	-
Total	26,228,000

19. Hospital Fees

Description	FY 2024/2025
	Kshs
Level 5 hospitals	266,147,838
Level 4 hospitals	99,275,411
Others (<i>Specify</i>)	67,097,306
Total	432,520,555

Notes to the Financial Statements (continued)

20. Hire Of County Assets

Description	FY 2024/2025
	Kshs
Agricultural Mechanisation Services (AMS)	-
Hire of Machines and Equipment	-
Hire of County Stadia	36,000
Hire of County Halls	-
Conference facilities/Agricultural Training Centers (ATC)	-
Others (<i>Specify</i>)	-
Total	36,000

21. Sale of assets.

	FY 2024/2025
	Kshs
Receipts from Sale of Buildings	-
Receipts from Sale of Vehicles and Transport Equipment	-
Receipts from Sale of Plant Machinery and Equipment	-
Receipts from Sale of Certified Seeds and Breeding Stock	-
Receipts from Sale of Strategic Reserves Stocks	-
Receipts from Sale of Inventories, Stocks and Commodities	-
Disposal and Sales of Non-Produced Assets	-
Total	-

22. Park Fees

Description	FY 2024/2025
	Kshs
Lodge Tariffs and levies	-
Park entry fees	-
Filming and Photography fees	-
Camping fees	-
Balloon landing fees	-
Others (<i>Specify</i>)	-
Total	-

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

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	FY 2024/2025
	Kshs
Dividends	-
Cooperative Audit	490,350
Commissions	2,582,657
Others	8,570,175
Total	11,643,182

24. Disbursements to CRF

Description	Period ended June 2025
	Kshs
Quarter 1	54,288,945
Quarter 2	47,199,363
Quarter 3	88,386,444
Quarter 4	207,353,419
Total	397,228,171

25. Disbursement to another County Fund (Kirinyaga County Agricultural Institutions Revolving Fund and Facility Improvement Fund)

Description	Period ended June 2025
	Kshs
Quarter 1	63,936,876
Quarter 2	94,358,463
Quarter 3	104,326,731
Quarter 4	176,570,292
Total	439,192,362

Notes to the Financial Statements (continued)

26. Bank Charges

Description	FY 2024/2025
	Kshs
Bank Charges & commissions	19,461
Total	19,461

27. Waivers and Exemptions

Description	FY 2024/2025
	Kshs
Penalties	-
Interest	-
Others (<i>Specify</i>)	-
Total	-

28. Bad debts written off.

Description	FY 2024/2025
	Kshs
Bad debts written off (<i>Specify revenue stream</i>)	-
Total	-

29. Provision for bad debts

Description	FY 2024/2025
	Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	-
Total	-

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

Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	FY 2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Exc. rate (if in foreign currency)	FY 2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Sub County Revenue-Coop Bank 01141489581000	Kshs	3,822,471	233,645
Equity Collection Account 0420260844601	Kshs	9,370,321	1,734,282
Kirinyaga County Revenue Account-KCB 1140758497	Kshs	3,680,461	474,659
Kamweti Demonstration Fund-KCB 1104075997	Kshs	-	3,741
Cash at Hand	Kshs	-	-
Total		16,873,253	2,446,327

Note: The Opening balance is adjusted downwards to deduct an amount of Ksh 22,291,367 that had been reported for hospital accounts, since it is being reported through the FIF Fund

32. Receivables for non-exchange transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables	-	-
	-	-
Sub total	-	-
Less impairment Allowance	-	-
Total Current Receivables	-	-

Ageing analysis for Receivables from Non-exchange transactions

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

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	FY 2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	(-)
Written off during the year	(-)
At the end of the year	-

33. Receivables from exchange transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
County Housing	2,383,300	-
	2,383,300	-
Less: impairment allowance	(-)	(-)
Total receivables	2,383,300	-

Ageing analysis for total receivables in exchange transactions

Description	FY 2024/2025		Comparative FY	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%

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

Over 3 years	-	%	-	%
Total (a+b)	-		-	

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	FY 2024/2025	
	Kshs	
At the beginning of the year	-	
Additional provisions during the year	-	
Recovered during the year	(-)	
Written off during the year	(-)	
At the end of the year	-	

34. Payables- Due To CRF

Payables	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	16,873,253	2,446,327
Amount billed and yet to be collected for disbursement to CRF	2,383,300	-
Total Due to CRF	19,256,553	2,446,327

Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	2,446,327
Increase/Decrease in Dues to CRF	16,810,226
Closing Dues to CRF	19,256,553

35. Revenue received in advance

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<i>Specify</i>	-	-
Total	-	-

12. Appendices

Appendix 1: Progress on follow up of prior Year Auditor Recommendations.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2023-2024 ROR	Failure to disclose and account for bank charges	A separate schedule of the annual bank charges for the year 2023/2024 was provided for the auditor's reference	Resolved	

Guidance Notes:

- Use the same reference numbers as contained in the external audit report.
- Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



 Name: CPA EDWARD NYAGA



 Name: CPA KELLEN MWANGI
 Head of Revenue Reporting

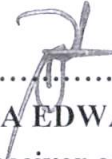
ICPAK M/No. 23268
 ICPAK M/No. 22159
 Date 31/1/25
 Date

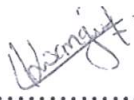
Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2024) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 2025 C	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	-	(-)	-	-		
Land rate	597,463,743	(5,375,400)	14,794,152	606,882,495	- Physical enforcement - Mapping out existing properties	
Single/Business Permits	-	(-)	-	-		
Property Rent	3,324,432	(1,476,200)	2,383,300	4,231,532	- Physical enforcement - Mapping of houses	
Parking Fees	-	(-)	-	-		
Market Fees	-	(-)	-	-		
Advertising	-	(-)	-	-		
Hospital Fees	-	(-)	-	-		
Public Health Service Fees	-	(-)	-	-		
Physical Planning and Development	-	(-)	-	-		
Hire Of County Assets	-	(-)	-	-		
Conservancy Administration	-	(-)	-	-		
Administration Control Fees and Charges	-	(-)	-	-		
Park Fees	-	(-)	-	-		

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

Other Fines, Penalties, And Forfeiture Fees	-	(-)	-	-		
Miscellaneous	-	(-)	-	-		
Total Arrears	<u>600,788,175</u>	<u>(6,851,600)</u>	<u>17,117,452</u>	<u>611,114,027</u>		

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 Name: CPA EDWARD NYAGA
 County Receiver of Revenue
 (Ref: PFM ACT section 165, 2(a))

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 Name: KELLEN MWANGI
 Head of Revenue Reporting
 ICPAK M/No. 22159

Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	-	-	-	-	-
Land rate	-	9,418,752	86,681,352	510,782,391	606,882,495
Single/business permits	-	-	-	-	-
Property rent	-	907,100	1,167,700	2,156,732	4,231,532
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	-	-	-	-
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (<i>Specify</i>)	-	-	-	-	-
Total	-	10,325,852	87,849,052	512,939,123	611,114,027

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

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
K18031	SERAH WANJIKU MWANGI	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18054	NAOMI WANJA MBUKO	2025	6340	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18056	NAOMI WANJA MBUKO	2025	6340	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18069	MTEULE SHOE PALACE	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18075	NEEMA TIMBERYARD AND FURNITURE	2025	7600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18079	CAROLINE NYAWIRA WARUI	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18117	DORIS WANGUI MWANGI	2025	4600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18170	WA SILVIA'S BEDDINGS	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18223	WANGARI MAMBO	2025	6600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18224	MAMA SHIKU DESTINY	2025	10100	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18238	ESTHER WANGECI GITHINJI	2025	7800	Persons Living with Disability	Persons Living with Disabilities Act,2003

K18290	PRISCILLA NYAGUTHII	2025	6340	Persons Living with Disability	Persons Living with Disabilities Act,2003
34681	DAISY WAKUTHII	2025	6600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18308	SELJINJO LIMITED	2025	7800	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18323	EUNICE NJERI MURIUKI	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18349	JUDY WANGU KURUGA	2025	5600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18350	EUNICE WANJIRU GACHANGA	2025	5600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18369	ANNESTHER WARUGURU MAINA	2025	5600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18370	DIGITAL SUPERMARKET	2025	13800	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18378	CAROLINE WANJIRU MURAGE	2025	5600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18397	ALICE SHOP	2025	5600	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18398	ALICE BOUTIQUE	2025	5800	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18400	BEATRICE WANJIKU KAMAU	2025	8900	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18404	QUEENS SALON	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18413	EUNY SHOP	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K18429	LYDIA KATHAMBI JAPHET	2025	5600	Persons Living with Disability	Persons Living with Disabilities Act,2003

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

K18453	ALVIC CEREAL SHOP	2025	8000	Persons Living with Disability	Persons Living with Disabilities Act,2003
K19703	SALLY'S DELICACIES	2025	11800	Persons Living with Disability	Persons Living with Disabilities Act,2003
53376	PAUL KIMANI	2025	7300	Persons Living with Disability	Persons Living with Disabilities Act,2003
K170	PAUL KIMANI	2025	8900	Persons Living with Disability	Persons Living with Disabilities Act,2003
315426	MARGARET WANJIRU	2025	5340	Persons Living with Disability	Persons Living with Disabilities Act,2003
K10393	ANTONY MUNENE	2025	3340	Persons Living with Disability	Persons Living with Disabilities Act,2003

(PFM ACT section 165 subsection 4, 5)


 CPA EDWARD NYAGA
 Sign and date
 Accounting Officer