

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**RECEIVER OF REVENUE**

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

**COUNTY GOVERNMENT OF NYAMIRA**



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**RECEIVER OF REVENUE**  
**COUNTY GOVERNMENT OF NYAMIRA**

**REVENUE STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2024**

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

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*Receiver Of Revenue*  
*County Government Of Nyamira*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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**1. Acronyms and glossary of terms**

**a) Acronyms**

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
H.E	His Excellence
HON	Honourable
MCA	Member of County Assembly
CPA	Certified Public Accountant
ICT	Information Communication Technology
CECM	County Executive Committee Member
CCO	County Chief Officer
FIF	Facility Improvement Fund

**b) Glossary of terms**

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

## **2. Key Entity Information and Management**

Nyamira County is located in the western region of Kenya. Here are some key background details about the County:

- 1. Geography:** Nyamira County is situated in the Rift valley region and is bordered by Kisii County to the west, Bomet County to the South and Nakuru County to the East. The features a mix of hilly terrain and Valleys with several rivers and tributaries, which contributes to its agricultural potential.
- 2. Economy:** The economy of Nyamira is predominantly agrarian with the majority of the population engaged in subsistence farming. Key agricultural products includes: tea, coffee and various food crops such as maize, beans, bananas and cassava. Livestock farming is also common.
- 3. Demographics:** The population of Nyamira County is primarily made up of Abagusii ethnic group ,along with other communities .The majority of the population relies on agriculture for the their livelihood, and there is also significant portion of the youths population .
- 4. Education:** The County has numerous primary and secondary schools, as well as institutions of higher learning. The government has been working to improve educational infrastructures and access to education.
- 5. Health:** Healthcare services in Nyamira County are provided through public hospitals, clinics, and private healthcare facilities. The county faces challenges such as inadequate healthcare facilities, and efforts have been made to improve health service delivery.
- 6. Infrastructure:** The road network in Nyamira has been developed over the years, but there are still areas that require improvements. Access to electricity and clean water continues to be the challenge in some parts of the County.
- 7. Governance:** Nyamira County is governed by a county government structure established under the 2010 constitution of Kenya. It has a governor, County assembly, and various departments that oversee local administration and development.

8. **Culture:** The culture of Nyamira county is rich and diverse ,with the Abagusii community having unique Traditional, customs ,and practices .Traditional ceremonies ,dances, and festivals are the integral part of the community’s cultural heritage .
9. **Tourism:** While largely not known as a major tourism destination, the County has potential for eco-tourism due to its scenic landscapes, cultural heritage, and unique flora and fauna.

Nyamira County is an important part of Kenya’s agricultural landscape, with ongoing development initiatives aimed at improving the living Standards and economic opportunities for its residents.

#### **Vision**

To be an epitome of excellence in delivery of devolution services

#### **Mission**

To improve the welfare and economic wellbeing of the people of Nyamira County through formulation and implementation of development initiative’s from the grassroots

#### **Core Values**

Nyamira County upholds the values of;

- a) Professional integrity: All members of staff shall uphold the highest standards of professional competence and integrity.
- b) Participatory approach: The County Government is committed to consultative and all-inclusive planning and budgeting processes.
- c) Customer focus: The County Government is committed to uphold customer driven and customer focused service delivery.
- d) Innovation and visionary: The County Government is committed to innovative, creative and visionary planning and financial management.
- e) Transparency and accountability: The County Government conducts its business in a transparent and accountable manner
- f) Partnership: The County Government endeavours to promote and embrace partnerships and participatory process of implementing its activities.

**Receiver Of Revenue**  
**County Government Of Nyamira**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2024**

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**(a) Background information**

The receiver of revenue is under the Department of Finance, ICT and Economic Planning. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for Finance, ICT 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 revenue by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

**(b) Principal activities**

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

**(c) Key Management Team**

The key management personnel who held office during the Year ended 30<sup>th</sup> June, 2024 and who had direct fiduciary responsibilities were:-

No.	Designation	Name
1.	CECM Finance and Economic Planning	Dr.Geoffrey Morara Nyakoe
2.	Ag. Accounting Officer - Finance and Accounting Services	CPA Asenath K. Maobe
3	Accounting Officer - ICT, Economic Planning and Resource Mobilization	CPA Asenath K. Maobe
3.	Accounting Officer- Public Service Management	Mrs Rael Momanyi
4.	Accounting Officer- Primary Health Care	Mr. Wilson Moenga Momanyi
5.	Accounting Officer- Medical Services	Mr. Andrew Ongere Nyakundi
6.	Accounting Officer- Trade, Tourism, Industrialization and Cooperative Development	Mr Dennis Ondigo Onduko
7.	Accounting Officer- Lands, Housing and Physical Planning	Mr Josphat Gori
8.	Accounting Officer - Agriculture and Crop Production	Mr Mwencha Nyasimi
9.	Accounting Officer - Livestock and Fisheries	Mr. Lucas Odida
10.	Accounting Officer- Education and Vocational Training	Mrs. Zipporah Kemunto Orina
11.	Accounting Officer- Gender, Sports and Culture	Mrs Mercy Motanya
12.	Accounting Officer- Environment, Water Energy, Mining Natural Resources and climate change	Mr Joshua Marwanga

*Receiver Of Revenue  
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Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

No.	Designation	Name
13.	Accounting Officer- County Executive Office	Mr Samuel Ongaro
14.	Accounting Officer- County Public Service Board	Mr. Donald Okoyo
15.	Accounting Officer-Nyamira Municipality	Mr Earnest Mokuwa
16.	Accounting Officer- Roads, Transport and Public works	Eng. Josphat Oruru Matini
17	Director Revenue	CPA Jacob Omasaki

**(d) Controller of Budget**

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

**(e) Office of the Auditor General**

The auditor general audit the financial statements of Nyamira County for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, or give a true and fair view in accordance with International Financial Reporting Standards [Cash Basis of Accounting Methods under the International Public Sector Accounting Standards]

**f) County Headquarters**

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

**(e) County Government Of Nyamira Contacts**

Telephone: (254) -0738727272, 0735232323  
E-mail: [info@nyamira.go.ke](mailto:info@nyamira.go.ke).  
Webs: [www.nyamira.go.ke](http://www.nyamira.go.ke)

**(f) Independent Auditors**

Auditor-General  
Office of the Auditor General

**Receiver Of Revenue**  
**County Government Of Nyamira**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2024**

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Anniversary Towers, University Way  
P. O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(g) Principal Legal Adviser**  
The County Attorney  
Hon. Erastus Menge Orina  
P.O. Box 434-40500  
Nyamira, Kenya

**(h) Bankers (County Executive Bankers)**

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

2. Kenya Commercial Bank  
Nyamira branch  
Po Box 403-40500  
Nyamira, Kenya

3. Co-operative bank of Kenya  
P.O. 48231- 0100  
Nairobi, Kenya

4. National Bank of Kenya  
P.o. Box 454-40500  
Nyamira

*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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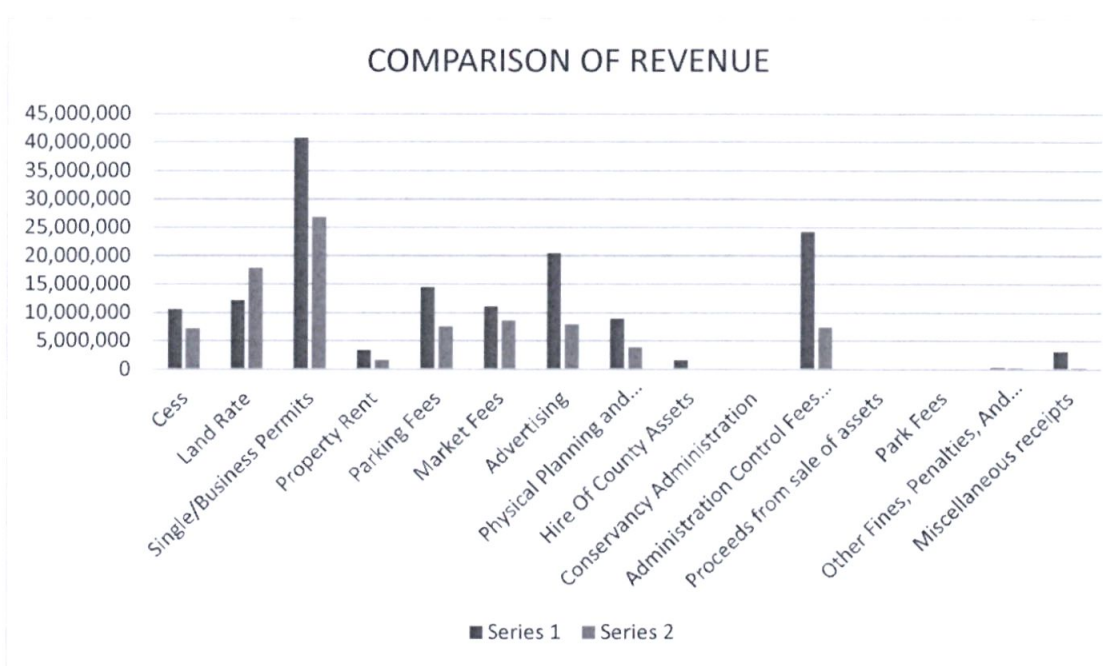
**3. Foreword by the CECM Finance and Economic Planning**

It is my pleasure to present the annual Report on the Receiver of Revenue Statements of the County Government of Nyamira for the year ended 30th June, 2024.

The County Government of Nyamira was able to realize Kshs. 373,047,917 actual revenues against a projection of Kshs 687,000,000 for the year under review and this being 54% performances the total revenue.

SOURCE	ACTUAL RECEIPTS	ACTUAL RECEIPTS
	FY2023/2024	FY 2022 / 2023
<b>County Own Source Revenue</b>	<b>Ksh</b>	<b>Kshs</b>
Cess	10,594,075	7,120,651
Land Rate	12,167,016	17,792,873
Single/Business Permits	40,806,307	26,836,864
Property Rent	3,343,392	1,614,141
Parking Fees	14,446,108	7,506,266
Market Fees	11,056,900	8,598,364
Advertising	20,450,803	7,979,549
Physical Planning and Development	8919367	3,866,854
Hospital fees	218,198,528	0
Public Health Service Fees	3,821,586	0
Hire Of County Assets	1,571,871	159,265
Administration Control Fees and Charges	24,254,614	7,429,254
Other Fines, Penalties, And Forfeiture Fees	274,299	242,579
Miscellaneous receipts	3,143,051	174,840
<b>Total County Own Source Revenue</b>	<b>373,047,917</b>	<b>89,321,500</b>

**Receiver Of Revenue**  
**County Government Of Nyamira**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2024**



The County Executive takes note that since inception of FIF, the health facilities collect and spend funds individually without transferring to CRF.

Finally, I wish to thank the Governor, the Speaker, Members of County Assembly, Executive Committee members and the chief officers for their continued support and leadership in driving the County Government of Nyamira’s development agenda. I also thank the entire County Government of Nyamira’s staff members and stakeholders who worked tirelessly towards achieving the set and desired targets. My gratitude also goes to the County Assembly members for their guidance through the current in Year under review. On behalf of the County Executive Committee members, I wish to thank the National Government of Kenya for the continued support to Nyamira County Government during the Year under review and we look forward to enjoying more support.

Dr. Geoffrey Morara Nyakoe  
 County Executive Committee Member,  
 Finance & Economic Planning  
 Nyamira County.

*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

**4. Management Discussion and Analysis**

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

	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024
		Kshs	Kshs	Kshs	Kshs	Kshs
991020 1	Unspent Balances-CRF	1,154,682,640	855,779,664	838,910,105	951,287,080	204,105,761
991020 1	Equitable share	4,810,800,000	4,810,800,000	5,135,340,036	5,135,340,036	5,334,198,486
Various	Own Source Revenue	250,000,000	250,000,000	295,000,000	382,000,000	457,000,000
	Facility Improvement Fund	00	00	00	350,000,000	230,000,000
	Municipality own source revenue	0	0	0	50,000,000	80,000,000
	Unspent Balances for Grants	0	0	0	0	91,059,228
	<b>Sub Totals</b>	<b>6,215,482,640</b>	<b>5,916,579,664</b>	<b>6,269,250,141</b>	<b>6,868,627,116</b>	<b>6,396,363,475</b>
<b>ADDITIONAL TRANSFERS FROM NATIONAL GOVERNMENT</b>						
133030 1	Development of youth polytechnics Grant	67,068,298	60,409,894		0	0
133040 4	Compensation user fee forgone	13,175,221	13,175,221		0	0
311150 4	Roads maintenance levy fund	136,557,750	146,215,617		0	0
	<b>Sub Total</b>	<b>216,801,269</b>	<b>219,800,732</b>		<b>0</b>	<b>0</b>
<b>CAPITAL GRANTS FROM DEVELOPMENT PARTNERS</b>						
132010 1	World Bank Loan for National and Rural inclusive growth project	350,000,000	198,509,110	275,417,324	118,161,414	100,000,000
132010 1	Kenya Urban Support	114,705,300	114,705,300	0	1,145,355	0

**Receiver Of Revenue**  
**County Government Of Nyamira**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2024**

	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024
		Kshs	Kshs	Kshs	Kshs	Kshs
	Programme (KUSP UDG)					
132010 1	Kenya Urban Support Programme (KUSP UIG)	8,800,000	0	0	1,194,560	0
132010 1	World Bank grant (THSUC)	35,000,000	278,847,760	90,226,074	0	0
154070 1	Kenya Devolution Support Program Level II	0	0	112,815,048	0	0
154070 1	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	50,000,000	0	112,082,214
132010 1	World Bank grant (KDSP)	30,000,000	45,000,000	0	0	0
154070 1	DANIDA	14,250,000	13,680,000	10,659,000	15,475,500	8,778,000
132010 1	Agricultural Sector Development Support Programme II	16,937,554	13,125,036	24,250,072	4,781,637	531,293
	Climate change (World Bank grant)	0	0	0	22,000,000	11,000,000
	Aggregated Industrial Park Programme	0	0	0	0	250,000,000
	County Climate Resilience Support (CCRS)- World Bank	0	0	0	0	162,210,133
	Livestock Value Chain Support Project-GoK	0	0	0	0	28,647,360
	National Agricultural	0	0	0	0	200,000,000

*Receiver Of Revenue  
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	REVENUE SOURCES	BUDGET ESTIMATE				
		FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024
		Kshs	Kshs	Kshs	Kshs	Kshs
	Value Chain Development Project (NAVCDP)					
	Conditional Grant for Provision of Fertilizer Subsidy Programme-GoK	0	0	0	0	92,563,428
	<b>Sub Total</b>	<b>569,692,854</b>	<b>663,867,206</b>	<b>563,367,518</b>	<b>225,758,466</b>	<b>965,812,428</b>
	<b>GRAND TOTAL</b>	<b>7,001,976,763</b>	<b>6,800,247,602</b>	<b>6,832,617,659</b>	<b>7,094,885,582</b>	<b>7,282,175,903</b>

The county government of Nyamira managed to receive:

REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2019 / 2020	FY 2020 / 2021	FY 2021 / 2022	FY 2022 / 2023	FY 2023 / 2024
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Transfers to CRF	1,154,682,640	855,779,664	37,509	107,148	209,533
9910201	Equitable share	4,397,071,200	4,810,800,000	4,724,512,833	5,546,167,239	4,907,462,608
Variou s	Own Source Revenue	187,324,098	168,276,586	169,976,000	89,321,500	151,027,803
Variou s	FIF			99,280,488	0	222,020,114
Grants and other transfers				0	0	0
1330301	Development of youth polytechnics Grant	67,068,298	60,409,894	0	0	0
1330404	Compensatio n user fee forgone	13,175,750	13,175,221	0	0	0

*Receiver Of Revenue  
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REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2019 / 2020	FY 2020 / 2021	FY 2021 / 2022	FY 2022 / 2023	FY 2023 / 2024
		Kshs	Kshs	Kshs	Kshs	Kshs
311150 4	Roads maintenance levy fund	136,557,750	146,215,617	0	0	0
132010 1	World Bank Loan for National and Rural inclusive growth project	161,791,811	175,682,713	140,544,721	235,142,146	89,966,414
132010 1	Kenya Urban Support Programme (KUSP UDG)	82,041,681	30,479,584	0	1,145,355	0
132010 1	Kenya Urban Support Programme (KUSP UIG)	8,800,000	0	0	1,194,560	0
132010 1	World Bank grant (THSUC)	14,054,627	278,585,188	76,304,392	0	0
15407 01	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	112,082,214
132010 1	World Bank grant (KDSP)	30,000,000	45,000,000	0	0	0
154070 1	DANIDA	19,570,000	13,680,000	5,329,500	15,475,500	8,778,000
132010 1	Agricultural Sector Development Support Programme II( ASDP)	16,463,524	12,625,861	17,436,316	4,781,637	1,031,293

*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

REVENUE SOURCES AND ACTUAL RECEIPTS						
		FY 2019 / 2020	FY 2020 / 2021	FY 2021 / 2022	FY 2022 / 2023	FY 2023 / 2024
		Kshs	Kshs	Kshs	Kshs	Kshs
	Aggregated Industrial Park Programme	0	0	0	0	62,500,000
	County Climate Resilience Support (CCRS)- World Bank	0	0	0	0	162,210,134
	National Agricultural Value Chain Development Project (NAVCDP)	0	0	0	0	195,112,952
<b>TOTAL</b>	<b>GRAND TOTAL</b>	<b>6,288,600,832</b>	<b>6,610,710,328</b>	<b>5,134,141,858.28</b>	<b>5,915,335,084</b>	<b>5,912,401,065</b>

## **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 ended on June 30<sup>th</sup>, 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 *Nyamira county 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 *Nyamira receiver of revenue* account gives a true and fair view of the state of *Nyamira receiver of revenue* transactions during the financial year ended June 30<sup>th</sup>, 2024, and of the *Nyamira* 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 *Nyamira County* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

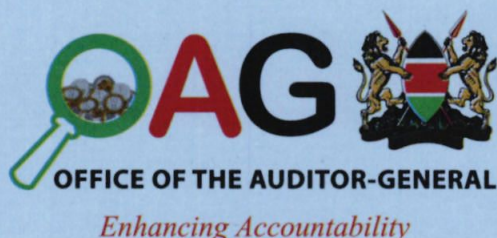
### **Approval of the Revenue Statements**

The *revenue* statements were approved and signed by the Receiver of Revenue on 25<sup>th</sup> September, 2024

  
.....  
**Dr. Geoffrey Morara Nyakoe**  
**CECM Finance, ICT and Economic Planning**

# REPUBLIC OF KENYA

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



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

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

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### 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 REVENUE STATEMENTS

#### Qualified Opinion

I have audited the accompanying revenue statements of Receiver of Revenue - County Government of Nyamira set out on pages 1 to 23, which comprise the statement of

financial assets and liabilities and statement of arrears of revenue as at 30 June, 2024, statement of receipts and disbursements and statement of comparison of budget verses 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 Nyamira as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1. Presentation of the Financial Statements**

#### **1.1. Non-Disclosure of Revenue in Arrears and Waivers of Revenue**

Although the revenue statements include statement of arrears of revenue the statement does not disclose arrears of revenue from respective revenue streams, balances at the beginning of the period, arrears received during the year, additions, total arrears, measures taken to recover the arrears and assessment to the recoverability of the arrears. Ageing analysis of revenue in arrears has also not been disclosed.

Further, report on waivers and variations of fees or charges granted by the receiver of revenue during the year under Appendix 1 to the financial statements is incomplete with the required information on balances of arrears at the beginning of the current year, arrears received during the year, additions in arrears, total arrears, measures taken to recover the arrears and assessment to the recoverability of arrears not disclosed.

In the circumstances, the completeness and accuracy of the statement of arrears of revenue could not be confirmed.

#### **1.2. Variances Between Comparative Balances and Notes to the Financial Statements**

The statement of receipts and disbursements reflects balance due for disbursement – County Executive of Kshs. 193,152 for the year under review and a Nil balance for previous year. However, the balances differ with amounts of Kshs.193,106 and Kshs.7,851,038 reflected in Note 16 to the financial statements respectively. No explanation has been provided for the variances.

In the circumstances, the accuracy of the balance due for disbursement to County Executive of Kshs.193,152 and prior year Nil balance could not be confirmed.

### 1.3. Variance Between the Financial Statements and Supporting Ledgers

Review of financial statements revealed variances between the financial statements and the system generated report for various classes of revenue as shown in the table below;

Revenue Streams	Financial Statements (Kshs)	Supporting Ledgers (Kshs)	Variance (Kshs)
Cess	10,594,075	9,968,105.00	625,970.00
Land Rates	12,167,016	12,011,604	155,412
Single/ Business Permits	40,806,307	39,976,842	829,465
Property Rent	3,343,392	1,768,317	1,575,075
Market Fees	11,056,900	9,292,916	1,763,984
Advertising	20,450,803	16,250,803	4,200,000
Physical Planning and Development	8,919,367	7,962,147	957,220
<b>Total</b>	<b>107,337,860</b>	<b>97,230,734</b>	<b>10,107,126</b>

No explanation or reconciliation has been provided for the variances.

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

### 2. Unsupported Revenue Balances

The statement of receipts and disbursements reflects an amount of Kshs. 373,047,917 in respect of county own source revenue. However, no supporting documents were provided to confirm revenue from various revenue streams amounting to Kshs.29,243,835 as shown below;

Revenue Stream	Financial Statements (Kshs)
Hire of County Assets	1,571,871
Administration Control Fees and Charges	24,254,614
Other Fines Penalties and Forfeitures	274,299
Miscellaneous Receipts	3,143,051
<b>Total</b>	<b>29,243,835</b>

In the circumstances, the accuracy and completeness of own source revenue balance of Kshs.29,243,835 could not be determined.

### **3. Unsupported Revenue from Land Rates and Property Rent**

The statement of receipts and disbursements and as disclosed in Notes 2 and 4 reflects amounts of Kshs.12,167,016 and Kshs.3,343,392 relating to land rates and property rents, respectively. However, supporting documentation including updated register of land rates and property rent, ledgers, billings, waivers and outstanding payments by defaulters were not provided for audit review.

In addition, the balances relate to actual revenue collected from the two (2) revenue streams and which is equivalent to 24% and 21% of the budgeted revenue from land rates and property rent, respectively, indicating poor performance in the two revenue categories. Management has not explained the reasons for the significant under collection of revenue from land rates and rents.

In the circumstances, the completeness and accuracy of the land rate amount of Kshs.12,167,016 and property rent amount of Kshs.3,343,392 could not be confirmed

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Nyamira Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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.687,000,000 and Kshs.373,047,917, respectively, resulting to an under-collection of Kshs.313,952,083 or 46% of the budget. The under-collection may have affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

#### **Other Matter**

##### **1. Unresolved Prior Year Matters**

As disclosed under progress on Follow Up of Prior Years' Auditor's Recommendations section of the financial statements, issues reported in the prior year remained unresolved as at 30 June, 2024.

## **2. Lack of a Valuation Roll and Accompanying Legislation**

The County Government of Nyamira did not have a valuation roll which is a public legal document that consist of all ratable and exempted properties within the boundaries of a rating authority produced according to legislation.

In the circumstances, the receiver of revenue may have lost revenue due to lack of a valuation roll.

## **3. Non-Collection of Revenue in Miruka Market**

Physical verification done on 30 October, 2024 at Miruka Market in Nyamira South Sub-County revealed that the County had not collected revenue from the market for over four (4) months resulting in revenue under performance in various revenue streams including cess, single business permits, parking fees and market fees. The Management did not provide explanation for failure to collect revenue from the market.

In the circumstance, the under-collection may have negatively affected the planned activities of the County Government.

### **Other Information**

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

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

My opinion on the 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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 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.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 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 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**

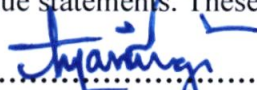
**23 December, 2024**

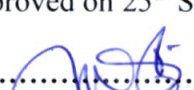
*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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

	Note	FY2023/2024	FY 2022 / 2023
		Kshs	Kshs
<b>County Own Source Revenue</b>			
Cess	1	10,594,075	7,120,651
Land Rate	2	12,167,016	17,792,873
Single/Business Permits	3	40,806,307	34,207,181
Property Rent	4	3,343,392	1,614,141
Parking Fees	5	14,446,108	7,506,266
Market Fees	6	11,056,900	10,605,486
Advertising	7	20,450,803	4,829,160
Hospital fees	8	218,198,528	0
Public Health Service Fees	9	3,821,586	0
Physical Planning and Development	10	8,919,367	3,866,854
Hire Of County Assets	11	1,571,871	159,265
Administration Control Fees and Charges	12	24,254,614	9,143,276
Other Fines, Penalties, And Forfeiture Fees	13	274,299	242,579
Miscellaneous receipts	14	3,143,051	174,840
<b>Total County Own Source Revenue</b>		<b>373,047,917</b>	<b>97,262,572</b>
<b>Other Receipts</b>			
Donations/Grants Not Received Through CRF		0	0
<b>Total Other Receipts</b>		<b>0</b>	<b>0</b>
<b>Total Receipts</b>		<b>373,047,917</b>	<b>97,262,572</b>
Balance b/f at the beginning of the year		0	0
<b>Disbursements To CRF</b>		<b>(150,813,325)</b>	<b>(89,321,500)</b>
Bank charges	15	(21,325)	(90,034)
<b>Balance Due for Disbursement- County executive</b>	16	<b>193,152.45</b>	<b>0</b>
<b>Balance Due for Disbursement (FIF)</b>	17	<b>222,020,114</b>	<b>7,851,038</b>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 25<sup>th</sup> September, 2024 and signed by:

.....  
  
Name: CPA Asenath K. Maobe  
County Receiver of Revenue  
ICPAK M/NO 22934


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


*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

**8. Statement of Financial Assets and Liabilities As at 30<sup>th</sup> June 2024**

	Note	FY2023/2024	FY 2022 / 2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	16	193,152.45	7,851,038
<b>Total Financial Assets</b>		<b>193,152.45</b>	<b>7,851,038</b>
<b>Total Financial Assets</b>		<b>193,152.45</b>	<b>7,851,038</b>
<b>Financial Liabilities</b>			
Payables-Due to CRF	16	193,152.45	7,851,038
<b>Total Financial Liabilities</b>		<b>193,152.45</b>	<b>7,851,038</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25<sup>th</sup> September, 2024 and signed by:

  
 Name: CPA Asenath K. Maobe  
 County Receiver of Revenue  
 ICPAK M/NO 22934

  
 Jacob Omasaki  
 Head of Revenue Reporting  
 ICPAK M/No 13048

*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

**9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30<sup>th</sup> June 2024**

<b>Receipt</b>	<b>Original Targets</b>	<b>Adjustments</b>	<b>Final Targets</b>	<b>Actual On Comparable Basis</b>	<b>Budget Realization Difference</b>	<b>% Of Realization</b>
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>County Own Source Revenue</b>						
Cess	35,000,000	18,000,000	53,000,000	10,594,075	42,405,925	20
Land Rate	25,000,000	25,000,000	50,000,000	12,167,016	37,832,984	24
Single/Business Permits	47,000,000	9,000,000	56,000,000	40,806,307	15,193,693	73
Property Rent	5,000,000	11,000,000	16,000,000	3,343,392	12,656,608	21
Parking Fees	13,000,000	3,000,000	16,000,000	14,446,108	1,553,892	90
Market Fees	11,600,000	7,000,000	18,600,000	11,056,900	7,543,100	59
Advertising	27,000,000	9,000,000	36,000,000	20,450,803	15,549,197	57
Physical Planning and Development	16,000,000	2,000,000	18,000,000	8,919,367	9,080,633	50
Hospital fees	220,000,000	0	220,000,000	218,198,528	1,801,472	99
Public Health Service Fees	10,000,000	0	10,000,000	3,821,586	6,178,414	38
Hire Of County Assets	5,400,000	2,000,000	7,400,000	1,571,871	5,828,129	21
Administration Control Fees and Charges	36,000,000	16,000,000	52,000,000	24,254,614	27,745,386	47
Other Fines, Penalties, And Forfeiture Fees	115,000,000	5,000,000	120,000,000	274,299	119,725,701	0.1
Miscellaneous Receipts	9,000,000	5,000,000	14,000,000	3,143,051	10,856,949	22
<b>Total County Own Source Revenue</b>	<b>575,000,000</b>	<b>112,000,000</b>	<b>687,000,000</b>	<b>373,047,917</b>	<b>313,952,083</b>	<b>54</b>

*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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 %
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF	0	0	0	0	0	
<b>Total Other Receipts</b>	0	0	0	0	0	
<b>Total Receipts</b>	<b>575,000,000</b>	<b>112,000,000</b>	<b>687,000,000</b>	<b>373,047,917</b>	<b>313,952,083</b>	<b>54</b>

(a) the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23

(b) *Our own source revenue streams were under collected by 46 percent due to public strikes across the county*

The County Receiver of revenue's financial statements were approved on 25<sup>th</sup> September, 2024 and signed by:

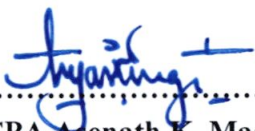
.....  
CPA Asenath K. Maobe  
County Receiver of Revenue  
ICPAK M/NO 22934

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

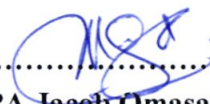
*Receiver Of Revenue*  
*County Government Of Nyamira*  
*Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 <sup>st</sup> July 20xx) A	Arrears received during the year. B	Additions in arrears for the current year to June 30, 20xx C	Total arrears as at 30 June 20xx D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
Cess	0	0	0	0	e.g., the Governor has waived interest and penalties	
Land rate	0	0	0	0		
Single/Business Permits	0	0	0	0		
Property Rent	0	0	0	0		
Parking Fees	0	0	0	0		
Market Fees	0	0	0	0		
Advertising	0	0	0	0		
Hospital Fees	0	0	0	0		
Public Health Service Fees	0	0	0	0		
Physical Planning and Development	0	0	0	0		
Hire Of County Assets	0	0	0	0		
Conservancy Administration	0	0	0	0		
Administration Control Fees and Charges	0	0	0	0		
Park Fees	0	0	0	0		
Other Fines, Penalties, Forfeiture Fees	0	0	0	0		
Miscellaneous	0	0	0	0		
<b>Total Arrears</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		



.....  
CPA Asenath K. Maobe  
County Receiver of Revenue  
ICPAK M/NO 22934



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

*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 Nyamira. 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 *Nyamira County*. 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 *Nyamira County*.

### **2. Recognition of Receipts**

The *Nyamira County* recognises all receipts from the various sources when the related cash has been received by the *Nyamira County*.

### **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 29 June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was *two* number of 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. *(Include the receiver's actual policy on disbursements)*

**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 Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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**12. Notes to the Financial Statements**

**1. Cess**

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Building material cess	2,865,429	3,711,153
Agricultural cess	7,725,539	3,408,948
Fish farming	3,107	550
<b>Total</b>	<b>10,594,075</b>	<b>7,120,651</b>

**2. Land rates**

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Land rates	12,167,016	17,792,873
<b>Total</b>	<b>12,167,016</b>	<b>17,792,873</b>

**3. Single /Business Permits**

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
SBP application fees	601,708	1,656,050
Annual Business permit fees	40,204,599	31,899,831
Business permit penalties and interest	0	0
SBP Private schools/vocational institutions		651,300
Business permit fees arrears	0	0
<b>Total</b>	<b>40,806,307</b>	<b>34,207,181</b>

Notes to the Financial Statements (continued)

4. Property Rent

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
County Housing	0	0
Plot Rent	1,968,317	917,758
Tenancy Agreement	0	0
Transfer of Property	0	0
Stalls/kiosks rent	0	0
Isolated Plot Rent	0	72,030
Others (Specify)	0	0
Market stall Rent	1,375,075	624,353
<b>Total</b>	<b>3,343,392</b>	<b>1,614,141</b>

5. Parking Fees

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Motorbike fees	84,100	174,100
Registration fees	0	0
Matatu stickers and registration fee	12,637,108	3,896,954
Reserved parking	0	0
Daily Parking	1,724,900	3,435,212
<b>Total</b>	<b>14,446,108</b>	<b>7,506,266</b>

6. Market Fees

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Slaughter Fee	0	21,532
cattle movement permit	1,830,775	1,286,762
Cattle Fee	0	691,706
Market dues	9,226,125	8,605,486
<b>Total</b>	<b>11,056,900</b>	<b>10,605,486</b>

*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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

**7. Advertising**

<b>Descriptions</b>	<b>FY 2023/2024</b>	<b>FY 2022 / 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Billboard advertising	10,230,500	3,929,160
Signage	4,990,303	500,000
Roadshows	5,230,000	400,000
<b>Total</b>	<b>20,450,803</b>	<b>4,829,160</b>

**8. Hospital fees**

<b>Descriptions</b>	<b>FY 2023/2024</b>	<b>FY 2022 / 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Pharmaceuticals	7,601,881	0
Non Pharmaceuticals	12,249,809	0
Laboratory	13,861,621	0
Outpatient	6,567,155	0
NHIF reimbursements	153,985,663	0
Radiology	13,439,955	0
Theatre	5,920,722	0
Dental	155,650	0
ENT	22,200	0
Physiotherapy	28,260	0
Accident and emergency	2,500	0
Other medical service income	3,741,162	0
Attachments fees	11,000	0
Mortuary	510,500	0
Plaster	31,700	0
Medical records	68,750	0
<b>Total</b>	<b>218,198,528</b>	<b>0</b>

This revenue collection is used at facilities and not transferred to CRF

*Receiver Of Revenue  
County Government Of Nyamira  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2024*

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

**9. Public Health Service Fees**

Descriptions	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Medical certificates	2,272,586	0
Food hygiene	598,000	0
Inspection of food	247,000	0
Approval of buildings	460,000	0
Inspection of schools	194,000	0
Others	50,000	0
<b>Total</b>	<b>3,821,586</b>	<b>0</b>

This revenue collection is used at facilities and not transferred to CRF

**10. Physical Planning and Development**

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Building plans approval	5,000,147	2,097,200
Physicals Planning	2,962,000	1,339,754
Lands and Survey	957,220	429,900
<b>Total</b>	<b>8,919,367</b>	<b>3,866,854</b>

**11. Hire Of County Assets**

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Hire of Machines and Equipment	798,970	19,178
Public Works approvals	772,901	140,087
<b>Total</b>	<b>1,571,871</b>	<b>159,265</b>

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Notes to the Financial Statements (Continued)

12. Administration Control Fees and Charges

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Weights and measures	799,700	546,125
Fire Services	0	0
Veterinary	1,114,995	761,977
Liquor licenses	12,825,151	2,238,022
Administrative Fee	9,496,613	5,597,152
Registration fees for social services/Renewal	18,155	14600
<b>Total</b>	<b>24,254,614</b>	<b>9,143,276</b>

13. Other Fines, Penalties and Forfeitures

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Impounding Fees	238,039	142,579
Towing Fees	0	100,000
Storage charges, penalties, fines	36,260	0
<b>Total</b>	<b>274,299</b>	<b>242,579</b>

14. Miscellaneous Receipts

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Water and sanitation	2,621,921.00	38,960
General services	521,130	135,880
<b>Total</b>	<b>3,143,051</b>	<b>174,840</b>

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Notes to the Financial Statements (Continued)

15. Bank Charges

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Cooperative Bank	3,450	4,918
KCB Bank	575	74,486
National Bank	17,300	10,630
<b>Total</b>	<b>21,325</b>	<b>90,034</b>

16. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (If in foreign currency)	FY 2023/2024	FY 2022 / 2023
			Kshs	Kshs
KCB- Revenue Account- 1141208989	39,338.45		39,338.45	1,492
NBK Nyamira county Revenue A/c no. 01071253735500	153,743.00		153,743.00	2,702,510
Cooperative Bank –Revenue Account 01141348689700	25.00		25.00	5,147,036
<b>Total</b>	<b>193,106.45</b>		<b>193,106.45</b>	<b>7,851,038</b>

16(a) Balance carried forward as at 30<sup>th</sup> June 2024 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
Disbursement 1	1,092,500	5th July 2024
Disbursement 2	700,000	8th July 2024
<b>Total</b>	<b>1,792,500</b>	

16(b) Cash in hand

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Cash Balance /Mobile	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**17. Fund Due to CRF**

Description	FY 2023/2024	FY 2022 / 2023
	Kshs	Kshs
Hospital fees	218,198,528	0
Public Health Service Fees	3,821,586	0
<b>Total</b>	<b>222,020,114</b>	<b>0</b>

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*Notes to the Financial Statements (Continued)*

**19. Payables- Due To CRF**

<b>Payables</b>	<b>FY 2023/2024 Kshs</b>	<b>FY 2022 / 2023 Kshs</b>
Balance b/f at the beginning of the year	7,851,038	0
Amount collected during the year	151,027,802	97,262,572
Amounts disbursed to CRF during the year	(150,813,325)	(89,321,500)
Bank charges	(21,325)	(90,034)
<b>Balance c/d at the end of the year</b>	<b>193,152</b>	<b>7,851,038</b>

Notes to the Financial Statements (Continued)

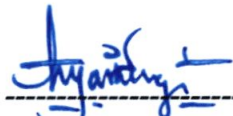
17. Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Cess	0	0	0	0	0
Land rate	0	0	0	0	0
Single/business permits	0	0	0	0	0
Property rent	0	0	0	0	0
Parking fees	0	0	0	0	0
Market fees	0	0	0	0	0
Advertising	0	0	0	0	0
Hospital fees	0	0	0	0	0
Public health service fees	0	0	0	0	0
Physical planning and development	0	0	0	0	0
Hire of County Assets	0	0	0	0	0
Conservancy administration	0	0	0	0	0
Administration control fees and charges	0	0	0	0	0
Proceeds from sale of assets	0	0	0	0	0
Park fees	0	0	0	0	0
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0
Others ( <i>Specify</i> )	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total (agree to statement of arrears)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**13. Appendices**

**Appendix 1: 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

  
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*CPA Asenath Maobe*  
*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)
1	<p><b>Inaccuracies in Revenue from Advertising Stream</b></p> <p>The statement of receipts and disbursements reflects County own source revenue of Kshs. 97,262,572 which includes an amount of Kshs. 4,829,160 in respect of advertising. However, review of the revenue schedule revealed that the total revenue collected from the advertising revenue stream was Kshs.7,288,760 resulting to unexplained and unreconciled variance of Kshs.2,459,600.</p> <p>In the circumstances, the accuracy and completeness of the revenue amount of Kshs. 4,829,160 could not be confirmed.</p>	<p>Management wish to clarify that the revenue collected was as per the note and schedule given</p>	Not resolved	June2025
2	<p><b>Unreported Hospitals Fees and Public Health Service Fees</b></p> <p>The statement of receipts and disbursements and as disclosed in Notes 8 and 9 to the financial statements reflects nil amounts in respect of hospital fees and public health service fee but the same have</p>	<p>Management concurs with audit however the hospital collect and prepare its own Financial reports.</p>	Not resolved	June2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>comparatives of Kshs. 79,262,158 and Kshs. 2,018,330 respectively. Management did not provide any support or explanation for the non-collection of the revenue. Further, supporting documents including bank statements and revenue system generated statements from the hospitals and public health departments were not provided for audit review.</p> <p>In the circumstances, the accuracy of the reported revenue could not be confirmed.</p>			
3	<p><b>Drop in County Own Source Revenue</b></p> <p>The statement of receipts and disbursements reflects an amount of Kshs. 97,262,572 in respect of total county own source revenue. However, review of the previous year 2021/2022 audited financial statements indicates significant drop in revenue from an amount of Kshs. 169,976,000 previously reported to Kshs. 97,262,572 resulting to unexplained revenue drop by Kshs. 72,713,428 or 43% which Management has not provided satisfactory explanation.</p>	<p>Management concurs with audit observation however hospital fee and public health fees were not inclusive hence reduction on OSR</p>	<p>Not resolved</p>	<p>June2025</p>

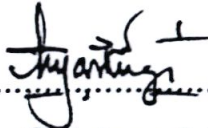
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The under-collection adversely affected the planned activities of Nyamira County Government and delivery of services to the residents of the County.			
3	<p><b>Unsupported Long Outstanding Land Rates and Property Rates Arrears</b></p> <p>Note 19 to the revenue statements on ageing analysis of revenue in arrears reflects Nil amounts in respect of land rates and property rates arrears. However, the supporting documents including control ledger balances were not provided for audit review.</p> <p>In the circumstances, the accuracy and completeness of the revenue statements could not be confirmed.</p>	Management concurs with audit observation however the management is on process with updating the revenue system concurrent with the valuation roll	Not resolved	June2025
	<p><b>Emphasis of matter</b></p> <p><b>Budgetary control and performance</b></p> <p>The Statement of Comparison of budget vs Actual amounts reflects revenue budget and actual on comparable basis amount of Kshs 113,585,401 and Kshs 97,265,572 respectively resulting to under collection of revenue of kshs 16,322,829 or 14% of the budget.</p> <p>Has a result of under collection of revenue, the planned activities may not have been realised thus impacting</p>	Management concurs with audit observation however its is putting measures to improve its own source revenue collection.	Not resolved	June2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	negatively on service delivery to the resident of Nyamira county			
Other Matters 1.	<p><b>Lack of Valuation Roll and Accompanying Legislation</b> The County Government of Nyamira did not have a valuation roll which is a public legal document that consist of information of all ratable and exempted properties within the boundaries of a rating authority produced according to legislation. In the circumstances, the Receiver of Revenue may have lost revenue due to lack of a valuation roll.</p>	Management concurs with audit observation however, the tender of valuation roll was completed and a warded and awaiting the report	Not resolved	June2025
2	<p><b>Unresolved Prior Year Matters</b> Appendix 2 to the financial statements on progress on follow up of prior year auditor recommendations indicates five (5) prior year audit issues out of which two (2) are resolved and three (3) are not resolved. However, Management did not provide reports and invitations from the oversight committee's detailing the deliberations and recommendations of the committees on the resolved issue. Further, Management has not provided satisfactory reasons for the delay in resolving the issues.</p>	Management concurs with audit observation however, the recommendation are taken into account awaiting invitations to PAIC committees	Not resolved	June2025

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)
	<p><b>Non-Compliance with the Public Sector Accounting Standards Board Requirement on Presentation of the Financial Statements</b></p> <p>The Management submitted the revenue statements for audit during the year under review. However, on the revenue statements are presented for the period ended 30 June, 2023 instead of the year ended 30, June, 2023.</p> <p>In the circumstances, Management did not comply with the Public Sector Accounting Standards Board (PSASB) guidelines</p>	<p>The management wish to clarify that Presentation of Financial Statements were Compliance with the Public Sector Accounting Standards Board thus the revenue statements are presented for the year ended 30 June, 2023 not for the period ended 30, June, 2023</p>	Not resolved	June2025



Name: CPA Asenath Maobe  
 MN : 22934  
 County Receiver of Revenue

Date ...25/09/2024.....