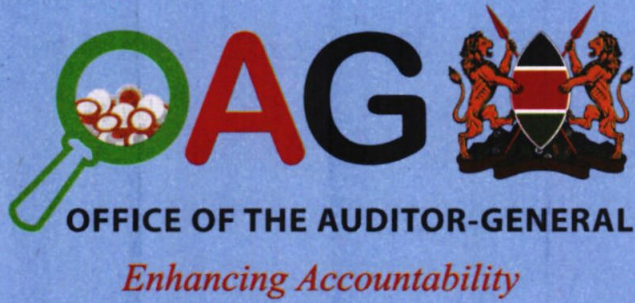
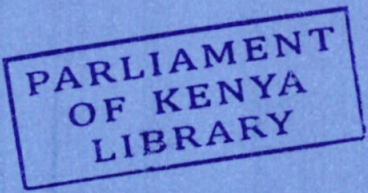


REPUBLIC OF KENYA



**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

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

**COUNTY GOVERNMENT OF NYANDARUA**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep. Maj. Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



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## COUNTY REVENUE FUND

*County Government of Nyandarua*

## ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024

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



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## 1. Acronyms and glossary of terms

### *a) Acronyms*

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

### *b) glossary of terms*

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

**2. Key Entity Information and Management**

**a) Background information**

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

**b) Key Management Team**

The County Revenue Funds day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM Finance, Economic Planning and ICT	Hon. Mary W. Kamande
2.	Chief Officer Finance	CPA Joseph Wahome
3.	Fund Accountant	CPA Samuel Ndung'u

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance, Economic Planning and ICT	Hon. Mary W. Kamande
2.	Chief Officer Finance	CPA Joseph Wahome
3.	Fund Accountant	CPA Samuel Ndung'u

**d) Fiduciary Oversight Arrangements**

SN	Position	Name
1	Directorate Internal Audit	Antony Mutuga Mbogo
2	Nyandarua County Assembly	Finance, Economic Planning and ICT Committee
3	Office of the Auditor General	
4	The Senate	Public accounts committee
5	Controller of budget	

**e) County Headquarters**

County Government of Nyandarua  
County Executive Headquarters,  
P.O. Box 701-20303  
Ol'Kalou, KENYA

**f) County Contacts**

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

**g) County Bankers**

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

**h) Independent Auditor**

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

**Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
NAIROBI, KENYA

**i) County Attorney**

County Attorney

County Executive Headquarters

P.O Box 701-20303

Ol'Kalou, KENYA

### 3. Statement by the CECM Finance

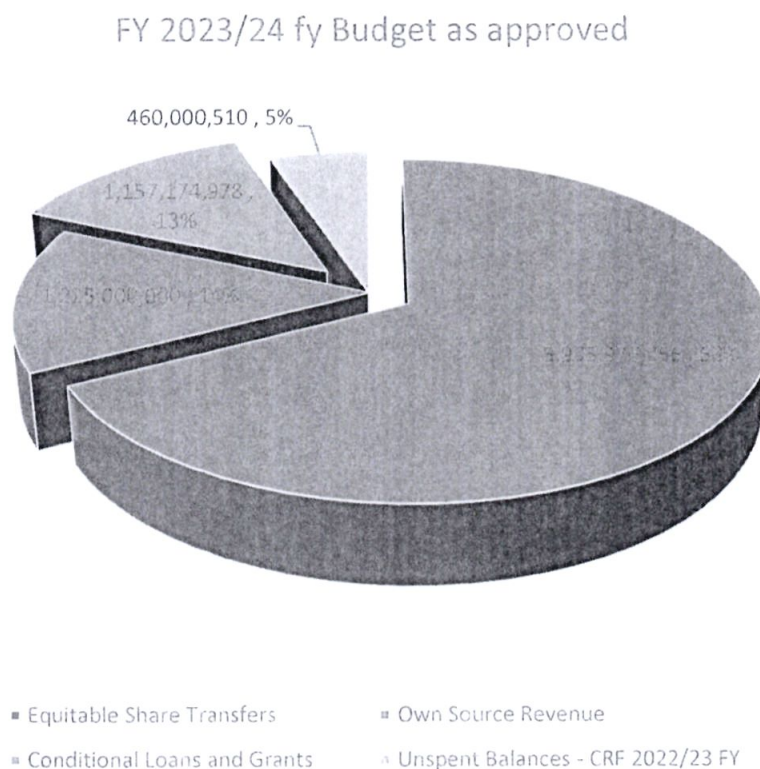
The County Executive prepared the FY 2023/24 budget and submitted to the County Assembly for approval. The County Assembly approved the 2023/ 24 FY budget worth Kes. 8,748,151,544. The approved budget was to be financed by Kes. 5,905,976,056 (67.51%) as equitable share from the National Government, Kes. 1,225,000,000 (14.00%) from County Own Source Revenue, Kes. 1,157,174,978 (13.23%) as conditional grants & loans from National Government and other development partners and Kes. 460,000,510 (5.26%) as Unspent Balances - CRF 2022/23 FY. The analysis of the approved budget is as tabulated in the table below.

*Table 1: Analysis of the approved budget*

Description	FY 2023/24 fy Budget as approved	Percentage of Total Budget
REVENUES		
Equitable Share Transfers	5,905,976,056	67.51
Own Source Revenue	1,225,000,000	14.00
Conditional Loans and Grants	1,157,174,978	13.23
Unspent Balances - CRF 2022/23 FY	460,000,510	5.26
<b>Grand Total</b>	<b>8,748,151,544</b>	<b>100.00</b>

The analysis shown above is indicative of the overreliance of the County Government on equitable share transfer, loans and grants from development partners and the National government. Thus, there is need to enhance own source revenue to ensure sustainability.

**Fig 1: Analysis of the approved budget**



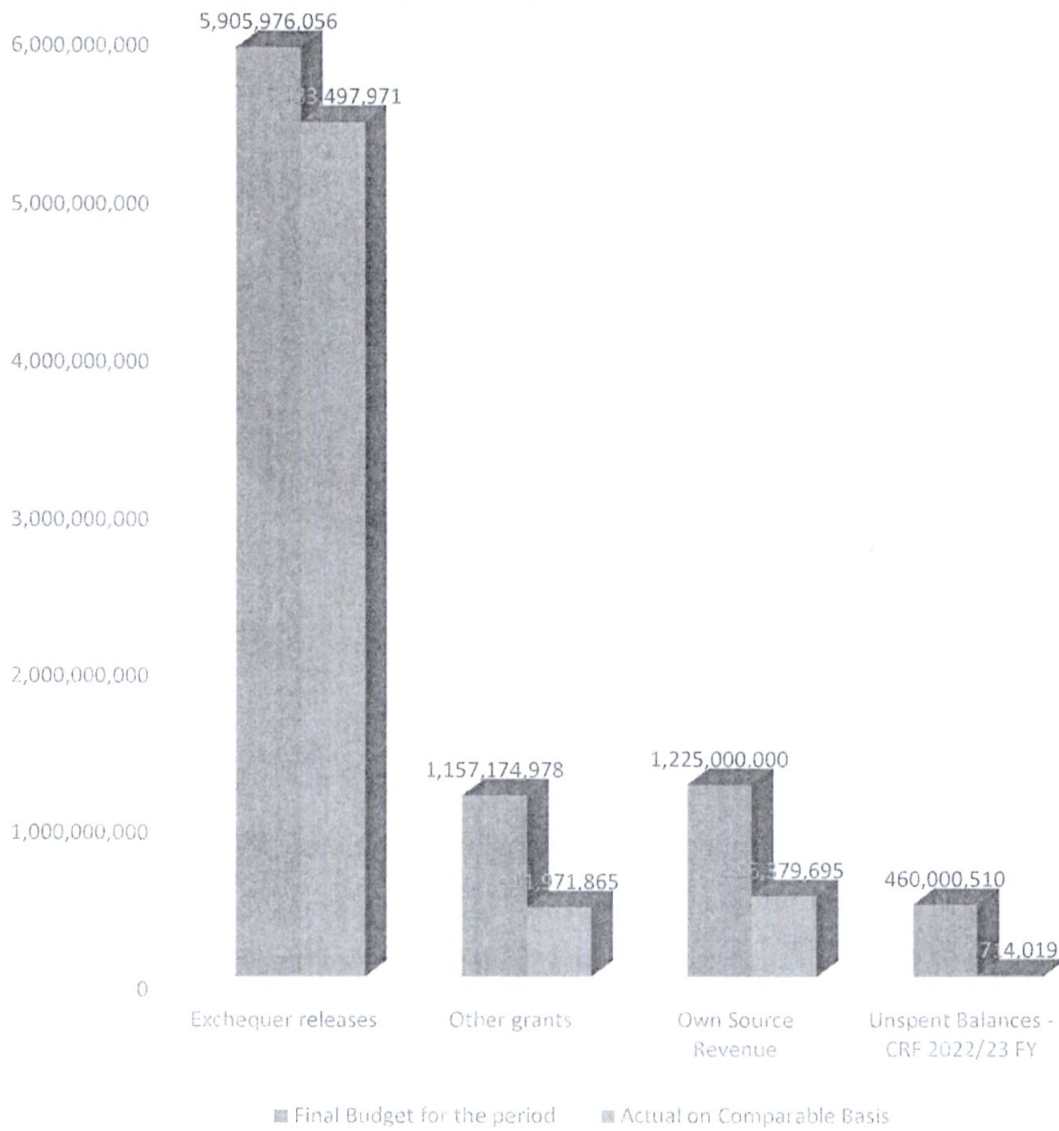
The revenue performances as at 30<sup>th</sup> June, 2024 are as summarized in the table below.

**Table 2: CRF Revenue performance**

Revenue	Final Budget for the period	Actual on Comparable Basis	% of Realization
Exchequer releases	5,905,976,056	5,433,497,971	92.00
Other grants	1,157,174,978	441,971,865	38.19
Own Source Revenue	1,225,000,000	516,379,695	42.15
Unspent Balances - CRF 2022/23 FY	460,000,510	9,714,019	2
<b>Total Receipts</b>	<b>8,748,151,544</b>	<b>6,401,563,550</b>	<b>73.18</b>

**Fig 2: CRF Revenue performance**

### Revenue receipts



In the year under review, the county received 73.18% of the projected revenues.

### **Equitable share**

During the financial year, the county received kes. 5,433,497,971 (92%) as equitable share from the National Government.

### **Conditional grants**

The County received Kes. 441,971,865 (38.19%) as conditional grants from National Government and Development partners.

### **Own source revenue**

The County managed to collect Kes. 516,379,695 (42.15%) of the project own source collection. This implies that the county needs to adopt new revenue raising measures to achieve the high target.

### **Payments in The Period**

During the quarter under review, total receipts amounted to Kes. **6,708,151,306** and comprised of kes 306,587,756 from fund balance brought forward for the year 2022/2023, kes 5,433,497,971 from Exchequer releases, kes. 441,971,865 from Transfers from other government agencies, kes.516,379,695 from own source revenue and kes. 9,714,019 as return to CRF issues.

The total payments during the period amounted to kes. **6,636,092,777** and comprised of **kes.** 5,710,177,876 to County Executive and Kes. 925,914,901 to County Assembly.

### **Challenges facing revenue collection/ reasons for underperformance**

- i. Lack of Valuation Roll
- ii. Lack of Geo Mapping (spatial planning) to assist in mapping of revenue sources
- iii. Obsolete property rates system (LAIFOMS) which gives inaccurate data.
- iv. Lack of revenue collection legislations i.e Enforcement Act, Revenue administration Act
- v. Shortage of revenue collection staffs
- vi. Lack of full automation and integration of revenue processes

**Revenue enhancement measures**

- i. Updating of Valuation Roll
- ii. Land Control Boards
- iii. Land Rates Waiver
- iv. Devolve Agricultural Facilities
- v. Recruitment of Revenue staff
- vi. Geo mapping (spatial planning)
- vii. Revenue Enforcement
- viii. Seamless Service/ Enhanced interdepartmental collaborations
- ix. Full Automation and integration of revenue processes
- x. Addressing intergovernmental relations issues

.....  
  
**HON. MARY W. KAMANDE** ★  
**CECM- FINANCE, ECONOMIC PLANNING AND ICT**  
**COUNTY GOVERNMENT OF NYANDARUA**

NYANDARUA COUNTY GOVERNMENT  
P.O. BOX 701 - 20303

#### 4. Management Discussion and Analysis

The County Government operations are financed by equitable share, the County Own Source Revenue and the conditional grants & loans which are channelled through the County Revenue Fund account held at the CBK.

##### 1. Equitable Share

The County has been receiving equitable share from the National Government which accounts for at least 70% of the County's revenue. The projected equitable share revenue and receipts are as analysed below.

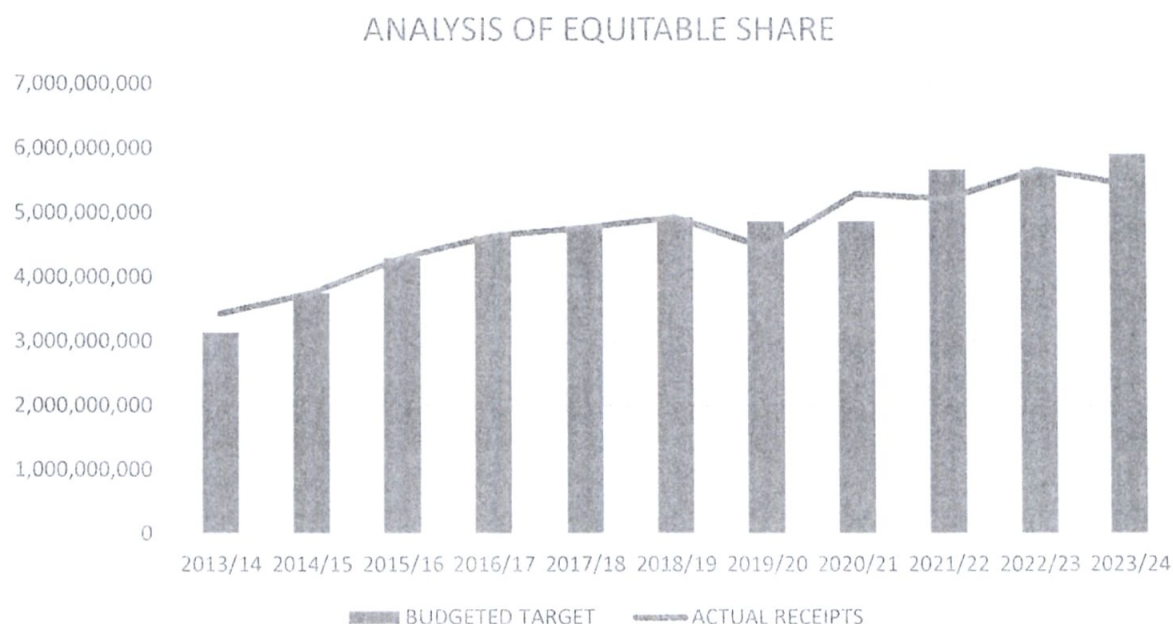
**Table 3: Equitable share performance**

FINANCIAL YEAR	BUDGETED TARGET	ACTUAL RECEIPTS	VARIANCE	% RECEIVED
2013/14	3,150,000,000	3,435,160,700	285,160,700	109.05
2014/15	3,758,296,517	3,758,296,517	-	100.00
2015/16	4,307,070,831	4,307,070,831	-	100.00
2016/17	4,647,384,382	4,647,384,382	-	100.00
2017/18	4,771,600,000	4,771,600,000	-	100.00
2018/19	4,929,800,000	4,929,800,000	-	100.00
2019/20	4,874,100,000	4,454,927,400	-419,172,600	91.40
2020/21	4,874,100,000	5,293,272,600	419,172,600	108.60
2021/22	5,670,444,228	5,216,808,686	-453,635,542	92.00
2022/23	5,670,444,228	5,670,444,228	-	100.00
2023/24	5,905,976,056	5,433,497,971	-472,478,085	92.00

From the table above, the National Government released the full amounts in the 2014/15, 2015/16, 2016/17, 2017/18, 2018/19 and the 2022/23 financial years. The equitable share had a shortfall in the 2019/20, 2021/22 and 2023/24 financial years which were remitted in the subsequent financial years.

The analysis of the equitable share received since the inception of devolution is as analysed in the graph below.

**Fig 3: Equitable share performance**



## 2. Own Source Revenue Performance

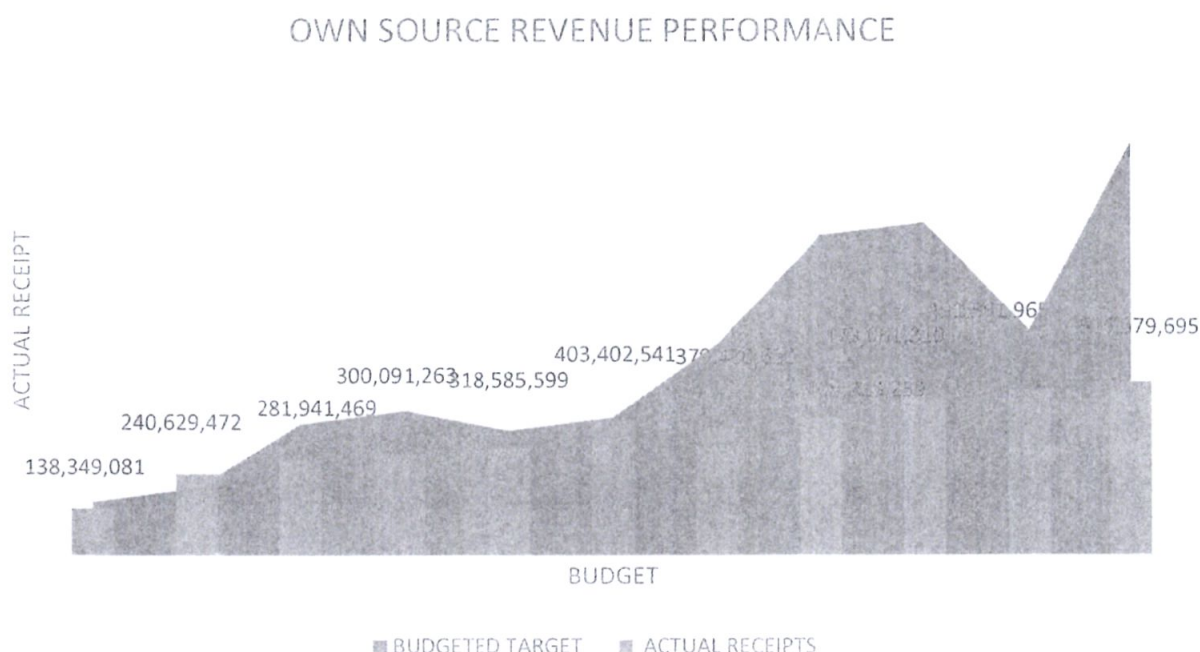
The own source revenue collection has grown significantly from the 2013/14 FY to the 2022/23 FY.

**Table 3: Own Source Revenue Performance**

FINANCIAL YEAR	BUDGETED TARGET	ACTUAL RECEIPTS	VARIANCE	% ACHIEVED
2013/14	156,447,410	138,349,081	-18,098,329	88.43
2014/15	200,000,000	240,629,472	40,629,472	120.31
2015/16	390,000,000	281,941,469	-108,058,531	72.29
2016/17	430,000,000	300,091,263	-129,908,737	69.79
2017/18	371,000,000	318,585,599	-52,414,401	85.87
2018/19	410,000,000	403,402,541	-6,597,459	98.39
2019/20	630,000,000	379,480,630	-250,519,370	60.24
2020/21	954,000,000	408,718,259	-545,281,742	42.84
2021/22	990,000,000	473,061,810	-516,938,190	47.78
2022/23	670,000,000	491,561,965	-178,438,035	73.37
2023/24	1,225,000,000	516,379,695	-708,620,305	42.15

As intimated in the table above, the County revenue collection has improved over the years despite the county missing out on the projected revenue collection. Over the years, the County only achieved the set target in the 2014/15 FY. The County own source revenue in various financial years was not achieved as a result of setting up unachievable/ unrealistic targets. Own source revenue targets and receipts over ten years is as captured in the graph below.

**Fig 3: Own source revenue performance**



### 3. Conditional grants

The County has been receiving conditional grants & loans from the National Government and development partners.

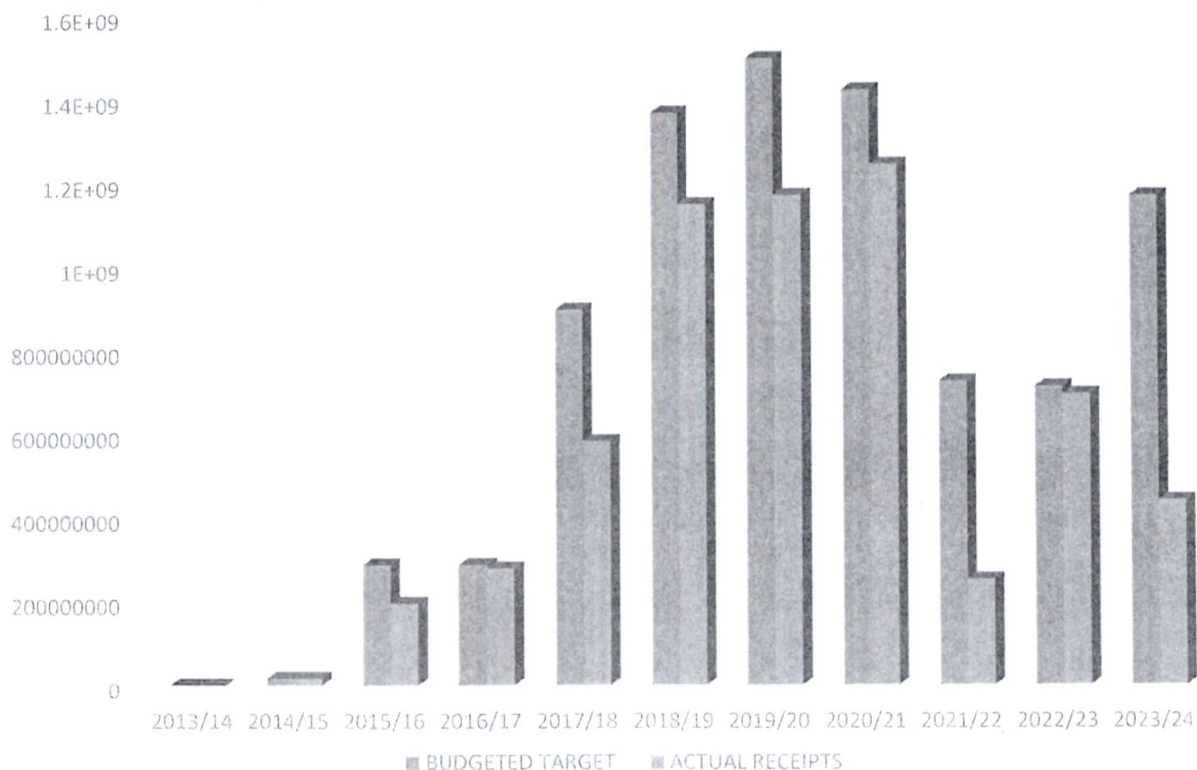
CONDITIONAL GRANTS				
FINANCIAL YEAR	BUDGETED TARGET	ACTUAL RECEIPTS	VARIANCE	% RECEIVED
2013/14	-	-	-	-
2014/15	16,480,000	16,480,000	-	100.00
2015/16	288,074,190	195,047,790	-93,026,400	67.71
2016/17	288,243,919	279,431,540	-8,812,379	96.94
2017/18	899,727,654	584,341,025	-315,386,629	64.95
2018/19	1,369,897,102	1,151,485,459	-218,411,643	84.06
2019/20	1,499,382,378	1,173,391,805	-325,990,573	78.26
2020/21	1,424,551,072	1,247,274,231	-177,276,841	87.56

County Government of Nyandarua  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

<b>2021/22</b>	727,391,878	252,340,586	-475,051,292	34.69
<b>2022/23</b>	714,601,932	696,115,535	-18,486,397	97.41
<b>2023/24</b>	1,157,174,978	441,971,865 <sup>1</sup>	--715,203,113	33.19

Over the ten years, some of the conditional grants captured in the CARA were not remitted to the county resulting into a shortfall. However, the amounts were later remitted in the subsequent years. The conditional grants performance is as represented in the graph below.

CONDITIONAL GRANTS PERFORMANCE



## 5. Overview of the County Revenue Fund Operations

### Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

### Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for Finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

### Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

### Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2024.



**HON. MARY W. KAMANDE**  
**CECM- FINANCE, ECONOMIC PLANNING AND ICT**  
**COUNTY GOVERNMENT OF NYANDARUA**

## 6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 2024*.

This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund;
- (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 Revenue Fund;
- (v) Selecting and applying appropriate accounting policies; and
- (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, 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). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2024*, and of its financial position as at that date.

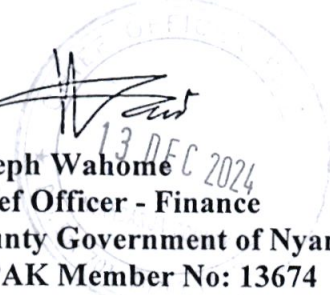

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants. Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that

County Government of Nyandarua  
County Revenue Fund  
For the financial year ended 30<sup>th</sup> June 2024

complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### **Approval of the Financial Statements**

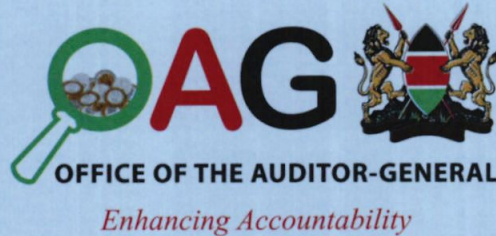
The County Revenue Fund's financial statements were approved and signed on 13/12/2024 2024.



**Joseph Wahome**  
Chief Officer - Finance  
County Government of Nyandarua  
ICPAK Member No: 13674

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND 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 the 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 REVENUE STATEMENTS

#### Qualified Opinion

I have audited the accompanying revenue statements of County Revenue Fund - County Government of Nyandarua set out on pages 1 to 14, which comprise of the statement of

receipts and payments for the year ended 30 June, 2024, and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of Nyandarua as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Fund Closing Balance**

The statement of receipts and payments reflects a closing fund balance of Kshs.72,058,529 as disclosed in Note 11 to the financial statements. However, the amount differs with the bank statements balance of Kshs.843,554,498 resulting to an unreconciled and unexplained variance of Kshs.771,485,964.

In the circumstances, the accuracy and completeness of closing fund balance amounting to Kshs.72,058,529 could not be confirmed.

#### **2. Inaccuracies in Own Source Revenue Amount**

The statement of receipts and payments reflects own source revenue of Kshs.516,379,695 as disclosed in Note 6. However, the receiver of revenue statement of receipts and disbursements reflects disbursements to County Revenue Fund totalling Kshs.517,162,502 resulting to a difference of Kshs.782,807. The financial statements are prepared based on cash basis of accounting and therefore any disbursements by the Receiver of Revenue should be accounted for when received.

In the circumstances, the accuracy and completeness of own source revenue amount of Kshs.516,379,695 could not be confirmed.

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

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.8,748,151,544 and Kshs.6,708,151,306 respectively resulting to an under-receipt of Kshs.2,040,000,238 or 23% of the budget. Similarly, the Fund transferred Kshs.6,636,092,777 against an approved budget of Kshs.8,748,151,544 resulting to an under-transfer of Kshs.2,112,058,767 or 23% of the budget.

The under-receipt and under-transfer affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Audit Issues**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements. However, Management has not resolved the issues. This is contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.

In the circumstances, the issues remain unresolved.

### **Other Information**

#### **Conclusion**

The Management is responsible for the other information set out on page to iii to xvii which comprise of Key Entity Information and Management, Statement by the CECM Finance, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of Management Responsibility.

The Other Information does not include the financial statements and my audit report thereon.

### **Basis for Conclusion**

In connection with my audit on the County Revenue Fund financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge

obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the 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

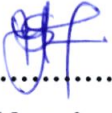
Nairobi

20 December, 2024

**8. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024.**

		FY 2023/2024	FY 2022/2023
	Notes	Kshs.	Kshs.
<b>Receipts</b>			
Exchequer releases	1	5,433,497,971	6,124,079,770
Transfers from other government agencies	2	441,971,865	231,323,324
Other grants	3	0	0
Proceeds from Domestic Borrowing	4	0	0
Proceeds from Foreign Borrowing	5	0	0
Own Source Revenue	6	516,379,695	491,561,964
Return to CRF issues	7	9,714,019	5,481,438
<b>Total Receipts</b>		<b>6,401,563,550</b>	<b>6,852,446,496</b>
<b>Payments</b>			
Transfers to County Executive	8	5,710,177,876	5,759,503,946
Transfers to County Assembly	9	925,914,901	876,225,353
Other Transfers	10	0	0
<b>Total Payments</b>		<b>6,636,092,777</b>	<b>6,635,729,299</b>
Net increase/ (decrease) in cash for the year		<b>(234,529,228)</b>	<b>216,717,197</b>
Add Opening fund balance b/f	11	<b>306,587,756</b>	<b>89,870,559</b>
<b>Closing Fund balance for the year</b>	<b>11</b>	<b>72,058,529</b>	<b>306,587,756</b>

  
  
 .....  
**Joseph Wahome**  
**Chief Officer - Finance**  
**ICPAK Member No: 13674**  
**Date.....**

  
 .....  
**Samuel Ndung'u**  
**Fund Accountant**  
**ICPAK Member No: 32778**  
**Date:..... 13/12/2024.....**

County Government of Nyandarua  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

**9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30<sup>th</sup> June, 2024.**

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	A	B	c=a+b	D	e=c-d	f=d/c %
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Opening balances				306,587,756		
Exchequer releases	5,905,976,056	-	5,905,976,056	5,433,497,971	472,478,085	92%
Transfers from other government agencies	1,298,944,560	(141,769,582)	1,157,174,978	441,971,865	715,203,113	38%
Other conditional grants						
Proceeds from Domestic Borrowing	-	-		-		
Proceeds from Foreign Borrowing	-	-		-		
Own Source Revenue	985,000,000	240,000,000	1,225,000,000	516,379,695	708,620,305	42%
Return to CRF issues	22,538,054	437,462,456	460,000,510	9,714,019	450,286,491	2%
<b>Total Receipts</b>	<b>8,212,458,670</b>	<b>535,692,874</b>	<b>8,748,151,544</b>	<b>6,708,151,306</b>	<b>2,346,587,994</b>	<b>77%</b>
<b>Payments</b>						
Transfers to County Executive	7,226,519,866	531,345,972	7,757,865,838	5,710,177,876	2,047,687,962	74%
Transfers to County Assembly	985,938,804	4,346,902	990,285,706	925,914,901	64,370,805	93%
Others	-	-	-	-		
<b>Total Payments</b>	<b>8,212,458,670</b>	<b>535,692,874</b>	<b>8,748,151,544</b>	<b>6,636,092,777</b>	<b>2,112,058,767</b>	<b>76%</b>
<b>Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,058,529</b>	<b>234,529,227</b>	

**Reasons for under realisation (below 90% of realisation)**

- i. Unrealized High own source revenue targets
- ii. The conditional grants anticipated were released at the last date of the financial year and could not be transferred to the SPAs
- iii. Some conditional grants were paid at source e.g. Leasing of medical equipment and Supplement for Construction of County headquarters were not received at the County CRF but paid directly to the suppliers by the National treasury.
- iv. Only Development and recurrent account balances are returned to CRF.

## **10. Significant Accounting Policies**

### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

### **b) Reporting entity**

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

### **c) Receipts**

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

### **d) Payments**

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

**Significant Accounting Policies (Continued)**

**e) Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

**f) Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation or *There were no restrictions on cash during the year.*

**11. Notes to the Financial Statements**

**1. Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Equitable Share (a)	5,433,497,971	6,124,079,770
Level 5 hospitals (b)	0	0
Others ( <i>Specify</i> ) (c)	0	0
<b>Total (d=a+b+c)</b>	<b>5,433,497,971</b>	<b>6,124,079,770</b>

**2. Transfers from other government agencies\*\***

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Road Maintenance Levy	-	-
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-
User Fees Foregone -Ministry of Health		9,557,625
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	-
World Bank-NARIGP-State Department of Crop Development		67,192,729
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development		75,718,650
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	8,893,500	6,121,500
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	999,617	4,496,557
Kenya Urban Support Programme (KUSP)		2,339,915
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	117,308,355	25,000,000

County Government of Nyandarua  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

Description	FY 2023/2024	FY 2022/2023
UNFPA-9th County Programme Implementation - Ministry of Health	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	18,896,348
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	199,232,441	-
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of ..	115,537,952	22,000,000
Others ( <i>Specify</i> )		
<b>Total</b>	<b>441,971,865</b>	<b>231,323,324</b>

**3. Other grants\*\***

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Donor 1 ( <i>Specify</i> )		
Donor 2 ( <i>Specify</i> )		
Donor 3 ( <i>Specify</i> )		
Others ( <i>Specify</i> )		

**4. Proceeds from Domestic borrowing.**

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
Others ( <i>Specify</i> )		
<b>Total</b>		

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Others ( <i>Specify</i> )		
<b>Total</b>		

6. Own Source Revenue

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Produce cess royalties	68,396,720	50,122,888
Slaughter house licence	664,845	10,000
Slaughter mans licence		3,100
Milk cess		10,276
Water provider	33,100	520,000
Plot rates	10,700,330	8,912,413
Land rates	3,278,915	2,414,005
Single business permits	78,961,298	99,837,882
SBP penalties	1,358,075	2,777,734
Sale of application/ renewal	3,216,600	1,570,761
Change of name	13,870	47,150
Market stall rent	1,752,900	1,736,800
Kiosk/ground rent	1,130,675	854,118
House/office rent	1,265,202	1,264,117
Transfer fees	1,605,514	1,689,050
Residential house permits		-
Shamba rents	500	68,600
Bus and matatu fees	11,526,180	10,504,360
Motorcycle fees (packing)	8,674,565	5,629,850
Town packing fee	614,645	846,900
Open air market fee	10,125,257	11,139,843
Sign/ bill boards		251,761
Branding		471,350
Promotion		111,000
Advertisement	14,003,804	4,084,458

County Government of Nyandarua  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Exhibition		50,000
J.m hospital	127,922,276	110,322,980
Engineer hospital	40,154,221	28,448,928
N.H.I.F fee/ Linda mama	32,685,727	50,088,984
Public health fee	4,956,584	3,892,150
Medical certificate fee		1,155,400
Sub- division of land	1,946,470	3,285,440
Site indication	78,200	7,000
B/plan inspection fees	8,881,812	293,025
Change of user	902,850	1,071,150
Land/plot/kiosk reg fees	464,462	144,160
Building plan approval P.Health		2,129,920
Dev. (ppa forms)	566,600	458,440
App. Of Bulding plans		7,207,074
Clearance certificate	1,927,500	1,965,050
Search fee	1,100	1,100
Survey fees	-	
Certificate of compliance	289,490	744,200
Lease extention	90,000	80,400
Hire of machines (agriculture)	5,500	923,260
Hire of halls/ chairs	-	6,500
Atc	3,945,900	1,863,540
Conservancy	3,751,960	219,220
Exhauster and exh. Milage	40,200	44,700
Water fee	25,685	119,774
Grave fee	27,500	37,450
Hire of water tanker	-	23,400
Borehole drilling	-	20,000
Noise control	64,080	5,000
E.a.i		20,000
Cattle dips	66,035	71,076
Slaughter fees	-	498,520
Reg and renewal of groups	900	20,750
Meat inspection	3,828,035	4,248,785
Weight and measurers	1,167,560	430,950
Vet depertment (ai services)	1,522,944	2,276,450
Vet depertment (vaccination)	292,000	85,110
Audit fee	1,016,097	360,745
C.o.t	487,523	260,180
Movement permits		281,720
Motorcycle mortgage	1,200	154,900

County Government of Nyandarua  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Fisheries	20,750	434,152
Liquor app/licence	14,144,064	20,462,458
Logging fee	542,680	569,700
Project management fee	18,771,169	22,109,548
Fire certificate	7,722,339	4,019,040
Way leaves	274,000	11,000
Reg. Of transporters (agrc)	43,290	3,000
Betting fees		10,000
Ams	1,374,463	462,000
Breeder licence		5,250
Hire of stadium	69,770	32,000
Impounded fee	1,136,540	761,240
Storage fee	24,370	49,210
Motor cycle penalty	-	412,610
Subsidized fertilizer sale	4,113,100	5,207,872
Imprest surrender	697,169	32,455
Vehicle penalty	403,780	2,000
Salary recovery	-	965,231
Insurance compensation	1,500,000	5,524,000
Others (direct deposits)	9,862,512	2,293,351.00
Sale of trees	105,000	
Disposal of assets	158,000	
Tourism activities	50,000	
Arboretum charges	859,540	
Library charges	73,755	
<b>Total</b>	<b>516,379,695</b>	<b>491,561,964</b>

*The total of own source revenue did not tally with disbursement from CRF. Attached is the reconciliation*

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

**7. Return to CRF Issues**

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account ( <i>County Executive</i> )	266	284
Development Account ( <i>County Executive</i> )	8,396,677	4,418,577
Recurrent Account ( <i>County Assembly</i> )	10,001	-
Development Account ( <i>County Assembly</i> )	1,307,075	1,062,577
Others ( <i>Specify</i> )		
<b>Total</b>	<b>9,714,019</b>	<b>5,481,438</b>

**8. Transfers to County Executive**

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account	4,288,318,177	4,146,345,057
Development Account	1,015,438,165	1,281,199,895
Special Purpose Accounts	406,421,534	331,958,994
Others ( <i>Specify</i> )	0	
<b>Total</b>	<b>5,710,177,876</b>	<b>5,759,503,946</b>

*These amounts were corresponding with the receipts by the County Executive)*

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

**9. Transfers to County Assembly**

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Recurrent Account	889,500,769	786,782,842
Development Account	36,414,132	89,442,511
Special purpose accounts	0	-
Others ( <i>Specify</i> )	0	-
<b>Total</b>	<b>925,914,901</b>	<b>876,225,353</b>

*These amounts were corresponding with the receipts recorded by the County Assembly*

**10. Other Transfers**

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
Agency Notices		
Others ( <i>Specify</i> )		
<b>Total</b>		

**11. Fund balance**

Description	FY 2023/2024	FY 2022/2023
	Kshs.	Kshs.
County Exchequer Account - ( <i>CBK Account number 1000170182</i> )	72,058,529	306,587,756
<b>Total</b>	<b>72,058,529</b>	<b>306,587,756</b>

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

**12. Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	FY 2023/2024	FY 2022/2023
			<b>Kshs</b>	<b>Kshs</b>
EQUITY BANK ACCOUNT NO.0620261016673 KSH.			3,959,365	6,471,338
KCB BANK ACCOUNT NO.1140736779 KSH.			1,183,552	2,522,092
CO-OPERATIVE BANK OF KENYA ACCOUNT NG.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>11,733,438</b>

*These balances are as per CRORs as balances due for disbursement to the CRF at the end of the reporting period*

**12. Annexes**

**Annex 1: Progress on follow up of Auditor’s 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. Revenue Shortfall	Failure by management to transfer fund received from other government agencies Failure by management to collect budgeted own source revenue.	Management noted audit issue and is streamlining revenue collection system and also ensuring that funds from other government entities are transferred immediately once received	Not resolved	
2. Unresolved prior year balances	Failure by management to resolve prior year issues raised by OAG	Management responded to the senate all issues raised for financial year 2021-2022.	Resolved	

  
  
 .....  
**Joseph Wahome**  
**Chief Officer Finance**  
**County Government of Nyandarua**  
 Date.....

County Government of Nyandarua  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

**Annex 2. Analysis Of Receipts from The National Treasury Exchequer Releases**

Period 2023/2024	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,476,494,014	974,486,049	974,486,049	2,008,031,859	5,433,497,971
Level 5 Hospitals	0	0	0	0	0
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	8,893,500	8,893,500
World Bank – THUSCP	0	0	0	0	0
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	182,739,728	16,492,713	199,232,441
Kenya Devolution Support Programme	0	0	0	0	0
Youth Polytechnic support grant	0	0	0	0	0
Abolishment of user fees in health centres and dispensaries	0	0	0	0	0
Kenya Informal settlements Improvement project (KISIP)	0	0	50,000,000	67,308,355	117,308,355
Agriculture Sector Development Support Project (ASDSP)	0	500,000		499,617	999,617
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	0	0	0
FLOCCA				115,537,952	115,537,952
Water and Sanitation Development Project	0	0	0	0	0
Others (Specify)					
<b>Total</b>	<b>1,476,494,014</b>	<b>974,986,049</b>	<b>1,207,225,777</b>	<b>2,216,763,996</b>	<b>5,875,469,836</b>

**Annex 3. Analysis Of Receipts from Own Source Revenue per Quarter**

Period FY 2023/2024	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
J.M. HOSPITAL	42,187,947	45,208,394	21,619,832	18,906,103	127,922,276
ENGINEER HOSPITAL	8,949,539	7,816,083	13,496,203	9,892,396	40,154,221
N.H.I.F FEE/INSURANCE	16,461,519	1,007,590	5,387,739	9,828,879	32,685,727
PUBLIC HEALTH FEES AND CHARGES	1,274,013	574,050	1,528,321	1,580,200	4,956,584
GRAVE FEES	7,200	10,400	3,600	6,300	27,500
CONSERVANCY	9,100	3,700	892,960	2,846,200	3,751,960
EXHAUSTER AND EXH. MILAGE/DUMPING FEES	9,000	-	19,500	11,700	40,200
HIRE OF WATER TANKER AND WATER FEES	25,184	501	-	-	25,685
PARK ENTRANCE FEE	-	-	-	-	-
LOGGING FEES	82,900	328,960	67,440	63,380	542,680
SALE OF TREES	-	105,000	-	-	105,000
NOISE CONTROL	10,080	16,000	22,000	16,000	64,080
WATER PROVIDER LICENCE/BOREHOLE DRILLING	30,000	-	-	3,100	33,100

County Government of Nyandarua  
 County Revenue Fund  
 For the financial year ended 30<sup>th</sup> June 2024

OPEN SPACE/ STADIUM HIRE	12,500	35,270	10,000	12,000	69,770
SPORT ACTIVITIES	-	-	-	-	-
IMPOUNDED FEES	346,060	480,780	170,200	139,500	1,136,540
STORAGE FEES	-	16,270	8,100	-	24,370
OTHER NON-COMPLIANCE PENALTIES	70,750	62,630	148,400	122,000	403,780
PLOT RATES	4,275,423	713,402	3,161,458	2,550,047	10,700,330
LAND RATES	1,157,210	334,687	1,145,114	641,904	3,278,915
GROUND/KIOSK RENT	716,635	26,800	188,360	198,880	1,130,675
SUB-DIVISION OF LAND	922,348	171,000	502,522	350,600	1,946,470
SITE INDICATION	2,500	12,000	39,700	24,000	78,200
CHANGE OF USER	233,250	107,450	295,150	267,000	902,850
LAND/PLOT REG. FEES	246,260	38,502	109,650	70,050	464,462
DEV.(PPA FORMS)	286,800	75,000	130,800	74,000	566,600
BUILDING PLANS CHARGES/ FEES	2,945,691	1,416,800	2,598,724	1,920,597	8,881,812
TRANSFER FEES	817,564	202,800	349,450	235,700	1,605,514
CLEARANCE CERTIFICATE	618,000	366,000	609,500	334,000	1,927,500
HIRE OF HALL/CHAIRS			-	-	

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	-	-	-	-	-
SURVEY FEES	-	-	-	-	-
LEASE EXTENSION	5,000	73,500	11,500	-	90,000
SEARCH FEE	-	-	1,100	-	1,100
CERTIFICATE OF COMPLIANCE	135,960	36,850	75,830	40,850	289,490
ADVERTISEMENT	2,636,633	142,250	3,894,771	7,330,150	14,003,804
WAYLEAVE	-	-	-	274,000	274,000
BUS AND MATATU FEES	2,837,300	2,891,200	2,951,480	2,846,200	11,526,180
HOUSE/OFFICE RENT	329,472	324,250	198,400	413,080	1,265,202
MOTOR CYCLE FEES (PARKING)	1,661,300	2,197,800	2,702,055	2,113,410	8,674,565
TOWN PARKING FEE	134,630	115,250	145,365	219,400	614,645
PROJECT MANAGEMENT FEE	1,310,196	1,866,554	2,156,285	13,438,134	18,771,169
DISPOSAL OF ASSETS	-	-	-	158,000	158,000
FIRE CERTIFICATE	520,000	91,250	2,818,250	4,292,839	7,722,339
SINGLE BUSINESS PERMITS	5,419,754	2,031,486	18,122,302	53,387,756	78,961,298
SBP PENALTIES	531,189	469,657	25,875	331,354	1,358,075
SALE OF APPLICATION/RENEWAL	224,590	105,870	634,350	2,251,790	3,216,600

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OPEN AIR MARKET FEES	2,858,796	2,518,088	2,577,776	2,170,597	10,125,257
MARKET STALL RENT	316,800	383,700	518,400	534,000	1,752,900
CHANGE OF BUSINESS/BUSINESS TRANSFER	3,650	2,670	550	7,000	13,870
WEIGHTS AND MEASURES	-	203,040	274,400	690,120	1,167,560
TOURISM ACTIVITIES	-	-	-	50,000	50,000
COOPERATIVE AUDIT FEES	66,785	126,970	707,682	114,660	1,016,097
ABORETUM CHARGES		228,250	443,870	187,420	859,540
REG.AND RENEWAL OF GROUPS	-	-	450	450	900
LIQOUR LICENCE/INSPECTION/APP	8,792,854	1,333,110	-	4,018,100	14,144,064
LIBRARY CHARGES	23,020	17,650	20,845	12,240	73,755
CATTLE DIPS	20,900	13,815	17,025	14,295	66,035
PRODUCE CESS ROYALTIES	16,101,035	14,996,578	15,326,069	21,973,039	68,396,720
SLAUGHTER FEES	206,860	176,475	155,300	126,210	664,845
HIRE OF MACHINES(AGRICULTURE)	-	-	-	5,500	5,500
MEAT INSPECTION	992,715	991,305	915,710	928,305	3,828,035
VET DEPARTMENT(AI SERVICES)	182,681	489,714	443,142	407,407	1,522,944
VACCINATION			-		

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	6,700	-		285,300	292,000
C.O.T AND MOVEMENT PERMIT	108,430	151,513	131,830	95,750	487,523
ATC NJABINI	10,000	-	-	-	10,000
ATC NJABINI ( REVOLVING FUND A/C)				1,370,675	1,370,675
ATC OLJORO OROK	61,400	189,959	-	-	251,359
ATC OLJORO OROK(REVOLVING FUND A/C)				1,076,461	1,076,461
NYANDARUA SEED (REVOLVING FUND A/C)				1,237,405	1,237,405
FISHERIES	-	-	-	20,750	20,750
MOTORCYCLE MORTGAGE FEES	1,200	-	-	-	1,200
SUBSIDIZED FERTILIZER SALE	2,904,600	1,050,000	158,500	-	4,113,100
REG. OF TRANSPORTERS ( AGRI)	3,600	-	-	39,690	43,290
SHAMBA RENT	-	-	-	500	500
A.M.S NYAHURURU	153,000	-	-	-	153,000
A.M.S NYAHURURU (REVOLVING FUND A/C)				1,189,863	1,189,863
A.M.S KINANGOP				-	-
A.M.S KINANGOP ( REVOLVING FUND A/C)				31,600	31,600
IMPREST SURRENDER/SALARY RECOVERLY	113,819	209,388	149,452	224,510	697,169

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INSURANCE COMPENSATION			1,500,000	-	1,500,000
MISCELLANEOUS RECEPTS				635,923	635,923
DIRECT DEPOSIT					9,223,588
<b>TOTAL</b>	<b>130,372,341</b>	<b>92,558,210</b>	<b>109,583,286</b>	<b>174,642,269</b>	<b>516,379,695</b>

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**Annex 4: Analysis of Transfers from the County Revenue Fund**

Period -20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	706,878,811	1,125,091,750	1,359,226,108	1,098,902,322	4,290,098,991
County Executive -Dev	66,799,198	79,730,634	189,045,119	679,863,214	1,015,438,165
County Assembly -Rec	159,376,224	312,862,156	151,325,033	264,156,542	887,719,955.00
County Assembly -Dev	-	18,528,977	14,759,184	3,125,971	36,414,132.00
Special Purpose A/c (Specify)	0	-	0	406,421,534	406,421,534.00
<b>Total</b>	<b>933,054,233</b>	<b>1,536,213,517</b>	<b>1,714,355,444</b>	<b>2,452,469,583</b>	<b>6,636,092,777</b>

**Annex 5: Reconciliation for Own Source Revenue**

<b>NYANDARUA COUNTY OSR RECONCILIATION STATEMENT AS AT 30TH JUNE 2024</b>					
Revenue as per CRF					<b>516,379,695</b>
<b>Add CRF Swift made (1st July to 10th July 2023)</b>					
	3-Jul-23	FT23184KJXS2	KENYA COMMERCIAL BANK LIMITED	2,720,000	
	10-Jul- 23	FT23191C0KLW	COOPERATIVE BANK OF KENYA LTD., THE	2,777,925	
	3-Jul-23	FT23184FW7NV	FAMILY BANK LIMITED	264,840	
	10-Jul- 23	FT231918LT1G	FAMILY BANK LIMITED	541,768	
					<b>6,304,533</b>
<b>Less CRF swift made (1st July 2024 to 16th July 2024)</b>					
	1-Jul-24	FT24183TK5P9	COOPERATIVE BANK OF KENYA LTD., THE	48,491	
	1-Jul-24	FT24183MCNKP	EQUITY BANK LIMITED	3,972,000	
	1-Jul-24	FT241837MHDM	FAMILY BANK LIMITED	141,285	

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	1-Jul-24	FT24183VR9G6	KENYA COMMERCIAL BANK LIMITED	1,229,000	
	16-Jul-24	FT24198W03T2	COOPERATIVE BANK OF KENYA LTD., THE	130,950	
					<b>5,521,726</b>
<b>Total Disbursement as per ROR Report</b>					<b>517,162,502</b>