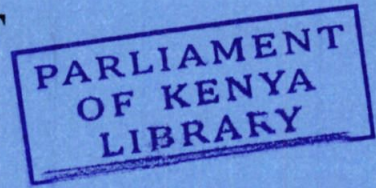


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**RECEIVER OF REVENUE**

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

**COUNTY GOVERNMENT OF NYANDARUA**

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Revised 30<sup>th</sup> June 2024



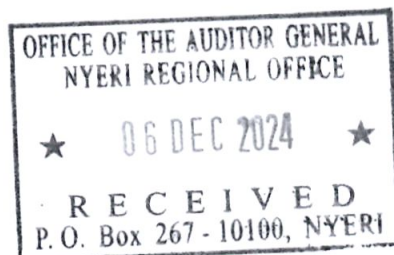
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**RECEIVER OF REVENUE**  
*(County Government of Nyandarua)*

**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)**



*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

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**1. Acronyms**

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

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

Nyandarua County Government is constituted as per the Constitution of Kenya, 2010. Its mandates are stipulated by the Fourth Schedule of the Constitution of Kenya and are discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process which is cyclical. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct Local Authority and the ones that have been transferred from the National Government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, Economic Planning and ICT is in charge of the County Treasury. The receiver of revenue falls under the County Treasury thus the head of the County Treasury provides for the policy direction on revenue collection, streams and others.

### **(a) Background information**

Regulation 61 of the PFM Regulations 2015 intimates that a receiver of revenue designated by the County Executive Committee Member under section 157 of the Act, shall be responsible for the collection of; and accounting -for, such items of revenue as the County Executive Committee Member may specify. The receiver of revenue is to be domiciled in the Department of Finance, Economic, Planning and ICT. At the County Executive Committee level, the receiver of revenue is represented by the County Executive Committee Member for Finance, Economic Planning and ICT who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

In promotion of efficiency, Regulation 62 prescribes that the receiver of revenue shall, in accordance with section 158 of the Act, authorize a public officer or any of the county government entities to be a collector of revenue for County Government for the collection of, and accounting for, such items of revenue as the receiver of revenue may specify.

**(b) Principal activities**

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

**(c) Key Management Team**

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

- County Executive Committee Member for Finance
- Chief Officer, Finance
- Director, Revenue
- Chief Officer - Health Services
- Chief Officer - Education, Children, Gender Affairs, Culture & Social Services
- Chief Officer - Agriculture, Livestock & Fisheries
- Chief Officer - Tourism, Cooperative Development, Trade & Industrialization
- Chief Officer - Water, Environment, Climate Change and Natural Resources
- Chief Officer - Lands, Physical Planning & Urban Development
- Chief Officer - Public Works, Roads, Transport, Housing & Energy

**(d) County Headquarters**

P.O. Box 701 – 20303  
County Executive Headquarters,  
Ol Kalou, Kenya

**(e) Receiver of Revenue Contacts**

Telephone: (+254) 020 2660859  
E-mail: [revenue@nyandarua.go.ke](mailto:revenue@nyandarua.go.ke)  
Website: [www.nyandarua.go.ke](http://www.nyandarua.go.ke)

**(f) Independent Auditor**

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

**(g) Bankers**

**Central Bank of Kenya**

Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
NAIROBI, KENYA

**Kenya Commercial Bank Ltd.**

Revenue Collection Account  
P.O. BOX 138-20303  
Ol Kalou

**Equity Bank.**

Revenue Collection Account  
P.O. BOX 215-20303  
Ol Kalou

**Co-Operative Bank Of Kenya**

Revenue Collection Account  
P.O. BOX 558-20303  
Ol Kalou

**Family Bank**

Revenue Collection Account  
P.O. BOX 74145-0200  
Nairobi

**Diamond Trust Bank**

Revenue Collection Account  
P.O. BOX 61711-00200  
Nairobi

**(h) County Attorney**

County Executive Headquarters  
P.O. Box 701-20303  
Ol'kalou

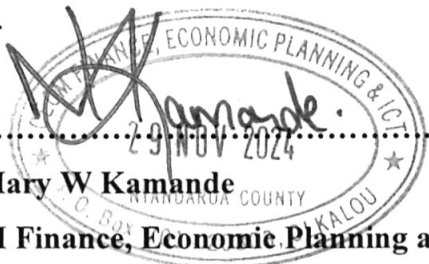
### **3. Foreword By the CECM Finance, Economic Planning and ICT**

It is my great honour to present the Revenue Statements for the County Government of Nyandarua for the financial year ending June 30, 2024. These statements clearly show the County Government's financial performance across various revenue streams and are essential to various stakeholders, county administration, regulatory authorities, and the general public for both transparency and accountability in county revenue collection and financing/finances as per the spirit of the Constitution of Kenya 2010. A comparison of the performance of the same revenue streams is given for the financial year ending 30<sup>th</sup> June 2023.

The County has instituted new measures to enhance revenue collection in the FY 2023/24 in pursuit of providing resources for the Change Agenda envisaged in the County's third-generation CIDP. These measures are the recruitment of new revenue officers, enhanced revenue officer facilitation, leverage on under-tapped revenue streams and identification of new revenue streams.

In the reporting, the County had a targeted collection of Kshs. 1.225 Billion with the highest target set for hospital fee collections. The administration and control fees and charges and the single/business permits followed at Kshs 169 Million and Kshs 160 Million each. The county had not targeted to collect revenues from proceeds from the sale of assets given the ongoing transfer of assets exercise targeting the assets from both the national government in devolved units and the defunct local authority.

In the reporting period, the county had a target of Kshs 1.225 Billion and thus recorded an unmet target of Kshs 709.2 million. Actualizing the set target is essential for the implementation of the county budgetary appropriations. A hike in pending bills has always been noted with a rise in uncollected county revenues. The premises highlight the need to ardently pursue meeting the set targets by various county stakeholders to actualize the County's Change Agenda for socio-economic transformation and wealth creation.

.....  
  
**Hon. Mary W Kamande**  
**CECM Finance, Economic Planning and ICT**  
**County Government of Nyandarua**

#### **4. Management Discussion and Analysis**

##### **Operational Performance**

The receiver of revenue has delegated the collection of revenue-to-revenue officers across the County.

The collection is done within 7 areas across the 5 Sub-Counties. These are Olkalou, Oljororok, Ndaragwa, Mirangine, Kipipiri, Tulaga and Njabini. The coordination is done by the Sub-County Revenue Officers who report to the Director of Revenue on weekly basis.

The PFM Act 2012, Section 133 stipulates that not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments. This sets anchorage for the collection of revenue starting the 1st of January. The Finance Act, formulated through a participatory approach thus forms the basis for revenue collection in the county as per the provisions of the PFM.

Staff facilitation to undertake field visits and enforcement exercises, provision of motorcycles and motor vehicles for field visits and workshops worked towards enhancement of revenue collection at the county. The Management randomly institutes field visits which mobilises the revenue collection officers to action thereby enhancing the revenue collection.

Revenue automation has provided a framework for easy monitoring, evaluation and reporting of revenue collection across all the County Revenue streams within the seven revenue collection areas. The County is committed to have a 100% automation of all its revenue streams.

##### **Financial performance**

In the FY 2023/2024, the County collection amounted to Kshs 515.7 Million with J.M Kariuki Memorial Hospital having the highest collection at Kshs. 127.9 Million followed by the Single Business Permit at Ksh 79.2 Million, Produce Cess at Kshs 68.2 Million and Engineer hospital at Ksh. 40.1 Million. The Health Services department reported the highest revenue at Kshs 205.7 Million followed by Tourism, Cooperative, Trade and Industrialization at Ksh. 98.5 Million.

*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

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**Revenue collection challenges and mitigation measures**

The County valuation role guides in the projection of rates payable, this is critical in reflecting current rates payable, this assists in flagging imminent enforcement needs . To ensure seamlessness and optimal charges for various revenue streams, the Lands Department is in the process preparing the valuation role. The County lacks Geo Mapping (spatial planning) tool to assist in the mapping of revenue sources, however, to mitigate this, formulation of the County spatial plan is in final stages.

For collection of property rates, the County has been using rates system (LAIFOMS) inherited from defunct Local Authority. Currently we have partially migrated to an up-to-date and customer-friendly property rate collection system. The County is prepared to usher in an Integrated County Revenue Management System (ICRMS) from The national Treasury, an unified revenue system recommended for all Counties.

The County formulated Enforcement Act, the implementation of which has assisted in filling the legislative void that had been experienced before.

Understaffing of the Revenue Directorate has acted as a deterrent to optimal revenue collection where seepages have been noted. To curb this, additional revenue collectors have been deployed, this is expected to improve collection into the future. Full automation and integration of revenue processes are vital to the county's revenue collection. The county carried integration of the county pay system and it was fully implemented by the end of the FY. This will reduce seepages that crop up on manual collection of revenue.

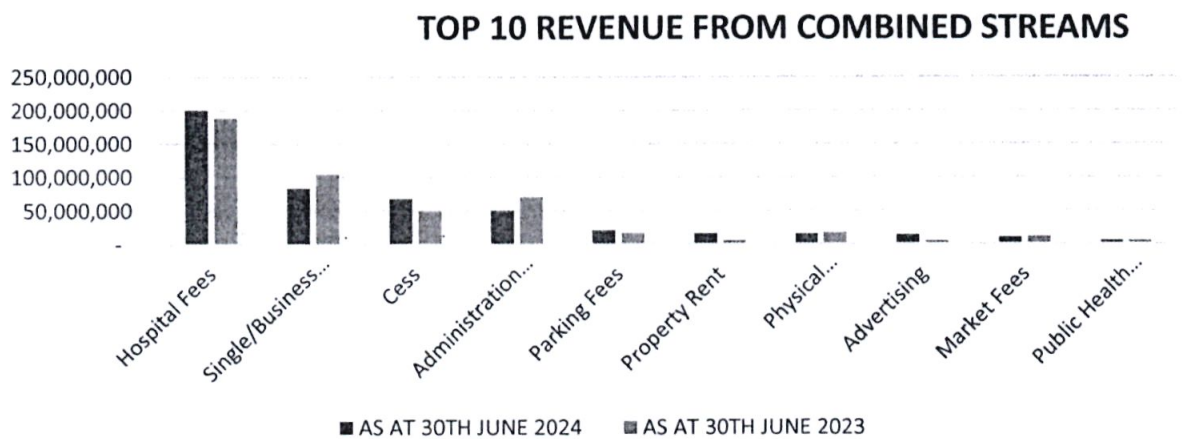
The main revenue streams performance in the year were characterised by irregular changes as a result of dymic economic environment. The table below is a reflection the performance by the main streams.

**Receiver Of Revenue**  
**County Government Of Nyandarua**  
**Revenue Statements for the Period Ended 30th June,2024**

Table 1: Top ten revenue from combined streams

REVENUE STREAM	AS AT 30TH JUNE 2024	AS AT 30TH JUNE 2023
Hospital Fees	200,762,223	188,860,892
Single/Business Permits	83,806,114	104,753,527
Cess	68,205,402	50,133,164
Administration Control Fees and Charges	50,529,936	71,139,775
Parking Fees	20,815,390	16,981,110
Property Rent	16,455,121	5,612,685
Physical Planning and Development	15,148,484	17,386,959
Advertising	14,012,204	4,968,569
Market Fees	10,125,257	11,139,843
Public Health Service Fees	4,956,584	5,047,550

Figure 1: Top-ten Revenue Streams



The county recorded significant drop in revenue from Business permits , Administration control fees, physical planning and development, market fees and public health fees. This drop is attributable to the harsh economic condition prevalent during the financial year.

The County was unable to meet the budgeted Own Source Revenue. All the major revenue sources performed below budget, in a nutshell the County achieved a total collection of Kshs 515.7 Million against the budgeted of Kshs 1.225 Billions. The low collections was attributed to:

- Delay in enactment of alcohol regulation bill
- Non actualization of 2024 Finance bill due political related challenges

Revenue performance against budget for the major revenue streams are as provided below:

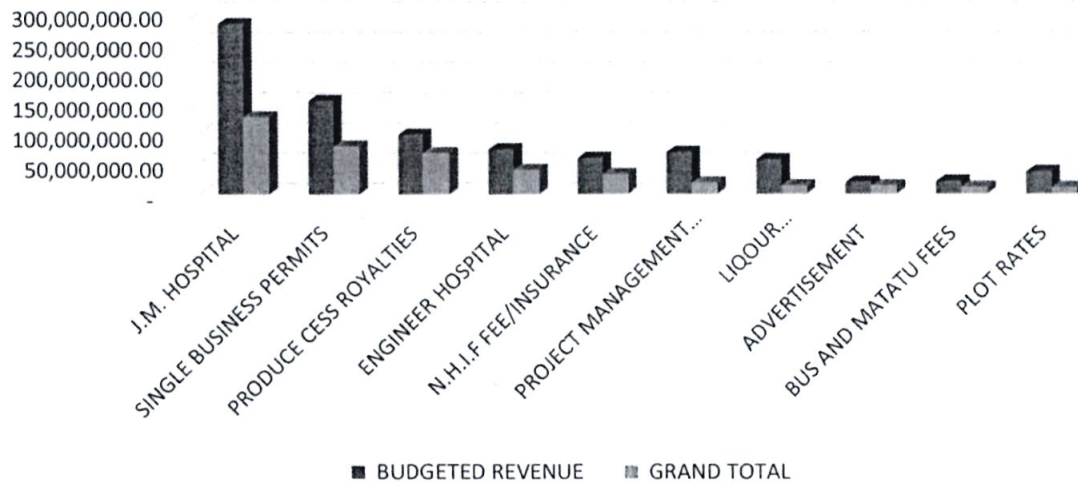
**Receiver Of Revenue**  
**County Government Of Nyandarua**  
**Revenue Statements for the Period Ended 30th June,2024**

Table 2: Revenue Performance for the Top 10 Revenue Individual Streams

REVENUE SOURCE	BUDGETED REVENUE	ACTUAL COLLECTION	VARIANCE
J.M. HOSPITAL	282,615,000	127,922,276	- 154,692,725
SINGLE BUSINESS PERMITS	155,002,500	79,213,819	- 75,788,681
PRODUCE CESS ROYALTIES	99,102,000	68,205,402	- 30,896,598
ENGINEER HOSPITAL	74,700,000	40,154,221	- 34,545,780
N.H.I.F FEE/INSURANCE	60,000,000	32,685,727	- 27,314,273
PROJECT MANAGEMENT FEE	69,720,000	18,771,169	- 50,948,831
LIQOUR LICENCE/INSPECTION/APP	57,394,500	14,144,064	- 43,250,436
ADVERTISEMENT	20,169,000	14,012,204	- 6,156,796
BUS AND MATATU FEES	21,503,142	11,526,180	- 9,976,962
PLOT RATES	37,350,000	10,700,330	- 26,649,670

Figure 2: Revenue Performance

**ACTUAL AGAINST BUDGETED REVENUE-TOP 10 REVENUE FROM INDIVIDUAL STREAMS**



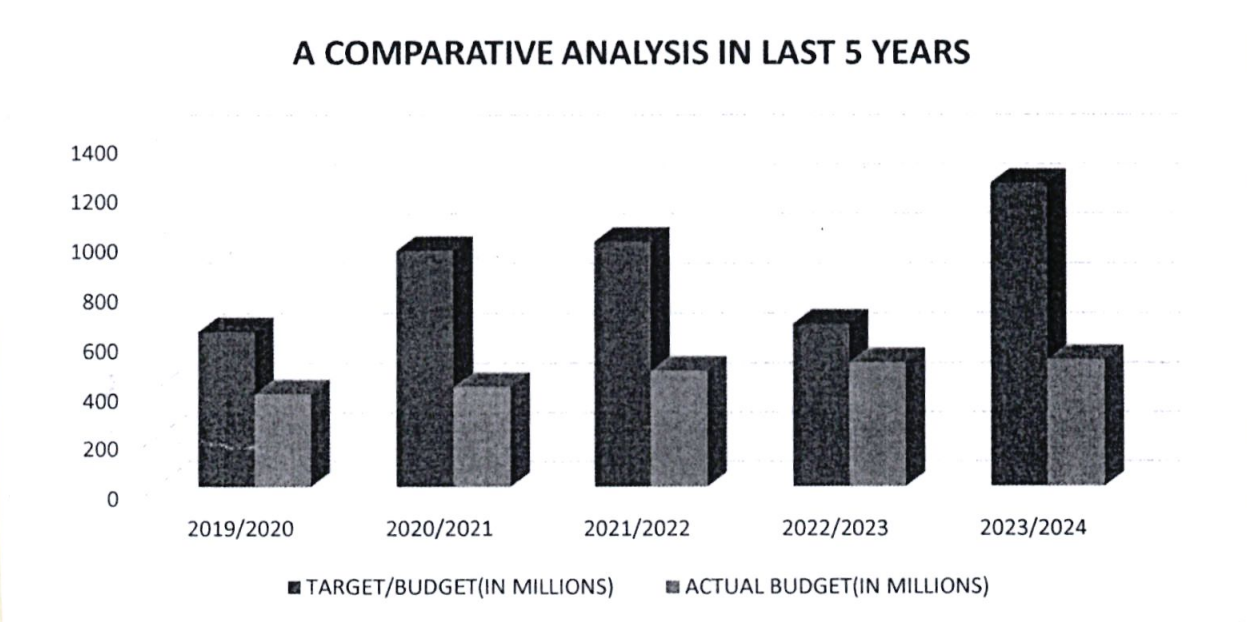
The county failed to meet its budgeted targets in all revenue streams. The highest variance was in J.M hospital which is usually the county's highest revenue earner.

**A comparative Analysis in the last 5 years**

Table 3: Five-year Comparataive analysis

FINANCIAL YEAR	TARGET/BUDGET(IN MILLIONS)	ACTUAL BUDGET(IN MILLIONS)	VARIANCE
2019/2020	630	380	-250
2020/2021	954	409	-545
2021/2022	990	473	-517
2022/2023	660	506	-154
2023/2024	1225	516	-709

Figure 3: Five-year comparative analysis



*The county has seen a steady rise in its revenue from 380 million in FY 2019/2020 to 516 million in FY 2023/2024. The variance between the budgeted and actual amounts has also significantly grown with FY 2023/2024 having the largest variance in the last five years.*

Through the comparative analysis above, the county’s own source revenue has been on rise since FY 2019/2020. Further, the analysis shows that the largest variance from the targeted/budgeted revenue was in the Financial Year 2023/2024 when the county did not meet a Kshs. 1.225 Billion target and collected Kshs. 515.7 million. Targets set for the financial years 2021/2022 and 2023/2024 were highest with Kshs 990 Million and Kshs 1.225 Billion respectively. The highest growth in revenue is noted between the FY 2020/2021 and 2021/2022 with an increase of Kshs. 64 million.

**Receiver Of Revenue**  
**County Government Of Nyandarua**  
**Revenue Statements for the Period Ended 30th June,2024**

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**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 FY 30<sup>th</sup> June, 2024. This responsibility includes:

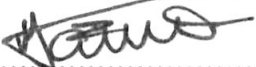
- (i). Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period,
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the County Government of Nyandarua,
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud,
- (iv) safeguarding the assets of the County Government of Nyandarua,
- (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 *Nyandarua’s receiver of revenue* accounts, which have been prepared on the Cash Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *Nyandarua’s receiver of revenue* account gives a true and fair view of the state of *Nyandarua’s receiver of revenue* transactions during the Fy 2023/2024 ended 30<sup>th</sup> June 2024, and of the *Nyandarua’s* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the County Government of Nyandarua 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 ..... 29/6/24

  
.....

**Stephen G Kinja**  
**Receiver of Revenue**  
**ICPAK M/No 17694**

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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Monrovia Street  
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NAIROBI

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

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### **PREAMBLE**

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

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

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 Nyandarua set out on pages 1 to 17, which comprise the statement of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2024

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*Report of the Auditor-General on Receiver of Revenue for the year ended 30 June, 2024 - County Government of Nyandarua*

and the statement of receipts and disbursements 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 revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government of Nyandarua 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. Long Outstanding Arrears of Revenue**

The statement of arrears of revenue reflects total outstanding revenue of Kshs.564,235,167 in respect of land rates, single/business permit, property rent, hospital fees and administration control fees and charges. However, as disclosed in Note 23 to the revenue statements, the balance includes revenue arrears of Kshs.478,498,122 relating to the financial year 2022/2023 and earlier years. Management did not demonstrate adequate measures to recover the arrears.

In the circumstances, the accuracy, completeness and recoverability of revenue arrears totalling to Kshs.564,235,167 could not be confirmed.

#### **2. Unsupported County Own Generated Receipts**

The statement of receipts and disbursements reflects total County own generated revenue balance of Kshs.515,740,772. Included in the balance is Kshs.9,135,986 disclosed as direct deposits in the reconciliation statements in the revenue bank accounts. However, the supporting schedules showing the collection points, revenue stream, name of payee, receipt number, amount paid and daily or monthly revenue collections control sheets were not provided for audit.

In the circumstances, the accuracy and completeness of County own generated revenue balance of Kshs.515,740,772 could not be confirmed.

#### **3. Inaccuracies in Disbursements to the County Revenue Fund**

The statement of receipts and disbursements reflects disbursements to County Revenue Fund of Kshs.517,162,502. However, the amount differed with County Receiver of Revenue balance of Kshs.516,379,695 resulting to an unreconciled or explained variance of Kshs.782,807.

In the circumstances, the accuracy and completeness of disbursements to County Revenue Fund balance of Kshs.517,162,502 could not be confirmed.

#### **4. Unsupported Revenue Arrears**

The statement of arrears of revenue reflects a balance of Kshs.564,235,267 in respect of land rates, single/business permits, property rent, hospital fees and administration control fees and charges. Included in the balance is Kshs.77,998,028 in respect to hospital fees whose detailed analysis of the arrears indicating the respective defaulter's name, patients reference numbers, invoiced amounts, invoice numbers, date of billing, amount paid to date and outstanding balances was not provided.

In the circumstances, the accuracy and fair statement of the revenue arrears balance of Kshs.564,235,267 as at 30 June, 2024 could not be confirmed.

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

#### **Emphasis of Matter**

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

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on comparable basis of Kshs.1,225,000,000 and Kshs.515,740,772 respectively resulting to revenue shortfall of Kshs.709,259,228 or 58%. The shortfall in revenue is an indicator of revenue leakages and inefficiencies in revenue collection system.

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

##### **2. Unbudgeted Revenue**

The statement of receipts and disbursements reflects County own source revenue balance of Kshs.515,740,772 out of which Kshs.17,260,056 was in respect of other streams. However, the receiver of revenue did not budget to collect the other revenue from the residents of Nyandarua County and no explanation was provided for the omission.

In the circumstances, due to the omission, the budget making process seems not to have been comprehensive.

My opinion is not modified in respect of these matters.

#### **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**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

### **Other Information**

#### **Conclusion**

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

#### **Basis for Conclusion**

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Irregular Operation and Opening of Bank Account**

Records availed for audit indicate that the Management opened and operated a bank account in a commercial bank for revenue collection in the year under review. However, proof for permission granted by the County Treasury to Management to operate the bank account or the service level agreements were not presented for audit. This is contrary to Section 119(1) of the Public Finance Management Act, 2012 which states that the County

Treasury is responsible for authorizing the opening, operating and closing of bank accounts for the county government and its entities, except as otherwise provided by other legislation and in accordance with regulations made under this Act.

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

## **2. Non-Appointment of Receiver of Revenue and Revenue Collectors**

The revenue statements for the year ended 30 June, 2024 presented for audit indicates that the County's revenue is collected, received and accounted for by the County Director of Revenue. However, the letter of appointment or Gazette Notice by the County Executive Committee Member for Finance designating the officer was not provided for audit and therefore it was not possible to confirm adherence to Section 157(1) of the Public Finance Management Act, 2012.

Further, examination of records provided for audit revealed that county employees continue to collect and account for items of revenue without official appointments by the County Receiver of Revenue in breach of Section 158 of the Public Finance Management Act. There was no evidence to confirm that the county employees delivered the collected revenue to the revenue collector within three days after receiving it in breach of Section 158 (2) of the Public Finance Management Act, 2012.

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

## **3. Revenue Spent at Source**

The statement of receipts and disbursements reflects total county own-source revenue balance of Kshs.515,740,772. However, the balance excludes Kshs.4,906,004 collected but not remitted to the County Revenue Fund (CRF) account by five (5) revolving fund accounts under Department of Agriculture.

In the circumstances, value for money on the amount of Kshs.4,906,004 revenue spent at source may not have been realised.

## **4. Irregular Revenue Collection and Management System Extension**

Review of records indicate that, the County awarded a contractor the supply, delivery, customization, implementation, training, piloting and commissioning of a revenue collection and management system on 20 November, 2019 for a term of three (3) years, However, the County Executive did extension of up to 19 November, 2025, the extension was not supported by way, approval by the evaluation committee or opinion of head of procurement and therefore irregular.

In the circumstances, the regularity and propriety of the revenue collection and management system extension could not be confirmed.

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

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

## Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## Basis for Conclusion

### 1. Failure to Automate All Revenue Collection Streams

The statement of receipts and disbursements reflects total County own generated revenue balance of Kshs.515,740,772. Included in the amount is Kshs.102,936,217 which was collected manually besides the County having contracted the vendor to help them collect the revenue.

Further, the Receiver of Revenue collected revenue totalling Kshs.48,490,238 through LAIFOM besides being an outdated revenue system which is unable to provide relevant information to aid Management in decision making.

In the circumstances, the effectiveness on internal controls relating to revenue collections and enforcement procedures could not be confirmed.

### 2. Lack of an Updated Valuation Roll

During the year under review, the County Executive did not have an updated valuation roll which maps out property owners and the annual rates that each should pay. Information available indicates that the new valuation roll had not been finalized and therefore the outstanding rates have not been reconciled to reflect the correct balances.

In the circumstances, the Receiver of Revenue was unable to maximise revenue collections from land rates and property rents.

### 3. Lack of Fraud Management Strategies

The Receiver of Revenue did not have a risk management policy or strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks including loss of revenues contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, existence of an effective internal control to safeguard against loss of public resources could not be established.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 Fund's effectiveness of internal controls, risk management and overall governance.

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

Management is also responsible for the submission of the Receiver of Revenue's 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 Receiver of Revenue's financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

27 December, 2024

**Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024**

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

	Note	AS AT JUNE 2024	AS AT JUNE 2023
		Kshs	Kshs
<b>County Own Source Revenue</b>			
Cess	1	68,205,402	50,133,164
Land Rate	2	3,278,915	11,326,418
Single/Business Permits	3	83,806,114	104,753,527
Property Rent	4	16,455,121	5,612,685
Parking Fees	5	20,815,390	16,981,110
Market Fees	6	10,125,257	11,139,843
Advertising	7	14,012,204	4,968,569
Hospital Fees	8	200,762,223	188,860,892
Public Health Service Fees	9	4,956,584	5,047,550
Physical Planning and Development	10	15,148,484	17,386,959
Hire Of County Assets	11	4,088,458	2,793,300
Conservancy Administration	12	4,221,025	489,544
Administration Control Fees and Charges	13	50,529,936	71,139,775
Proceeds from sale of assets	14	1,237,405	-
Park Fees	15	929,310	32,000
Other Fines, Penalties, And Forfeiture Fees	16	1,564,690	1,225,060
Miscellaneous receipts	17	15,604,254	14,022,909
<b>Total County Own Source Revenue</b>		<b>515,740,772</b>	<b>505,913,305</b>
<b>Other Receipts</b>			
Donations/Grants Not Received Through CRF	18	-	-
<b>Total Other Receipts</b>		-	-
<b>Total Receipts</b>		<b>515,740,772</b>	<b>505,913,305</b>
Balance b/f at the beginning of the year		12,019,674	71,665,085
Prior Year Adjustments		-	4,199,826
Revolving Fund		4,906,004	
<b>Disbursements To CRF</b>		<b>517,162,502</b>	<b>569,684,432</b>
Bank charges	19	116,046	74,110
<b>Balance Due for Disbursement</b>		<b>5,575,894</b>	<b>12,019,674</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 29/6/2024 and signed by:

.....  
Joseph W. Wakhome  
Ag Chief Officer - Finance  
ICPAK M/No. 13674


.....  
Stephen G Kinja  
Receiver of Revenue  
ICPAK M/No 17694

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	20	5,334,618	11,733,439
Cash In Hand	21	241,275	286,236
<b>Total Financial Assets</b>		<b>5,575,893</b>	<b>12,019,675</b>
<b>Total Financial Assets</b>		<b>5,575,893</b>	<b>12,019,675</b>
<b>Financial Liabilities</b>		-	-
Payables-Due to CRF	22	5,575,894	12,019,674
<b>Total Financial Liabilities</b>		<b>5,575,894</b>	<b>12,019,674</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Nyandarua financial statements were approved on

29/11/2024 2024 and signed by:

  
 .....  
 Joseph W. Wahome  
 Ag Chief Officer – Finance  
 ICPAK M/No. 13674

  
 .....  
 Stephen G Kinja  
 Receiver of Revenue  
 ICPAK M/No 17694

*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

**9. Statement of Comparison of budget vs Actual Amounts 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=D-C	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	82,130,000	20,121,850	102,251,850	68,205,402	- 34,046,448	67%
Land Rate	54,000,000	13,230,000	67,230,000	3,278,915	- 63,951,085	5%
Single/Business Permits	128,475,000	31,476,375	159,951,375	83,806,114	- 76,145,261	52%
Property Rent	13,900,000	3,405,500	17,305,500	16,455,121	- 850,379	95%
Parking Fees	29,271,600	7,171,542	36,443,142	20,815,390	- 15,627,752	57%
Market Fees	11,400,000	2,793,000	14,193,000	10,125,257	- 4,067,743	71%
Advertising	16,200,000	3,969,000	20,169,000	14,012,204	- 6,156,796	69%
Hospital Fees	337,000,000	80,315,000	417,315,000	200,762,223	- 216,552,777	48%
Public Health Service Fees	11,400,000	2,793,000	14,193,000	4,956,584	- 9,236,416	35%
Physical Planning and Development	73,582,400	18,027,688	91,610,088	15,148,484	- 76,461,604	17%
Hire Of County Assets	8,205,400	2,010,323	10,215,723	4,088,458	- 6,127,265	40%
Conservancy Administration	4,820,000	1,180,900	6,000,900	4,221,025	- 1,779,875	70%
Administration Control Fees and Charges	135,799,600	33,270,902	169,070,502	50,529,936	- 118,540,566	30%
Proceeds from sale of assets	-	-	-	1,237,405	1,237,405	0%
Park Fees	20,511,000	5,025,195	25,536,195	929,310	- 24,606,885	4%
Other Fines, Penalties, And Forfeiture Fees	8,305,000	2,034,725	10,339,725	1,564,690	- 8,775,035	15%
Miscellaneous Receipts	50,000,000	13,175,000	63,175,000	15,604,254	- 47,570,746	25%
<b>Total County Own Source Revenue</b>	<b>985,000,000</b>	<b>240,000,000</b>	<b>1,225,000,000</b>	<b>515,740,772</b>	<b>- 709,259,228</b>	<b>42%</b>
Other Receipts	-	-	-	-	-	0%
Donations /Grants Not Received Through CRF	-	-	-	-	-	0%
Total Other Receipts	-	-	-	-	-	0%
<b>Total Receipts</b>	<b>985,000,000</b>	<b>240,000,000</b>	<b>1,225,000,000</b>	<b>515,740,772</b>	<b>- 709,259,228</b>	<b>42%</b>


*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

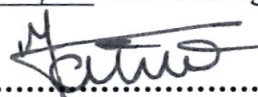
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The County was unable to met the budgeted Own Source Revenue. All the major revenue sources performed below budget, in a nutshell the County achieved a total collection of Kshs 515.7 Million against the budgted of Kshs 1.225 Billions. The low collections was attributed to:

- Delay in enactment of alcohol regulation bill
- Non actualization of 2024 Finance bill due political related challenges

The County Receiver of revenue's financial statements were approved on 29/11/ 2024 and signed by:

  
.....  
**Joseph W. Wadhwa**  
**Ag Chief Officer – Finance**  
**ICPAK M/No. 13674**

  
.....  
**Stephen G Kinja**  
**Receiver of Revenue**  
**ICPAK M/No 17694**

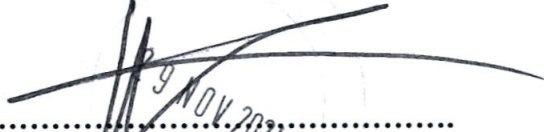
*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

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

	Balance as at The beginning of the current year (1 <sup>st</sup> July 2023	Arrears received during the year	Additions in arrears for the current year to June 30, 2023	Total arrears as at 30 June 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	A	B	C	D=A+(B)+C		
(Indicate As Applicable)						
Cess	-	-	-	-	e.g., the Governor has waived interest and penalties	
Land rate	467,319,823	41,922,010	(43,425,695)	465,816,137	Government had given waiver on interest	50%
Single/Business Permits	2,256,667	1,128,334	(3,385,001)	-	Enforcement of defaulters	100%
Property Rent	15,854,369	-	4,566,633	20,421,002	Enforcement of defaulters	80%
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Hospital Fees	59,654,967	-	18,343,061	77,998,028	Enforcement of defaulters	100%
Public Health Service Fees	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		
Conservancy Administration	-	-	-	-		
Administration Control Fees and Charges	3,422,335	1,711,168	(5,133,503)	-	Enforcement of defaulters	100%

Receiver Of Revenue  
 County Government Of Nyandarua  
 Revenue Statements for the Period Ended 30th June,2024

	Balance as at The beginning of the current year (1 <sup>st</sup> July 2023	Arrears received during the year	Additions in arrears for the current year to June 30, 2023	Total arrears as at 30 June 2024	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	A	B	C	D=A+(B)+C		
(Indicate As Applicable)						
Proceeds from sale of assets	-	-	-	-		
Park Fees	-	-	-	-		
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		
Others (Specify)	-	-	-	-		
<b>Total Arrears</b>	<b>548,508,160</b>	<b>44,761,511</b>	<b>(29,034,504)</b>	<b>564,235,167</b>		

  
 .....  
 Joseph W. Wahome  
 Ag Chief Officer – Finance  
 ICPAK M/ No. 13674

 29/11/24  
 .....  
 Stephen G Kinja  
 Receiver of Revenue  
 ICPAK M/No 17694

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

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

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

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

The County Government of Nyandarua recognises all receipts from the various sources when the related cash has been received by the County Government of Nyandarua.

### **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 4<sup>th</sup> July,2023 for the period 1st July 2023 to 1st to 30 June 2024 as required by law. 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.

### **4. Cash and cash equivalents**

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

**5. Revenue in Arrears**

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

**6. Disbursements to CRF**

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

**7. Comparative Figures**

Comparative figures for the previous financial year have neither been amended nor 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 Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

**12. Notes to the Financial Statements**

**1. Cess**

Description	2023/2024	2022/2023
	Kshs	Kshs
Farm produce		-
Milk Cess		10,276
Others (PRODUCE CESS ROYALTIES)	68,205,402	50,122,888
<b>Total</b>	<b>68,205,402</b>	<b>50,133,164</b>

**2. Land rates**

Description	2023/2024	2022/2023
	Kshs	Kshs
Land rates	3,278,915	11,326,418
Land penalties and interest	-	-
Arrears	-	-
<b>Total</b>	<b>3,278,915</b>	<b>11,326,418</b>

**3. Single /Business Permits**

Description	2023/2024	2022/2023
	Kshs	Kshs
Business permit application fees	3,220,350	1,570,761
Annual Business permit fees	79,213,819	99,837,882
Business permit penalties and interest	1,358,075	2,777,734
Business permit fees arrears	-	-
Water Providers (SBP)	-	520,000
Change of Business Name	13,870	47,150
<b>Total</b>	<b>83,806,114</b>	<b>104,753,527</b>

4. Property Rent

Description	2023/2024	2022/2023
	Kshs	Kshs
County Housing	1,265,202	-
Plot Rent	12,453,230	-
Tenancy Agreement	-	1,264,117
Transfer of Property	1,605,514	1,689,050
Stalls/kiosks rent	1,130,675	2,590,918
Shamba Rent	500	68,600
<b>Total</b>	<b>16,455,121</b>	<b>5,612,685</b>

5. Parking Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Street parking fees	614,645	846,900
Monthly toll/sticker fees	-	-
Motorbike fees	8,674,565	5,629,850
Registration fees	-	-
Reserved parking	-	-
Bus Park fees	11,526,180	10,504,360
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>20,815,390</b>	<b>16,981,110</b>

6. Market Fees

Description	2023/2024	2022/2023
	Kshs	Kshs
Market entry fees	10,125,257	11,139,843
Hawking fees	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>10,125,257</b>	<b>11,139,843</b>

*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

**7. Advertising**

<b>Descriptions</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Branding	-	-
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-
Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
Advertisement	14,012,204	4,968,569
<b>Total</b>	<b>14,012,204</b>	<b>4,968,569</b>

**8. Hospital Fees**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Level 5 hospitals	-	-
Level 4 hospitals(J.M Hospital)	127,922,276	110,322,980
Engineer Hospital	40,154,221	28,448,928
Linda Mama	32,685,727	50,088,984
<b>Total</b>	<b>200,762,223</b>	<b>188,860,892</b>

**9. Public Health Service Fees**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Inspection of buildings/premises/Institutions	-	-
Inspection for issuance of hygiene license	-	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	-	1,155,400
Sanitation inspection for schools	-	-
Public health permit	-	-
Rodent Control/Fumigation	-	-
Public Health Fee	4,956,584	3,892,150
<b>Total</b>	<b>4,956,584</b>	<b>5,047,550</b>

**Receiver Of Revenue**  
**County Government Of Nyandarua**  
**Revenue Statements for the Period Ended 30th June,2024**

**10. Physical Planning and Development**

Description	2023/2024	2022/2023
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	464,462	144,160
Change / Renewal of user	902,850	1,071,150
Building plans approval	8,881,812	9,630,019
Signboards	-	-
Occupational Permits	-	-
Enforcement / Demolition	-	-
Architectural designs by county officers	-	-
Hoarding fees	-	-
Sub-division of Land	1,946,470	3,285,440
Site Indication	78,200	7,000
Dev(PPA Forms)	566,600	458,440
Clearance Certificate	1,927,500	1,965,050
Lease Extension	90,000	80,400
Certificate of Compliance	289,490	744,200
Search Fee	1,100	1,100
<b>Total</b>	<b>15,148,484</b>	<b>17,386,959</b>

**11. Hire Of County Assets**

Description	2023/2024	2022/2023
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)(Revolving Fund)	1,374,463	923,260
Hire of Machines and Equipment	5,500	-
Hire of County Stadia	-	-
Hire of County Halls	-	6,500
Conference facilities/Agricultural Training Centers (ATC)-Oljoro-orok and Njabini	261,359	1,863,540
Conference facilities/Agricultural Training Centers (ATC)-Oljoro-orok and Njabini(Revolving Fund)	2,447,136	-
<b>Total</b>	<b>4,088,458</b>	<b>2,793,300</b>

*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

**12. Conservancy Administration**

Description	2022/2024	2022/2023
	Kshs	Kshs
Refuse disposal fees	40,200	219,220
Conservancy/Wayleave	4,030,460	-
Sewerage fees	-	44,700
E.A.I	-	20,000
Public cemetery	27,500	37,450
Borehole Drilling	33,100	20,000
Noise control	64,080	5,000
Hire of Water Tanker	25,685	23,400
Water Fee	-	119,774
<b>Total</b>	<b>4,221,025</b>	<b>489,544</b>

**13. Administration Control Fees and Charges**

Description	2023/2024	2022/2023
	Kshs	Kshs
Weights and measures	1,167,560	441,950
Fire Services	7,732,089	4,019,040
Liquor licenses	14,144,064	34,813,799
Betting levy	-	10,000
Project Management Fee	18,771,169	22,109,548
Cooperative Audit Fee	1,016,097	360,745
Reg.and Renewal of Groups	900	20,750
Cattle Dips	66,035	71,076
Slaughter Fee	664,845	498,520
Meat Inspection	3,828,035	4,248,785
A.I Services	1,522,944	2,743,700
Vaccination	292,000	85,110
Certificate of Transport(C.O.T)	487,523	260,180
Movement Permit	-	281,720
Fisheries	20,750	434,152
Motorcycle Mortgage Fee	1,200	154,900
Slaughter man Licence	-	3,100

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Description	2023/2024	2022/2023
	Kshs	Kshs
Slaughter House Licence	-	10,000
Reg of Transporters	43,290	3,000
Logging Fee	647,680	569,700
Tourism Services	50,000	
Library Services	73,755	
<b>Total</b>	<b>50,529,936</b>	<b>71,139,775</b>

**14. Proceeds from sale of assets.**

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock(Revolving Fund)	1,237,405	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	<b>1,237,405</b>	<b>-</b>

**15. Park Fees**

Description	2023/2024	2022/2023
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees	859,540	-
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Hire of Stadium	69,770	32,000
<b>Total</b>	<b>929,310</b>	<b>32,000</b>

**Receiver Of Revenue**  
**County Government Of Nyandarua**  
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**16. Other Fines, Penalties and Forfeitures**

Description	2023/2024	2022/2023
	Kshs	Kshs
Impounding Fees	1,136,540	761,240
Vehicle Penalty	-	2,000
Motorcycle Penalty Fee	-	412,610
Storage Fee	24,370	49,210
Others	403,780	
<b>Total</b>	<b>1,564,690</b>	<b>1,225,060</b>

**17. Miscellaneous Receipts**

Description	2023/2024	2022/2023
	Kshs	Kshs
Dividends	-	-
Insurance Compensation	1,500,000	5,524,000
Salary Recovery	697,169	965,231
Direct Banks Deposits	9,135,985	2,293,351
Subsidized Fertilizer	4,113,100	5,207,872
Disposal of Assets	158,000	-
Imprest Surrender	-	32,455
<b>Total</b>	<b>15,604,254</b>	<b>14,022,909</b>

**18. Donations And Grants Not Received Through CRF**

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

**Receiver Of Revenue**  
**County Government Of Nyandarua**  
**Revenue Statements for the Period Ended 30th June,2024**

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

**19. Bank Charges**

Description	2023/2024	2022/2023
	FY	FY
	Kshs	Kshs
Bank Charges & commissions	116,046	74,110
<b>Total</b>	<b>116,046</b>	<b>74,110</b>

**20. Bank Balances**

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	2023/2024	2022/2023
			Current FY	Comparative FY
			Kshs	Kshs
EQUITY BANK ACCOUNT NO.0620261016673 KSH.	-	-	3,959,365	6,471,339
KCB BANK ACCOUNT NO.1140736779 KSH.	-	-	1,183,552	2,522,093
CO-OPERATIVE BANK OF KENYA ACCOUNT NO.01141468609500	-	-	49,066	2,508,337
FAMILY BANK ACCOUNT NO.037000015899	-	-	141,860	231,670
DIAMOND TRUST BANK No. 0016376002	-	-	775	
<b>Total</b>	-		<b>5,334,618</b>	<b>11,733,439</b>

**21. Cash in Hand**

Description	2023/2024	2022/2023
	Kshs	Kshs
	Cash Balance (Location)	-
Mobile Money ( cashless collection reflected in bank on 1st July)	241,275	286,236

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Description	2023/2024	2022/2023
Others (Specify)	-	
<b>Total</b>	<b>241,275</b>	<b>286,236</b>

**22. Payables- Due To CRF**

Payables	2023/2024	2022/2023
	Current FY	Comparative FY
	Kshs	Kshs
Balance b/f at the beginning of the year	12,019,674	71,665,085
Prior year Adjustment	-	4,199,826
Amount collected during the year	515,740,772	505,913,305
Amounts disbursed to CRF during the year	- 517,162,502	- 569,684,432
Revolving Fund	- 4,906,004	
Bank Charges	- 116,046	- 74,110
<b>Balance c/d at the end of the year</b>	<b>5,575,894</b>	<b>12,019,674</b>

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

.....  
 Name ; Joseph W. wahome

*Ag Chief Officer Finance*

*ICPAK M/ No. 13674*

*Date.*

.....  
 Name ; Stephen G Kinja

*Receiver of Revenue*

*ICPAK M/No. 17694*

*Date.*

Notes to the Financial Statement (Continued)

23. 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	-	27,679,141	35,148,210	402,988,786	465,816,137
Single/business permits	-	-	-	-	-
Property rent	-	4,566,633	-	15,854,369	20,421,002
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	18,343,061	-	59,654,967	77,998,028
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 (Specify)	-	-	-	-	-
<b>Total (agree to statement of arrears)</b>	-	<b>50,588,835</b>	<b>35,148,210</b>	<b>478,498,122</b>	<b>564,235,167</b>

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**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 benefiting 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
1	Paul Muraguri Mbugua	2023	4,787,640	A concession given by H.E the Governor	PFM ACT
2	Joseph Bono Mugwe	2023	4,787,640	A concession given by H.E the Governor	PFM ACT
3	Arthur George Kagotho Ndungu	2023	3,303,563	A concession given by H.E the Governor	PFM ACT
4	Peter Kinuthia N	2023	3,303,563	A concession given by H.E the Governor	PFM ACT
5	Christina Wathinji Kimani	2023	2,663,836	A concession given by H.E the Governor	PFM ACT
6	Kanyi Waweru Kamundia	2023	2,147,437	A concession given by H.E the Governor	PFM ACT
7	Wilson Mwangi Wanyika	2023	1,731,842	A concession given by H.E the Governor	PFM ACT
8	Isaac Ndirangu Macharia	2023	1,474,254	A concession given by H.E the Governor	PFM ACT
9	Patrick Njenga Gache	2023	1,305,458	A concession given by H.E the Governor	PFM ACT
10	Winnie Gathoni Mutira	2023	1,305,458	A concession given by H.E the Governor	PFM ACT
11	Joseph Bono Mugwe	2023	1,305,458	A concession given by H.E the Governor	PFM ACT
12	Peter Kamwaro	2023	1,305,458	A concession given by H.E the Governor	PFM ACT
13	Paul Mburu Njoroge	2023	1,125,749	A concession given by H.E the Governor	PFM ACT
14	Paul Kamau Mwangi	2023	1,125,749	A concession given by H.E the Governor	PFM ACT
15	Boniface Githua Gichiru	2023	1,125,749	A concession given by H.E the Governor	PFM ACT
16	Samuel Kamau Mwangi	2023	1,125,749	A concession given by H.E the Governor	PFM ACT
17	Paul Chege Mwangi	2023	1,049,983	A concession given by H.E the Governor	PFM ACT
18	Robinson Gakuo Gichomo	2023	1,049,982	A concession given by H.E the Governor	PFM ACT
19	Esther N Gichui	2023	1,049,982	A concession given by H.E the Governor	PFM ACT
20	Grace Wanjiku Njoroge	2023	907,552	A concession given by H.E the Governor	PFM ACT
21	Simon Kamau Nganga	2023	844,050	A concession given by H.E the Governor	PFM ACT
22	Simon Kamau Nganga	2023	844,050	A concession given by H.E the Governor	PFM ACT

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23	Nancy Wambui Karimi	2023	844,050	A concession given by H.E the Governor	PFM ACT
24	Magdaline Ngima Murenga	2023	731,595	A concession given by H.E the Governor	PFM ACT
25	Moses Mwangi Marene	2023	731,595	A concession given by H.E the Governor	PFM ACT
26	James Mbire Thuku	2023	678,073	A concession given by H.E the Governor	PFM ACT
27	Cynthia Wanjiku Kamau	2023	678,073	A concession given by H.E the Governor	PFM ACT
28	James Kamau Gachanja	2023	678,073	A concession given by H.E the Governor	PFM ACT
29	Stella Wanjiku Kamau	2023	678,073	A concession given by H.E the Governor	PFM ACT
30	Juliet Wangui Gachanja	2023	678,073	A concession given by H.E the Governor	PFM ACT
31	Joseph Murungu Ngaruti	2023	678,073	A concession given by H.E the Governor	PFM ACT
32	Nyambura Kabucha	2023	589,702	A concession given by H.E the Governor	PFM ACT
33	Justus Muthee Ndungu	2023	475,279	A concession given by H.E the Governor	PFM ACT
34	Justus Muthee Ndungu	2023	475,279	A concession given by H.E the Governor	PFM ACT
35	Samuel Muraya Mutheci	2023	447,000	A concession given by H.E the Governor	PFM ACT
36	James Mwangi Kariuki ,John Z.K. Kimani,Njuguna Simon M. ,Pauline Kahoi & Mary Njeri Njoroge	2023	447,000	A concession given by H.E the Governor	PFM ACT
37	Macharia Kanyi	2023	436,546	A concession given by H.E the Governor	PFM ACT
38	Samuel Njungi Mundia	2023	433,450	A concession given by H.E the Governor	PFM ACT
39	Peter Mwangi Kamakia	2023	407,729	A concession given by H.E the Governor	PFM ACT
40	Eliud Njoroge Muhiu	2023	383,015	A concession given by H.E the Governor	PFM ACT
41	Joseph Ithonga Njoroge	2023	349,731	A concession given by H.E the Governor	PFM ACT
42	John Nderitu Kanyi	2023	349,731	A concession given by H.E the Governor	PFM ACT
43	Joseph Ithonga Njoroge	2023	349,731	A concession given by H.E the Governor	PFM ACT
44	Naomi Wanjira Mwangi	2023	335,994	A concession given by H.E the Governor	PFM ACT
45	Solomon Mwangi Chege	2023	308,609	A concession given by H.E the Governor	PFM ACT
46	Isaac Mwangi Macharia	2023	308,609	A concession given by H.E the Governor	PFM ACT
47	Charles Kamu Kariuki	2023	308,609	A concession given by H.E the Governor	PFM ACT

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48	Richard Njoroge Kamumbu	2023	308,336	A concession given by H.E the Governor	PFM ACT
49	Paul Thiongo Kombani	2023	283,600	A concession given by H.E the Governor	PFM ACT
50	Ann Wachuka Muraya	2023	281,600	A concession given by H.E the Governor	PFM ACT
51	Hannah Wairimu Kibiri	2023	279,815	A concession given by H.E the Governor	PFM ACT
52	Njabini Ngwataniro Water Project	2023	279,815	A concession given by H.E the Governor	PFM ACT
53	Francis Mwai M	2023	248,625	A concession given by H.E the Governor	PFM ACT
54	Richard Njoroge Kamumbu	2023	248,615	A concession given by H.E the Governor	PFM ACT
55	Simon Ndungu	2023	223,550	A concession given by H.E the Governor	PFM ACT
56	Francis Mburu Gaitho	2023	200,241	A concession given by H.E the Governor	PFM ACT
57	Paul Muraguri Kamuru	2023	200,240	A concession given by H.E the Governor	PFM ACT
58	Peter Mwangi Wanjiku	2023	200,240	A concession given by H.E the Governor	PFM ACT
59	Vincent Njuguna Wanyoike	2023	200,240	A concession given by H.E the Governor	PFM ACT
60	Joseph Kamondi Kagari	2023	194,450	A concession given by H.E the Governor	PFM ACT
61	Mary Wanjiru	2023	168,810	A concession given by H.E the Governor	PFM ACT
62	John Nduati Njoroge	2023	161,327	A concession given by H.E the Governor	PFM ACT
63	Leah Njeri Kahiga	2023	161,237	A concession given by H.E the Governor	PFM ACT
64	Paul Thiongo Kamau	2023	161,237	A concession given by H.E the Governor	PFM ACT
65	Daniel Njenga N	2023	161,236	A concession given by H.E the Governor	PFM ACT
66	Gerald Mcharia Kingori	2023	141,800	A concession given by H.E the Governor	PFM ACT
67	Muhiyi Gatimu Muhoyi	2023	129,790	A concession given by H.E the Governor	PFM ACT
68	Joseph Murage Kihara	2023	129,790	A concession given by H.E the Governor	PFM ACT
69	Peter Kinuthia N	2023	129,789	A concession given by H.E the Governor	PFM ACT
70	Peter Mcharia Kinyanjui	2023	129,789	A concession given by H.E the Governor	PFM ACT
71	David Mwangi Kabaaria	2023	110,010	A concession given by H.E the Governor	PFM ACT
72	Kungu Kamau Kungu	2023	104,437	A concession given by H.E the Governor	PFM ACT
73	John Wathabi Mwangi	2023	104,437	A concession given by H.E the Governor	PFM ACT
74	John Wathabi Mwangi	2023	104,437	A concession given by H.E the Governor	PFM ACT

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75	Vincent Njuguna Wanyoike	2023	104,437	A concession given by H.E the Governor	PFM ACT
76	Moses Njoroge Juma	2023	104,436	A concession given by H.E the Governor	PFM ACT
77	Mwatha Njoroge	2023	88,997	A concession given by H.E the Governor	PFM ACT
78	Nancy Wamaitha Kirobi	2023	88,997	A concession given by H.E the Governor	PFM ACT
79	Gerald M.Kingori	2023	88,997	A concession given by H.E the Governor	PFM ACT
80	Samuel Kamau Kiriro	2023	88,997	A concession given by H.E the Governor	PFM ACT
81	Mwatha Njoroge	2023	88,997	A concession given by H.E the Governor	PFM ACT
82	Stephen Ndonga Mumatu	2023	84,000	A concession given by H.E the Governor	PFM ACT
83	Virginia Wanjiku Kabutu	2023	83,999	A concession given by H.E the Governor	PFM ACT
84	Virginia Wanjiku Kabutu	2023	83,999	A concession given by H.E the Governor	PFM ACT
85	Evanson Kariba G	2023	83,998	A concession given by H.E the Governor	PFM ACT
86	Esther Wangari M	2023	83,998	A concession given by H.E the Governor	PFM ACT
87	Charles Ndungu Wangondu	2023	70,127	A concession given by H.E the Governor	PFM ACT
88	David Mbogo Nganga	2023	70,127	A concession given by H.E the Governor	PFM ACT
89	Peter Gatimu N	2023	70,127	A concession given by H.E the Governor	PFM ACT
90	Julius Mwaura Njuguna	2023	70,120	A concession given by H.E the Governor	PFM ACT
91	Lucy Waithera Mugo	2023	67,524	A concession given by H.E the Governor	PFM ACT
92	Peter Gatimu Njoroge	2023	67,524	A concession given by H.E the Governor	PFM ACT
93	Dorcus Wanjeri Ndiva	2023	67,524	A concession given by H.E the Governor	PFM ACT
94	Plilip Irungu Macharia	2023	67,524	A concession given by H.E the Governor	PFM ACT
95	Peter Muriithi Maina	2023	67,524	A concession given by H.E the Governor	PFM ACT
96	Harun Ndirangu Mugo	2023	67,524	A concession given by H.E the Governor	PFM ACT
97	Peter Gachenge Mwangi	2023	67,126	A concession given by H.E the Governor	PFM ACT
98	Emmah Wambui Boiyo	2023	65,126	A concession given by H.E the Governor	PFM ACT
99	Beth Wanjiru Karanja	2023	64,660	A concession given by H.E the Governor	PFM ACT
100	Mathiaka Kibutu	2023	56,720	A concession given by H.E the Governor	PFM ACT
101	John Maina Kariuki	2023	55,005	A concession given by H.E the Governor	PFM ACT
102	John Mbuthia Mwangi	2023	54,246	A concession given by H.E the Governor	PFM ACT
103	David Ndungu Kariuki	2023	54,246	A concession given by H.E the Governor	PFM ACT

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104	Benson Njuguna Kiburi	2023	54,246	A concession given by H.E the Governor	PFM ACT
105	Harisson Gachomba Njoroge	2023	44,706	A concession given by H.E the Governor	PFM ACT
106	Francis Kimani Gitau	2023	43,546	A concession given by H.E the Governor	PFM ACT
107	Veronicah Gathoni Kigonda	2023	43,545	A concession given by H.E the Governor	PFM ACT
108	Kariuki Mbutia	2023	43,545	A concession given by H.E the Governor	PFM ACT
109	Moses Wamugunda Gichuki	2023	43,460	A concession given by H.E the Governor	PFM ACT
110	Charles Gichuki	2023	43,145	A concession given by H.E the Governor	PFM ACT
111	Joseph Njuguna Gitahi	2023	43,085	A concession given by H.E the Governor	PFM ACT
112	Mariam Mukami Kagiri	2023	43,085	A concession given by H.E the Governor	PFM ACT
113	Mary Njeri Marigi	2023	42,908	A concession given by H.E the Governor	PFM ACT
114	James Kungu Mwangi	2023	42,908	A concession given by H.E the Governor	PFM ACT
115	Samwel Maina Ndirangu	2023	38,894	A concession given by H.E the Governor	PFM ACT
116	Teresa Nyanchera N	2023	38,894	A concession given by H.E the Governor	PFM ACT
117	Grace Njeri Thiongo	2023	35,647	A concession given by H.E the Governor	PFM ACT
118	Lilian Wambui Chege	2023	35,646	A concession given by H.E the Governor	PFM ACT
119	Peter Kinnyua Macharia	2023	35,646	A concession given by H.E the Governor	PFM ACT
120	Mathiaka Kibutu	2023	35,599	A concession given by H.E the Governor	PFM ACT
121	Daniel Kinyua M	2023	34,925	A concession given by H.E the Governor	PFM ACT
122	Esthernjeri Mwangi	2023	34,924	A concession given by H.E the Governor	PFM ACT
123	Hannah Wangui Kiriro	2023	34,924	A concession given by H.E the Governor	PFM ACT
124	Samuel Kamau	2023	34,924	A concession given by H.E the Governor	PFM ACT
125	Samuel Kamau	2023	34,924	A concession given by H.E the Governor	PFM ACT
126	Charles Waweru Kanyi	2023	34,920	A concession given by H.E the Governor	PFM ACT
127	Winfred Wambui Karinga	2023	33,880	A concession given by H.E the Governor	PFM ACT
128	Godfrey Maina	2023	33,248	A concession given by H.E the Governor	PFM ACT
129	Irene W .Kimori	2023	33,248	A concession given by H.E the Governor	PFM ACT
130	Mercy Wanjiru Karanja	2023	33,243	A concession given by H.E the Governor	PFM ACT
131	Njabini Ngwataniro	2023	33,243	A concession given by H.E the Governor	PFM ACT

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132	Julius Njogu Wahogo	2023	29,237	A concession given by H.E the Governor	PFM ACT
133	James Kagotho Kamau	2023	29,237	A concession given by H.E the Governor	PFM ACT
134	Esther Wanja Komu	2023	29,237	A concession given by H.E the Governor	PFM ACT
135	Haron Meru Kimani	2023	28,360	A concession given by H.E the Governor	PFM ACT
136	Muthoni Maigwa	2023	27,998	A concession given by H.E the Governor	PFM ACT
137	Lucy Wanjiku Waweru	2023	27,978	A concession given by H.E the Governor	PFM ACT
138	Boniface Karuri	2023	27,978	A concession given by H.E the Governor	PFM ACT
139	Gedion Kinyanjui Mugo	2023	27,385	A concession given by H.E the Governor	PFM ACT
140	Gerald M.Kingori	2023	25,555	A concession given by H.E the Governor	PFM ACT
141	Njabini Ngwataniro	2023	25,555	A concession given by H.E the Governor	PFM ACT
142	Joseph Bono Mugwe	2023	25,555	A concession given by H.E the Governor	PFM ACT
143	Mary Wambui Kuria	2023	25,555	A concession given by H.E the Governor	PFM ACT
144	Daniel Mwangi	2023	25,555	A concession given by H.E the Governor	PFM ACT
145	Monicah Wanjiru	2023	25,555	A concession given by H.E the Governor	PFM ACT
146	<b>Grace Wamuyu Mwai</b>	2023	25,554	A concession given by H.E the Governor	PFM ACT
147	Francis Mwai	2023	25,554	A concession given by H.E the Governor	PFM ACT
148	George Karimi Ndirangu	2023	25,550	A concession given by H.E the Governor	PFM ACT
149	Alice Waithira	2023	24,248	A concession given by H.E the Governor	PFM ACT
150	Mathiaka Kibutu	2023	22,503	A concession given by H.E the Governor	PFM ACT
151	John Maina Kairu	2023	22,385	A concession given by H.E the Governor	PFM ACT
152	Boniface Wachira Muriithi	2023	22,385	A concession given by H.E the Governor	PFM ACT
153	Margaret Wangui Wambugu	2023	21,643	A concession given by H.E the Governor	PFM ACT
154	Fresiah Wanjiku Mwangi	2023	21,643	A concession given by H.E the Governor	PFM ACT
155	Joel Ngomi Nganga	2023	19,948	A concession given by H.E the Governor	PFM ACT
156	Joel Ngomi Nganga	2023	19,948	A concession given by H.E the Governor	PFM ACT
157	Joel Ngumi Nganga	2023	19,448	A concession given by H.E the Governor	PFM ACT
158	Wilberforce Gathumbi	2023	19,447	A concession given by H.E the Governor	PFM ACT
159	Wilberforce Gathumbi	2023	19,447	A concession given by H.E the Governor	PFM ACT
160	Leshau Pondo Traders	2023	19,447	A concession given by H.E the Governor	PFM ACT
161	Agnes Wangui Gachenge	2023	19,447	A concession given by H.E the Governor	PFM ACT

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162	Josphat Karanja M	2023	19,447	A concession given by H.E the Governor	PFM ACT
163	Grace Kabura Ngechu	2023	19,447	A concession given by H.E the Governor	PFM ACT
164	Julius Kuria Mungai	2023	19,447	A concession given by H.E the Governor	PFM ACT
165	Margaret Wambui C	2023	19,447	A concession given by H.E the Governor	PFM ACT
166	Josphat Karanja M	2023	19,447	A concession given by H.E the Governor	PFM ACT
167	Margaret Wambui C	2023	19,447	A concession given by H.E the Governor	PFM ACT
168	Stephen Ndonga Mungatu	2023	19,400	A concession given by H.E the Governor	PFM ACT
169	Cyrus Wachira Macharia	2023	19,377	A concession given by H.E the Governor	PFM ACT
170	Hellen Wangui Wangara	2023	18,447	A concession given by H.E the Governor	PFM ACT
171	James Mugo Kimani	2023	17,942	A concession given by H.E the Governor	PFM ACT
172	Jane Wanjiru Njogu	2023	17,942	A concession given by H.E the Governor	PFM ACT
173	Hannah Wanjiku Mungai	2023	17,882	A concession given by H.E the Governor	PFM ACT
174	Daniel Kihara Wangai	2023	17,840	A concession given by H.E the Governor	PFM ACT
175	Clement Kamau Macharia	2023	17,799	A concession given by H.E the Governor	PFM ACT
176	Mary Mumbi Muchina	2023	17,600	A concession given by H.E the Governor	PFM ACT
177	Samuel Njungi Mundia	2023	16,237	A concession given by H.E the Governor	PFM ACT
178	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
179	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
180	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
181	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
182	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
183	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
184	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
185	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
186	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
187	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
188	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
189	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
190	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
191	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
192	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT

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193	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
194	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
195	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
196	Stephen Githara Githambo	2023	15,712	A concession given by H.E the Governor	PFM ACT
197	Samuel Kariuki Karanja	2023	15,712	A concession given by H.E the Governor	PFM ACT
198	Njomo Nganga	2023	15,712	A concession given by H.E the Governor	PFM ACT
199	Lucy Waithera Mwangi	2023	15,712	A concession given by H.E the Governor	PFM ACT
200	Michael Maina Kibuthu	2023	15,712	A concession given by H.E the Governor	PFM ACT
201	Patrick Thuita Igwanya	2023	15,712	A concession given by H.E the Governor	PFM ACT
202	M I Kamau	2023	15,712	A concession given by H.E the Governor	PFM ACT
203	Peter Kuria Gathitu	2023	14,619	A concession given by H.E the Governor	PFM ACT
204	Haron Mukora N	2023	14,619	A concession given by H.E the Governor	PFM ACT
205	Haron Mukora N	2023	14,619	A concession given by H.E the Governor	PFM ACT
206	Lucy Muthoi Wainana	2023	14,619	A concession given by H.E the Governor	PFM ACT
207	Charles Mutahi Gathu	2023	14,619	A concession given by H.E the Governor	PFM ACT
208	Engieer Self Help Group	2023	14,619	A concession given by H.E the Governor	PFM ACT
209	Samuel Kimani Kariuki	2023	14,619	A concession given by H.E the Governor	PFM ACT
210	Elizabeth Wanjiku	2023	14,612	A concession given by H.E the Governor	PFM ACT
211	Christina Wathinji Kimani	2023	14,298	A concession given by H.E the Governor	PFM ACT
212	Duncan Kimani Njoroge	2023	14,259	A concession given by H.E the Governor	PFM ACT
213	Tabitha Wangui Mutungu	2023	14,259	A concession given by H.E the Governor	PFM ACT
214	Engineer Welfare Self Group	2023	14,259	A concession given by H.E the Governor	PFM ACT
215	Isaac Kamau Njoroge	2023	14,259	A concession given by H.E the Governor	PFM ACT
216	Samuel Njungu Mundia	2023	14,239	A concession given by H.E the Governor	PFM ACT
217	John Wathabi Mwangi	2023	14,169	A concession given by H.E the Governor	PFM ACT
218	Clement Kamau Macharia	2023	13,299	A concession given by H.E the Governor	PFM ACT
219	Catherine Wariara Kamiti	2023	12,470	A concession given by H.E the Governor	PFM ACT
220	Francis Chege Maina	2023	11,695	A concession given by H.E the Governor	PFM ACT
221	Patrick Maiteri Mugo	2023	11,344	A concession given by H.E the Governor	PFM ACT
222	Gladys Njoki Rarui	2023	11,344	A concession given by H.E the Governor	PFM ACT

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223	Joseph Karugu	2023	11,344	A concession given by H.E the Governor	PFM ACT
224	John Maina Kairu	2023	11,344	A concession given by H.E the Governor	PFM ACT
225	Zakaria Mwangi Macharia	2023	11,344	A concession given by H.E the Governor	PFM ACT
226	Ruth Wangui Mutungu	2023	11,344	A concession given by H.E the Governor	PFM ACT
227	Grace Njoki Kuria	2023	11,344	A concession given by H.E the Governor	PFM ACT
228	Grace Njoki Kuria	2023	11,344	A concession given by H.E the Governor	PFM ACT
229	Jospjhat Karanja K	2023	11,344	A concession given by H.E the Governor	PFM ACT
230	Harun Ndirangu Mugo	2023	11,344	A concession given by H.E the Governor	PFM ACT
231	Stephen Githara Githambo	2023	11,122	A concession given by H.E the Governor	PFM ACT
232	Stephen Githara Githambo	2023	11,122	A concession given by H.E the Governor	PFM ACT
233	Peter Mambo Karari	2023	11,122	A concession given by H.E the Governor	PFM ACT
234	Kimani Kuria	2023	11,122	A concession given by H.E the Governor	PFM ACT
235	Simon Kinuthia Mburu	2023	11,122	A concession given by H.E the Governor	PFM ACT
236	Simon Njihia Kiriro	2023	11,002	A concession given by H.E the Governor	PFM ACT
237	Francis Njihia Kiriro	2023	11,002	A concession given by H.E the Governor	PFM ACT
238	John Macharia Mwangi	2023	11,002	A concession given by H.E the Governor	PFM ACT
239	Julius Kuria Mungai	2023	10,825	A concession given by H.E the Governor	PFM ACT
240	Julius Kuria Mungai	2023	10,825	A concession given by H.E the Governor	PFM ACT
241	Julius Kuria Mungai	2023	10,825	A concession given by H.E the Governor	PFM ACT
242	Miriam N.Murungaru	2023	10,822	A concession given by H.E the Governor	PFM ACT
243	John Koigi Kimani	2023	10,822	A concession given by H.E the Governor	PFM ACT
244	Anthony Kanya Waweru	2023	10,822	A concession given by H.E the Governor	PFM ACT
245	Anthony Gitonga Wanjeki	2023	10,822	A concession given by H.E the Governor	PFM ACT
246	Hannh Muthoni Mathenge	2023	10,822	A concession given by H.E the Governor	PFM ACT
247	Hannah Muthoni Mathenge	2023	10,822	A concession given by H.E the Governor	PFM ACT
248	Engieer Self Help Group	2023	10,822	A concession given by H.E the Governor	PFM ACT
249	Ibrahim Gitaka Kio	2023	10,822	A concession given by H.E the Governor	PFM ACT
250	Antony Kanya Waweru	2023	10,822	A concession given by H.E the Governor	PFM ACT
251	J N Gitahi	2023	10,821	A concession given by H.E the Governor	PFM ACT
252	John Koigi Kimani	2023	10,821	A concession given by H.E the Governor	PFM ACT

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253	Gitumbi Theuri	2023	9,720	A concession given by H.E the Governor	PFM ACT
254	John Maina Kairu	2023	9,001	A concession given by H.E the Governor	PFM ACT
255	Esthernjeri Mwangi	2023	9,001	A concession given by H.E the Governor	PFM ACT
256	Boniface Karuri	2023	9,001	A concession given by H.E the Governor	PFM ACT
257	Erastus Mwangi Maina	2023	7,857	A concession given by H.E the Governor	PFM ACT
258	Alice Njambi Ndumia	2023	7,857	A concession given by H.E the Governor	PFM ACT
259	Erastus Mwangi Maina	2023	7,857	A concession given by H.E the Governor	PFM ACT
260	Martin Chege	2023	7,856	A concession given by H.E the Governor	PFM ACT
261	Samuel W K,Stephen M W,Margaret	2023	7,856	A concession given by H.E the Governor	PFM ACT
262	John Wainaina Kuria	2023	7,856	A concession given by H.E the Governor	PFM ACT
263	<b>Grace Wamuyu Mwai</b>	2023	7,856	A concession given by H.E the Governor	PFM ACT
264	Jane Muthoni Karuiru	2023	7,856	A concession given by H.E the Governor	PFM ACT
265	Njabini Ngwataniro	2023	7,856	A concession given by H.E the Governor	PFM ACT
266	Julius Kuria Mungai	2023	7,856	A concession given by H.E the Governor	PFM ACT
267	Julius Kuria Mungai	2023	7,856	A concession given by H.E the Governor	PFM ACT
268	Julius Kuria Mungai	2023	7,856	A concession given by H.E the Governor	PFM ACT
269	Dominic Kariiek	2023	7,856	A concession given by H.E the Governor	PFM ACT
270	Erastus Mwangi Maina	2023	7,856	A concession given by H.E the Governor	PFM ACT
271	Alice Njambi Ndumia	2023	7,856	A concession given by H.E the Governor	PFM ACT
272	Erastus Mwangi Maina	2023	7,856	A concession given by H.E the Governor	PFM ACT
273	Samwel Ngunge Mundia	2023	7,215	A concession given by H.E the Governor	PFM ACT
274	Peter Mwangi Kairu	2023	7,120	A concession given by H.E the Governor	PFM ACT
275	Hannah Wanjiku Mungai	2023	7,120	A concession given by H.E the Governor	PFM ACT
276	Paul Chege Mwangi	2023	7,120	A concession given by H.E the Governor	PFM ACT
277	Simon Ngigi Mbochi	2023	7,120	A concession given by H.E the Governor	PFM ACT
278	Kimotho Kibiriti	2023	7,120	A concession given by H.E the Governor	PFM ACT
279	Justus Muthee Ndungu	2023	7,120	A concession given by H.E the Governor	PFM ACT
280	Mirriam Njeri Waguthira	2023	7,120	A concession given by H.E the Governor	PFM ACT
281	Mirriam Njeri Waguthira	2023	7,120	A concession given by H.E the Governor	PFM ACT
282	Peter Kanya Ndi	2023	7,120	A concession given by H.E the Governor	PFM ACT

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283	Bernard Gachii Gathara	2023	7,119	A concession given by H.E the Governor	PFM ACT
284	Joseph Mbutia Mwangi	2023	7,119	A concession given by H.E the Governor	PFM ACT
285	Boniface Wachira Muriithi	2023	7,119	A concession given by H.E the Governor	PFM ACT
286	Edward Kamau K	2023	7,119	A concession given by H.E the Governor	PFM ACT
287	Dancan Mwangi Kihara	2023	7,110	A concession given by H.E the Governor	PFM ACT
288	Njomo Nganga Njomo	2023	6,865	A concession given by H.E the Governor	PFM ACT
289	Teresia Muringi Ruchata	2023	6,825	A concession given by H.E the Governor	PFM ACT
290	Paul Gacheru Kanga	2023	6,815	A concession given by H.E the Governor	PFM ACT
291	Mukeu F.C Society Limited	2023	6,745	A concession given by H.E the Governor	PFM ACT
292	Mukeu Farmers Cooperative Society	2023	6,745	A concession given by H.E the Governor	PFM ACT
293	Stephen Mwaura Njoroge	2023	6,745	A concession given by H.E the Governor	PFM ACT
294	Paul Watuthu Nginyi	2023	6,625	A concession given by H.E the Governor	PFM ACT
295	Samuel Njungu Mundia	2023	6,120	A concession given by H.E the Governor	PFM ACT
296	Samuel Njungu Mundia	2023	6,080	A concession given by H.E the Governor	PFM ACT
297	Njungu Mundia	2023	5,800	A concession given by H.E the Governor	PFM ACT
298	Gichuri Kimani	2023	5,652	A concession given by H.E the Governor	PFM ACT
299	Mary Wanjiru,Beatrice,Wairimu	2023	5,610	A concession given by H.E the Governor	PFM ACT
300	Mica Gichori Yohana	2023	5,610	A concession given by H.E the Governor	PFM ACT
301	John Koigi Kimani	2023	5,610	A concession given by H.E the Governor	PFM ACT
302	Paul Chege Mwangi	2023	5,610	A concession given by H.E the Governor	PFM ACT
303	Simon Ngigi Mbochi	2023	5,610	A concession given by H.E the Governor	PFM ACT
304	Francis Waithaka Maina	2023	5,610	A concession given by H.E the Governor	PFM ACT
305	John Ndemi Njonge	2023	5,610	A concession given by H.E the Governor	PFM ACT
306	Julias Kuria Mungai	2023	5,610	A concession given by H.E the Governor	PFM ACT
307	Julias Kuria Mungai	2023	5,610	A concession given by H.E the Governor	PFM ACT
308	Julias Kuria Mungai	2023	5,610	A concession given by H.E the Governor	PFM ACT
309	Jane Wanjiku Karimi	2023	5,565	A concession given by H.E the Governor	PFM ACT
310	Justus Ngunjiri Kiambati	2023	5,561	A concession given by H.E the Governor	PFM ACT

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Revenue Statements for the Period Ended 30th June,2024*

311	Charles Nderitu Rukwaro	2023	5,561	A concession given by H.E the Governor	PFM ACT
312	Daniel Nkungu Karanja	2023	5,561	A concession given by H.E the Governor	PFM ACT
313	Samuel Kariuki Karanja	2023	5,561	A concession given by H.E the Governor	PFM ACT
314	Lucy Wanjiru Kihuga Kariuki	2023	5,561	A concession given by H.E the Governor	PFM ACT
315	Joseph Itore Kimani	2023	5,561	A concession given by H.E the Governor	PFM ACT
316	Stephen Mwaura Njoroge	2023	5,561	A concession given by H.E the Governor	PFM ACT
317	Njabini Ngwataniro	2023	5,561	A concession given by H.E the Governor	PFM ACT
318	Aberdare Line Comp	2023	5,561	A concession given by H.E the Governor	PFM ACT
319	Gabriel Muthondu M	2023	5,561	A concession given by H.E the Governor	PFM ACT
320	Muiruri Njiraini	2023	5,561	A concession given by H.E the Governor	PFM ACT
321	Gabriel Muthondu M	2023	5,561	A concession given by H.E the Governor	PFM ACT
322	Gabriel Muthondu	2023	5,561	A concession given by H.E the Governor	PFM ACT
323	Samuel Njungu Mundia	2023	5,560	A concession given by H.E the Governor	PFM ACT
324	Peter Mugo Kanyiri	2023	5,551	A concession given by H.E the Governor	PFM ACT
325	Samuel Njungu Mundia	2023	5,480	A concession given by H.E the Governor	PFM ACT
326	Joseph Gatungu Wanyoike	2023	5,210	A concession given by H.E the Governor	PFM ACT
327	Joseph Njuguna Gitahi	2023	5,210	A concession given by H.E the Governor	PFM ACT
328	Kimani Kuria	2023	5,170	A concession given by H.E the Governor	PFM ACT
329	Lucy Wanjiru Ndibui	2023	5,150	A concession given by H.E the Governor	PFM ACT
330	Ephantus Karaya Kabue	2023	5,130	A concession given by H.E the Governor	PFM ACT
331	Jackson Mwangi Ngugi	2023	5,130	A concession given by H.E the Governor	PFM ACT
332	Josphat Mbugua Kariuki	2023	5,090	A concession given by H.E the Governor	PFM ACT
333	Samuel Njungu Mundia	2023	5,080	A concession given by H.E the Governor	PFM ACT
334	Samuel Njungu Mundia	2023	5,080	A concession given by H.E the Governor	PFM ACT
335	Joseph Njuguna Gitahi	2023	5,050	A concession given by H.E the Governor	PFM ACT
336	Joseph Njuguna Gitahi	2023	5,050	A concession given by H.E the Governor	PFM ACT
337	Ikara K	2023	5,050	A concession given by H.E the Governor	PFM ACT
338	Peter Foro Karuga	2023	5,050	A concession given by H.E the Governor	PFM ACT
339	Peter Mambo Karari	2023	4,980	A concession given by H.E the Governor	PFM ACT
340	Samuel Kinyanjui Kahara	2023	4,980	A concession given by H.E the Governor	PFM ACT

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Revenue Statements for the Period Ended 30th June,2024*

341	John Ngige Daniel	2023	4,980	A concession given by H.E the Governor	PFM ACT
342	Jane Wachuka Kinuthia	2023	4,980	A concession given by H.E the Governor	PFM ACT
343	Mercy Karungari Njoroge	2023	4,980	A concession given by H.E the Governor	PFM ACT
344	Fresiah Wanjiku Mwangi	2023	4,980	A concession given by H.E the Governor	PFM ACT
345	Samuel Njungi Mundia	2023	4,880	A concession given by H.E the Governor	PFM ACT
346	Samuel Njungi Mundia	2023	4,840	A concession given by H.E the Governor	PFM ACT
347	Loise Wanjiku	2023	4,500	A concession given by H.E the Governor	PFM ACT
348	Josephat Ingogo	2023	4,401	A concession given by H.E the Governor	PFM ACT
349	Lucy Muthoni Kiriro	2023	4,401	A concession given by H.E the Governor	PFM ACT
350	Mary Wairimu Kiriro	2023	4,401	A concession given by H.E the Governor	PFM ACT
351	Mary Wairimu Kiriro	2023	4,401	A concession given by H.E the Governor	PFM ACT
352	James Macharia Chege	2023	4,400	A concession given by H.E the Governor	PFM ACT
353	James Macharia Chege	2023	4,400	A concession given by H.E the Governor	PFM ACT
354	Veronica Wangari Njoroge	2023	4,400	A concession given by H.E the Governor	PFM ACT
355	Mary Wanjiru, Beatrice, Wairimu	2023	4,400	A concession given by H.E the Governor	PFM ACT
356	Mary Wanjiru Macharia	2023	4,400	A concession given by H.E the Governor	PFM ACT
357	John Maina Kairu	2023	4,400	A concession given by H.E the Governor	PFM ACT
358	Christopher Kibira Wangari	2023	4,400	A concession given by H.E the Governor	PFM ACT
359	Hannah Wangui Kiriro	2023	4,400	A concession given by H.E the Governor	PFM ACT
360	Stephen Ndwekia Mwangi	2023	4,400	A concession given by H.E the Governor	PFM ACT
361	Samuel Kamau K	2023	4,400	A concession given by H.E the Governor	PFM ACT
362	Richard Migwi Mwangi	2023	4,400	A concession given by H.E the Governor	PFM ACT
363	Simon Ngigi Mbochi	2023	4,400	A concession given by H.E the Governor	PFM ACT
364	Esther Nyokambi Mwangi	2023	4,400	A concession given by H.E the Governor	PFM ACT
365	Esther Nyokambi Mwangi	2023	4,400	A concession given by H.E the Governor	PFM ACT
366	Itibi Muhia & Ann Wangui	2023	4,400	A concession given by H.E the Governor	PFM ACT
367	Peter Kanja Kiriro	2023	4,400	A concession given by H.E the Governor	PFM ACT
368	Jesinta Wanja M	2023	4,400	A concession given by H.E the Governor	PFM ACT

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369	Milka Wanjiku K	2023	4,400	A concession given by H.E the Governor	PFM ACT
370	Peter Kanja Kiriro	2023	4,400	A concession given by H.E the Governor	PFM ACT
371	Charity Wangui Nganga	2023	4,000	A concession given by H.E the Governor	PFM ACT
372	John Bringam	2023	4,000	A concession given by H.E the Governor	PFM ACT
373	Grace Wangari	2023	4,000	A concession given by H.E the Governor	PFM ACT
374	Ngano Farm(500acres)	2023	3,888	A concession given by H.E the Governor	PFM ACT
375	Prter Kigondu	2023	3,808	A concession given by H.E the Governor	PFM ACT
376	Bilha Mwihaki Kamau	2023	3,808	A concession given by H.E the Governor	PFM ACT
377	Charles Gitau Kariuki	2023	3,808	A concession given by H.E the Governor	PFM ACT
378	James Mwangi Burugu	2023	3,808	A concession given by H.E the Governor	PFM ACT
379	Raphael Wainaina Oduol	2023	3,808	A concession given by H.E the Governor	PFM ACT
380	Henry Mbugua Kiaria	2023	3,808	A concession given by H.E the Governor	PFM ACT
381	Peter Ngugi Wachira	2023	3,808	A concession given by H.E the Governor	PFM ACT
382	Ephantus Mwangi Ngunya	2023	3,808	A concession given by H.E the Governor	PFM ACT
383	Ephantus Mwangi Ngunya	2023	3,808	A concession given by H.E the Governor	PFM ACT
384	David Mbogo Nganga	2023	3,808	A concession given by H.E the Governor	PFM ACT
385	Peter Mwaura Mbogo	2023	3,808	A concession given by H.E the Governor	PFM ACT
386	Jane Nyambura K	2023	3,808	A concession given by H.E the Governor	PFM ACT
387	Joseph Kamondo K	2023	3,808	A concession given by H.E the Governor	PFM ACT
388	Patrick Muriithi Nganga	2023	3,807	A concession given by H.E the Governor	PFM ACT
389	Joseph Gacheru Macharia	2023	3,433	A concession given by H.E the Governor	PFM ACT
390	Esther Nyokambi Mwangi	2023	3,433	A concession given by H.E the Governor	PFM ACT
391	Esther Nyokambi Mwangi	2023	3,433	A concession given by H.E the Governor	PFM ACT
392	Kariuki Muinde	2023	3,433	A concession given by H.E the Governor	PFM ACT
393	Kimani Kamau Kagecha	2023	3,433	A concession given by H.E the Governor	PFM ACT
394	World Wide Gospel Church Of Kenya	2023	3,433	A concession given by H.E the Governor	PFM ACT
395	James Kamau Gachanja	2023	3,433	A concession given by H.E the Governor	PFM ACT
396	James Njuguna Mirobi	2023	3,433	A concession given by H.E the Governor	PFM ACT
397	Mary Nduta Kamau	2023	3,433	A concession given by H.E the Governor	PFM ACT
398	Peter Thuo Gicheha	2023	3,433	A concession given by H.E the Governor	PFM ACT

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399	David Mwangi Kamau	2023	3,432	A concession given by H.E the Governor	PFM ACT
400	John Wathabi Mwangi	2023	3,208	A concession given by H.E the Governor	PFM ACT
401	Joseph Maina Kabui	2023	3,050	A concession given by H.E the Governor	PFM ACT
402	Joseph Maina Kabui	2023	3,050	A concession given by H.E the Governor	PFM ACT
403	Mary Wairimu Waweru	2023	3,050	A concession given by H.E the Governor	PFM ACT
404	Joseph Karuma Njenga	2023	3,050	A concession given by H.E the Governor	PFM ACT
405	Joseph Karuma Njenga	2023	3,050	A concession given by H.E the Governor	PFM ACT
406	Nathan Njeru Mwangi	2023	3,050	A concession given by H.E the Governor	PFM ACT
407	Philip Muraba Kanyote	2023	3,050	A concession given by H.E the Governor	PFM ACT
408	Douglas Kariuki	2023	3,050	A concession given by H.E the Governor	PFM ACT
409	Douglas Kariuki	2023	3,050	A concession given by H.E the Governor	PFM ACT
410	Alexander Mugo	2023	3,050	A concession given by H.E the Governor	PFM ACT
411	Jamlick Louis Muriuki Gacheru	2023	3,050	A concession given by H.E the Governor	PFM ACT
412	Jane Wambui Kamau	2023	3,050	A concession given by H.E the Governor	PFM ACT
413	Anthony K. Ndungu	2023	3,050	A concession given by H.E the Governor	PFM ACT
414	Olkalou Town Council Sacco Ltd	2023	3,050	A concession given by H.E the Governor	PFM ACT
415	Philip Gathiru Karimi	2023	3,050	A concession given by H.E the Governor	PFM ACT
416	Joseph Maina Mwangi	2023	3,050	A concession given by H.E the Governor	PFM ACT
417	Joseph Maina Mwangi	2023	3,050	A concession given by H.E the Governor	PFM ACT
418	Joseph Maina Mwangi	2023	3,050	A concession given by H.E the Governor	PFM ACT
419	Justina Wambui Maina	2023	3,050	A concession given by H.E the Governor	PFM ACT
420	Joseph Maina Mwangi	2023	3,050	A concession given by H.E the Governor	PFM ACT
421	Joseph Maina Mwangi	2023	3,050	A concession given by H.E the Governor	PFM ACT
422	Joseph Maina Mwangi	2023	3,050	A concession given by H.E the Governor	PFM ACT
423	Gad Githua Igate	2023	3,050	A concession given by H.E the Governor	PFM ACT
424	Peter Muriithi Muhari	2023	3,050	A concession given by H.E the Governor	PFM ACT
425	Peter Muriithi Muhari	2023	3,050	A concession given by H.E the Governor	PFM ACT
426	Alice Gathoni Munga	2023	3,048	A concession given by H.E the Governor	PFM ACT
427	Julius Njogu Wahogo	2023	3,048	A concession given by H.E the Governor	PFM ACT

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428	Maina Githogori	2023	3,048	A concession given by H.E the Governor	PFM ACT
429	Peter Ngunjiri Mwangi/ Winfred Wangeeci	2023	3,048	A concession given by H.E the Governor	PFM ACT
430	Julius Njogu Wahogo	2023	3,048	A concession given by H.E the Governor	PFM ACT
431	Isaac Gitau	2023	2,940	A concession given by H.E the Governor	PFM ACT
432	Haron Meru Kimani	2023	2,660	A concession given by H.E the Governor	PFM ACT
433	Mwangi Wanyangie	2023	2,660	A concession given by H.E the Governor	PFM ACT
434	Catherine Nyambura	2023	2,660	A concession given by H.E the Governor	PFM ACT
435	Milka Wambui	2023	2,660	A concession given by H.E the Governor	PFM ACT
436	Celly Muthoni Mwangi	2023	2,660	A concession given by H.E the Governor	PFM ACT
437	Wanjiku Kimani	2023	2,660	A concession given by H.E the Governor	PFM ACT
438	Moses Njuguna Kabugi	2023	2,660	A concession given by H.E the Governor	PFM ACT
439	Ezekiel Kimondo Mutitu	2023	2,660	A concession given by H.E the Governor	PFM ACT
440	Paul Kinyanjui	2023	2,660	A concession given by H.E the Governor	PFM ACT
441	Grace Wanjiru Mwangi	2023	2,660	A concession given by H.E the Governor	PFM ACT
442	Samuel Kiratu Gicheha	2023	2,660	A concession given by H.E the Governor	PFM ACT
443	John Maina Kairu	2023	2,660	A concession given by H.E the Governor	PFM ACT
444	John Maina Kairu	2023	2,660	A concession given by H.E the Governor	PFM ACT
445	Justus Mwema	2023	2,660	A concession given by H.E the Governor	PFM ACT
446	Miaraho Mwangi	2023	2,660	A concession given by H.E the Governor	PFM ACT
447	Kinyanjui Kamau	2023	2,660	A concession given by H.E the Governor	PFM ACT
448	Kinyanjui Kamau	2023	2,660	A concession given by H.E the Governor	PFM ACT
449	Julia Njoki Nderitu	2023	2,660	A concession given by H.E the Governor	PFM ACT
450	Helina Nyambura Mutune	2023	2,660	A concession given by H.E the Governor	PFM ACT
451	Peter Muchiri Mutune	2023	2,660	A concession given by H.E the Governor	PFM ACT
452	James Kinyua Mwangi	2023	2,660	A concession given by H.E the Governor	PFM ACT
453	Evanson Muchina Waweru	2023	2,555	A concession given by H.E the Governor	PFM ACT
454	Mary Wambui	2023	2,500	A concession given by H.E the Governor	PFM ACT
455	Julia Wangari	2023	2,500	A concession given by H.E the Governor	PFM ACT
456	Beth Wanjiru Gacheru	2023	2,491	A concession given by H.E the Governor	PFM ACT

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457	Christina Wathinji Kimani	2023	2,490	A concession given by H.E the Governor	PFM ACT
458	Isaac Gitau	2023	2,490	A concession given by H.E the Governor	PFM ACT
459	Julius Njogu Wahogo	2023	2,490	A concession given by H.E the Governor	PFM ACT
460	Salome Kuria	2023	2,490	A concession given by H.E the Governor	PFM ACT
461	Reuben Maina Kanyi	2023	2,490	A concession given by H.E the Governor	PFM ACT
462	James Muiruri Kihuga	2023	2,490	A concession given by H.E the Governor	PFM ACT
463	Daniel Kariuki Kihuga	2023	2,490	A concession given by H.E the Governor	PFM ACT
464	John Mutura Kahuthu	2023	2,490	A concession given by H.E the Governor	PFM ACT
465	Jecinta Wanja M	2023	2,490	A concession given by H.E the Governor	PFM ACT
466	John Nduiga Mundia	2023	2,339	A concession given by H.E the Governor	PFM ACT
467	Charles Ndungu Waithaka	2023	2,339	A concession given by H.E the Governor	PFM ACT
468	Charles Kagwima Nganga	2023	2,200	A concession given by H.E the Governor	PFM ACT
469	Isaac Kamau Njoroge	2023	2,100	A concession given by H.E the Governor	PFM ACT
470	Daniel Kihara Wangai	2023	2,070	A concession given by H.E the Governor	PFM ACT
471	Amos Kimaru Gachunu	2023	2,070	A concession given by H.E the Governor	PFM ACT
472	Henry Muchiri Waititu	2023	2,044	A concession given by H.E the Governor	PFM ACT
473	Rose Kaari Kagonde	2023	2,044	A concession given by H.E the Governor	PFM ACT
474	Alex Kamau Mw Njuga	2023	2,044	A concession given by H.E the Governor	PFM ACT
475	Isaac Gikeri	2023	2,044	A concession given by H.E the Governor	PFM ACT
476	John Maina Kairu	2023	2,044	A concession given by H.E the Governor	PFM ACT
477	Patrick Nderi Waribu	2023	2,044	A concession given by H.E the Governor	PFM ACT
478	Joseph Macharia	2023	2,044	A concession given by H.E the Governor	PFM ACT
479	Kinyanjui Kamau	2023	2,044	A concession given by H.E the Governor	PFM ACT
480	Kinyanjuikamau	2023	2,044	A concession given by H.E the Governor	PFM ACT
481	Njabini Ngwataniro	2023	2,044	A concession given by H.E the Governor	PFM ACT
482	Julia Njoki Nderitu	2023	2,044	A concession given by H.E the Governor	PFM ACT
483	Philip Ngujiri Nyoike	2023	2,044	A concession given by H.E the Governor	PFM ACT
484	Mary Murugi Ngure	2023	2,044	A concession given by H.E the Governor	PFM ACT
485	Joseph Kiambati N	2023	2,044	A concession given by H.E the Governor	PFM ACT
486	John Nyoike Nganga	2023	2,044	A concession given by H.E the Governor	PFM ACT
487	Wilson Mwangi Wanyika	2023	2,044	A concession given by H.E the Governor	PFM ACT

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488	Wilson Mwangi Wanyika	2023	2,044	A concession given by H.E the Governor	PFM ACT
489	Mary Karimi Mwaniki	2023	2,044	A concession given by H.E the Governor	PFM ACT
490	Juliusnganga Nyoike	2023	2,044	A concession given by H.E the Governor	PFM ACT
491	Patrick Wambugu W	2023	2,044	A concession given by H.E the Governor	PFM ACT
492	Ngang'a Gachemi	2023	2,044	A concession given by H.E the Governor	PFM ACT
493	John Ndemi Njonge	2023	2,044	A concession given by H.E the Governor	PFM ACT
494	David Maina	2023	2,000	A concession given by H.E the Governor	PFM ACT
495	Charity Wangui Nganga	2023	2,000	A concession given by H.E the Governor	PFM ACT
496	Gibson Mwangi	2023	2,000	A concession given by H.E the Governor	PFM ACT
497	Peter Karoki Kiriba	2023	1,895	A concession given by H.E the Governor	PFM ACT
498	Joseph Mugo Koigi	2023	1,685	A concession given by H.E the Governor	PFM ACT
499	Joseph Mugo Koigi	2023	1,685	A concession given by H.E the Governor	PFM ACT
500	Samuel Kihuga Kariuki	2023	1,685	A concession given by H.E the Governor	PFM ACT
501	Mary Njeri Ndirangu	2023	1,685	A concession given by H.E the Governor	PFM ACT
502	Peter Thumbi Wahome	2023	1,685	A concession given by H.E the Governor	PFM ACT
503	Joseph Kinyua Kigoi	2023	1,685	A concession given by H.E the Governor	PFM ACT
504	Joseph Karuma Njenga	2023	1,685	A concession given by H.E the Governor	PFM ACT
505	John Mwangi Waweru	2023	1,685	A concession given by H.E the Governor	PFM ACT
506	John Mwangi Waweru	2023	1,685	A concession given by H.E the Governor	PFM ACT
507	John Mwangi Waweru	2023	1,685	A concession given by H.E the Governor	PFM ACT
508	John Mwangi Waweru	2023	1,685	A concession given by H.E the Governor	PFM ACT
509	Peter Waithakawaweru/Grace Wambui Kamau	2023	1,685	A concession given by H.E the Governor	PFM ACT
510	Beatrice Nyambura Maina	2023	1,685	A concession given by H.E the Governor	PFM ACT
511	Jane Wachuka Kinuthia	2023	1,685	A concession given by H.E the Governor	PFM ACT
512	Kenneth Maina	2023	1,685	A concession given by H.E the Governor	PFM ACT
513	Stephen Mwaura Njoroge	2023	1,685	A concession given by H.E the Governor	PFM ACT
514	Robert Maina Ndumia	2023	1,685	A concession given by H.E the Governor	PFM ACT
515	Joseph Waiharo Mbugua	2023	1,556	A concession given by H.E the Governor	PFM ACT
516	Salome Wairimu Mbugua	2023	1,556	A concession given by H.E the Governor	PFM ACT

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517	Beth Wanjiru Gacheru	2023	1,556	A concession given by H.E the Governor	PFM ACT
518	Peter Ndonga	2023	1,556	A concession given by H.E the Governor	PFM ACT
519	Ezekiel Kimondo Mutitu	2023	1,556	A concession given by H.E the Governor	PFM ACT
520	Rose Kaari Kagonde	2023	1,556	A concession given by H.E the Governor	PFM ACT
521	Timothy Wanjohi Kanyi	2023	1,556	A concession given by H.E the Governor	PFM ACT
522	Rose Kaari Kagonde	2023	1,556	A concession given by H.E the Governor	PFM ACT
523	Rose Kaari Kagonde	2023	1,556	A concession given by H.E the Governor	PFM ACT
524	Rose Kaari Kagonde	2023	1,556	A concession given by H.E the Governor	PFM ACT
525	Rose Kaari Kagonde	2023	1,556	A concession given by H.E the Governor	PFM ACT
526	Rose Kaari Kagonde	2023	1,556	A concession given by H.E the Governor	PFM ACT
527	Timothy Kagonde Wanjohi	2023	1,556	A concession given by H.E the Governor	PFM ACT
528	Samuel Mathenge Kimaru	2023	1,556	A concession given by H.E the Governor	PFM ACT
529	Mary Wambui Gathagu	2023	1,556	A concession given by H.E the Governor	PFM ACT
530	Kimani Gitau	2023	1,556	A concession given by H.E the Governor	PFM ACT
531	Grace Kabura Ngechu	2023	1,556	A concession given by H.E the Governor	PFM ACT
532	Grace Kabura Ngechu	2023	1,556	A concession given by H.E the Governor	PFM ACT
533	Hannah Wangeci Munene	2023	1,556	A concession given by H.E the Governor	PFM ACT
534	Samuel Kimani Kariuki	2023	1,556	A concession given by H.E the Governor	PFM ACT
535	Grace Wahacu G	2023	1,556	A concession given by H.E the Governor	PFM ACT
536	Mary Wanjiru Gikonyo	2023	1,556	A concession given by H.E the Governor	PFM ACT
537	Esther Wanjiru K	2023	1,555	A concession given by H.E the Governor	PFM ACT
538	John Kamau Gitau	2023	1,525	A concession given by H.E the Governor	PFM ACT
539	Peter Kuria Gathitu	2023	1,524	A concession given by H.E the Governor	PFM ACT
540	Beth Wanjiru Ndirangu	2023	1,524	A concession given by H.E the Governor	PFM ACT
541	Wilberforce Gathumbi	2023	1,524	A concession given by H.E the Governor	PFM ACT
542	Nancy Njeri G	2023	1,524	A concession given by H.E the Governor	PFM ACT
543	Gedion Kinyanjui Mugo	2023	1,524	A concession given by H.E the Governor	PFM ACT
544	Gerald Kariuki Maina	2023	1,524	A concession given by H.E the Governor	PFM ACT
545	John Karanja	2023	1,524	A concession given by H.E the Governor	PFM ACT

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546	John Wainaina Kuria	2023	1,524	A concession given by H.E the Governor	PFM ACT
547	John Wainaina Kuria	2023	1,524	A concession given by H.E the Governor	PFM ACT
548	John Wainaina Kuria	2023	1,524	A concession given by H.E the Governor	PFM ACT
549	John Wainaina Kuria	2023	1,524	A concession given by H.E the Governor	PFM ACT
550	Eliud Maina Warui	2023	1,524	A concession given by H.E the Governor	PFM ACT
551	Eliud Maina Warui	2023	1,524	A concession given by H.E the Governor	PFM ACT
552	Eliud Maina Warui	2023	1,524	A concession given by H.E the Governor	PFM ACT
553	Eliud Maina Warui	2023	1,524	A concession given by H.E the Governor	PFM ACT
554	Eliud Maina Warui	2023	1,524	A concession given by H.E the Governor	PFM ACT
555	Eliud Maina Warui	2023	1,524	A concession given by H.E the Governor	PFM ACT
556	Gerald Gakuru Gikandi	2023	1,524	A concession given by H.E the Governor	PFM ACT
557	Susan Wangari Mwangi	2023	1,524	A concession given by H.E the Governor	PFM ACT
558	Virginia Nyambura Kimiti	2023	1,524	A concession given by H.E the Governor	PFM ACT
559	Virginia Nyambura Kimiti	2023	1,524	A concession given by H.E the Governor	PFM ACT
560	Elizabeth Wambui Kamau	2023	1,524	A concession given by H.E the Governor	PFM ACT
561	Elizabeth Wambui Kamau	2023	1,524	A concession given by H.E the Governor	PFM ACT
562	Susan Wangari Mwangi	2023	1,524	A concession given by H.E the Governor	PFM ACT
563	Daniel Kiragu Wahungu	2023	1,524	A concession given by H.E the Governor	PFM ACT
564	Samuel Kimani Kariuki	2023	1,524	A concession given by H.E the Governor	PFM ACT
565	Geoffrey Ndai Mwangi	2023	1,524	A concession given by H.E the Governor	PFM ACT
566	Tabitha Njeri Mutungu	2023	1,524	A concession given by H.E the Governor	PFM ACT
567	Peter Maina Njoroge	2023	1,524	A concession given by H.E the Governor	PFM ACT
568	Joseph Maina Mwangi	2023	1,524	A concession given by H.E the Governor	PFM ACT
569	Benjamin Mburu Mwangi	2023	1,524	A concession given by H.E the Governor	PFM ACT
570	Benjamin Mburu Mwangi	2023	1,524	A concession given by H.E the Governor	PFM ACT
571	Benjamin Mburu Mwangi	2023	1,524	A concession given by H.E the Governor	PFM ACT
572	Samuel Kimani Kariuki	2023	1,524	A concession given by H.E the Governor	PFM ACT
573	Samuel Kimani Kariuki	2023	1,524	A concession given by H.E the Governor	PFM ACT
574	David Nganga G	2023	1,524	A concession given by H.E the Governor	PFM ACT

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575	Stephen Macharia	2023	1,524	A concession given by H.E the Governor	PFM ACT
576	Daniel Kamau Waweru	2023	1,524	A concession given by H.E the Governor	PFM ACT
577	Daniel Kamau Waweru	2023	1,524	A concession given by H.E the Governor	PFM ACT
578	Zecharia Njoroge	2023	1,500	A concession given by H.E the Governor	PFM ACT
579	Pauline Mumbi Ndegwa	2023	1,474	A concession given by H.E the Governor	PFM ACT
580	Joseph Kamau Gitau	2023	1,424	A concession given by H.E the Governor	PFM ACT
581	Wamwetha Nduri Mwangi	2023	1,360	A concession given by H.E the Governor	PFM ACT
582	Samwel Njungi Mundia	2023	1,257	A concession given by H.E the Governor	PFM ACT
583	Lilian Njeri Mwangi	2023	1,257	A concession given by H.E the Governor	PFM ACT
584	Lucas Kamau Muiyuro	2023	1,257	A concession given by H.E the Governor	PFM ACT
585	Serah Wanjiku Muchoya	2023	1,257	A concession given by H.E the Governor	PFM ACT
586	Rose Wairimu Warutere	2023	1,257	A concession given by H.E the Governor	PFM ACT
587	Rebecca Njeri Kamau	2023	1,257	A concession given by H.E the Governor	PFM ACT
588	James Kianza	2023	1,240	A concession given by H.E the Governor	PFM ACT
589	Judy Wairimu Kimani	2023	1,187	A concession given by H.E the Governor	PFM ACT
590	Waititu Mutungu	2023	1,170	A concession given by H.E the Governor	PFM ACT
591	David Maina Nyota	2023	1,170	A concession given by H.E the Governor	PFM ACT
592	Naftaly Kariuki Gathuru	2023	1,170	A concession given by H.E the Governor	PFM ACT
593	George Waweru Ndangatha	2023	1,170	A concession given by H.E the Governor	PFM ACT
594	Rebecca Wanjiru Chege	2023	1,170	A concession given by H.E the Governor	PFM ACT
595	Joseph Macharia Nyenjeri	2023	1,170	A concession given by H.E the Governor	PFM ACT
596	Samuel Kamau Mwangi	2023	1,170	A concession given by H.E the Governor	PFM ACT
597	Christopher Ndungu Ndirangu	2023	1,170	A concession given by H.E the Governor	PFM ACT
598	Rose Kaari Kagondu	2023	1,170	A concession given by H.E the Governor	PFM ACT
599	Jane Wambui Gitahi	2023	1,170	A concession given by H.E the Governor	PFM ACT
600	Mathingi Kirii Roshg	2023	1,170	A concession given by H.E the Governor	PFM ACT
601	Mathingi Kirii Roshg	2023	1,170	A concession given by H.E the Governor	PFM ACT

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602	Philip Kariuki Wainaina	2023	1,170	A concession given by H.E the Governor	PFM ACT
603	John Karanja	2023	1,170	A concession given by H.E the Governor	PFM ACT
604	John Kibiru	2023	1,170	A concession given by H.E the Governor	PFM ACT
605	Charles Mutahi Gathu	2023	1,170	A concession given by H.E the Governor	PFM ACT
606	Charles Mutahi Gathu	2023	1,170	A concession given by H.E the Governor	PFM ACT
607	Charles Mutahi Gathu	2023	1,170	A concession given by H.E the Governor	PFM ACT
608	Salome Njeri Kimani	2023	1,170	A concession given by H.E the Governor	PFM ACT
609	Charles Mutahi Gathu	2023	1,170	A concession given by H.E the Governor	PFM ACT
610	Charles Mutahi Gathu	2023	1,170	A concession given by H.E the Governor	PFM ACT
611	Jeremiah Kiarie Muga	2023	1,170	A concession given by H.E the Governor	PFM ACT
612	Jeremiah Kiarie Muga	2023	1,170	A concession given by H.E the Governor	PFM ACT
613	Jeremiah Kiarie Muga	2023	1,170	A concession given by H.E the Governor	PFM ACT
614	Jeremiah Kiarie Muga	2023	1,170	A concession given by H.E the Governor	PFM ACT
615	Jeremiah Kiarie Muga	2023	1,170	A concession given by H.E the Governor	PFM ACT
616	Peter Mwai Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
617	David Muraguri Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
618	Joseph Matu Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
619	Isaac Mwangi Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
620	Ann Wangui Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
621	Moses Wanjohi Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
622	Stephen Mwai Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
623	Benard Wajohi Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
624	Francis Iregi Maina	2023	1,170	A concession given by H.E the Governor	PFM ACT
625	Joseph Kiambati N	2023	1,170	A concession given by H.E the Governor	PFM ACT
626	Daiel Mbugua Kiamni	2023	1,170	A concession given by H.E the Governor	PFM ACT
627	Jospjhat Karanja K	2023	1,169	A concession given by H.E the Governor	PFM ACT
628	Benard Anthony M	2023	1,169	A concession given by H.E the Governor	PFM ACT
629	Wega Holdings Ltd	2023	1,150	A concession given by H.E the Governor	PFM ACT
630	Wega Holdings Ltd	2023	1,150	A concession given by H.E the Governor	PFM ACT

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631	John Maina Mburu	2023	1,137	A concession given by H.E the Governor	PFM ACT
632	Robert Gitahi Njagi	2023	1,137	A concession given by H.E the Governor	PFM ACT
633	Peter Muga Machira	2023	1,120	A concession given by H.E the Governor	PFM ACT
634	Samuel Njungu Mundia	2023	1,090	A concession given by H.E the Governor	PFM ACT
635	Mary Gachahi	2023	1,090	A concession given by H.E the Governor	PFM ACT
636	Wamwetha Nduri Mwangi	2023	1,080	A concession given by H.E the Governor	PFM ACT
637	Eunice Njeri Ndungu	2023	1,050	A concession given by H.E the Governor	PFM ACT
638	David Kimani Kabaria	2023	1,020	A concession given by H.E the Governor	PFM ACT
639	Samuel Kahia	2023	1,000	A concession given by H.E the Governor	PFM ACT
640	Samuel Kahia	2023	1,000	A concession given by H.E the Governor	PFM ACT
641	Samuel Kahia	2023	1,000	A concession given by H.E the Governor	PFM ACT
642	Samuel Kahia	2023	1,000	A concession given by H.E the Governor	PFM ACT
643	Samuel Kahia	2023	1,000	A concession given by H.E the Governor	PFM ACT
644	Samuel Kahia	2023	1,000	A concession given by H.E the Governor	PFM ACT
645	Samuel Kahia	2023	1,000	A concession given by H.E the Governor	PFM ACT
646	George Kirobi	2023	1,000	A concession given by H.E the Governor	PFM ACT
647	David Ndungu	2023	1,000	A concession given by H.E the Governor	PFM ACT
648	David Ndungu	2023	1,000	A concession given by H.E the Governor	PFM ACT
649	David Ndungu	2023	1,000	A concession given by H.E the Governor	PFM ACT
650	Nduta Mbuthia	2023	1,000	A concession given by H.E the Governor	PFM ACT
651	Samson Macharia	2023	1,000	A concession given by H.E the Governor	PFM ACT
652	Samuel Mwangi	2023	1,000	A concession given by H.E the Governor	PFM ACT
653	Philip Kinyua	2023	1,000	A concession given by H.E the Governor	PFM ACT
654	Peter Kiarie	2023	960	A concession given by H.E the Governor	PFM ACT
655	Joseph Kigathi Kariuki	2023	880	A concession given by H.E the Governor	PFM ACT
656	Simon Hungu Gathite	2023	870	A concession given by H.E the Governor	PFM ACT
657	Jane Nyambura	2023	866	A concession given by H.E the Governor	PFM ACT
658	Joseph Nduati/ Ibrahim Gitaka	2023	866	A concession given by H.E the Governor	PFM ACT

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659	Joseph Nduati/ Ibrahim Gitaka	2023	866	A concession given by H.E the Governor	PFM ACT
660	Michael Kimani/Teresiah K	2023	866	A concession given by H.E the Governor	PFM ACT
661	Rose Kaari Kagundu	2023	866	A concession given by H.E the Governor	PFM ACT
662	Rose Kaari Kagundu	2023	866	A concession given by H.E the Governor	PFM ACT
663	Rose Kaari Kagundu	2023	866	A concession given by H.E the Governor	PFM ACT
664	Rose Kaari Kagundu	2023	866	A concession given by H.E the Governor	PFM ACT
665	Peter Kinuthia Ng'ang'a	2023	866	A concession given by H.E the Governor	PFM ACT
666	Charles Mutahi Gathu	2023	866	A concession given by H.E the Governor	PFM ACT
667	Samuel Kariuki Maina	2023	866	A concession given by H.E the Governor	PFM ACT
668	World Wide Gospel Church Of Kenya	2023	866	A concession given by H.E the Governor	PFM ACT
669	John Ndemi Njonge	2023	865	A concession given by H.E the Governor	PFM ACT
670	Joel Kiiru Kiragu	2023	865	A concession given by H.E the Governor	PFM ACT
671	John Kirugu M	2023	865	A concession given by H.E the Governor	PFM ACT
672	Isaac Gachohi Muniu	2023	843	A concession given by H.E the Governor	PFM ACT
673	Charles Wagura Wangai	2023	842	A concession given by H.E the Governor	PFM ACT
674	Imaculate Wanjuguna Ndungu	2023	842	A concession given by H.E the Governor	PFM ACT
675	Rose Kaari Kagundu	2023	842	A concession given by H.E the Governor	PFM ACT
676	Rose Kaari Kagundu	2023	842	A concession given by H.E the Governor	PFM ACT
677	Rose Kaari Kagundu	2023	842	A concession given by H.E the Governor	PFM ACT
678	Rose Kaari Kagundu	2023	842	A concession given by H.E the Governor	PFM ACT
679	Rose Kaari Kagundu	2023	842	A concession given by H.E the Governor	PFM ACT
680	Rose Kaari Kagundu	2023	842	A concession given by H.E the Governor	PFM ACT
681	Rose Kaari Kagundu	2023	842	A concession given by H.E the Governor	PFM ACT
682	George Mwangi K Amwenji	2023	842	A concession given by H.E the Governor	PFM ACT

*Receiver Of Revenue**County Government Of Nyandarua**Revenue Statements for the Period Ended 30th June,2024*

683	George Mwangi K Amwenji	2023	842	A concession given by H.E the Governor	PFM ACT
684	Joseph Ndegwa	2023	842	A concession given by H.E the Governor	PFM ACT
685	Lucy Njeri Gikonyo	2023	842	A concession given by H.E the Governor	PFM ACT
686	Joseph Irungu Mwangi	2023	842	A concession given by H.E the Governor	PFM ACT
687	Francis Ndungu Wangui	2023	842	A concession given by H.E the Governor	PFM ACT
688	Peris Ruguru Kiboro	2023	842	A concession given by H.E the Governor	PFM ACT
689	Stanley Muchai Kiboro	2023	842	A concession given by H.E the Governor	PFM ACT
690	Peter Thumbi Wahome	2023	842	A concession given by H.E the Governor	PFM ACT
691	John Mwangi Waweru	2023	842	A concession given by H.E the Governor	PFM ACT
692	Lydia Wanjiru Njuguna	2023	842	A concession given by H.E the Governor	PFM ACT
693	George Njuguna Mathenge	2023	842	A concession given by H.E the Governor	PFM ACT
694	Veronica Njeri Kang'a	2023	842	A concession given by H.E the Governor	PFM ACT
695	Peter Mwangi Kahindu	2023	842	A concession given by H.E the Governor	PFM ACT
696	W Kuria	2023	842	A concession given by H.E the Governor	PFM ACT
697	Oscar Ochieng Obeya	2023	842	A concession given by H.E the Governor	PFM ACT
698	Pauline W.Ngaruiya	2023	842	A concession given by H.E the Governor	PFM ACT
699	Ruth Wangari Kimani	2023	842	A concession given by H.E the Governor	PFM ACT
700	David Kamau	2023	842	A concession given by H.E the Governor	PFM ACT
701	Peris Ruguru Kiboro	2023	842	A concession given by H.E the Governor	PFM ACT
702	Stanley Muchai Kiboro	2023	842	A concession given by H.E the Governor	PFM ACT
703	Peter Thumbi Wahome	2023	842	A concession given by H.E the Governor	PFM ACT
704	John Mwangi Waweru	2023	842	A concession given by H.E the Governor	PFM ACT
705	Lydia Wanjiru Njuguna	2023	842	A concession given by H.E the Governor	PFM ACT
706	George Njuguna Mathenge	2023	842	A concession given by H.E the Governor	PFM ACT
707	Veronica Njeri Kang'a	2023	842	A concession given by H.E the Governor	PFM ACT
708	Peter Mwangi Kahindu	2023	842	A concession given by H.E the Governor	PFM ACT

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709	W Kuria	2023	842	A concession given by H.E the Governor	PFM ACT
710	Oscar Ochieng Obeya	2023	842	A concession given by H.E the Governor	PFM ACT
711	Joseph Kirai Mathanjuki	2023	800	A concession given by H.E the Governor	PFM ACT
712	Mary Wairimu Kimani	2023	778	A concession given by H.E the Governor	PFM ACT
713	Geoffrey Muchemi Kinuthia	2023	778	A concession given by H.E the Governor	PFM ACT
714	John Ngige Daniel	2023	778	A concession given by H.E the Governor	PFM ACT
715	John Ngige Daniel	2023	778	A concession given by H.E the Governor	PFM ACT
716	Perpeture Wanjeri Ruoro	2023	778	A concession given by H.E the Governor	PFM ACT
717	Kimotho Nganga	2023	778	A concession given by H.E the Governor	PFM ACT
718	Wilson Ndungu Maina	2023	778	A concession given by H.E the Governor	PFM ACT
719	John Kiragu Mwangi	2023	778	A concession given by H.E the Governor	PFM ACT
720	Marion Wanjira Wambui	2023	778	A concession given by H.E the Governor	PFM ACT
721	Samuel Njoroge Gitonga	2023	778	A concession given by H.E the Governor	PFM ACT
722	Samuel Njoroge Gitonga	2023	778	A concession given by H.E the Governor	PFM ACT
723	Mercy Karungari Njoroge	2023	778	A concession given by H.E the Governor	PFM ACT
724	William Njoroge Njuguna	2023	778	A concession given by H.E the Governor	PFM ACT
725	Joseph Karuma Njenga	2023	778	A concession given by H.E the Governor	PFM ACT
726	Joseph Karuma Njenga	2023	778	A concession given by H.E the Governor	PFM ACT
727	John Mwangi Waweru	2023	778	A concession given by H.E the Governor	PFM ACT
728	Philisilla Wangui Ndirangu	2023	778	A concession given by H.E the Governor	PFM ACT
729	Joseph Njuguna Njoroge	2023	778	A concession given by H.E the Governor	PFM ACT
730	Joseph Njuguna Njoroge	2023	778	A concession given by H.E the Governor	PFM ACT
731	Racheal Wanjiru Ngotho	2023	778	A concession given by H.E the Governor	PFM ACT
732	Racheal Wanjiru Ngotho	2023	778	A concession given by H.E the Governor	PFM ACT
733	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
734	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
735	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT

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736	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
737	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
738	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
739	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
740	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
741	Peter Gacheru Gachuru	2023	778	A concession given by H.E the Governor	PFM ACT
742	John Karatu Wairegi	2023	778	A concession given by H.E the Governor	PFM ACT
743	James M. Mwangi	2023	778	A concession given by H.E the Governor	PFM ACT
744	John Gitau Njoroge	2023	778	A concession given by H.E the Governor	PFM ACT
745	Weston Mwangi	2023	778	A concession given by H.E the Governor	PFM ACT
746	Samuel Kainamia Njoso	2023	778	A concession given by H.E the Governor	PFM ACT
747	Samuel Kainamia Njoso	2023	778	A concession given by H.E the Governor	PFM ACT
748	Samuel Kainamia Njoso	2023	778	A concession given by H.E the Governor	PFM ACT
749	Samuel Kainamia Njoso	2023	778	A concession given by H.E the Governor	PFM ACT
750	Samuel Kainamia Njoso	2023	778	A concession given by H.E the Governor	PFM ACT
751	Moses Muthee Ndura	2023	778	A concession given by H.E the Governor	PFM ACT
752	Rosemary Wanjiku Mukuria	2023	778	A concession given by H.E the Governor	PFM ACT
753	Rosemary Wanjiku Mukuria	2023	778	A concession given by H.E the Governor	PFM ACT
754	Peter Chiuri Gichuhi	2023	778	A concession given by H.E the Governor	PFM ACT
755	Joseph Maina Mwangi	2023	778	A concession given by H.E the Governor	PFM ACT
756	Peter Mwangi Kahindu	2023	778	A concession given by H.E the Governor	PFM ACT
757	Justina Wambui Maina	2023	778	A concession given by H.E the Governor	PFM ACT
758	Joseph Maina Mwangi	2023	778	A concession given by H.E the Governor	PFM ACT
759	D.Njoroge	2023	778	A concession given by H.E the Governor	PFM ACT
760	Daniel Muniu Ngugi	2023	778	A concession given by H.E the Governor	PFM ACT
761	Francis Kinyua Nderitu	2023	777	A concession given by H.E the Governor	PFM ACT
762	Richard Ngatia	2023	777	A concession given by H.E the Governor	PFM ACT

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763	Richard Ngatia	2023	777	A concession given by H.E the Governor	PFM ACT
764	James Maina Kirimu	2023	777	A concession given by H.E the Governor	PFM ACT
765	Rakeri Nyambura Njenga	2023	777	A concession given by H.E the Governor	PFM ACT
766	Rakeli Nyambura Njenga	2023	777	A concession given by H.E the Governor	PFM ACT
767	Esther Njeri Njenga	2023	777	A concession given by H.E the Governor	PFM ACT
768	J.K Munene	2023	777	A concession given by H.E the Governor	PFM ACT
769	Harun Maina Gatura	2023	777	A concession given by H.E the Governor	PFM ACT
770	Richard Rukwaro Ndungu	2023	777	A concession given by H.E the Governor	PFM ACT
771	Alice Nyambura Mwangi	2023	760	A concession given by H.E the Governor	PFM ACT
772	Jackson Kinuthia Waiharo	2023	720	A concession given by H.E the Governor	PFM ACT
773	Itibi Muhia & Ann Wangui	2023	630	A concession given by H.E the Governor	PFM ACT
774	Anna Wangui Itibi	2023	630	A concession given by H.E the Governor	PFM ACT
775	James Njuguna Mutua	2023	630	A concession given by H.E the Governor	PFM ACT
776	Timothy Wangondu Wanjohi	2023	629	A concession given by H.E the Governor	PFM ACT
777	Enric Karanja Mwaniki	2023	629	A concession given by H.E the Governor	PFM ACT
778	Damaris Wangui Wangondu	2023	629	A concession given by H.E the Governor	PFM ACT
779	Mary Njoki Makumi	2023	629	A concession given by H.E the Governor	PFM ACT
780	Stephen Kuria Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
781	Felistah Wangari Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
782	Stephen Kuria Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
783	Lucia Waitheroro Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
784	Jacintawanjiku Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
785	Peter Njau Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
786	Teresiah Muthoni Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
787	Feristah Wangari Muturi	2023	629	A concession given by H.E the Governor	PFM ACT
788	Charles Heho Gatuyu	2023	629	A concession given by H.E the Governor	PFM ACT
789	Charles Heho Gatuyu	2023	629	A concession given by H.E the Governor	PFM ACT

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790	Charles Heho Gatuyu	2023	629	A concession given by H.E the Governor	PFM ACT
791	Mary Wanjiru Macharia	2023	629	A concession given by H.E the Governor	PFM ACT
792	Tabitha Wangui Mutungu	2023	629	A concession given by H.E the Governor	PFM ACT
793	Jane Njoki Munyua	2023	629	A concession given by H.E the Governor	PFM ACT
794	Lincoln Group Ltd	2023	629	A concession given by H.E the Governor	PFM ACT
795	George Kirathe	2023	629	A concession given by H.E the Governor	PFM ACT
796	Lucy Wanjiku Waweru	2023	629	A concession given by H.E the Governor	PFM ACT
797	Lucy Wanjiku Waweru	2023	629	A concession given by H.E the Governor	PFM ACT
798	James Kinyua Mwangi	2023	629	A concession given by H.E the Governor	PFM ACT
799	Michael Thuo Maina	2023	628	A concession given by H.E the Governor	PFM ACT
800	Peter Macharia Kariuki	2023	628	A concession given by H.E the Governor	PFM ACT
801	Reuben Maina Kanyi	2023	628	A concession given by H.E the Governor	PFM ACT
802	Joseph Njuguna Gitahi	2023	628	A concession given by H.E the Governor	PFM ACT
803	Paul Kimani Njihia	2023	628	A concession given by H.E the Governor	PFM ACT
804	Simon Kanga Muchiri	2023	628	A concession given by H.E the Governor	PFM ACT
805	Simon Kanga Muchiri	2023	628	A concession given by H.E the Governor	PFM ACT
806	Simon Kanga Muchiri	2023	628	A concession given by H.E the Governor	PFM ACT
807	Samuel Kinyanjui Kahara	2023	628	A concession given by H.E the Governor	PFM ACT
808	Lucy Waithira Gichia	2023	628	A concession given by H.E the Governor	PFM ACT
809	Kagiri Ndungu Kibogo	2023	628	A concession given by H.E the Governor	PFM ACT
810	Beth Wamaitha	2023	628	A concession given by H.E the Governor	PFM ACT
811	John Kamwaga Munyarere	2023	628	A concession given by H.E the Governor	PFM ACT
812	John Kamwaga Munyarere	2023	628	A concession given by H.E the Governor	PFM ACT
813	Irene Wanjiru Wachira	2023	628	A concession given by H.E the Governor	PFM ACT
814	John Kamwaga Munyarere	2023	628	A concession given by H.E the Governor	PFM ACT
815	Daniel Njuguna Nyongo	2023	628	A concession given by H.E the Governor	PFM ACT
816	Salome Muthoni Wachira	2023	628	A concession given by H.E the Governor	PFM ACT
817	Regina Wangechi Wachira	2023	628	A concession given by H.E the Governor	PFM ACT
818	John Ngetha Wachira	2023	628	A concession given by H.E the Governor	PFM ACT

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819	Joseph Maina Kibui	2023	628	A concession given by H.E the Governor	PFM ACT
820	Joseph Maina Kabui	2023	628	A concession given by H.E the Governor	PFM ACT
821	Joseph Maina Kabui	2023	628	A concession given by H.E the Governor	PFM ACT
822	John Mwangi Waweru	2023	628	A concession given by H.E the Governor	PFM ACT
823	Florah Muthoni Kanyi	2023	628	A concession given by H.E the Governor	PFM ACT
824	Alexander Mugo Wanjohi	2023	628	A concession given by H.E the Governor	PFM ACT
825	Mary Wairimu Gakio	2023	628	A concession given by H.E the Governor	PFM ACT
826	Eliud Mathu Kariuki	2023	628	A concession given by H.E the Governor	PFM ACT
827	Eliud Mathu Kariuki	2023	628	A concession given by H.E the Governor	PFM ACT
828	Lucy Warutere	2023	628	A concession given by H.E the Governor	PFM ACT
829	Stephen Mwaura Njoroge	2023	628	A concession given by H.E the Governor	PFM ACT
830	Simon Kinyuru	2023	628	A concession given by H.E the Governor	PFM ACT
831	Patrick Wambugu W	2023	628	A concession given by H.E the Governor	PFM ACT
832	John Ndemi Njonge	2023	628	A concession given by H.E the Governor	PFM ACT
833	Grace Muthoni Mukunya	2023	609	A concession given by H.E the Governor	PFM ACT
834	Henry Wambugu Kamunye	2023	609	A concession given by H.E the Governor	PFM ACT
835	John Ndungu Wainaina	2023	600	A concession given by H.E the Governor	PFM ACT
836	John Kingori	2023	600	A concession given by H.E the Governor	PFM ACT
837	Peter Kiarie	2023	600	A concession given by H.E the Governor	PFM ACT
838	Jane Wanjiru	2023	600	A concession given by H.E the Governor	PFM ACT
839	Simon Mwangi Wagachau	2023	588	A concession given by H.E the Governor	PFM ACT
840	Francis Waweru Mukuna	2023	560	A concession given by H.E the Governor	PFM ACT
841	Livingstone Gitahi Thaithi	2023	550	A concession given by H.E the Governor	PFM ACT
842	Julia Wambui Kariuki	2023	528	A concession given by H.E the Governor	PFM ACT
843	Ruth Wambui Wainaina	2023	520	A concession given by H.E the Governor	PFM ACT
844	Francis Nganga, Esther Njeri	2023	520	A concession given by H.E the Governor	PFM ACT
845	Mary Muthoni Mwangi	2023	520	A concession given by H.E the Governor	PFM ACT

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846	Nahashon Mwaura Kariuki	2023	520	A concession given by H.E the Governor	PFM ACT
847	John Mwangi	2023	520	A concession given by H.E the Governor	PFM ACT
848	Teresia Wangari	2023	520	A concession given by H.E the Governor	PFM ACT
849	Peter Kiarie	2023	520	A concession given by H.E the Governor	PFM ACT
850	David Kinyanjui Kariuki	2023	508	A concession given by H.E the Governor	PFM ACT
851	David Kinyanjui Kariuki	2023	508	A concession given by H.E the Governor	PFM ACT
852	Elijah Muraya	2023	500	A concession given by H.E the Governor	PFM ACT
853	Charles Kimemia	2023	500	A concession given by H.E the Governor	PFM ACT
854	Elijah Muraya	2023	500	A concession given by H.E the Governor	PFM ACT
855	Elijah Muraya	2023	500	A concession given by H.E the Governor	PFM ACT
856	Jessee Njoroge	2023	500	A concession given by H.E the Governor	PFM ACT
857	Paul Kimuhu	2023	500	A concession given by H.E the Governor	PFM ACT
858	Samuel Kariuki	2023	500	A concession given by H.E the Governor	PFM ACT
859	Samuel Karanja	2023	500	A concession given by H.E the Governor	PFM ACT
860	Samuel Kihara	2023	500	A concession given by H.E the Governor	PFM ACT
861	Joseph Kingori	2023	500	A concession given by H.E the Governor	PFM ACT
862	Julius Njogu Wahogo	2023	500	A concession given by H.E the Governor	PFM ACT
863	Julius Njogu Wahogo	2023	500	A concession given by H.E the Governor	PFM ACT
864	Joseph Kihara	2023	480	A concession given by H.E the Governor	PFM ACT
865	Njeri Waweru	2023	445	A concession given by H.E the Governor	PFM ACT
866	Kamau Daudi Waweru	2023	445	A concession given by H.E the Governor	PFM ACT
867	John Njenga Ngigi	2023	445	A concession given by H.E the Governor	PFM ACT
868	John Njenga Ngigi	2023	445	A concession given by H.E the Governor	PFM ACT
869	John Njenga Ngigi	2023	445	A concession given by H.E the Governor	PFM ACT
870	Kjamauti Ngige	2023	445	A concession given by H.E the Governor	PFM ACT
871	Kamau Geoffrey Waweru	2023	445	A concession given by H.E the Governor	PFM ACT
872	Ezekiel Kimondo Mutitu	2023	445	A concession given by H.E the Governor	PFM ACT
873	Joseph Mugo Koigi	2023	445	A concession given by H.E the Governor	PFM ACT

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874	Joseph Mugo Koigi	2023	445	A concession given by H.E the Governor	PFM ACT
875	Joseph Mugo Koigi	2023	445	A concession given by H.E the Governor	PFM ACT
876	Joseph Mugo Koigi	2023	445	A concession given by H.E the Governor	PFM ACT
877	Joseph Gititi	2023	445	A concession given by H.E the Governor	PFM ACT
878	Rose Kaari Kagondu	2023	445	A concession given by H.E the Governor	PFM ACT
879	Peter Mugo Kangiri	2023	445	A concession given by H.E the Governor	PFM ACT
880	Peter Mugo Kangiri	2023	445	A concession given by H.E the Governor	PFM ACT
881	Peter Wainana Kaberere	2023	445	A concession given by H.E the Governor	PFM ACT
882	Muiruri Njiraini	2023	445	A concession given by H.E the Governor	PFM ACT
883	James Kinyua Mwangi	2023	445	A concession given by H.E the Governor	PFM ACT
884	Joseph Munyau Mabuti	2023	445	A concession given by H.E the Governor	PFM ACT
885	John Thiongo Kamau	2023	445	A concession given by H.E the Governor	PFM ACT
886	Esther Wanjiku M	2023	444	A concession given by H.E the Governor	PFM ACT
887	Jane Njeri Muraya	2023	437	A concession given by H.E the Governor	PFM ACT
888	Simon Kihara Wandeto	2023	400	A concession given by H.E the Governor	PFM ACT
889	Peter Macharia Kamau	2023	400	A concession given by H.E the Governor	PFM ACT
890	Peter Macharia Kamau	2023	400	A concession given by H.E the Governor	PFM ACT
891	Lydia Wanja Kibindio	2023	400	A concession given by H.E the Governor	PFM ACT
892	Miriam Wacuka Marianjugu	2023	398	A concession given by H.E the Governor	PFM ACT
893	Christopher Kamau Marianjugu	2023	398	A concession given by H.E the Governor	PFM ACT
894	Purity Mwonjoria Kamuruci	2023	398	A concession given by H.E the Governor	PFM ACT
895	Miriam Wangare Kimani	2023	398	A concession given by H.E the Governor	PFM ACT
896	William Kamau Chege	2023	398	A concession given by H.E the Governor	PFM ACT
897	James Kariuki Wanjau	2023	398	A concession given by H.E the Governor	PFM ACT
898	Constantino Mathenge Gichuki	2023	398	A concession given by H.E the Governor	PFM ACT
899	Simon Mwangi Wagachau	2023	398	A concession given by H.E the Governor	PFM ACT

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900	Samuel Kihuga Kariuki	2023	398	A concession given by H.E the Governor	PFM ACT
901	Samuel Kihuga Kariuki	2023	398	A concession given by H.E the Governor	PFM ACT
902	Simon Mburu Gicheha	2023	398	A concession given by H.E the Governor	PFM ACT
903	Stanely Kihoro Gathara	2023	398	A concession given by H.E the Governor	PFM ACT
904	Rahab Wanjiru Njuguna	2023	398	A concession given by H.E the Governor	PFM ACT
905	Isaiah Chera Muchume	2023	398	A concession given by H.E the Governor	PFM ACT
906	John Baptista Gichuhi Theuri	2023	398	A concession given by H.E the Governor	PFM ACT
907	Jane Wanjiku Ngugi	2023	398	A concession given by H.E the Governor	PFM ACT
908	Jane Wanjiku Ngugi	2023	398	A concession given by H.E the Governor	PFM ACT
909	Jane Wanjiku Ngugi	2023	398	A concession given by H.E the Governor	PFM ACT
910	Stephen Mwaura Njoroge	2023	398	A concession given by H.E the Governor	PFM ACT
911	Cephas K.Nanyani	2023	389	A concession given by H.E the Governor	PFM ACT
912	David Maina Wanjohi	2023	389	A concession given by H.E the Governor	PFM ACT
913	Daniel Gitau Njenga	2023	389	A concession given by H.E the Governor	PFM ACT
914	Paul Muraguri Kamuru	2023	389	A concession given by H.E the Governor	PFM ACT
915	Justus Nyutu	2023	389	A concession given by H.E the Governor	PFM ACT
916	Justus Nyutu	2023	389	A concession given by H.E the Governor	PFM ACT
917	Esther Wairimu Ngugi	2023	389	A concession given by H.E the Governor	PFM ACT
918	Charles Gatuyu	2023	389	A concession given by H.E the Governor	PFM ACT
919	Charles Gatuyu	2023	389	A concession given by H.E the Governor	PFM ACT
920	Patrick Gathitu Njoroge	2023	389	A concession given by H.E the Governor	PFM ACT
921	Samuel Njehia Kariuki	2023	389	A concession given by H.E the Governor	PFM ACT
922	Eliud Maina Warui	2023	389	A concession given by H.E the Governor	PFM ACT
923	Joseph Mwangi Ndiritu	2023	389	A concession given by H.E the Governor	PFM ACT
924	Pauline W.Ngaruiya	2023	389	A concession given by H.E the Governor	PFM ACT
925	Francis Kinuthia Gitau	2023	389	A concession given by H.E the Governor	PFM ACT
926	Francis Kinuthia Gitau	2023	389	A concession given by H.E the Governor	PFM ACT
927	Francis Kinuthia Gitau	2023	389	A concession given by H.E the Governor	PFM ACT

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Revenue Statements for the Period Ended 30th June,2024*

928	Daniel Kimani/Rael Olesi Oddiaga	2023	389	A concession given by H.E the Governor	PFM ACT
929	Daniel Kanyagia Kimani	2023	389	A concession given by H.E the Governor	PFM ACT
930	Lucia Waithera Kibe	2023	389	A concession given by H.E the Governor	PFM ACT
931	Kitiri Dairy \$ Inv Coop Society Ltd	2023	389	A concession given by H.E the Governor	PFM ACT
932	Dedan Menge Karua	2023	389	A concession given by H.E the Governor	PFM ACT
933	Dedan Menge Karua	2023	389	A concession given by H.E the Governor	PFM ACT
934	Phyllis Wanjiru Kariuki	2023	389	A concession given by H.E the Governor	PFM ACT
935	Julius Munania Ngugi	2023	389	A concession given by H.E the Governor	PFM ACT
936	Lucy Muthoni Wainana	2023	389	A concession given by H.E the Governor	PFM ACT
937	Lucy Wanjiku Mukuna	2023	389	A concession given by H.E the Governor	PFM ACT
938	Julius Kuria Mungai	2023	389	A concession given by H.E the Governor	PFM ACT
939	John Mwaura Mucuri	2023	389	A concession given by H.E the Governor	PFM ACT
940	Stanley Warungu	2023	388	A concession given by H.E the Governor	PFM ACT
941	Julius Mwema Mathenge And Peter Mukuno Mathenge	2023	388	A concession given by H.E the Governor	PFM ACT
942	Jane Wairimu Wambali	2023	388	A concession given by H.E the Governor	PFM ACT
943	Samuel Kanyagia K	2023	388	A concession given by H.E the Governor	PFM ACT
944	John Mwangi Kimani	2023	388	A concession given by H.E the Governor	PFM ACT
945	John Mwangi Kimani	2023	388	A concession given by H.E the Governor	PFM ACT
946	Samuel Kanyagia	2023	388	A concession given by H.E the Governor	PFM ACT
947	Samuel Kanyagia	2023	388	A concession given by H.E the Governor	PFM ACT
948	Samuel Kanyagia	2023	388	A concession given by H.E the Governor	PFM ACT
949	John Mwangi Kimani	2023	388	A concession given by H.E the Governor	PFM ACT
950	Hewson Mwangi Kabugi	2023	388	A concession given by H.E the Governor	PFM ACT
951	Peter Mwangi Macharia	2023	360	A concession given by H.E the Governor	PFM ACT
952	Peterson Njuguna Gikera	2023	358	A concession given by H.E the Governor	PFM ACT

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953	Naftary Wachira Wangombe	2023	356	A concession given by H.E the Governor	PFM ACT
954	Samuel Njoroge Gitonga	2023	344	A concession given by H.E the Governor	PFM ACT
955	Nganga Kariuki Warii	2023	320	A concession given by H.E the Governor	PFM ACT
956	Nganga Kariuki Warii	2023	320	A concession given by H.E the Governor	PFM ACT
957	Grace Wairimu Muhia	2023	320	A concession given by H.E the Governor	PFM ACT
958	Peter Nganga Kimemia	2023	320	A concession given by H.E the Governor	PFM ACT
959	Petro Kinyua Muhia	2023	320	A concession given by H.E the Governor	PFM ACT
960	Maina Kamau	2023	320	A concession given by H.E the Governor	PFM ACT
961	Tabitha Wanjiku	2023	320	A concession given by H.E the Governor	PFM ACT
962	Isaiah Gitau Kariuki	2023	318	A concession given by H.E the Governor	PFM ACT
963	Isaiah Gitau Kariuki	2023	318	A concession given by H.E the Governor	PFM ACT
964	David Kamau Gichuki	2023	318	A concession given by H.E the Governor	PFM ACT
965	James Gikunju Wanjira	2023	318	A concession given by H.E the Governor	PFM ACT
966	Peter Njuguna Kamau	2023	305	A concession given by H.E the Governor	PFM ACT
967	Esther Wanjiru Ruburi	2023	305	A concession given by H.E the Governor	PFM ACT
968	Esther Wanjiru Ruburi	2023	305	A concession given by H.E the Governor	PFM ACT
969	Ezekiel Kiomndo Mutitu	2023	305	A concession given by H.E the Governor	PFM ACT
970	Ezekiel Kimondo Mutitu	2023	305	A concession given by H.E the Governor	PFM ACT
971	Joel Irungu Muriu	2023	305	A concession given by H.E the Governor	PFM ACT
972	Joel Irungu Muriu	2023	305	A concession given by H.E the Governor	PFM ACT
973	James Njugu Mirobi	2023	305	A concession given by H.E the Governor	PFM ACT
974	Jamesnjonge Gathu	2023	305	A concession given by H.E the Governor	PFM ACT
975	Nancy Njeri Wainaina	2023	305	A concession given by H.E the Governor	PFM ACT
976	Grace Wanjiru Mwangi	2023	305	A concession given by H.E the Governor	PFM ACT
977	Isaiah Gitau Kariuki	2023	304	A concession given by H.E the Governor	PFM ACT
978	Simon Kanga Muchiri	2023	304	A concession given by H.E the Governor	PFM ACT
979	Joseph Watene Nganga	2023	304	A concession given by H.E the Governor	PFM ACT
980	Douglas Kiruhi Kingori	2023	304	A concession given by H.E the Governor	PFM ACT

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Revenue Statements for the Period Ended 30th June,2024*

981	Margaret Wanjiru Macharia	2023	304	A concession given by H.E the Governor	PFM ACT
982	John Githinji Mwaura	2023	304	A concession given by H.E the Governor	PFM ACT
983	Isaac Muigai Njoroge	2023	304	A concession given by H.E the Governor	PFM ACT
984	David Ngang'a G	2023	304	A concession given by H.E the Governor	PFM ACT
985	John Ndemi Njonge	2023	304	A concession given by H.E the Governor	PFM ACT
986	Joel Kiiru Kiragu	2023	304	A concession given by H.E the Governor	PFM ACT
987	John Ndungu Wainaina	2023	280	A concession given by H.E the Governor	PFM ACT
988	Muthoni Mbugua	2023	280	A concession given by H.E the Governor	PFM ACT
989	Mercy Nyaguthii Waweru	2023	280	A concession given by H.E the Governor	PFM ACT
990	Anthony Nixon Waweru	2023	280	A concession given by H.E the Governor	PFM ACT
991	Anthony Nixon Waweru	2023	280	A concession given by H.E the Governor	PFM ACT
992	Mercy Nyaguthii Waweru	2023	280	A concession given by H.E the Governor	PFM ACT
993	John Maina	2023	280	A concession given by H.E the Governor	PFM ACT
994	Francis Mwaniki	2023	280	A concession given by H.E the Governor	PFM ACT
995	Jecinta Wambui	2023	280	A concession given by H.E the Governor	PFM ACT
996	Muigai Mbugua	2023	278	A concession given by H.E the Governor	PFM ACT
997	Stephen Njorge Gathu	2023	264	A concession given by H.E the Governor	PFM ACT
998	John Kamau Ndungu	2023	264	A concession given by H.E the Governor	PFM ACT
999	Kamiti Wambugu	2023	264	A concession given by H.E the Governor	PFM ACT
1000	Ibrahim Njogu Kanyi	2023	264	A concession given by H.E the Governor	PFM ACT
1001	Paul Kanyi Wamuti And Esther Njeri Mwangi	2023	264	A concession given by H.E the Governor	PFM ACT
1002	Esther Wambui Karanja	2023	264	A concession given by H.E the Governor	PFM ACT
1003	John Mwaniki Esther	2023	263	A concession given by H.E the Governor	PFM ACT
1004	George Muhoro Thuku	2023	243	A concession given by H.E the Governor	PFM ACT
1005	George Muhoro Thuku	2023	243	A concession given by H.E the Governor	PFM ACT
1006	George Muhoro Thuku	2023	243	A concession given by H.E the Governor	PFM ACT
1007	Samuel Mbugua Ngigi	2023	240	A concession given by H.E the Governor	PFM ACT

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Revenue Statements for the Period Ended 30th June,2024*

1008	Peter Wangure Ruhi	2023	240	A concession given by H.E the Governor	PFM ACT
1009	Peter Wangure Ruhi	2023	240	A concession given by H.E the Governor	PFM ACT
1010	Kenneth Kimemia Mbugua	2023	240	A concession given by H.E the Governor	PFM ACT
1011	Amos Mbugua Kariuki	2023	240	A concession given by H.E the Governor	PFM ACT
1012	Joseph Njuguna Kaguri	2023	240	A concession given by H.E the Governor	PFM ACT
1013	Anthony Kiiru Njeru	2023	240	A concession given by H.E the Governor	PFM ACT
1014	Jane Wanjiru Ndungu	2023	240	A concession given by H.E the Governor	PFM ACT
1015	Dr Daniel Kiaraho	2023	240	A concession given by H.E the Governor	PFM ACT
1016	Joseph W. Njogu	2023	240	A concession given by H.E the Governor	PFM ACT
1017	Ann W Kagika	2023	240	A concession given by H.E the Governor	PFM ACT
1018	Ann Wangui Kagika	2023	240	A concession given by H.E the Governor	PFM ACT
1019	Susan Mumbi	2023	240	A concession given by H.E the Governor	PFM ACT
1020	John Mwaniki Esther	2023	240	A concession given by H.E the Governor	PFM ACT
1021	Priscillah Wairimu Kibe	2023	240	A concession given by H.E the Governor	PFM ACT
1022	Priscilla Wairimu Kibe	2023	240	A concession given by H.E the Governor	PFM ACT
1023	John Mbuthia Mwaura	2023	240	A concession given by H.E the Governor	PFM ACT
1024	Stephen Githara Githambo	2023	240	A concession given by H.E the Governor	PFM ACT
1025	Simon Gichigo Wambugu	2023	240	A concession given by H.E the Governor	PFM ACT
1026	Josphat Kiiru Gichigo	2023	240	A concession given by H.E the Governor	PFM ACT
1027	Joseph Wambugu Gichigo	2023	240	A concession given by H.E the Governor	PFM ACT
1028	Joseph Kamau Njau	2023	240	A concession given by H.E the Governor	PFM ACT
1029	Daniel Maina Kuria	2023	240	A concession given by H.E the Governor	PFM ACT
1030	Daniel Maina Kuria	2023	240	A concession given by H.E the Governor	PFM ACT
1031	Joseph Chege	2023	240	A concession given by H.E the Governor	PFM ACT
1032	Joseph Chege	2023	240	A concession given by H.E the Governor	PFM ACT
1033	Joseph Chege	2023	240	A concession given by H.E the Governor	PFM ACT
1034	James Maina	2023	240	A concession given by H.E the Governor	PFM ACT
1035	John Kingori	2023	240	A concession given by H.E the Governor	PFM ACT

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Revenue Statements for the Period Ended 30th June,2024*

1036	Isaiah Gitau Kariuki	2023	238	A concession given by H.E the Governor	PFM ACT
1037	Hellen Muthoni Ngunya	2023	238	A concession given by H.E the Governor	PFM ACT
1038	Hellen Muthoni Ngunya	2023	238	A concession given by H.E the Governor	PFM ACT
1039	John Kamwaga Munyarare	2023	238	A concession given by H.E the Governor	PFM ACT
1040	Charles Mwangi Kiara	2023	238	A concession given by H.E the Governor	PFM ACT
1041	Helen Wangui Wangari	2023	238	A concession given by H.E the Governor	PFM ACT
1042	Mary Wanjiru K	2023	238	A concession given by H.E the Governor	PFM ACT
1043	Njeri Mbugua	2023	238	A concession given by H.E the Governor	PFM ACT
1044	Peter Mwangi	2023	220	A concession given by H.E the Governor	PFM ACT
1045	Joseph Chege Njenga	2023	200	A concession given by H.E the Governor	PFM ACT
1046	Francis Mwangi	2023	200	A concession given by H.E the Governor	PFM ACT
1047	Peter Kariuki Muchogu	2023	200	A concession given by H.E the Governor	PFM ACT
1048	Florah Nyambura Murage	2023	200	A concession given by H.E the Governor	PFM ACT
1049	Florah Nyambura Murage	2023	200	A concession given by H.E the Governor	PFM ACT
1050	Alice Muthoni	2023	200	A concession given by H.E the Governor	PFM ACT
1051	Mary Wambui Muiruri	2023	200	A concession given by H.E the Governor	PFM ACT
1052	Teresiah Wanjiku Muiruri	2023	200	A concession given by H.E the Governor	PFM ACT
1053	Francis Nganga Njenga	2023	200	A concession given by H.E the Governor	PFM ACT
1054	Francis Nganga Njenga	2023	200	A concession given by H.E the Governor	PFM ACT
1055	Ruth Wanjiru Muiruri	2023	200	A concession given by H.E the Governor	PFM ACT
1056	Tabitha Waithira Muiruri	2023	200	A concession given by H.E the Governor	PFM ACT
1057	Teresiah Njeri Nganga	2023	200	A concession given by H.E the Governor	PFM ACT
1058	Peter Gikera Gichohi	2023	200	A concession given by H.E the Governor	PFM ACT
1059	Joseph Gitau Ngumi	2023	200	A concession given by H.E the Governor	PFM ACT
1060	Kamau Githaiga	2023	200	A concession given by H.E the Governor	PFM ACT
1061	Peter Gachura	2023	200	A concession given by H.E the Governor	PFM ACT
1062	Charles Mwaura Kariuki	2023	200	A concession given by H.E the Governor	PFM ACT
1063	Charles Mwaura Kariuki	2023	200	A concession given by H.E the Governor	PFM ACT
1064	Margaret Wambui Wokabi	2023	200	A concession given by H.E the Governor	PFM ACT

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1065	Muthoni Mbugua	2023	200	A concession given by H.E the Governor	PFM ACT
1066	Muchai Christopher Muniu	2023	200	A concession given by H.E the Governor	PFM ACT
1067	Muchai Christopher Muniu	2023	200	A concession given by H.E the Governor	PFM ACT
1068	Muchai Christopher Muniu	2023	200	A concession given by H.E the Governor	PFM ACT
1069	John Bringam	2023	200	A concession given by H.E the Governor	PFM ACT
1070	John Bringam	2023	200	A concession given by H.E the Governor	PFM ACT
1071	John Bringam	2023	200	A concession given by H.E the Governor	PFM ACT
1072	Peter Gitau	2023	200	A concession given by H.E the Governor	PFM ACT
1073	Tarcisious Wachira	2023	200	A concession given by H.E the Governor	PFM ACT
1074	Raphael Mukenye Gitwa	2023	200	A concession given by H.E the Governor	PFM ACT
1075	Jane Wanjiru	2023	200	A concession given by H.E the Governor	PFM ACT
1076	Simon Nduati	2023	200	A concession given by H.E the Governor	PFM ACT
1077	Emily Ngendo	2023	200	A concession given by H.E the Governor	PFM ACT
1078	Wilson Ngigi	2023	200	A concession given by H.E the Governor	PFM ACT
1079	Hannah Njeri Mwaniki	2023	199	A concession given by H.E the Governor	PFM ACT
1080	Simon Nganga Kamau	2023	199	A concession given by H.E the Governor	PFM ACT
1081	Dammaris Wacheke	2023	199	A concession given by H.E the Governor	PFM ACT
1082	Veronica Mutonga	2023	199	A concession given by H.E the Governor	PFM ACT
1083	Laban Maina Kanja	2023	199	A concession given by H.E the Governor	PFM ACT
1084	Paul Njenga Karanja	2023	199	A concession given by H.E the Governor	PFM ACT
1085	Ceaser Kihuthia Wakahiu	2023	199	A concession given by H.E the Governor	PFM ACT
1086	Loise Mugurem	2023	199	A concession given by H.E the Governor	PFM ACT
1087	Peter Ngugi Macharia	2023	199	A concession given by H.E the Governor	PFM ACT
1088	John Thiongo Kamau	2023	199	A concession given by H.E the Governor	PFM ACT
1089	Juliah Njeri Kabure	2023	199	A concession given by H.E the Governor	PFM ACT
1090	Ezekiel Kimondo Mutitu	2023	199	A concession given by H.E the Governor	PFM ACT

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Revenue Statements for the Period Ended 30th June,2024*

1091	Paul Gacheru Kanga	2023	199	A concession given by H.E the Governor	PFM ACT
1092	Moses Macharia Ruoro	2023	199	A concession given by H.E the Governor	PFM ACT
1093	Moses Macharia Ruoro	2023	199	A concession given by H.E the Governor	PFM ACT
1094	Kimotho Nga'nga	2023	199	A concession given by H.E the Governor	PFM ACT
1095	Kimotho Nganga	2023	199	A concession given by H.E the Governor	PFM ACT
1096	Rahab Njoki Makumi	2023	199	A concession given by H.E the Governor	PFM ACT
1097	Rahab Njoki Makumi	2023	199	A concession given by H.E the Governor	PFM ACT
1098	Geoffrey Chege Mbugua	2023	199	A concession given by H.E the Governor	PFM ACT
1099	Lucy Wanjiru Kihuga K	2023	199	A concession given by H.E the Governor	PFM ACT
1100	Praksan Wasu	2023	199	A concession given by H.E the Governor	PFM ACT
1101	Abdul Malik Mustafa Kamal Basha	2023	199	A concession given by H.E the Governor	PFM ACT
1102	Joseph Muturi Njenga	2023	199	A concession given by H.E the Governor	PFM ACT
1103	Joseph Muturi Njenga	2023	199	A concession given by H.E the Governor	PFM ACT
1104	Ruth Njeri Mwangi	2023	199	A concession given by H.E the Governor	PFM ACT
1105	Wilson Ndungu Maina	2023	199	A concession given by H.E the Governor	PFM ACT
1106	Molly Muthoni Muchai	2023	199	A concession given by H.E the Governor	PFM ACT
1107	Molly Muthoni Muchai	2023	199	A concession given by H.E the Governor	PFM ACT
1108	Esther Wambui Wachiuri	2023	199	A concession given by H.E the Governor	PFM ACT
1109	Esther Wambui Wachiuri	2023	199	A concession given by H.E the Governor	PFM ACT
1110	Jacinta Nduta Kimani	2023	199	A concession given by H.E the Governor	PFM ACT
1111	Peter Mwangi Kahindu	2023	199	A concession given by H.E the Governor	PFM ACT
1112	Pherista Muthoni M	2023	199	A concession given by H.E the Governor	PFM ACT
1113	Joel Kiiru Kiragu	2023	199	A concession given by H.E the Governor	PFM ACT
1114	Naomi Wanjiku K	2023	199	A concession given by H.E the Governor	PFM ACT
1115	Felustus Wanjiru M	2023	199	A concession given by H.E the Governor	PFM ACT
1116	Teresia Muthoni Kimani	2023	198	A concession given by H.E the Governor	PFM ACT
1117	Peter Ngigi Ngnaga	2023	198	A concession given by H.E the Governor	PFM ACT
1118	Samuel Ndirangu Kinyua	2023	178	A concession given by H.E the Governor	PFM ACT

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1119	Miriam Wakarima Mwaniki	2023	174	A concession given by H.E the Governor	PFM ACT
1120	Miriam Wakarima Mwaniki	2023	174	A concession given by H.E the Governor	PFM ACT
1121	John Mwaniki Esther	2023	174	A concession given by H.E the Governor	PFM ACT
1122	Anthony Njoroge Ngumba	2023	174	A concession given by H.E the Governor	PFM ACT
1123	Kimanjuru Waweru	2023	169	A concession given by H.E the Governor	PFM ACT
1124	Michael K Nganga	2023	169	A concession given by H.E the Governor	PFM ACT
1125	Peter Ngigi Nga'nga	2023	169	A concession given by H.E the Governor	PFM ACT
1126	Mark Rwara Mwenja	2023	169	A concession given by H.E the Governor	PFM ACT
1127	Peter W Wanjohi	2023	169	A concession given by H.E the Governor	PFM ACT
1128	Esther Waithira Kamau	2023	168	A concession given by H.E the Governor	PFM ACT
1129	Alex Maina Kariuki	2023	162	A concession given by H.E the Governor	PFM ACT
1130	Samuel Muraya Muthechi	2023	162	A concession given by H.E the Governor	PFM ACT
1131	Titus Wanjau	2023	160	A concession given by H.E the Governor	PFM ACT
1132	Stephen Njenga Kabebe	2023	160	A concession given by H.E the Governor	PFM ACT
1133	David Muhia Wainaina	2023	160	A concession given by H.E the Governor	PFM ACT
1134	Gibson Mwangi	2023	160	A concession given by H.E the Governor	PFM ACT
1135	Gibson Mwangi	2023	160	A concession given by H.E the Governor	PFM ACT
1136	Gibson Mwangi	2023	160	A concession given by H.E the Governor	PFM ACT
1137	Gibson Mwangi	2023	160	A concession given by H.E the Governor	PFM ACT
1138	Gilbert Njuguna	2023	160	A concession given by H.E the Governor	PFM ACT
1139	Gilbert Njuguna	2023	160	A concession given by H.E the Governor	PFM ACT
1140	Gilbert Njuguna	2023	160	A concession given by H.E the Governor	PFM ACT
1141	Gilbert Njuguna	2023	160	A concession given by H.E the Governor	PFM ACT
1142	Joseph Kariuki	2023	160	A concession given by H.E the Governor	PFM ACT
1143	Samuel Munge	2023	160	A concession given by H.E the Governor	PFM ACT
1144	Stephen Mwaura Njoroge	2023	140	A concession given by H.E the Governor	PFM ACT
1145	Samuel Wachira Nderitu	2023	135	A concession given by H.E the Governor	PFM ACT

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1146	Edward Mucheru Ayub	2023	135	A concession given by H.E the Governor	PFM ACT
1147	Edward Mucheru Ayub	2023	135	A concession given by H.E the Governor	PFM ACT
1148	Edward Mucheru Ayub	2023	135	A concession given by H.E the Governor	PFM ACT
1149	Claire Wanjiru Ngunya	2023	135	A concession given by H.E the Governor	PFM ACT
1150	David Njuguna Muchemi	2023	135	A concession given by H.E the Governor	PFM ACT
1151	Peter Ndirangu,Jeremiah Mwangi & Simon Maina	2023	135	A concession given by H.E the Governor	PFM ACT
1152	Mary Njeri Ndirangu	2023	135	A concession given by H.E the Governor	PFM ACT
1153	Stephen Njenga Karanja	2023	135	A concession given by H.E the Governor	PFM ACT
1154	Wallece Nganga Kimotho	2023	135	A concession given by H.E the Governor	PFM ACT
1155	Florah Muthoni Kanyi	2023	135	A concession given by H.E the Governor	PFM ACT
1156	Jane Wangechi	2023	135	A concession given by H.E the Governor	PFM ACT
1157	Reuben Mungai Ndungu	2023	135	A concession given by H.E the Governor	PFM ACT
1158	Charles Njoroge Kinuthia	2023	135	A concession given by H.E the Governor	PFM ACT
1159	David Maina Kinuthia	2023	135	A concession given by H.E the Governor	PFM ACT
1160	Daniel Ndungu Kinuthia	2023	135	A concession given by H.E the Governor	PFM ACT
1161	Stephen Mwaura Njoroge	2023	135	A concession given by H.E the Governor	PFM ACT
1162	Samuel Ngunjiri Karimi	2023	135	A concession given by H.E the Governor	PFM ACT
1163	Naomi Waithera Maina	2023	134	A concession given by H.E the Governor	PFM ACT
1164	Rachael Wanja Waweru	2023	134	A concession given by H.E the Governor	PFM ACT
1165	David Nderitu	2023	130	A concession given by H.E the Governor	PFM ACT
1166	Virginia Nyambura Kimiti	2023	122	A concession given by H.E the Governor	PFM ACT
1167	Esther Njeri M	2023	122	A concession given by H.E the Governor	PFM ACT
1168	Esther Njeri M	2023	122	A concession given by H.E the Governor	PFM ACT
1169	Gerald Wachira Mbugua	2023	122	A concession given by H.E the Governor	PFM ACT
1170	Geoffrey Nduati Hunja	2023	122	A concession given by H.E the Governor	PFM ACT
1171	Lucy Wambui Kigondu	2023	122	A concession given by H.E the Governor	PFM ACT
1172	Eliud Maina Warui	2023	122	A concession given by H.E the Governor	PFM ACT

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1173	Magdaline Wanjiri Kingori	2023	122	A concession given by H.E the Governor	PFM ACT
1174	Njenga K G,John N K,David M K	2023	122	A concession given by H.E the Governor	PFM ACT
1175	Laban Kalamu/Joyce W Mathenge	2023	122	A concession given by H.E the Governor	PFM ACT
1176	Agnes Gathoni Mathenge	2023	122	A concession given by H.E the Governor	PFM ACT
1177	Laban Kalamu/Joyce W Mathenge	2023	122	A concession given by H.E the Governor	PFM ACT
1178	Mary Njeri Maynara	2023	122	A concession given by H.E the Governor	PFM ACT
1179	Ferister Muthoni Karanja	2023	122	A concession given by H.E the Governor	PFM ACT
1180	Rahab Wanjiku	2023	122	A concession given by H.E the Governor	PFM ACT
1181	Eliabeth Mumbi Kamuru	2023	122	A concession given by H.E the Governor	PFM ACT
1182	Joseph Maina Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1183	Joseph Maina Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1184	Joseph Maina Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1185	Daniel Mburu Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1186	Joseph Maina Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1187	Joseph Maina Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1188	Gerald Kariuki Maina	2023	122	A concession given by H.E the Governor	PFM ACT
1189	Gerald Kariuki Maina	2023	122	A concession given by H.E the Governor	PFM ACT
1190	Catherine Wairimu Kiarie	2023	122	A concession given by H.E the Governor	PFM ACT
1191	Gerald Kariuki Maina	2023	122	A concession given by H.E the Governor	PFM ACT
1192	Charles Maina Kariuki	2023	122	A concession given by H.E the Governor	PFM ACT
1193	Charles Maina Kariuki	2023	122	A concession given by H.E the Governor	PFM ACT
1194	Gibson Kibui Ngugi	2023	122	A concession given by H.E the Governor	PFM ACT
1195	John Wainaina Kuria	2023	122	A concession given by H.E the Governor	PFM ACT
1196	Henry Mbugua Kiarie	2023	122	A concession given by H.E the Governor	PFM ACT
1197	Peris Wanjiru Kamau	2023	122	A concession given by H.E the Governor	PFM ACT

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1198	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1199	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1200	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1201	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1202	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1203	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1204	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1205	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1206	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1207	Geoffrey Ndai Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1208	Virgina Nyambura Kimiti	2023	122	A concession given by H.E the Governor	PFM ACT
1209	Isaac Mahiva Ambosi	2023	122	A concession given by H.E the Governor	PFM ACT
1210	Florah Nyokabi Mukunga	2023	122	A concession given by H.E the Governor	PFM ACT
1211	Peter Maina Njoroge	2023	122	A concession given by H.E the Governor	PFM ACT
1212	Peter Maina Njoroge	2023	122	A concession given by H.E the Governor	PFM ACT
1213	Stephen Miano Nguo	2023	122	A concession given by H.E the Governor	PFM ACT
1214	Peter Maina Njoroge	2023	122	A concession given by H.E the Governor	PFM ACT
1215	Joseph Matu Maina	2023	122	A concession given by H.E the Governor	PFM ACT
1216	Joseph Matu Maina	2023	122	A concession given by H.E the Governor	PFM ACT
1217	Benjamin Mburu Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1218	Stephen Ndwekia Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1219	Johnson Thion'go Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1220	Stephen Ndwekia Mwangi	2023	122	A concession given by H.E the Governor	PFM ACT
1221	Stephen Maina Kanyoro	2023	121	A concession given by H.E the Governor	PFM ACT
1222	Benson Arthur Kimani Mwangi	2023	121	A concession given by H.E the Governor	PFM ACT
1223	Isaiah Gitau Kariuki	2023	121	A concession given by H.E the Governor	PFM ACT
1224	Molly Muthoni Muchai	2023	121	A concession given by H.E the Governor	PFM ACT
1225	Molly Muthoni Muchai	2023	121	A concession given by H.E the Governor	PFM ACT

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1226	Esther Wambui Wachiuri	2023	121	A concession given by H.E the Governor	PFM ACT
1227	Esther Wambui Wachiuri	2023	121	A concession given by H.E the Governor	PFM ACT
1228	Margaret Wangui Njomo	2023	121	A concession given by H.E the Governor	PFM ACT
1229	Samuel Kagunda Wanjiku	2023	121	A concession given by H.E the Governor	PFM ACT
1230	Samuel Waweru Kago	2023	121	A concession given by H.E the Governor	PFM ACT
1231	Samuel Maina Ndirangu	2023	121	A concession given by H.E the Governor	PFM ACT
1232	Samuel Waweru Kaga	2023	121	A concession given by H.E the Governor	PFM ACT
1233	Mary Njeri	2023	121	A concession given by H.E the Governor	PFM ACT
1234	Mary Njeri Mwangi	2023	121	A concession given by H.E the Governor	PFM ACT
1235	Samuel Waweru Kago	2023	121	A concession given by H.E the Governor	PFM ACT
1236	Isaiah Chiera Muchwe	2023	121	A concession given by H.E the Governor	PFM ACT
1237	Isaiah Chera Muchwe	2023	121	A concession given by H.E the Governor	PFM ACT
1238	James Kinyoko Waititu	2023	121	A concession given by H.E the Governor	PFM ACT
1239	James Kinyoko Waititu	2023	121	A concession given by H.E the Governor	PFM ACT
1240	George Richard Kamau	2023	121	A concession given by H.E the Governor	PFM ACT
1241	George Richard Kamau	2023	121	A concession given by H.E the Governor	PFM ACT
1242	James Mungai Githieya	2023	121	A concession given by H.E the Governor	PFM ACT
1243	James Mungai Githieya	2023	121	A concession given by H.E the Governor	PFM ACT
1244	Peter Chiuri Gichuhi	2023	121	A concession given by H.E the Governor	PFM ACT
1245	Joseph Maina Mwangi	2023	121	A concession given by H.E the Governor	PFM ACT
1246	Peter Mwangi Kahindu	2023	121	A concession given by H.E the Governor	PFM ACT
1247	Peter Mwangi Kahindu	2023	121	A concession given by H.E the Governor	PFM ACT
1248	Peter Mwangi K	2023	121	A concession given by H.E the Governor	PFM ACT
1249	Joseph Maina Mwangi	2023	121	A concession given by H.E the Governor	PFM ACT
1250	Peter K Wainaina	2023	121	A concession given by H.E the Governor	PFM ACT
1251	Peter Karanu Wainaina	2023	121	A concession given by H.E the Governor	PFM ACT
1252	Gad Githua Igate	2023	121	A concession given by H.E the Governor	PFM ACT
1253	Tabitha Wanjiru	2023	120	A concession given by H.E the Governor	PFM ACT
1254	Edward Omari Kabugi	2023	120	A concession given by H.E the Governor	PFM ACT

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1255	Titus Ngugi Mbau	2023	120	A concession given by H.E the Governor	PFM ACT
1256	Justus Ngunjiri Kiambati	2023	120	A concession given by H.E the Governor	PFM ACT
1257	Justus Ngunjiri Kiambati	2023	120	A concession given by H.E the Governor	PFM ACT
1258	Justus Ngunjiri Kiambati	2023	120	A concession given by H.E the Governor	PFM ACT
1259	Justus Ngunjiri Kiambati	2023	120	A concession given by H.E the Governor	PFM ACT
1260	Charles Mbogo Kamau	2023	120	A concession given by H.E the Governor	PFM ACT
1261	Charles Kirigo Kimotho	2023	120	A concession given by H.E the Governor	PFM ACT
1262	Lucy Wangui Munene	2023	120	A concession given by H.E the Governor	PFM ACT
1263	Samuel Kagia Nguru	2023	120	A concession given by H.E the Governor	PFM ACT
1264	Lydia Wangari Kagia	2023	120	A concession given by H.E the Governor	PFM ACT
1265	Peter Kinyanjui Ndegwa	2023	120	A concession given by H.E the Governor	PFM ACT
1266	Peter Kinyanjui Ndegwa	2023	120	A concession given by H.E the Governor	PFM ACT
1267	Loise Mwaura	2023	120	A concession given by H.E the Governor	PFM ACT
1268	Virginiah Nguhi Kariuki	2023	120	A concession given by H.E the Governor	PFM ACT
1269	Virginiah Nguhi Kariuki	2023	120	A concession given by H.E the Governor	PFM ACT
1270	Simon Kibe Nguhi	2023	120	A concession given by H.E the Governor	PFM ACT
1271	Patrick Gathitu Njoroge	2023	120	A concession given by H.E the Governor	PFM ACT
1272	Patrick Gathitu Njoroge	2023	120	A concession given by H.E the Governor	PFM ACT
1273	Patrick Gathitu Njoroge	2023	120	A concession given by H.E the Governor	PFM ACT
1274	Patrick Gathitu Njoroge	2023	120	A concession given by H.E the Governor	PFM ACT
1275	Patrick Gathitu Njoroge	2023	120	A concession given by H.E the Governor	PFM ACT
1276	Patrick Gathitu Njoroge	2023	120	A concession given by H.E the Governor	PFM ACT
1277	Naomi Njeri Gathitu	2023	120	A concession given by H.E the Governor	PFM ACT
1278	Naomi Njeri Gathitu	2023	120	A concession given by H.E the Governor	PFM ACT
1279	George Kimani Wachira	2023	120	A concession given by H.E the Governor	PFM ACT
1280	Nicholas Wachira	2023	120	A concession given by H.E the Governor	PFM ACT
1281	Miriam Wanja	2023	120	A concession given by H.E the Governor	PFM ACT
1282	Gabriel Ndung'u Kamiti	2023	120	A concession given by H.E the Governor	PFM ACT
1283	Nyota	2023	120	A concession given by H.E the Governor	PFM ACT

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1284	Njabini Athamaki S.H Group	2023	120	A concession given by H.E the Governor	PFM ACT
1285	Ngugi Kamau Kigome	2023	120	A concession given by H.E the Governor	PFM ACT
1286	Peter Ndegwa	2023	120	A concession given by H.E the Governor	PFM ACT
1287	John Kuria Kariuki	2023	120	A concession given by H.E the Governor	PFM ACT
1288	Muigai Mburu	2023	120	A concession given by H.E the Governor	PFM ACT
1289	Susan Njeri	2023	120	A concession given by H.E the Governor	PFM ACT
1290	Eric Wainaina	2023	120	A concession given by H.E the Governor	PFM ACT
1291	Mary Mwaniki	2023	120	A concession given by H.E the Governor	PFM ACT
1292	Ndiritu Githinji	2023	120	A concession given by H.E the Governor	PFM ACT
1293	Muchai Kamiu	2023	120	A concession given by H.E the Governor	PFM ACT
1294	Kamau Mundia	2023	120	A concession given by H.E the Governor	PFM ACT
1295	Samuel Kamau	2023	120	A concession given by H.E the Governor	PFM ACT
1296	Nancy Muchiri	2023	120	A concession given by H.E the Governor	PFM ACT
1297	John Njoroge	2023	120	A concession given by H.E the Governor	PFM ACT
1298	Ann Wambui	2023	120	A concession given by H.E the Governor	PFM ACT
1299	Patrick Munyiri	2023	120	A concession given by H.E the Governor	PFM ACT
1300	Consolata	2023	120	A concession given by H.E the Governor	PFM ACT
1301	Mwangi	2023	120	A concession given by H.E the Governor	PFM ACT
1302	Kagiri	2023	120	A concession given by H.E the Governor	PFM ACT
1303	Peter Muturi	2023	120	A concession given by H.E the Governor	PFM ACT
1304	Charles Muchiri	2023	120	A concession given by H.E the Governor	PFM ACT
1305	Charles Muchai	2023	120	A concession given by H.E the Governor	PFM ACT
1306	Grace W Gachoya	2023	120	A concession given by H.E the Governor	PFM ACT
1307	Martin Nderi Miringu	2023	120	A concession given by H.E the Governor	PFM ACT
1308	Gabriel M.Mukuria	2023	120	A concession given by H.E the Governor	PFM ACT
1309	Muiruri Njiraini	2023	120	A concession given by H.E the Governor	PFM ACT
1310	Pauline W Ngaruiya	2023	120	A concession given by H.E the Governor	PFM ACT
1311	Peter Ndungu Njuguna	2023	120	A concession given by H.E the Governor	PFM ACT

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1312	Peter Mwangi Waithaka	2023	120	A concession given by H.E the Governor	PFM ACT
1313	Peter Chege	2023	120	A concession given by H.E the Governor	PFM ACT
1314	Peter Chege	2023	120	A concession given by H.E the Governor	PFM ACT
1315	Phylis Wanjiru Gihure	2023	120	A concession given by H.E the Governor	PFM ACT
1316	John Kiragu Muchiri	2023	120	A concession given by H.E the Governor	PFM ACT
1317	John Mutura Kahuthu	2023	120	A concession given by H.E the Governor	PFM ACT
1318	Rosemary Wanjiku Wahoti	2023	120	A concession given by H.E the Governor	PFM ACT
1319	Esther Waithera	2023	120	A concession given by H.E the Governor	PFM ACT
1320	Godfrey Kibiro Mathiri	2023	120	A concession given by H.E the Governor	PFM ACT
1321	Dishon Kanji Kawega	2023	120	A concession given by H.E the Governor	PFM ACT
1322	Samuel Kanyagia K	2023	120	A concession given by H.E the Governor	PFM ACT
1323	Jackson Gakuru M	2023	120	A concession given by H.E the Governor	PFM ACT
1324	John Kamau G	2023	120	A concession given by H.E the Governor	PFM ACT
1325	Julius Kuria Mungai	2023	120	A concession given by H.E the Governor	PFM ACT
1326	Mwangi Ichangai	2023	120	A concession given by H.E the Governor	PFM ACT
1327	Mwangi Ichangai	2023	120	A concession given by H.E the Governor	PFM ACT
1328	Mwangi Ichangai	2023	120	A concession given by H.E the Governor	PFM ACT
1329	Mwangi Ichangai	2023	120	A concession given by H.E the Governor	PFM ACT
1330	Mwangi Ichangai	2023	120	A concession given by H.E the Governor	PFM ACT
1331	Samuel Kanyagia	2023	120	A concession given by H.E the Governor	PFM ACT
1332	Monicah Wanjiru	2023	120	A concession given by H.E the Governor	PFM ACT
1333	Moses Wamugunda Gichuki	2023	120	A concession given by H.E the Governor	PFM ACT
1334	Moses Wamugunda Gichuki	2023	120	A concession given by H.E the Governor	PFM ACT
1335	George Karimi Ndirangu	2023	120	A concession given by H.E the Governor	PFM ACT
1336	Paul Gacheru Kanga	2023	120	A concession given by H.E the Governor	PFM ACT
1337	Ali Mathenge	2023	120	A concession given by H.E the Governor	PFM ACT

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1338	John Kibagio Mutahi	2023	120	A concession given by H.E the Governor	PFM ACT
1339	Njau Mungai	2023	120	A concession given by H.E the Governor	PFM ACT
1340	Penina Muthoni Kariuki	2023	120	A concession given by H.E the Governor	PFM ACT
1341	Daniel Mwangi Muito	2023	120	A concession given by H.E the Governor	PFM ACT
1342	David Waweru	2023	120	A concession given by H.E the Governor	PFM ACT
1343	Joseph Cuthu Munyoike	2023	120	A concession given by H.E the Governor	PFM ACT
1344	Joseph Nyoike Mwangi	2023	120	A concession given by H.E the Governor	PFM ACT
1345	Peter Kiama Wamuyu	2023	120	A concession given by H.E the Governor	PFM ACT
1346	Peter Kiama Wamuyu	2023	120	A concession given by H.E the Governor	PFM ACT
1347	John Mutura Kahuthu	2023	120	A concession given by H.E the Governor	PFM ACT
1348	Daniel Mbugua Njuguna	2023	120	A concession given by H.E the Governor	PFM ACT
1349	Paul Gitau Njuguna	2023	120	A concession given by H.E the Governor	PFM ACT
1350	Paul Gitau Njuguna	2023	120	A concession given by H.E the Governor	PFM ACT
1351	Daniel Mwangi	2023	120	A concession given by H.E the Governor	PFM ACT
1352	Daniel Mwangi Murage	2023	120	A concession given by H.E the Governor	PFM ACT
1353	Daniel Mwangi Murage	2023	120	A concession given by H.E the Governor	PFM ACT
1354	Samuel Ngunjiri Karimi	2023	120	A concession given by H.E the Governor	PFM ACT
1355	Wanjiku Ngure	2023	120	A concession given by H.E the Governor	PFM ACT
1356	Samson Mwaniki	2023	120	A concession given by H.E the Governor	PFM ACT
1357	David Mwangi	2023	120	A concession given by H.E the Governor	PFM ACT
1358	Jane Wanjiru	2023	120	A concession given by H.E the Governor	PFM ACT
1359	Paul Kigondu Waweru	2023	115	A concession given by H.E the Governor	PFM ACT
1360	Stephen Mburu	2023	100	A concession given by H.E the Governor	PFM ACT
1361	Stephen Njenga Karanja	2023	95	A concession given by H.E the Governor	PFM ACT
1362	Esther Wanjiru Kuria	2023	95	A concession given by H.E the Governor	PFM ACT
1363	George Kaniu Ndirangu	2023	95	A concession given by H.E the Governor	PFM ACT
1364	George Kaniu Ndirangu	2023	95	A concession given by H.E the Governor	PFM ACT
1365	George Kaniu Ndirangu	2023	95	A concession given by H.E the Governor	PFM ACT
1366	George Kaniu Ndirangu	2023	95	A concession given by H.E the Governor	PFM ACT

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1367	George Kaniu Ndirangu	2023	95	A concession given by H.E the Governor	PFM ACT
1368	George Kibe Kuria	2023	95	A concession given by H.E the Governor	PFM ACT
1369	Isaiah Chera Muchume	2023	95	A concession given by H.E the Governor	PFM ACT
1370	Evan Maina Githungo	2023	95	A concession given by H.E the Governor	PFM ACT
1371	Wainaina K	2023	95	A concession given by H.E the Governor	PFM ACT
1372	Samuel Wainaina	2023	95	A concession given by H.E the Governor	PFM ACT
1373	Stephen Mwaura Njoroge	2023	95	A concession given by H.E the Governor	PFM ACT
1374	Stephen Mwaura Njoroge	2023	95	A concession given by H.E the Governor	PFM ACT
1375	Ephraim Mahinda Maina	2023	88	A concession given by H.E the Governor	PFM ACT
1376	Bernard Mutahi Wanjohi	2023	88	A concession given by H.E the Governor	PFM ACT
1377	Joseph Wachira Waithaka	2023	87	A concession given by H.E the Governor	PFM ACT
1378	Peter Wamae	2023	80	A concession given by H.E the Governor	PFM ACT
1379	Kamau Njuguna	2023	80	A concession given by H.E the Governor	PFM ACT
1380	Maina Kamau	2023	80	A concession given by H.E the Governor	PFM ACT
1381	Maina Kamau	2023	80	A concession given by H.E the Governor	PFM ACT
1382	Maina Kamau	2023	80	A concession given by H.E the Governor	PFM ACT
1383	Patrick Karari	2023	80	A concession given by H.E the Governor	PFM ACT
1384	Francis Macharia	2023	80	A concession given by H.E the Governor	PFM ACT
1385	Mwangi Nganga	2023	80	A concession given by H.E the Governor	PFM ACT
1386	James Njuguna	2023	80	A concession given by H.E the Governor	PFM ACT
1387	John Kariuki	2023	80	A concession given by H.E the Governor	PFM ACT
1388	Simon Githinji	2023	80	A concession given by H.E the Governor	PFM ACT
1389	Douglas Nganga	2023	80	A concession given by H.E the Governor	PFM ACT
1390	Douglas Nganga	2023	80	A concession given by H.E the Governor	PFM ACT
1391	David Mugo Mwangi	2023	80	A concession given by H.E the Governor	PFM ACT
1392	John Waweru	2023	80	A concession given by H.E the Governor	PFM ACT
1393	Richard Mbugua	2023	80	A concession given by H.E the Governor	PFM ACT
1394	Nduta Mbuthia	2023	80	A concession given by H.E the Governor	PFM ACT

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1395	Paskwelina Mugure Wanjohi	2023	79	A concession given by H.E the Governor	PFM ACT
1396	John Mwangi Wanjohi	2023	79	A concession given by H.E the Governor	PFM ACT
1397	Sammy Gathenya Wanjohi	2023	79	A concession given by H.E the Governor	PFM ACT
1398	Bernard Mutahi Wanjohi	2023	79	A concession given by H.E the Governor	PFM ACT
1399	Velonica Nyaguthii Kabati	2023	78	A concession given by H.E the Governor	PFM ACT
1400	John Mwaniki Esther	2023	74	A concession given by H.E the Governor	PFM ACT
1401	Philip Nganga Kiarie	2023	68	A concession given by H.E the Governor	PFM ACT
1402	Francis Ndungu Kirathe	2023	67	A concession given by H.E the Governor	PFM ACT
1403	Paul Githinji Ngugi	2023	67	A concession given by H.E the Governor	PFM ACT
1404	Samuel Karunda Mwangi	2023	67	A concession given by H.E the Governor	PFM ACT
1405	Mwangaza Self Help Group	2023	67	A concession given by H.E the Governor	PFM ACT
1406	Francis Maina Mwangi	2023	67	A concession given by H.E the Governor	PFM ACT
1407	Michael Njorege Mwangi	2023	67	A concession given by H.E the Governor	PFM ACT
1408	Samuel Irungu Mwangi	2023	67	A concession given by H.E the Governor	PFM ACT
1409	Samuel Irungu Mwangi	2023	67	A concession given by H.E the Governor	PFM ACT
1410	Loise Mugure Mbuthia	2023	67	A concession given by H.E the Governor	PFM ACT
1411	Peter Mwaura Mbogo	2023	67	A concession given by H.E the Governor	PFM ACT
1412	Peter Mwaura Mbogo	2023	67	A concession given by H.E the Governor	PFM ACT
1413	Samuel Muriithi	2023	67	A concession given by H.E the Governor	PFM ACT
1414	Charles Gichuki Nduhiu	2023	67	A concession given by H.E the Governor	PFM ACT
1415	Charles Gichuki Nduhiu	2023	67	A concession given by H.E the Governor	PFM ACT
1416	Joram Ngugi Ngaruiya	2023	67	A concession given by H.E the Governor	PFM ACT
1417	Daniel Muniu Ngugi	2023	67	A concession given by H.E the Governor	PFM ACT
1418	Paul Kigonde Waweru	2023	67	A concession given by H.E the Governor	PFM ACT
1419	Paul Kigonde Waweru	2023	67	A concession given by H.E the Governor	PFM ACT
1420	Charles Waweru Njeru	2023	67	A concession given by H.E the Governor	PFM ACT
1421	Zipporah Wangari Karuhi	2023	67	A concession given by H.E the Governor	PFM ACT

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1422	Cecilia Wangari Gaturi	2023	67	A concession given by H.E the Governor	PFM ACT
1423	David Mungai Chege	2023	67	A concession given by H.E the Governor	PFM ACT
1424	Peter Mbugua Mungai	2023	67	A concession given by H.E the Governor	PFM ACT
1425	Joseph Makinya M	2023	67	A concession given by H.E the Governor	PFM ACT
1426	Moses Njoroge Juma	2023	67	A concession given by H.E the Governor	PFM ACT
1427	Joseph Karanja Kariuki	2023	62	A concession given by H.E the Governor	PFM ACT
1428	Joseph Karanja Kariuki	2023	62	A concession given by H.E the Governor	PFM ACT
1429	John Peter Ngere Kariuki	2023	62	A concession given by H.E the Governor	PFM ACT
1430	Margaret Wakonyo Gathigi	2023	62	A concession given by H.E the Governor	PFM ACT
1431	John Peter Ngere Kariuki	2023	62	A concession given by H.E the Governor	PFM ACT
1432	James Maina Kirimu	2023	62	A concession given by H.E the Governor	PFM ACT
1433	Daniel Karanja	2023	62	A concession given by H.E the Governor	PFM ACT
1434	Daniel Gatungo Mwangi	2023	62	A concession given by H.E the Governor	PFM ACT
1435	Magdalene Wangari Maina	2023	62	A concession given by H.E the Governor	PFM ACT
1436	David Waweru Boro	2023	62	A concession given by H.E the Governor	PFM ACT
1437	Rahab Wagikuyu Boro	2023	62	A concession given by H.E the Governor	PFM ACT
1438	John Ngigi Daniel	2023	62	A concession given by H.E the Governor	PFM ACT
1439	Everlyn Wangui Ngigi	2023	62	A concession given by H.E the Governor	PFM ACT
1440	John Ngige Daniel	2023	62	A concession given by H.E the Governor	PFM ACT
1441	John Ngige Daniel	2023	62	A concession given by H.E the Governor	PFM ACT
1442	Stephen Kagiri Kahura	2023	62	A concession given by H.E the Governor	PFM ACT
1443	Nahashon Wainaina Chege	2023	62	A concession given by H.E the Governor	PFM ACT
1444	Rahab Njoki Makumi	2023	62	A concession given by H.E the Governor	PFM ACT
1445	Rahab Njoki Makumi	2023	62	A concession given by H.E the Governor	PFM ACT
1446	Mary Wanjiku Ndegwa	2023	62	A concession given by H.E the Governor	PFM ACT
1447	Jane Njeri Mbugua	2023	62	A concession given by H.E the Governor	PFM ACT

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1448	Jane Njeri Mbugua	2023	62	A concession given by H.E the Governor	PFM ACT
1449	Geoffrey Kamau Mbugua	2023	62	A concession given by H.E the Governor	PFM ACT
1450	Geoffrey Kamau Mbugua	2023	62	A concession given by H.E the Governor	PFM ACT
1451	Mary Wangeci Kimani	2023	62	A concession given by H.E the Governor	PFM ACT
1452	Robert Ruita Muthiani	2023	62	A concession given by H.E the Governor	PFM ACT
1453	Samuel Wachira Robert	2023	62	A concession given by H.E the Governor	PFM ACT
1454	Samuel Wachira Robert	2023	62	A concession given by H.E the Governor	PFM ACT
1455	Samuel Njoroge Gitonga	2023	62	A concession given by H.E the Governor	PFM ACT
1456	Samuel Njoroge Gitonga	2023	62	A concession given by H.E the Governor	PFM ACT
1457	Samuel Njoroge Gitonga	2023	62	A concession given by H.E the Governor	PFM ACT
1458	Charles Waweru Njeru	2023	62	A concession given by H.E the Governor	PFM ACT
1459	Charles Waweru Njeru	2023	62	A concession given by H.E the Governor	PFM ACT
1460	Charles Waweru Njeru	2023	62	A concession given by H.E the Governor	PFM ACT
1461	Charles Waweru Njeru	2023	62	A concession given by H.E the Governor	PFM ACT
1462	Peter Mwangi Kahindu	2023	62	A concession given by H.E the Governor	PFM ACT
1463	Elijah Ruku Gathii	2023	62	A concession given by H.E the Governor	PFM ACT
1464	Florence Wakabari Mugo	2023	62	A concession given by H.E the Governor	PFM ACT
1465	Evan Maina Githungo	2023	62	A concession given by H.E the Governor	PFM ACT
1466	Evan Maina Githungo	2023	62	A concession given by H.E the Governor	PFM ACT
1467	Njihia Kamau Chege	2023	62	A concession given by H.E the Governor	PFM ACT
1468	Njihia Kamau Chege	2023	62	A concession given by H.E the Governor	PFM ACT
1469	Njihia Kamau Chege	2023	62	A concession given by H.E the Governor	PFM ACT
1470	Stephen Githara Githambo	2023	58	A concession given by H.E the Governor	PFM ACT
1471	Stephen Githara Githambo	2023	58	A concession given by H.E the Governor	PFM ACT
1472	Stephen Githara Githambo	2023	58	A concession given by H.E the Governor	PFM ACT
1473	Stephen Githara Githambo	2023	58	A concession given by H.E the Governor	PFM ACT
1474	Stephen Githara Githambo	2023	58	A concession given by H.E the Governor	PFM ACT
1475	John Njoroge	2023	50	A concession given by H.E the Governor	PFM ACT
1476	Ayub Ngigi Mbugua	2023	48	A concession given by H.E the Governor	PFM ACT

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1477	Hannah Nduta Gikonyo	2023	48	A concession given by H.E the Governor	PFM ACT
1478	Ann Wachuka Muraya	2023	42	A concession given by H.E the Governor	PFM ACT
1479	Joseph Kamau Maina	2023	40	A concession given by H.E the Governor	PFM ACT
1480	Benson Maina	2023	40	A concession given by H.E the Governor	PFM ACT
1481	Paul Karanja	2023	40	A concession given by H.E the Governor	PFM ACT
1482	James Murogo	2023	40	A concession given by H.E the Governor	PFM ACT
1483	Njeri Ndungu	2023	40	A concession given by H.E the Governor	PFM ACT
1484	Mary Wambui	2023	40	A concession given by H.E the Governor	PFM ACT
1485	Samuel Mwangi	2023	40	A concession given by H.E the Governor	PFM ACT
1486	Samuel Mwangi	2023	40	A concession given by H.E the Governor	PFM ACT
1487	Peter Gachenge Mwangi	2023	38	A concession given by H.E the Governor	PFM ACT
1488	Sammy Gathenya Wanjohi	2023	37	A concession given by H.E the Governor	PFM ACT
1489	Richard Wachira Wanjohi	2023	37	A concession given by H.E the Governor	PFM ACT
1490	Daniel Gaikara Ndungu	2023	32	A concession given by H.E the Governor	PFM ACT
1491	Chege Mutiria Mwangi	2023	32	A concession given by H.E the Governor	PFM ACT
1492	Peter Mwangi Kamau	2023	32	A concession given by H.E the Governor	PFM ACT
1493	Charles Ndiritu	2023	32	A concession given by H.E the Governor	PFM ACT
1494	Moses Karanja Gitau	2023	31	A concession given by H.E the Governor	PFM ACT
1495	Hannah Njoki	2023	31	A concession given by H.E the Governor	PFM ACT
1496	Paul Muraguri Kamuru	2023	31	A concession given by H.E the Governor	PFM ACT
1497	Anthony Mathenge Njihia	2023	31	A concession given by H.E the Governor	PFM ACT
1498	Anthony Mathenge Njihia	2023	31	A concession given by H.E the Governor	PFM ACT
1499	Anthony Mathenge Njihia	2023	31	A concession given by H.E the Governor	PFM ACT
1500	Anthony Mathenge Njihia	2023	31	A concession given by H.E the Governor	PFM ACT
1501	James Theuri Mwangi	2023	31	A concession given by H.E the Governor	PFM ACT
1502	James Theuri Mwangi	2023	31	A concession given by H.E the Governor	PFM ACT
1503	Esther Wairimu Ngugi	2023	31	A concession given by H.E the Governor	PFM ACT
1504	Esther Wairimu Ngugi	2023	31	A concession given by H.E the Governor	PFM ACT
1505	Kariuki Gitu Njagua	2023	31	A concession given by H.E the Governor	PFM ACT

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1506	Samuel M Mahiga	2023	31	A concession given by H.E the Governor	PFM ACT
1507	Samuel M Mahiga	2023	31	A concession given by H.E the Governor	PFM ACT
1508	Samuel M Mahiga	2023	31	A concession given by H.E the Governor	PFM ACT
1509	Phelister Njeri Kabuu	2023	31	A concession given by H.E the Governor	PFM ACT
1510	Peter Macharia	2023	31	A concession given by H.E the Governor	PFM ACT
1511	Milka Wirimu Mwaura	2023	31	A concession given by H.E the Governor	PFM ACT
1512	John Mugo Mugi	2023	31	A concession given by H.E the Governor	PFM ACT
1513	John Mugo Mugi	2023	31	A concession given by H.E the Governor	PFM ACT
1514	John Mugo Mugi	2023	31	A concession given by H.E the Governor	PFM ACT
1515	John Mugo Mugi	2023	31	A concession given by H.E the Governor	PFM ACT
1516	Kitiri Dairy Inv.Coop	2023	31	A concession given by H.E the Governor	PFM ACT
1517	Kitiri Dairy Inv.Coop	2023	31	A concession given by H.E the Governor	PFM ACT
1518	Kitiri Dairy Inv.Coop	2023	31	A concession given by H.E the Governor	PFM ACT
1519	Kitiri DAIRY INV.COOP	2023	31	A concession given by H.E the Governor	PFM ACT
1520	Virginia Wanjiru	2023	31	A concession given by H.E the Governor	PFM ACT
1521	Margaret Wanjiru Mugi	2023	31	A concession given by H.E the Governor	PFM ACT
1522	Hannah Njeri	2023	31	A concession given by H.E the Governor	PFM ACT
1523	Dedah Menge Karua	2023	31	A concession given by H.E the Governor	PFM ACT
1524	Monicah Njeri Ngugi	2023	31	A concession given by H.E the Governor	PFM ACT
1525	Julius Munania Ngugi	2023	31	A concession given by H.E the Governor	PFM ACT
1526	Margaret Wambui C	2023	31	A concession given by H.E the Governor	PFM ACT
1527	Washington Kingori Gitonga	2023	31	A concession given by H.E the Governor	PFM ACT
1528	Mathew Mwangi Theuri	2023	31	A concession given by H.E the Governor	PFM ACT
1529	Elizabeth Wanjiku M	2023	31	A concession given by H.E the Governor	PFM ACT
1530	John Mwangi Kimani	2023	31	A concession given by H.E the Governor	PFM ACT
1531	John Mwangi Kimani	2023	31	A concession given by H.E the Governor	PFM ACT
1532	John Mwangi Kimani	2023	31	A concession given by H.E the Governor	PFM ACT
1533	Margaret Wambui C	2023	31	A concession given by H.E the Governor	PFM ACT

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1534	Samuel Kanyagia	2023	31	A concession given by H.E the Governor	PFM ACT
1535	Samuel Kanyagia	2023	31	A concession given by H.E the Governor	PFM ACT
1536	Susan Wangui K	2023	31	A concession given by H.E the Governor	PFM ACT
1537	Samuel Kanyagia	2023	31	A concession given by H.E the Governor	PFM ACT
1538	Susan Wangui K	2023	31	A concession given by H.E the Governor	PFM ACT
1539	Amos Waweru	2023	31	A concession given by H.E the Governor	PFM ACT
1540	Amos Waweru	2023	31	A concession given by H.E the Governor	PFM ACT
1541	Ndungu Kamau Kiige	2023	24	A concession given by H.E the Governor	PFM ACT
1542	Patrick Gathitu Njoroge	2023	24	A concession given by H.E the Governor	PFM ACT
1543	Mwangi Ichangai	2023	24	A concession given by H.E the Governor	PFM ACT
1544	Mwangi Ichangai	2023	24	A concession given by H.E the Governor	PFM ACT
1545	Ngigi Mwangi	2023	19	A concession given by H.E the Governor	PFM ACT
1546	Eliud Njoroge Karung'o	2023	19	A concession given by H.E the Governor	PFM ACT
1547	Eliud Njoroge Karungo	2023	19	A concession given by H.E the Governor	PFM ACT
1548	James Maina Kirimu	2023	19	A concession given by H.E the Governor	PFM ACT
1549	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1550	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1551	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1552	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1553	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1554	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1555	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1556	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1557	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1558	Harun Maina Gatura	2023	19	A concession given by H.E the Governor	PFM ACT
1559	Susan Wambui Kamau	2023	19	A concession given by H.E the Governor	PFM ACT
1560	Priscillah Wairimu Kibe	2023	19	A concession given by H.E the Governor	PFM ACT
1561	Priscillah Wairimu Kibe	2023	19	A concession given by H.E the Governor	PFM ACT
1562	Stephen Kibe John	2023	19	A concession given by H.E the Governor	PFM ACT

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1563	Stephen Kibe John	2023	19	A concession given by H.E the Governor	PFM ACT
1564	Stephen Githara Githambo	2023	18	A concession given by H.E the Governor	PFM ACT
1565	Alice Waithera	2023	10	A concession given by H.E the Governor	PFM ACT
1566	Mary Njoki Karenju	2023	10	A concession given by H.E the Governor	PFM ACT
1567	Michael Karenju	2023	10	A concession given by H.E the Governor	PFM ACT
1568	Michael Karenju	2023	10	A concession given by H.E the Governor	PFM ACT
1569	Michael Karenju	2023	10	A concession given by H.E the Governor	PFM ACT
1570	Timothy Wangonde Wanjohi	2023	10	A concession given by H.E the Governor	PFM ACT
1571	Lydia Muthoni	2023	10	A concession given by H.E the Governor	PFM ACT
1572	Justus Ngunjiri Kiamati	2023	10	A concession given by H.E the Governor	PFM ACT
1573	Lydia Wangari Kagia	2023	10	A concession given by H.E the Governor	PFM ACT
1574	Tabitha Wanjiru Mungai	2023	10	A concession given by H.E the Governor	PFM ACT
1575	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1576	Mary Njambi Gathitu	2023	10	A concession given by H.E the Governor	PFM ACT
1577	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1578	Mary Njambi Gathitu	2023	10	A concession given by H.E the Governor	PFM ACT
1579	Mary Njambi Gathitu	2023	10	A concession given by H.E the Governor	PFM ACT
1580	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1581	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1582	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1583	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1584	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1585	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1586	Patrick Gathitu Njoroge	2023	10	A concession given by H.E the Governor	PFM ACT
1587	Mary Njambi Gathitu	2023	10	A concession given by H.E the Governor	PFM ACT
1588	George Kimani & Margaret Mumbi	2023	10	A concession given by H.E the Governor	PFM ACT


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1589	George Kimani& Margaret Mumbi	2023	10	A concession given by H.E the Governor	PFM ACT
1590	George Kimani Wachira	2023	10	A concession given by H.E the Governor	PFM ACT
1591	George Kimani Wachira	2023	10	A concession given by H.E the Governor	PFM ACT
1592	George Kimani Wachira	2023	10	A concession given by H.E the Governor	PFM ACT
1593	Mary Muthoni Kamau	2023	10	A concession given by H.E the Governor	PFM ACT
1594	Ngugi Kamau Kigome	2023	10	A concession given by H.E the Governor	PFM ACT
1595	Mary Waringa Mwangi	2023	10	A concession given by H.E the Governor	PFM ACT
1596	Muturi Kamau	2023	10	A concession given by H.E the Governor	PFM ACT
1597	Hazron Kamau	2023	10	A concession given by H.E the Governor	PFM ACT
1598	Benson Mwangi	2023	10	A concession given by H.E the Governor	PFM ACT
1599	Mary Muthoni Chege	2023	10	A concession given by H.E the Governor	PFM ACT
1600	Stenely Mbugua	2023	10	A concession given by H.E the Governor	PFM ACT
1601	Susan Wangari Nganga	2023	10	A concession given by H.E the Governor	PFM ACT
1602	Joseph Nyoike	2023	10	A concession given by H.E the Governor	PFM ACT
1603	Joel Muhundi	2023	10	A concession given by H.E the Governor	PFM ACT
1604	Hannah Nyakimwe	2023	10	A concession given by H.E the Governor	PFM ACT
1605	Catherine Warugungo	2023	10	A concession given by H.E the Governor	PFM ACT
1606	Margrate Waria	2023	10	A concession given by H.E the Governor	PFM ACT
1607	Eliza Nyambura	2023	10	A concession given by H.E the Governor	PFM ACT
1608	Deborah Nyambura	2023	10	A concession given by H.E the Governor	PFM ACT
1609	Phimah Wanjira	2023	10	A concession given by H.E the Governor	PFM ACT
1610	Dishon Kanyi Kawega	2023	10	A concession given by H.E the Governor	PFM ACT
1611	Dishon Kanyi Kawega	2023	10	A concession given by H.E the Governor	PFM ACT
1612	Dishon Kanyi Kawega	2023	10	A concession given by H.E the Governor	PFM ACT
1613	Dishon Kanyi Kawega	2023	10	A concession given by H.E the Governor	PFM ACT
1614	Dishon Kanyi Kawega	2023	10	A concession given by H.E the Governor	PFM ACT
1615	Samuel Wainaina	2023	10	A concession given by H.E the Governor	PFM ACT
1616	Jecinta Wanja K	2023	10	A concession given by H.E the Governor	PFM ACT

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1617	Jecinta Wanja K	2023	10	A concession given by H.E the Governor	PFM ACT
1618	Jane Nyambura K	2023	10	A concession given by H.E the Governor	PFM ACT
1619	Mwangi Ichangai	2023	10	A concession given by H.E the Governor	PFM ACT
1620	Paul Kuhugu Karanja	2023	10	A concession given by H.E the Governor	PFM ACT
1621	Paul Kihugu Karanja	2023	10	A concession given by H.E the Governor	PFM ACT
1622	Peter Kiama Wamuyu	2023	9	A concession given by H.E the Governor	PFM ACT
1623	Francis Njogothe Mwaura	2023	9	A concession given by H.E the Governor	PFM ACT
1624	Alice Nambwa	2023	9	A concession given by H.E the Governor	PFM ACT
1625	James Gathungu Muriuki	2023	9	A concession given by H.E the Governor	PFM ACT
1626	Njihia Mara Kabi	2023	9	A concession given by H.E the Governor	PFM ACT
1627	Joseph Njuguna Ngata	2023	9	A concession given by H.E the Governor	PFM ACT
1628	Joseph Njuguna Ngata	2023	9	A concession given by H.E the Governor	PFM ACT
1629	Joseph Njuguna Ngata	2023	9	A concession given by H.E the Governor	PFM ACT
1630	Francis Muriu Thara	2023	9	A concession given by H.E the Governor	PFM ACT
1631	Esther Wangechi Kiama	2023	9	A concession given by H.E the Governor	PFM ACT
1632	Peter Kiama Wamuyu	2023	9	A concession given by H.E the Governor	PFM ACT
	<b>TOTAL</b>		<b>64,331,094</b>		

(PFM ACT section 165 subsection 4, 5)

 29/11/24

**Stephen G Kinja**  
*Receiver of Revenue*  
ICPAK M/No 17694

Receiver Of Revenue  
 County Government Of Nyandarua  
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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>ineffective Local Authority Integrated Financial Management and Operations System (LAIFOM) inherited from the defunct local Authorities, no measures have been put in place to reconcile, validate and recover the revenue arrears. Further, detailed ageing customer analysis and ledger for the various revenue streams were not provided for audit review. In the circumstance, the accuracy, completeness and recoverability of revenue arrears totaling to Kshs.548,508,181 could not be confirmed.</p>			
2.0	<p><b>Unconfirmed Hospital Fees</b>                      The statement of receipts and disbursements and Note 8 to the revenue statement reflect hospital fees of Kshs.188,860,892. Included in the balance is an amount of Kshs.110,332,980 collected from level 4 Hospital. During the year under review, the hospital used two systems for collection of revenue namely, BSK System, and Hospital Management</p>	<p>Money from JM Hospital was collected through two systems;                      1.BSK Global Technologies – This is the cashless collection which is done through County paybill number and the system was still in force at JM Hospital upto the end of last F/Y 2023/2024 and therefore did not stop to collect revenue in Feb.2023.                      2.LAIFOMS – These were moneys collected by the hospital / NHIF bank transfers and later submitted to Olkalou sub-county revenue section where the collection was receipted through LAIFOMS.                      This means that , since the hospital management system was not integrated to the other revenue collection systems, the</p>	Resolved	

**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)
1.0	<p><b>Long Outstanding Arrears of Revenue</b>                      The statement of arrears of revenue as at 30 June, 2023 reflects the land/poll rate of Kshs.467,319,823, Single business permits of Kshs.2,256,667, property rent of Kshs.15,854,369 ,hospital fees of Kshs.59,654,967 and administration control fees and charges of Kshs.3,422,355 all totalling to Kshs.548,508,181. However, as disclosed in Note 23 to the revenue statements, the balances relate to the financial year 2021/2022 and earlier years and have been outstanding for a considerably long period of time. Although the Management has attributed the arrears to revenue collection through the manual payment register, an</p>	<p>i) Measures put in place to reconcile, validate and recover the revenue arrears.</p> <ul style="list-style-type: none"> <li>➤ Most of the arrears relate to property rates and the data in LAIFOMS requires cleaning to ascertain the actual arrears. To do this, the County is in the process of cleaning the data and subsequently migrating to the current automation system where legal measures will be engaged to defaulters</li> <li>➤ The county is also in the process of granting interest waivers for a specific period to encourage defaulters for payments.</li> </ul>	Not Resolved	30 <sup>th</sup> June 2025

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 Revenue Statements for the Period Ended 30th June,2024

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>System.The BSK System was used for revenue collection from July,2022 to February,2023 and the collection through the system was Kshs.38,395,960 , while the Hospital Management System was used from March,2023 to 30 June ,2023,and the total collection through the system was Kshs.12,645,352, all totalling Kshs.51,041,312.</p> <p>However,the amount disclosed Note 8 to the revenue statements is Kshs.110,322,980,resulting in unexplained and unreconciled variance of Kshs.59,281,668.</p> <p>In circumstances,the accuracy and completeness of level 4 Hospital Fee amount of Kshs.110,322,980 could not be confirmed.</p>	<p>collections through the system was submitted by the hospital management to revenue department and was receipted through LAIFOMS.</p> <p>The directorate was in liaison with the management of JM Hospital for integration of all the systems.</p> <p>Following was the analysis of the J.M. Hospital collections as was submitted to revenue department.</p> <table border="1" data-bbox="1055 962 1912 1449"> <thead> <tr> <th>DATE</th> <th>RECEIPT NO</th> <th>SYSTEM</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>20/07/2023</td> <td>646222022014147/148</td> <td>LAIFOMS</td> <td>5,229,560</td> </tr> <tr> <td>22/08/2023</td> <td>6462220220220800-88</td> <td>LAIFOMS</td> <td>15,650</td> </tr> <tr> <td>31/08/2023</td> <td>646169202208005-8</td> <td>LAIFOMS</td> <td>1,570,740</td> </tr> <tr> <td>05/09/2023</td> <td>646222022090046</td> <td>LAIFOMS</td> <td>8,180</td> </tr> <tr> <td>30/09/2023</td> <td>646222022090243</td> <td>LAIFOMS</td> <td>6,560,579</td> </tr> <tr> <td>28/10/2023</td> <td>646169202201001-11</td> <td>LAIFOMS</td> <td>2,133,990</td> </tr> <tr> <td>29/11/2023</td> <td>646222022011016-2</td> <td>LAIFOMS</td> <td>17,584,040</td> </tr> </tbody> </table>	DATE	RECEIPT NO	SYSTEM	AMOUNT	20/07/2023	646222022014147/148	LAIFOMS	5,229,560	22/08/2023	6462220220220800-88	LAIFOMS	15,650	31/08/2023	646169202208005-8	LAIFOMS	1,570,740	05/09/2023	646222022090046	LAIFOMS	8,180	30/09/2023	646222022090243	LAIFOMS	6,560,579	28/10/2023	646169202201001-11	LAIFOMS	2,133,990	29/11/2023	646222022011016-2	LAIFOMS	17,584,040		
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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)
		30/12/2023	646169202212021-1	LAIFOMS	2,359,700		
		04/01/2023	646169202301003-3	LAIFOMS	54,900		
		01/02/2023	646169202302000-5	LAIFOMS	1,812,927		
		30/03/2023	646222023031007	LAIFOMS	14,324,688		
		27/04/2023	646222023040366	LAIFOMS	2,058,280		
		05/05/2023	646222023050057	LAIFOMS	87,280		
		30/05/2023	646222023050346	LAIFOMS	1,357,410		
		29/06/2023	646222023060400	LAIFOMS	5,132,457		
		FY22/23	CASHLESS (schedule attached in email)	BSK	50,032,600		
			<b>TOTAL</b>		<b>110,322,980</b>		
3.0	<b>Unexplained Variance on Own Source Revenue</b> The statement of receipts and disbursements for the financial year ended 30 <sup>th</sup> June,2023 reflects total own source revenue of	Some of the revenue streams like property rates, rents and various certificates had not been automated and thus resulted to manual collection. Manual collection was also done when the BSK global technologies system was down.				Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put date when you expect the issue to be resolved)
	<p>Kshs.505,913,305.Review of the schedules provided for audit revealed the Kshs.323,053,876 was collected through the BSK revenue collection ,Kshs.133,449,540 was collected LAIFOMS System and Kshs.22,984,772 was collected through the Linda Mama Platform,all totalling to Ksh.479,488,188 resulting to unexplained variance of Kshs.26,425,117.</p> <p>In the circumstances, the accuracy and completeness of total own revenue of Kshs.505,913,305 could not be confirmed.</p>	<p>County was in consultation with the service provider to resolve the issues stated and since the property rate module had been developed, it is being implemented and also automation of the remaining revenue streams is in progress.</p>		
4.0	<p><b>Uncollected Revenue</b>                      The statement of receipts and disbursements for the financial year ended 30<sup>th</sup> June,2023 reflects total own source revenue of Kshs.505,913,305.However,review of schedule provided for audit revealed that total invoices issued for revenue collection amounted to Kshs.1,644,558,846,resulting to</p>	<p>i. The invoices/bills of kshs.1,644,558,846 from LAIFOMS were specifically for property rates. The pending bill/invoices were as a result of bills which were generated at the request of customers when they wanted to verify their arrears. When bills are generated and not paid they remain in LAIFOMS as unpaid and this had accumulated for very long time since it is not possible to remove them. Removing of all unrecoverable bills / invoices will be done during migration of property rates data from LAIFOMS to BSK global technologies system.</p>	Resolved	

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 Revenue Statements for the Period Ended 30th June,2024

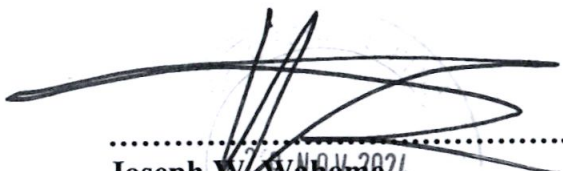
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>uncollected revenue of Kshs.1,138,645,541. In the circumstances, the collectability of revenue amounted of Kshs.1,138,645,541 could not be confirmed.</p>	<p>ii. County had initiated the process of valuation roll preparation and is in an advance stage which when completed will be implemented to ascertain the market rates for all properties within the County.</p> <p>iii. The service provider had completed developing property rates module and are now ready to migrate data from LAIFOMS. This will facilitate cleaning of the data before immigration.</p>		
5.0	<p><b>Lack of Tenancy Agreement</b>                      Note 4 to the revenue statements reflects property rent amount of Kshs.5,612,685, which includes tenancy agreement revenue of Kshs.1,264,117. However, tenancy agreements for the leased properties were not provided for audit review. In the circumstances, the validity and accuracy of tenancy agreement revenue of Kshs,1,264,117 could not be confirmed.</p>	<p>i. Finance department liaised with The County Attorney and housing department who were the custodians of lease agreements/ ownership documents of county properties and requested of the same. The relevant departments were also developing the missing agreements. This would facilitate legal action on defaulters.</p> <p>ii. Some of house rent debts in LAIFOMS were irrecoverable since they were related to tenants who occupied offices during the time of defunct Nyandarua County Council. These tenants vacated the offices before devolution and LAIFOMS continued to calculate arrears for the same. Cleaning of the LAIFOMS data was about to start to enable the department to ascertain the actual debtors.</p>		


*Receiver Of Revenue  
County Government Of Nyandarua  
Revenue Statements for the Period Ended 30th June,2024*

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)

**Guidance Notes:**

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

  
 .....  
**Joseph W. Wabunde**  
 Ag Chief Officer – Finance  
 ICPAK M/ No. 13674

 29/11/24  
 .....  
**Stephen G Kinja**  
 Receiver of Revenue  
 ICPAK M/No 17694

*Receiver Of Revenue  
County Government Of Nyandarua  
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