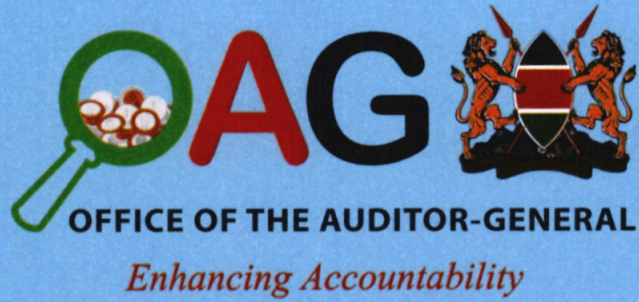


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

RECEIVER OF REVENUE

**FOR THE YEAR ENDED
30 JUNE, 2023**

**COUNTY GOVERNMENT OF
NYANDARUA**

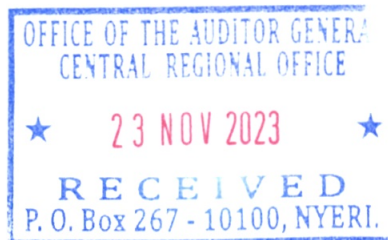
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COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C. CHEROP



RECEIVER OF REVENUE
(County Government of Nyandarua)

REVENUE STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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



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Table of Contents

Page

1. Acronyms and glossary of terms	iii
2. Key Entity Information and Management	iv
3. Foreword By the CECM Finance, Economic Planning and ICT	vii
4. Management Discussion and Analysis	ix
5. Statement of Receiver of Revenue's responsibilities	xiii
6. Report of the Independent Auditor on the Nyandarua County Receiver of Revenue for the year ended 30 th June 2023.....	xv
7. Statement of Receipts and Disbursements for the year ended 30th June 2023.....	1
8. Statement of Financial Assets and Liabilities As at 30 th June 2023.....	2
9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30 th June 2023	3
10. Statement of Arrears of Revenue As at 30th June 2023	6
11. Significant Accounting Policies	8
12. Notes to the Financial Statements.....	10

List of Tables

Table 1: Top-ten revenue streams	xi
Table 2: Revenue Performance for the Top 10 Revenue Streams	xii
Table 3: A comparative analysis over the last 4 years	xii

List of Figures

Figure 1: Top-ten Revenue Streams	xi
Figure 2: Revenue Performance	xii
Figure 3: Comparative analysis	xiii

***Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023***

1. Acronyms and glossary of terms

a) 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

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

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 gives 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 under the Department of Finance, Economic Planning and Development. However, from the current Financial Year, it 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 Development who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue was 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).

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

(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
- Chief Officers, in charge of departments collecting revenue
- Director, Revenue
- Head of Revenue Reporting
- 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

Key Entity information and Management (continued)

(d) County Headquarters

P.O. Box 701 – 20303
County Head Office,
Ol Kalou, Kenya

(e) Entity Contacts

Telephone: (+254) 020 2660859
E-mail: revenue@nyandarua.go.ke
Website: www.nyandarua.go.ke

(f) Independent Auditor

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

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

(h) County Attorney

*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, 2023. 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 30th June 2022.

The County has instituted new measures to enhance revenue collection in the FY 2022/23 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. 660 million with the highest target set for hospital fee collections. The single/business permits and the administration and control fees and charges followed at Kshs, 115. 3 and Kshs 115.8 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.

The reporting period was characterised by the county administration transition with the entry of a new government. At the onset of the Financial Year, the national and county elections were held and this brought about hurdles in revenue collection. The disruptions that characterise the activity derailed the achievement of the set targets. The transition process also derailed the collection process given the change of guard and timelines for the handover of office.

**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

In the reporting period, the county had a target of Kshs 660 million and thus recorded an unmet target of Kshs 154.1 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 by the sub-county revenue Officers who report to the Director of Revenue weekly.

The PFM 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 collected at the county. The head office instituted random field visits and this mobilized the revenue collection officers to action raising the revenues collected.

Revenue automation has provided a framework for easy monitoring and evaluation of revenue collection across the county revenue stream across all the seven revenue collection areas in the county. The County pursues to have a 100% automation of its revenue collection system in place by the end of the year.

Financial performance

In the reporting period, the County collected the highest revenue at Kshs. 505.9 million since devolution with J.M Kariuki Memorial Hospital having the highest collection at Kshs. 110.3 million followed by the single business permits at Ksh 104.8 million which was an increase of Ksh. 10.4 million compared to the previous year. The categorisation of hospital fees had the highest revenue collection at Kshs. 188.9

million with a collection of Kshs 28.4 million for the Engineer Hospital and Linda Mama at Kshs. 50 million.

Revenue collection challenges and mitigation measures

The County has no valuation role that is critical in assessing rates for fees payable by particular businesses. To ensure seamlessness and optimal charges for various revenue streams, the Lands Department is in the process of preparing the valuation role. The County lacks Geo Mapping (spatial planning) to assist in the mapping of revenue sources, however, to mitigate this, the formulation process of the County spatial plan is in progress. In the collection of property rates, the County has been using an obsolete property rates system (LAIFOMS) which gives inaccurate data. The county is currently in the process of developing and installing an up-to-date and customer-friendly property rate collection system. Legislative voids have also been noted. To this end, the County is in the process of formulating the revenue collection legislation i.e. Enforcement Act and, the Revenue Administration Act.

Understaffing of the Revenue Directorate has acted as a hindrance to optimal revenue collection where seepages have been noted. To curb this, the County Executive, through the laid-out framework has engaged the County Public Service Board on either recruitment or optimizing employees for optimal revenue collection. Full automation and integration of revenue processes are vital to the county's revenue collection. The county is working towards the full integration of the processes to reduce seepages that crop up on manual collection of revenue.

In the year under review, some revenue streams were characterised by declines while others experienced growth. Four revenue streams, property rent, Parking Fees, Physical Planning and Development and market fees either stagnated or registered minimal growth or decline at Kshs 5.6 million, parking fees at Kshs 17 million, Kshs. 17.4 million and Kshs. 11.2 million respectively. The highest growth was noted in the miscellaneous receipts from Kshs 3.3 million to Kshs. 14 million.

**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

Table 1: Top-ten revenue streams

Revenue Stream (Coalesced)	2022/2023	2021/2022
Property Rent	5,612,685	5,027,192
Market Fees	11,139,843	10,955,952
Land Rate	11,326,418	9,709,810
Miscellaneous receipts	14,022,909	3,268,104
Parking Fees	16,981,110	15,521,852
Physical Planning and Development	17,386,959	17,541,162
Cess	50,133,164	46,404,903
Administration Control Fees and Charges	71,139,775	78,202,342
Single/Business Permits	104,753,527	94,309,583
Hospital Fees	188,860,892	170,986,477

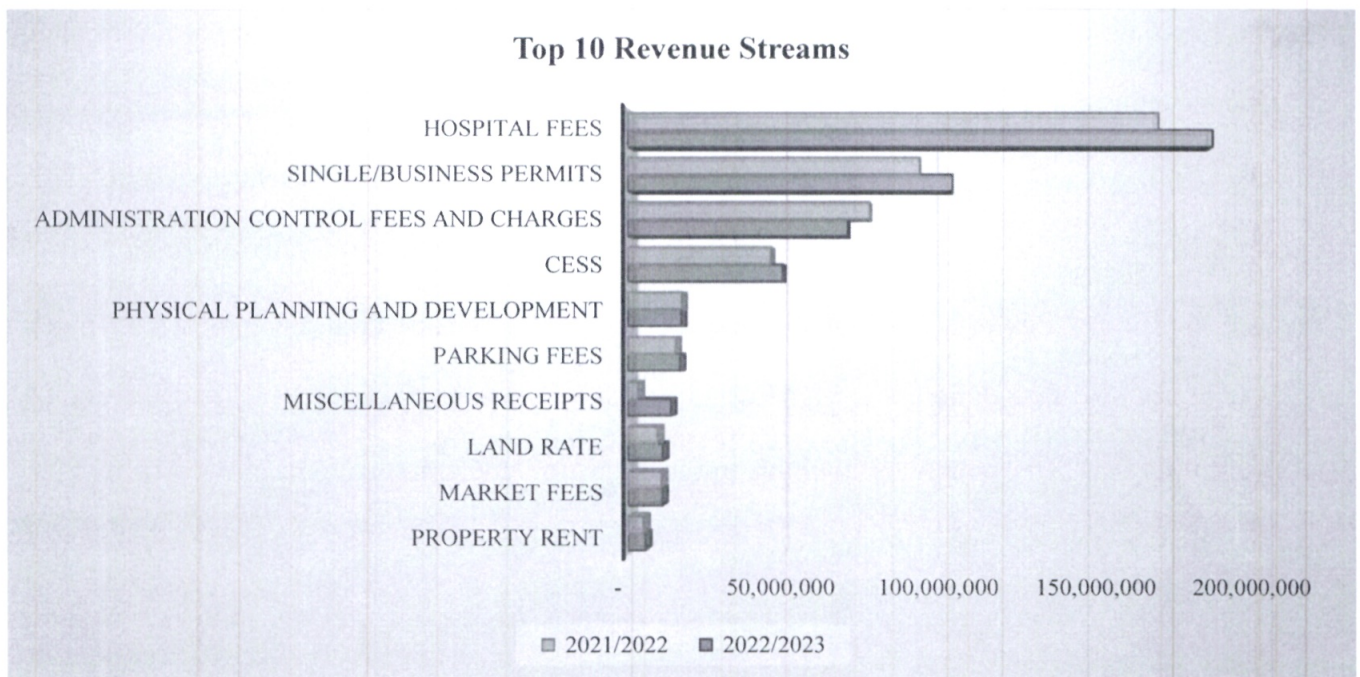


Figure 1: Top-ten Revenue Streams

The largest variance noted in the revenue streams was in the projected revenue collection under the liquor application. Inspection and License that failed to collect an anticipated Kshs 25.2 million. The N.H.I.F fee/Linda Mama comes in second. The variance therein was a net increase of Kshs 20 million over the budgeted/targeted revenue of Kshs 30 million. Plot rates also fell short to collect Kshs 16.1 million and only managed Kshs 8.9 million of the targeted Kshs 25 million. The JM Kariuki Memorial County Referral Hospital fell to hit its target by Kshs 9.7 million.

**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

Table 2: Revenue Performance for the Top 10 Revenue Streams

Individual Revenue Stream	Actual Revenue Collected	Budgeted Revenue	Variance
Plot Rates	8,912,413	25,000,000	16,087,587
Bus And Matatu Fees	10,504,360	14,393,000	3,888,640
Open Air Market Fees	11,139,843	15,000,000	3,860,157
Project Management Fee	22,109,548	30,000,000	7,890,452
Engineer Hospital	28,448,928	30,000,000	1,551,072
Liquor App/Ins/License	34,813,799	60,000,000	25,186,201
N.H.I.F Fee/Linda Mama	50,088,984	30,000,000	- 20,088,984
Produce Cess Royalties	50,122,888	58,000,000	7,877,112
Single Business Permits ¹	99,837,882	110,000,000	10,162,118
J.M. Hospital	110,322,980	120,000,000	9,677,020

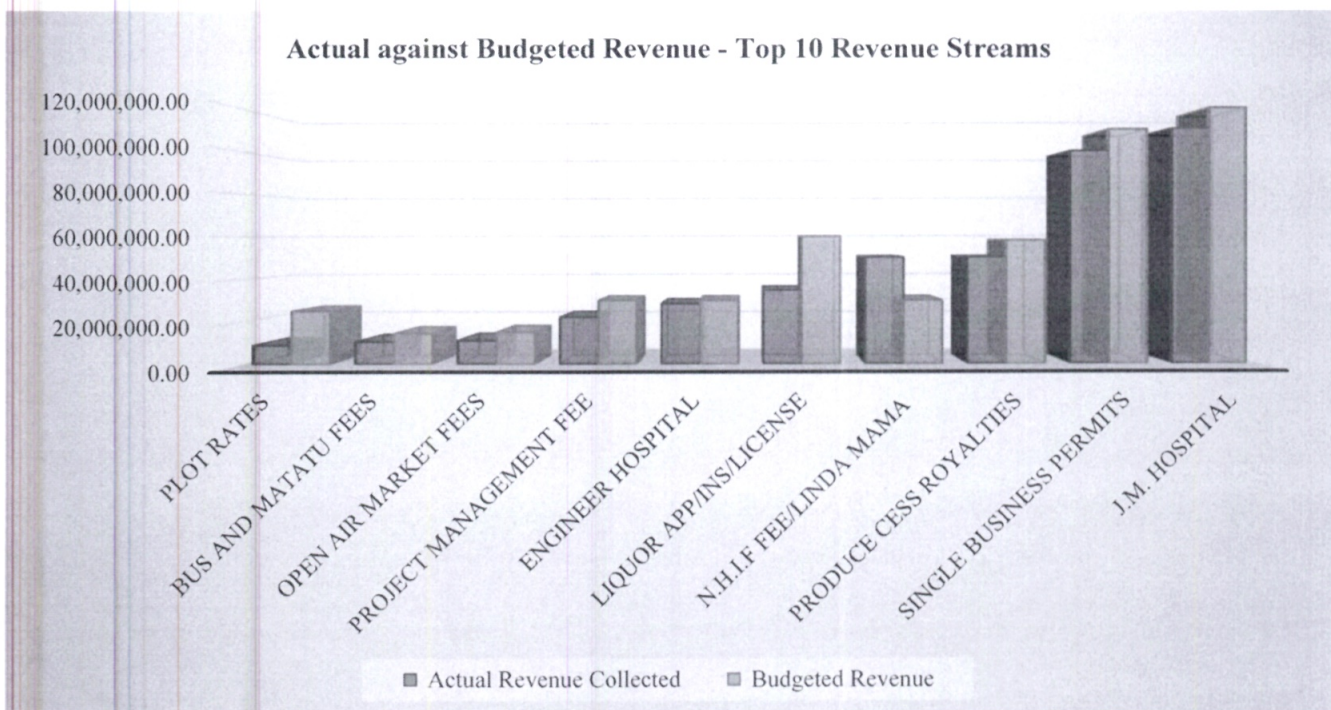


Figure 2: Revenue Performance

A comparative analysis in the last 4 years

Table 3: A comparative analysis over the last 4 years

Financial Year	Target/budgeted (in millions)	Actual Collection (in millions)	Variance
2019/2020	630	380	251
2020/2021	954	409	545
2021/2022	990	473	517
2022/2023	660	506	154

¹ The Single business permits in Table 1 varies with what is captured in Table 2 as the second is specific to that stream with the second comprised of the sbp penalties and sale of application/renewal fees and charges.

**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

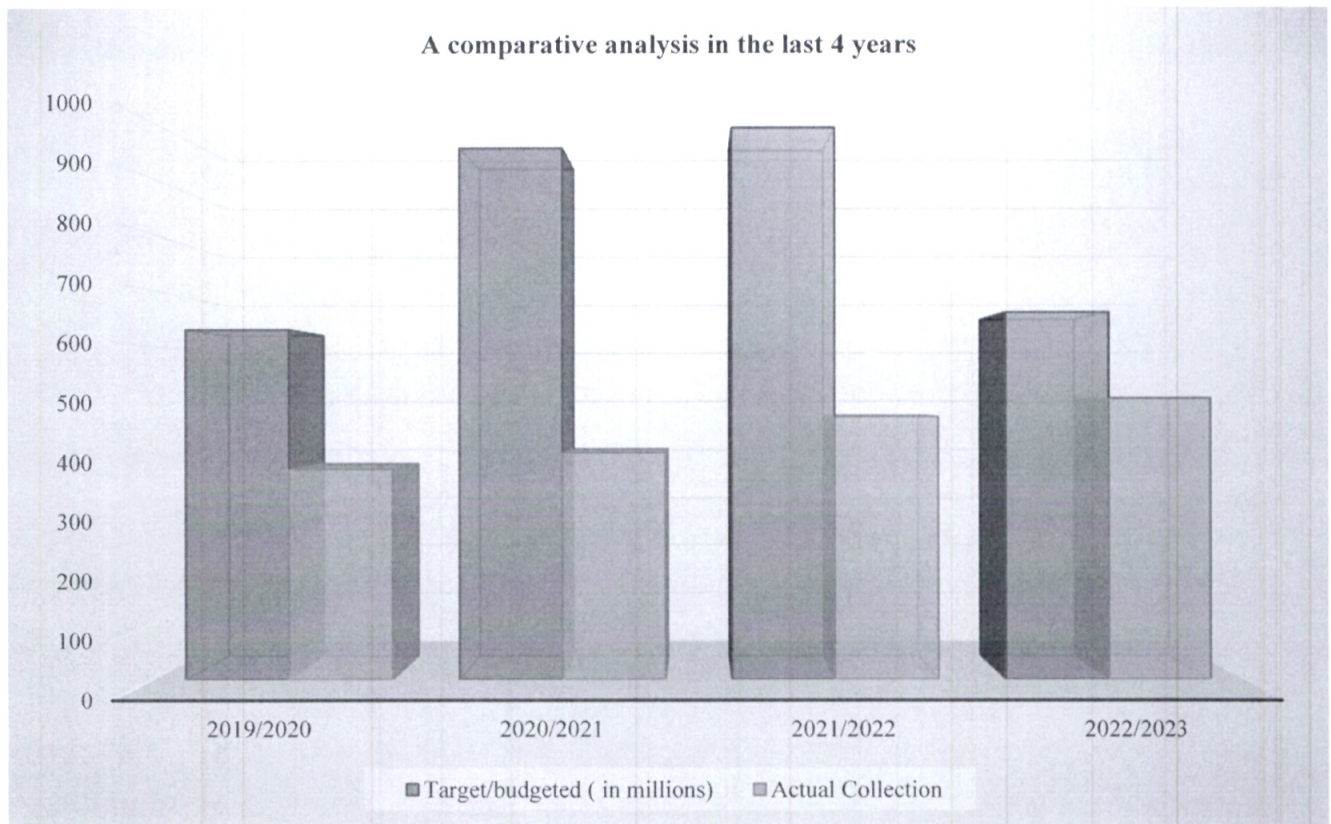


Figure 3: Comparative analysis

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 2020/2021 when the county did not meet a Kshs. 954 target and collected Kshs. 408.7 million. Targets set for the financial years 2020/2021 and 2021/2022 were highest with Kshs 954 and Kshs 990 respectively. For the two financial years, meeting half the budgeted revenues was not achieved and this is partly attributed to the novel COVID-19 pandemic. The highest growth in revenue is noted between the FY 2020/2021 and 2021/2022 with an increase of Kshs. 64 million.

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.

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

The Receiver of Revenue is responsible for the preparation and presentation of the *Receiver of Revenue account*, which gives a true and fair view of the state of affairs of the *Receiver of Revenue* for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *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 financial year ended June 30, 2023, and of the *Nyandarua's receiver of revenue* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *receiver of revenue account* as well as the adequacy of the systems of internal financial control.

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

Approval of the Revenue Statements

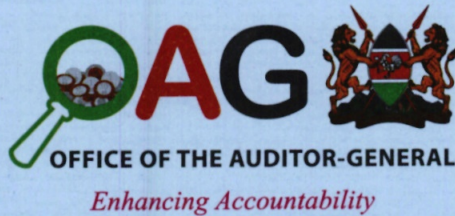
The *revenue* statements were approved and signed by the Receiver of Revenue on xxx

.....
Juvenalis Thiong'o
Chief Officer - Finance
ICPAK M/ No. 6358



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF NYANDARUA

PREAMBLE

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

- A. Report on the Revenue 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 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk Management and governance systems are properly designed and were working effectively in the financial year under review.

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 70, which comprise the statement of

financial assets and liabilities as at 30 June, 2023, and the statement of receipts and disbursements, statement of arrears of revenue 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, 2023, 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

1.0. Long Outstanding Arrears of Revenue

The statement of arrears of revenue as at 30 June, 2023 reflects land 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 considerably long period of time. Although the Management has attributed the arrears to revenue collection through the manual payment register and an 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 aging 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 totalling to Kshs.548,508,181 could not be confirmed.

2.0. Unconfirmed Hospital Fees

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.110,322,980 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 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.

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.

In the circumstances, the accuracy and completeness of level 4 Hospital Fees amount of Kshs.110,322,980 could not be confirmed.

3.0. Unexplained Variance on Own Source Revenue

The statement of receipts and disbursements for the year ended 30 June, 2023 reflects total own source revenue of Ksh.505,913,305. Review of the schedules provided for audit revealed that Kshs.323,053,876 was collected through the BSK revenue collection system, Kshs.133,449,540 was collected through the LAIFOMS System and Kshs.22,984,772 was collected through the Linda Mama Platform, all totalling to Kshs.479,488,188 resulting to an unexplained variance of Kshs.26,425,117.

In the circumstances, the accuracy and completeness of total own source revenue of Kshs.505,913,305 could not be confirmed.

4.0. Uncollected Revenue

The statement of receipts and disbursements for the year ended 30 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 Kshs.1,644,558,846, resulting to uncollected revenue of Kshs.1,138,645,541.

In the circumstances, the collectability of revenue amount of Kshs.1,138,645,541 could not be confirmed.

5.0. Lack of Tenancy Agreements

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 properties leased 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.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - County Government of Nyandarua 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis totalling to Kshs.660,000,000 and Kshs.505,913,305 respectively resulting to under collection of Kshs.154,086,695 or 23% of the budget.

The shortfall in revenue may be an indicator of revenue leakages and inefficiencies in revenue collection system. In the circumstances, the under-performance of the budget affected the planned activities and may have impacted negatively on service delivery to the public.

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 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 matter 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 governance were not effective.

Basis for Conclusion

Revenue Collection System

During the year under review, revenue amounting to Kshs.133,449,540 was collected through LAIFOMS System, which was inherited from the defunct local Authorities. The Management explained that the system was outdated and gives inaccurate data. No

justification was provided for the use of outdated revenue collection system. Further, during the year under review, revenue amounting to Kshs.11,326,418 was collected from land rate. However, the Management had not automated revenue collection from this revenue stream.

In the circumstances, the effectiveness of revenue collection system could not be confirmed.

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 control 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 control, risk Management and governance.

In preparing the financial statements, Management is responsible for assessing the Receiver of Revenue ability to sustain services, disclosing, as applicable, matters related to sustainability of service and using the applicable basis of accounting unless Management is aware of intension to terminate the Receiver of Revenue or 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 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 the entity 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Receiver of Revenue ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Receiver of Revenue to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Receiver of Revenue to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2023

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

7. Statement of Receipts and Disbursements for the year ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
County Own Source Revenue			
Cess	1	50,133,164	46,404,903
Land Rate	2	11,326,418	9,709,810
Single/Business Permits	3	104,753,527	94,309,583
Property Rent	4	5,612,685	5,027,192
Parking Fees	5	16,981,110	15,521,852
Market Fees	6	11,139,843	10,955,952
Advertising	7	4,968,569	10,540,185
Hospital Fees	8	188,860,892	170,986,477
Public Health Service Fees	9	5,047,550	6,689,830
Physical Planning and Development	10	17,386,959	17,541,162
Hire Of County Assets	11	2,793,300	2,105,248
Conservancy Administration	12	489,544	549,398
Administration Control Fees and Charges	13	71,139,775	78,202,342
Proceeds from sale of assets	14	-	-
Park Fees	15	32,000.00	3,350.00
Other Fines, Penalties, And Forfeiture Fees	16	1,225,060	1,246,422
Miscellaneous receipts	17	14,022,909	3,268,104
Total County Own Source Revenue		505,913,305	473,061,809
Other Receipts			
Donations/Grants Not Received Through CRF	18	-	-
Total Other Receipts		-	-
Total Receipts		505,913,305	473,061,809
Balance b/f at the beginning of the year		71,665,084	2,225,907
Prior Year Adjustments		4,199,826	
Disbursements To CRF		569,684,432	403,622,630
Bank charges	19	74,109.94	-
Balance Due for Disbursement		12,019,674	71,665,086

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 22/11/2023 and signed by:

.....
Juvenalis Thiong'o
Chief Officer - Finance
ICPAK M/ No. 6358



.....
Mariam Muthoni Mwai
ICPAK M/No 5457

*Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023*


8. Statement of Financial Assets and Liabilities As at 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalentents			
Bank Balances	20	11,733,438	71,665,085
Cash In Hand	21	286,236	-
Total Financial Assets		12,019,674	71,665,085
Total Financial Assets		12,019,674	71,665,085
Financial Liabilities		-	-
Payables-Due to CRF	22	12,019,674	71,665,085
Total Financial Liabilities		12,019,674	71,665,085

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22/11 2023 and signed by:

Juvenalis Thiong'o
 Chief Officer – Finance
 ICPAK M/ No. 6358



Mariam Muthoni Mwai
 ICPAK M/No 5457

9. Statement of Comparison of budget vs Actual Amounts for the Period Ended 30th June 2023

Receipt	Original Targets	Adjustments	Final Targets	Actual On Comparable Basis	Budget Realization Difference	% Of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Own Source Revenue						
Cess	58,000,000	0	58,000,000	50,133,164	7,866,836	86
Land Rate	45,000,000	0	45,000,000	11,326,418	33,673,582	25
Single/Business Permits	115,300,000	0	115,300,000	104,753,527	10,546,473	91
Property Rent	11,550,000	0	11,550,000	5,612,685	5,937,315	49
Parking Fees	24,393,000	0	24,393,000	16,981,110	7,411,890	70
Market Fees	15,000,000	0	15,000,000	11,139,843	3,860,157	74
Advertising	13,500,000	0	13,500,000	4,968,569	8,531,431	37
Hospital Fees	180,000,000	0	180,000,000	188,860,892	(8,860,892)	105
Public Health Service Fees	10,000,000	0	10,000,000	5,047,550	4,952,450	50
Physical Planning and Development	44,652,000	0	44,652,000	17,386,959	27,265,041	39
Hire Of County Assets	4,310,000	0	4,310,000	2,793,300	1,516,700	65
Conservancy Administration	2,980,000	0	2,980,000	489,544	2,490,456	16
Administration Control Fees and Charges	115,755,000	0	115,755,000	71,139,775	44,615,225	61
Proceeds from sale of assets	0	0	-	0	-	-

**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

Park Fees	10,000	0	10,000	32,000	(22,000)	320
Other Fines, Penalties, And Forfeiture Fees	7,550,000	0	7,550,000	1,225,060	6,324,940	16
Miscellaneous Receipts	12,000,000	0	12,000,000	14,022,909	(2,022,909)	117
Total County Own Source Revenue	660,000,000	-	660,000,000	505,913,305	154,086,695	77
Other Receipts	0	0	0	0	0	-
Donations /Grants Not Received Through CRF	0	0	0	0	0	-
Total Other Receipts	0	0	0	0	0	-
Total Receipts	660,000,000	-	660,000,000	505,913,305	154,086,695	77

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) Cess – the set target was not realized due to the activities and disruptions that were characteristic of the electioneering period and the transition of government
- (b) Land rate collection was under realized at 25%. The target was set with the expectation that the county would solve the land dispute cases prevalent on properties within Olkalou municipality.
- (c) Property Rent was under realized at 49%. The target/budgeted collection was informed on the rehabilitation of some of the properties. Exit of businesses from the premises/properties has also been a hurdle to the realisation of the revenues anticipated.
- (d) Under realization of the budgeted revenues across all the revenue streams was as result of either disruption of business and activities during the electioneering period and transition of government or incomplete programmes or projects detailing the actualization of the set targets.


**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23. The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should be prepared and disclosed.)

The County Receiver of revenue's financial statements were approved on 22/11 2023 and signed by:


.....
Juvenalis Thiong'o
Chief Officer – Finance
ICPAK M/ No. 6358




.....
Mariam Muthoni Mwai
ICPAK M/No 5457

*Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023*

10. Statement of Arrears of Revenue As at 30th June 2023

(Indicate As Applicable)	Balance as at The beginning of the current year (1st July 2022)	Arrears received during the year.	Additions in arrears for the current year to June 30, 2023	Total arrears as at 30 June 2023	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	A	B	C	D=A+(B)+C		
Cess	-	-	-	-		
Land rate	450,190,945	37,889,150	(20,760,272)	467,319,823	Government had given waiver on interest	50%
Single/Business Permits	3,435,665	1,717,833	(2,896,831)	2,256,667	Enforcement of defaulters	100%
Property Rent	11,044,914	-	4,809,455	15,854,369	Enforcement of defaulters	80%
Parking Fees	-	-	-	-		
Market Fees	-	-	-	-		
Advertising	-	-	-	-		
Hospital Fees	13,465,324	-	46,189,643	59,654,967	Enforcement of defaulters	100%
Public Health Service Fees	-	-	-	-		
Physical Planning and Development	-	-	-	-		
Hire Of County Assets	-	-	-	-		
Conservancy Administration	-	-	-	-		

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

Administration Control Fees and Charges	-	-	3,422,335	3,422,335	Enforcement of defaulters	100%
Park Fees	-	-		-		
Other Fines, Penalties, And Forfeiture Fees	-	-	-	-		
Miscellaneous	-	-	-	-		
Total Arrears	<u>478,136,848</u>	<u>39,606,983</u>	<u>30,764,329</u>	<u>548,508,160</u>		

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 *entity*. 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 *entity*.

2. Recognition of Receipts

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

3. Budget

The County Revenue budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on Nyandarua for the period 1st July 2022-1 to 30 June 2023 as required by law. There was Nyandarua number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

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

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2023.

*Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023*

12. Notes to the Financial Statements

1. Cess

Description	2022/2023	2021/2022
	Kshs	Kshs
Farm produce	-	-
Milk Cess	10,276	-
Others (PRODUCE CESS ROYALTIES)	50,122,888	46,404,903
Total	50,133,164	46,404,903

2. Land rates

Description	2022/2023	2021/2022
	Kshs	Kshs
Land rates	11,326,418	9,709,810
Land penalties and interest	-	-
Arrears	-	-
Total	11,326,418	9,709,810

3. Single /Business Permits

Description	2022/2023	2021/2022
	Kshs	Kshs
Business permit application fees	1,570,761	1,291,020
Annual Business permit fees	99,837,882	90,714,712
Business permit penalties and interest	2,777,734	2,110,803
Business permit fees arrears		
Water Providers (SBP)	520,000	
Change of Business Name	47,150	193,050
Total	104,753,527	94,309,583

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

Notes to the Financial Statements (continued)

4. Property Rent

Description	2022/2023	2021/2022
	Kshs	Kshs
County Housing	-	-
Plot Rent		
Tenancy Agreement	1,264,117	863,110
Transfer of Property	1,689,050	1,588,560
Stalls/kiosks rent	2,590,918	2,565,522
Shamba Rent	68,600	10,000
Total	5,612,685	5,027,192

5. Parking Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Street parking fees	846,900	663,740
Monthly toll/sticker fees		
Motorbike fees	5,629,850	5,300,800
Registration fees		
Reserved parking		
Bus Park fees	10,504,360	9,557,312
Others (<i>Specify</i>)	-	-
Total	16,981,110	15,521,852

6. Market Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Market entry fees	11,139,843	10,955,952
Hawking fees	-	-
Others (<i>Specify</i>)	-	-
Total	11,139,843	10,955,952

Notes to the Financial Statements (Continued)

7. Advertising

Descriptions	2022/2023	2021/2022
	Kshs	Kshs
Branding	-	-
Billboard advertising	-	-
Signage	-	-
Roadshows	-	-
Banners	-	-

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

Posters	-	-
Tent advertising	-	-
Street pole/clock advertising	-	-
Advertisement	4,968,569	10,540,185
Total	4,968,569	10,540,185

8. Hospital Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Level 5 hospitals	-	-
Level 4 hospitals(J.M Hospital)	110,322,980	85,025,988
Engineer Hospital	28,448,928	23,513,638
Linda Mama	50,088,984	62,446,851
Total	188,860,892	170,986,477

9. Public Health Service Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Inspection of buildings/premises/Institutions	-	-
Inspection for issuance of hygiene license	-	-
Vaccination: Yellow fever, Typhoid, etc	-	-
Applications for medical examination	1,155,400	365,400
Sanitation inspection for schools		
Public health permit		
Rodent Control/Fumigation		
Public Health Fee	3,892,150	6,324,430
Total	5,047,550	6,689,830

10. Physical Planning and Development

Description	2022/2023	2021/2022
	Kshs	Kshs
Sale of County planning documents	-	-
Land valuation and registration fees	144,160	164,750
Change / Renewal of user	1,071,150	1,552,300
Building plans approval	9,630,019	7,665,666
Signboards		
Occupational Permits		
Enforcement / Demolition		
Architectural designs by county officers		
Hoarding fees		

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

Sub-division of Land	3,285,440	4,269,905
Site Indication	7,000	3,000
Dev(PPA Forms)	458,440	510,200
Clearance Certificate	1,965,050	2,272,041
Lease Extension	80,400	298,000
Certificate of Compliance	744,200	805,300
Search Fee	1,100	
Total	17,386,959	17,541,162

11. Hire Of County Assets

Description	2022/2023	2021/2022
	Kshs	Kshs
Agricultural Mechanisation Services (AMS)	923,260	1,183,356
Hire of Machines and Equipment		
Hire of County Stadia		-
Hire of County Halls	6,500	7,000
Conference facilities/Agricultural Training Centers (ATC)-Oljoro-orok and Njabini	1,863,540	914,892
Others (<i>Specify</i>)	-	-
Total	2,793,300	2,105,248

*Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023*

Notes to the Financial Statement (Continued)

12. Conservancy Administration

Description	2022/2023	2021/2022
	Kshs	Kshs
Refuse disposal fees	219,220	189,000
Dumpsite fees		
Sewerage fees	44,700	88,500
E.A.I	20,000	
Public cemetery	37,450	35,200
Borehole Drilling	20,000	
Noise control	5,000	-
Hire of Water Tanker	23,400	19,700
Water Fee	119,774	216,998
Total	489,544	549,398

13. Administration Control Fees and Charges

Description	2022/2023	2021/2022
	Kshs	Kshs
Weights and measures	441,950	409,860
Fire Services	4,019,040	565,280
Liquor licenses	34,813,799	39,063,928
Betting levy	10,000	7,500
Project Management Fee	22,109,548	26,669,059
Cooperative Audit Fee	360,745	494,950
Reg.and Renewal of Groups	20,750	1,450.00
Cattle Dips	71,076	143,494
Slaughter Fee	498,520	1,124,350
Meat Inspection	4,248,785	4,844,500
A.I Services	2,743,700	3,028,696
Vaccination	85,110	14,375
Certificate of Transport(C.O.T)	260,180	140,870
Movement Permit	281,720	161,900
Fisheries	434,152	44,150
Motorcycle Mortgage Fee	154,900	73,500
Slaughter man Licence	3,100	
Slaughter House Licence	10,000	
Reg of Transporters	3,000	226,300
Logging Fee	569,700	1,188,180
Total	71,139,775	78,202,342

14. Proceeds from sale of assets.

	Insert	Insert
	2022/2023	2021/2022
	Kshs	Kshs
Receipts from Sale of Buildings	0	0

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

Receipts from Sale of Vehicles and Transport Equipment		
Receipts from Sale of Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from Sale of Strategic Reserves Stocks		
Receipts from Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Total	0	0

15. Park Fees

Description	2022/2023	2021/2022
	Kshs	Kshs
Lodge Tariffs and levies	-	-
Park entry fees		3,350
Filming and Photography fees	-	-
Camping fees	-	-
Balloon landing fees	-	-
Hire of Stadium	32,000	-
Total	32,000	3,350

16. Other Fines, Penalties and Forfeitures

Description	2022/2023	2021/2022
	Kshs	Kshs
Impounding Fees	761,240	638,348
Vehicle Penalty	2,000	
Motorcycle Penalty Fee	412,610	599,674
Storage Fee	49,210	8,400
Total	1,225,060	1,246,422

17. Miscellaneous Receipts

Description	2022/2023	2021/2022
	Kshs	Kshs
Dividends	-	-
Insurance Compensation	5,524,000	-
Salary Recovery	965,231	-

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

Direct Banks Deposits	2,293,351	2,631,304
Subsidized Fertilizer	5,207,872	636,800
Disposal of Assets		
Imprest Surrender	32,455	-
Total	14,022,909	3,268,104

18. Donations And Grants Not Received Through CRF

Description	2022/2023	2021/2022
	Current FY	Comparative FY
	Kshs	Kshs
Donations (<i>Specify Based on Source</i>)	0	0
Grants (<i>Specify Based on Source</i>)		
Others (<i>Specify</i>)		
Total	0	0

19. Bank Charges

Description	2022/2023	2021/2022
	FY	FY
	Kshs	Kshs
Bank Charges & commissions	74,110	0
Total	74,110	0

20. Bank Balances

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	2022/2023	2021/2022
			Current FY	Comparative FY
			Kshs	Kshs
EQUITY BANK ACCOUNT NO.0620261016673 KSH.	0	0	6,471,339	38,507,779
KCB BANK ACCOUNT NO.1140736779 KSH.			2,522,093	33,157,306
CO-OPERATIVE BANK OF KENYA ACCOUNT NO.01141468609500			2,508,337	-
FAMILY BANK ACCOUNT NO.037000015899			231,670	-

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

Total	0	11,733,438	71,665,085
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20 (a) Balance carried forward as at 30th June 20xx and subsequently transferred

Ref	Amount (Kshs)	01-07-2022
Disbursement 1	2,753,763	71,665,085
Disbursement 2	2,508,337	-
Disbursement 3	6,757,575	
Total	12,019,674	71,665,085

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

21. Cash in hand

Description	2022/2023	2021/2022
	Current FY	Comparative FY
	Kshs	Kshs
Cash Balance (Location)	-	0
Mobile Money (cashless collection reflected in bank on 1st July 2023)	286,236	
Others (Specify)		
Total	286,236	0

22. Payables- Due To CRF

Payables	2022/2023	2021/2022
	Current FY	Comparative FY
	Kshs	Kshs
Balance b/f at the beginning of the year	71,665,085	2,225,907
Prior year Adjustment	4,199,826	
Amount collected during the year	505,913,305	473,061,809
Amounts disbursed to CRF during the year	(569,684,432)	(403,622,631)
Bank Charges	(74,110)	
Balance c/d at the end of the year	12,019,674	71,665,085

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

*Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023*

22 (a) prior year adjustment

A prior year adjustment really applies to the correction of an error in the financial statements of prior period.

	Previous FY as Per Audited Financial Statements	Adjustments During the Year Relating to Prior Periods	Adjusted Balance b/f for Previous FY
Description of The Error	kshs.	kshs.	kshs.
Bank balance	71,665,086	4,199,826	75,864,912

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	-	19,229,349	37,889,150	410,201,324	467,319,823
Single/business permits	-	(2,896,831)	1,717,833	3,435,665	2,256,667
Property rent	-	4,809,455	-	11,044,914	15,854,369
Parking fees	-	-	-	-	-
Market fees	-	-	-	-	-
Advertising	-	-	-	-	-
Hospital fees	-	46,395,543	-	13,259,424	59,654,967
Public health service fees	-	-	-	-	-
Physical planning and development	-	-	-	-	-
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	3,422,335	-	-	3,422,335

**Receiver Of Revenue
 County Government Of Nyandarua
 Revenue Statements for the Period Ended 30th June 2023**

Proceeds from sale of assets	-	-	-	-	-
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous receipts	-	-	-	-	-
Others (<i>Specify</i>)	-	-	-	-	-
Total (agree to statement of arrears)	-	70,959,851	39,606,983	437,941,327	548,508,160

24. Appendices

Appendix 1: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

S/No	Name Of Person / Organisation Benefitting from Waiver/ Variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
1	David Macharia Kibiru	2023	10	A concession given by H.E. The Governor	PMF ACT
2	David Macharia Kibiru	2023	10	A concession given by H.E. The Governor	PMF ACT
3	Micheal Gicheru	2023	10	A concession given by H.E. The Governor	PMF ACT
4	James Gacheru Kamenju	2023	34,924	A concession given by H.E. The Governor	PMF ACT
5	Joseph Waithaka Njoroge	2023	200,240	A concession given by H.E. The Governor	PMF ACT
6	Moses Muchiri Wahome	2023	31	A concession given by H.E. The Governor	PMF ACT
7	Moses Muchiri Wahome	2023	31	A concession given by H.E. The Governor	PMF ACT
8	Margaret Wairimu Njuguna	2023	10	A concession given by H.E. The Governor	PMF ACT
9	Stephen Njuguna Wairimu	2023	10	A concession given by H.E. The Governor	PMF ACT
10	Mary Njoki	2023	629	A concession given by H.E. The Governor	PMF ACT
11	Paul Richi Mbugua	2023	10	A concession given by H.E. The Governor	PMF ACT
12	Paul Richi Mbugua	2023	10	A concession given by H.E. The Governor	PMF ACT
13	Margaret Nyambura Mwai	2023	31	A concession given by H.E. The Governor	PMF ACT
14	Margaret Nyambura Mwai	2023	31	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

15	Margaret Nyambura Mwai	2023	31	A concession given by H.E. The Governor	PMF ACT
16	Nderitu Kiarie Waititu	2023	10	A concession given by H.E. The Governor	PMF ACT
17	Nderitu Kiarie Waititu	2023	10	A concession given by H.E. The Governor	PMF ACT
18	Nderitu Kiarie Waititu	2023	10	A concession given by H.E. The Governor	PMF ACT
19	Nderitu Kiarie Waititu	2023	10	A concession given by H.E. The Governor	PMF ACT
20	Nderitu Kiarie Waititu	2023	10	A concession given by H.E. The Governor	PMF ACT
21	Nderitu Kiarie Waititu	2023	10	A concession given by H.E. The Governor	PMF ACT
22	Peter Wanjeri Njoroge	2023	10	A concession given by H.E. The Governor	PMF ACT
23	Peter Wanjeri Njoroge	2023	10	A concession given by H.E. The Governor	PMF ACT
24	Peter Wanjeri Njoroge	2023	10	A concession given by H.E. The Governor	PMF ACT
25	Peter Wanjeri Njoroge	2023	10	A concession given by H.E. The Governor	PMF ACT
26	Francis Thuo Wanjeru	2023	10	A concession given by H.E. The Governor	PMF ACT
27	Francis Thuo Wanjeru	2023	10	A concession given by H.E. The Governor	PMF ACT
28	Joseph Kiragu Wanjeru	2023	10	A concession given by H.E. The Governor	PMF ACT
29	Erastus Njoroge Wanjeru	2023	10	A concession given by H.E. The Governor	PMF ACT
30	Rahab Wanjiru Githinji	2023	866	A concession given by H.E. The Governor	PMF ACT
31	Rahab Wanjiru Githinji	2023	866	A concession given by H.E. The Governor	PMF ACT
32	Paul Chege Kamau	2023	4,400	A concession given by H.E. The Governor	PMF ACT
33	Susan Wanjiru Ndungu	2023	4,400	A concession given by H.E. The Governor	PMF ACT
34	James Mugo Waweru	2023	200,240	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

35	Teresia N Kuria	2023	199	A concession given by H.E. The Governor	PMF ACT
36	Suleiman Nderitu Wangechi	2023	27,978	A concession given by H.E. The Governor	PMF ACT
37	Kiratina Yote Yawezekana Shg	2023	308,609	A concession given by H.E. The Governor	PMF ACT
38	Jecinta Njeri Wangui	2023	2,495	A concession given by H.E. The Governor	PMF ACT
39	Duncan Ndiritu Wambugu	2023	8,357	A concession given by H.E. The Governor	PMF ACT
40	James Mwaniki Ndungu	2023	31	A concession given by H.E. The Governor	PMF ACT
41	Phoebe Muthoni Thuo	2023	390	A concession given by H.E. The Governor	PMF ACT
42	James Mwaniki Ndungu	2023	31	A concession given by H.E. The Governor	PMF ACT
43	Catherine Wairimu Mwaniki	2023	31	A concession given by H.E. The Governor	PMF ACT
44	Catherine Wairimu Mwaniki	2023	31	A concession given by H.E. The Governor	PMF ACT
45	David Muriithi Ndungu	2023	31	A concession given by H.E. The Governor	PMF ACT
46	Kiriogo Afforestation	2023	10,822	A concession given by H.E. The Governor	PMF ACT
47	Peter Ndungu Kabuti	2023	3,808	A concession given by H.E. The Governor	PMF ACT
48	Bildad Kingori Wamathai	2023	121	A concession given by H.E. The Governor	PMF ACT
49	Jackson Kago Mukami	2023	31	A concession given by H.E. The Governor	PMF ACT
50	Samuel N Githae	2023	390	A concession given by H.E. The Governor	PMF ACT
51	Samuel N Githae	2023	25	A concession given by H.E. The Governor	PMF ACT
52	James K Ndiritu	2023	10	A concession given by H.E. The Governor	PMF ACT
53	James K Ndiritu	2023	10	A concession given by H.E. The Governor	PMF ACT
54	James K Ndiritu	2023	10	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

55	James K Ndiritu	2023	25	A concession given by H.E. The Governor	PMF ACT
56	Manasse Waihenya K	2023	10	A concession given by H.E. The Governor	PMF ACT
57	Manasse Waihenya K	2023	10	A concession given by H.E. The Governor	PMF ACT
58	Peninah W. Kamunya	2023	31	A concession given by H.E. The Governor	PMF ACT
59	Francis Ngeta Kimari	2023	589,701	A concession given by H.E. The Governor	PMF ACT
60	Joyce Gathigia Muraya	2023	50	A concession given by H.E. The Governor	PMF ACT
61	Francis Njuguna Muraya	2023	50	A concession given by H.E. The Governor	PMF ACT
62	Ihate Mukure Mahinge	2023	190	A concession given by H.E. The Governor	PMF ACT
63	Mary Waithera Wanjohi	2023	168	A concession given by H.E. The Governor	PMF ACT
64	Joseph Kamau Wanjohi	2023	842	A concession given by H.E. The Governor	PMF ACT
65	Zebidah Wanjiku Njuguna	2023	2,015,457	A concession given by H.E. The Governor	PMF ACT
66	Jane Wambui Hiram	2023	2,490	A concession given by H.E. The Governor	PMF ACT
67	John Wainaina Gikwa	2023	55,005	A concession given by H.E. The Governor	PMF ACT
68	Mary Njoki Njuguna	2023	7,856	A concession given by H.E. The Governor	PMF ACT
69	Margaret Nyambura Mwai	2023	389	A concession given by H.E. The Governor	PMF ACT
70	Godfrey Kariuki	2023	120	A concession given by H.E. The Governor	PMF ACT
71	Peter Wanjeru Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
72	Margaret Wanjiku /J Wamugunda	2023	25,555	A concession given by H.E. The Governor	PMF ACT
73	Alice Wambui Wambugu	2023	3,808	A concession given by H.E. The Governor	PMF ACT
74	Mary Wanjira	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

75	Jackson Kiamani Mugo	2023	1,305,458	A concession given by H.E. The Governor	PMF ACT
76	Ann Muthoni Murigu	2023	120	A concession given by H.E. The Governor	PMF ACT
77	Rahab Wanjiru Kiarie	2023	2,342	A concession given by H.E. The Governor	PMF ACT
78	Simon Mwangi Kimani	2023	120	A concession given by H.E. The Governor	PMF ACT
79	Peter Wanjeri Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
80	David Gitonga Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
81	Daniel Gichimu	2023	120	A concession given by H.E. The Governor	PMF ACT
82	Bernard Macharia	2023	120	A concession given by H.E. The Governor	PMF ACT
83	Zachary Wakalo	2023	120	A concession given by H.E. The Governor	PMF ACT
84	Theuri Ngatia	2023	120	A concession given by H.E. The Governor	PMF ACT
85	Joseph Ndungu Mumbi	2023	120	A concession given by H.E. The Governor	PMF ACT
86	John Theuri Mutonyi	2023	120	A concession given by H.E. The Governor	PMF ACT
87	Ezekiel Kamunya Mbogo	2023	120	A concession given by H.E. The Governor	PMF ACT
88	Ibrahim Muturi Nderitu	2023	120	A concession given by H.E. The Governor	PMF ACT
89	Joseph Njuguna Kariuki	2023	120	A concession given by H.E. The Governor	PMF ACT
90	Benjamin Mashua W.	2023	120	A concession given by H.E. The Governor	PMF ACT
91	Timothy Mathenge	2023	120	A concession given by H.E. The Governor	PMF ACT
92	Amos Njuguna	2023	120	A concession given by H.E. The Governor	PMF ACT
93	Miriam Muthoni	2023	120	A concession given by H.E. The Governor	PMF ACT
94	Gabriel Thumbi	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

95	Margaret Kabee Waweru	2023	120	A concession given by H.E. The Governor	PMF ACT
96	Serah W Ndiritu	2023	120	A concession given by H.E. The Governor	PMF ACT
97	Serah W Ndiritu	2023	120	A concession given by H.E. The Governor	PMF ACT
98	Samuel N Githae	2023	120	A concession given by H.E. The Governor	PMF ACT
99	Samuel N Githae	2023	120	A concession given by H.E. The Governor	PMF ACT
100	Mary Wakiru	2023	120	A concession given by H.E. The Governor	PMF ACT
101	Grace Mwhiki	2023	120	A concession given by H.E. The Governor	PMF ACT
102	James Ngotho	2023	120	A concession given by H.E. The Governor	PMF ACT
103	James Maina Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
104	Francis Nguyo Kariuki	2023	120	A concession given by H.E. The Governor	PMF ACT
105	Peter Kamau	2023	120	A concession given by H.E. The Governor	PMF ACT
106	Manasse Waihenya K	2023	120	A concession given by H.E. The Governor	PMF ACT
107	Lucy Wambui Njeri	2023	120	A concession given by H.E. The Governor	PMF ACT
108	John Mbuthia Ndugi	2023	120	A concession given by H.E. The Governor	PMF ACT
109	Geofrey Kiragu Kingori	2023	120	A concession given by H.E. The Governor	PMF ACT
110	Paul Mbuthia Mwithiga	2023	120	A concession given by H.E. The Governor	PMF ACT
111	Jacob Thiongo Waititu	2023	120	A concession given by H.E. The Governor	PMF ACT
112	Joseph Muchiri Kahihu	2023	120	A concession given by H.E. The Governor	PMF ACT
113	Peter Thumbi Wagura	2023	120	A concession given by H.E. The Governor	PMF ACT
114	Jackson M Kahiga	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

115	Joseph Kigotho	2023	120	A concession given by H.E. The Governor	PMF ACT
116	Stanley Mbogo Wangechi	2023	120	A concession given by H.E. The Governor	PMF ACT
117	Robert Muchai	2023	120	A concession given by H.E. The Governor	PMF ACT
118	Samuel Muthondio	2023	120	A concession given by H.E. The Governor	PMF ACT
119	Partrick Kiani	2023	120	A concession given by H.E. The Governor	PMF ACT
120	Amos Njuguna	2023	120	A concession given by H.E. The Governor	PMF ACT
121	Paul Gitonga Ndiritu	2023	120	A concession given by H.E. The Governor	PMF ACT
122	Mary Wangari Chamuiuru	2023	120	A concession given by H.E. The Governor	PMF ACT
123	Joseph Kibui	2023	120	A concession given by H.E. The Governor	PMF ACT
124	Justus Gitonga Githinji	2023	120	A concession given by H.E. The Governor	PMF ACT
125	Michael Kamau	2023	120	A concession given by H.E. The Governor	PMF ACT
126	Jesee Kinyanjui	2023	120	A concession given by H.E. The Governor	PMF ACT
127	Moses Kimani Kabugi	2023	120	A concession given by H.E. The Governor	PMF ACT
128	Joram W. Gichohi	2023	120	A concession given by H.E. The Governor	PMF ACT
129	Humphrey Kiragu Wambui	2023	120	A concession given by H.E. The Governor	PMF ACT
130	Charity Wanjiru Mwaniki	2023	120	A concession given by H.E. The Governor	PMF ACT
131	Harrison Mwangi Maina	2023	500	A concession given by H.E. The Governor	PMF ACT
132	Wainaina Kinyanjui	2023	240	A concession given by H.E. The Governor	PMF ACT
133	Frankie Migwi Gakumo	2023	40	A concession given by H.E. The Governor	PMF ACT
134	Esther Wanjiru Nginyi	2023	548	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

135	Stephen Ngatia Kiragu	2023	120	A concession given by H.E. The Governor	PMF ACT
136	George Njuguna Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
137	George Njuguna Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
138	Humphey Njuguna Gichia	2023	120	A concession given by H.E. The Governor	PMF ACT
139	Humphey Njuguna Gichia	2023	120	A concession given by H.E. The Governor	PMF ACT
140	Cyrus Ngugi Karema	2023	120	A concession given by H.E. The Governor	PMF ACT
141	John Kariuki Kimani	2023	890	A concession given by H.E. The Governor	PMF ACT
142	Lucy N Muya	2023	3,004	A concession given by H.E. The Governor	PMF ACT
143	Humphrey N Gichia	2023	2,931	A concession given by H.E. The Governor	PMF ACT
144	Peter Wainaina Mwaniki	2023	6,410	A concession given by H.E. The Governor	PMF ACT
145	Peter Wainaina Mwaniki	2023	1,260	A concession given by H.E. The Governor	PMF ACT
146	Dominic K Richa	2023	5,504	A concession given by H.E. The Governor	PMF ACT
147	Josephine Wanjiku Hinga	2023	4,686	A concession given by H.E. The Governor	PMF ACT
148	Peter Mwangi Nyingi	2023	222	A concession given by H.E. The Governor	PMF ACT
149	Joseph Ngari Warutere	2023	280	A concession given by H.E. The Governor	PMF ACT
150	Danson Muriu Mutua	2023	12,682	A concession given by H.E. The Governor	PMF ACT
151	Christopher Mburu Kirubi	2023	50	A concession given by H.E. The Governor	PMF ACT
152	Christopher Mburu Kirumbi	2023	50	A concession given by H.E. The Governor	PMF ACT
153	Jackson Gichohi Muraya	2023	56	A concession given by H.E. The Governor	PMF ACT
154	Grace Waithira Ngujiri	2023	160	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

155	Peter Maina Kirunge	2023	104	A concession given by H.E. The Governor	PMF ACT
156	Michael Ngatia Kabue	2023	5,904	A concession given by H.E. The Governor	PMF ACT
157	Julius Waithaka Kireru	2023	86,077	A concession given by H.E. The Governor	PMF ACT
158	Daniel Mwaniki Njoroge	2023	250	A concession given by H.E. The Governor	PMF ACT
159	Teresia Muringi Ruchata	2023	133,539	A concession given by H.E. The Governor	PMF ACT
160	Njoroge Kiarie	2023	224,960	A concession given by H.E. The Governor	PMF ACT
161	Daniel Mberere Kirubi	2023	842	A concession given by H.E. The Governor	PMF ACT
162	John Wamucii Mugekenyi	2023	300	A concession given by H.E. The Governor	PMF ACT
163	Samuel Karanja	2023	842	A concession given by H.E. The Governor	PMF ACT
164	Moses Kamau & Dorcas Wamaitha & Samuel Muturi & Others	2023	23,305	A concession given by H.E. The Governor	PMF ACT
165	Agnes Gathoni	2023	3,592	A concession given by H.E. The Governor	PMF ACT
166	Livingstone Gitahi Thaithi	2023	50	A concession given by H.E. The Governor	PMF ACT
167	Josphat Kamau Macharia	2023	777	A concession given by H.E. The Governor	PMF ACT
168	Mwangi Kariuki	2023	1,857	A concession given by H.E. The Governor	PMF ACT
169	Gerald Kinyanjui Wachira	2023	777	A concession given by H.E. The Governor	PMF ACT
170	Gerald Kinyanjui Wachira	2023	777	A concession given by H.E. The Governor	PMF ACT
171	Danson Muriu Mutua	2023	777	A concession given by H.E. The Governor	PMF ACT
172	Danson Muriu Mutua	2023	777	A concession given by H.E. The Governor	PMF ACT
173	James Maina Kirimu	2023	777	A concession given by H.E. The Governor	PMF ACT
174	Rakeli Nyambura Njenga	2023	3,275	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

175	Rakeri Nyambura Njenga	2023	780	A concession given by H.E. The Governor	PMF ACT
176	Esther Njeri Njenga	2023	780	A concession given by H.E. The Governor	PMF ACT
177	Francis Kinyua Nderitu	2023	777	A concession given by H.E. The Governor	PMF ACT
178	Richard Ngatia	2023	777	A concession given by H.E. The Governor	PMF ACT
179	J.K Munene	2023	777	A concession given by H.E. The Governor	PMF ACT
180	Richard Ngatia	2023	777	A concession given by H.E. The Governor	PMF ACT
181	Mary Wairimu Kimani	2023	777	A concession given by H.E. The Governor	PMF ACT
182	Richard Rukwaro Ndungu	2023	780	A concession given by H.E. The Governor	PMF ACT
183	Edward Njoroge Mwangi	2023	777	A concession given by H.E. The Governor	PMF ACT
184	Peter Thinji	2023	777	A concession given by H.E. The Governor	PMF ACT
185	Stephen Njenga Kiriga	2023	777	A concession given by H.E. The Governor	PMF ACT
186	Mwangi Macharia	2023	777	A concession given by H.E. The Governor	PMF ACT
187	Caroline Wairimu Mungai	2023	777	A concession given by H.E. The Governor	PMF ACT
188	Kagiri Mwangi	2023	777	A concession given by H.E. The Governor	PMF ACT
189	Jane Wangari Mwangi	2023	777	A concession given by H.E. The Governor	PMF ACT
190	Ignatius Wangombe Nderitu	2023	777	A concession given by H.E. The Governor	PMF ACT
191	Peter Mambo Karari	2023	780	A concession given by H.E. The Governor	PMF ACT
192	Kanyamwe Trading Co.	2023	777	A concession given by H.E. The Governor	PMF ACT
193	Peter Ndei Wambugu	2023	3,276	A concession given by H.E. The Governor	PMF ACT
194	Robert Muritu Mahugu	2023	777	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

195	Lydia Wanjiru Kamau	2023	777	A concession given by H.E. The Governor	PMF ACT
196	Dominic Kinyua Mwangi	2023	777	A concession given by H.E. The Governor	PMF ACT
197	Muringe Thatu	2023	780	A concession given by H.E. The Governor	PMF ACT
198	Joseph Ngari Warutere	2023	100	A concession given by H.E. The Governor	PMF ACT
199	Peter Mwangi Macharia	2023	240,013	A concession given by H.E. The Governor	PMF ACT
200	Joseph K. Njoroge Kaboro	2023	220	A concession given by H.E. The Governor	PMF ACT
201	Isaiah Kiarie Karanja	2023	514,813	A concession given by H.E. The Governor	PMF ACT
202	Isaac Irungu Njuguna	2023	1,684	A concession given by H.E. The Governor	PMF ACT
203	Joseph Mugo Koigi	2023	1,685	A concession given by H.E. The Governor	PMF ACT
204	Wilson Dedan Mwendia Gachomo	2023	1,527	A concession given by H.E. The Governor	PMF ACT
205	Christopher Mburu Karumbo	2023	1,684	A concession given by H.E. The Governor	PMF ACT
206	Hannah Waniru Ngumba	2023	1,684	A concession given by H.E. The Governor	PMF ACT
207	Francis Kariuki Kamathi	2023	11,065	A concession given by H.E. The Governor	PMF ACT
208	Maina Kamanda	2023	45,005	A concession given by H.E. The Governor	PMF ACT
209	Antony Kiarie Muigai	2023	3,048	A concession given by H.E. The Governor	PMF ACT
210	John Kariuki Kimani	2023	3,048	A concession given by H.E. The Governor	PMF ACT
211	Jennifer Wangechi Muturi	2023	3,048	A concession given by H.E. The Governor	PMF ACT
212	Anthony Kiarie Muigai	2023	3,048	A concession given by H.E. The Governor	PMF ACT
213	Murage Wambugu	2023	7,856	A concession given by H.E. The Governor	PMF ACT
214	Maina Githogori	2023	3,048	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

215	Patrick Wainaina Gichuhi	2023	3,048	A concession given by H.E. The Governor	PMF ACT
216	Patrick Wainaina Gichuhi	2023	3,048	A concession given by H.E. The Governor	PMF ACT
217	Rose Wakini Mathenge And Pricilla Wairima Njora	2023	3,048	A concession given by H.E. The Governor	PMF ACT
218	Rose Wakini Mathenge	2023	3,048	A concession given by H.E. The Governor	PMF ACT
219	Irene Njeri Mwangi	2023	3,048	A concession given by H.E. The Governor	PMF ACT
220	Kagiri Mwangi	2023	3,048	A concession given by H.E. The Governor	PMF ACT
221	Naomi Wambui	2023	3,048	A concession given by H.E. The Governor	PMF ACT
222	John Matu Warutere	2023	5,768	A concession given by H.E. The Governor	PMF ACT
223	Quentin Mutuga Zihahirwa	2023	4,980	A concession given by H.E. The Governor	PMF ACT
224	Quentin Mutuga Zihahirwa	2023	4,980	A concession given by H.E. The Governor	PMF ACT
225	Samuel Kinyanjui Kahara	2023	8,330	A concession given by H.E. The Governor	PMF ACT
226	Peter Mambo Karari	2023	6,335	A concession given by H.E. The Governor	PMF ACT
227	James Mwihia Chege	2023	4,980	A concession given by H.E. The Governor	PMF ACT
228	James Kariuki Kuria	2023	4,980	A concession given by H.E. The Governor	PMF ACT
229	John Wanjau Njuguna	2023	933,658	A concession given by H.E. The Governor	PMF ACT
230	Peter Mambo Karari	2023	2,980	A concession given by H.E. The Governor	PMF ACT
231	Mwangi Kori	2023	11,122	A concession given by H.E. The Governor	PMF ACT
232	John Kamau Njuguna	2023	11,122	A concession given by H.E. The Governor	PMF ACT
233	Daniel Kamau Kiguru	2023	4,662	A concession given by H.E. The Governor	PMF ACT
234	Charles Magu Munga	2023	1,908	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

235	Grace W. Chege	2023	21,140	A concession given by H.E. The Governor	PMF ACT
236	Serah Wanjiru Mungai	2023	50	A concession given by H.E. The Governor	PMF ACT
237	Phylis Nyambura Mungai	2023	50	A concession given by H.E. The Governor	PMF ACT
238	Paul Nganga Mungai	2023	50	A concession given by H.E. The Governor	PMF ACT
239	Florence Mukami Mwangi	2023	50	A concession given by H.E. The Governor	PMF ACT
240	Beth Wambui.M	2023	50	A concession given by H.E. The Governor	PMF ACT
241	Joyce Mburu Mungai	2023	50	A concession given by H.E. The Governor	PMF ACT
242	Harrison Mwangi Maina	2023	50	A concession given by H.E. The Governor	PMF ACT
243	Njihia Mara Kabi	2023	50	A concession given by H.E. The Governor	PMF ACT
244	Mary Ngendo Macharia	2023	50	A concession given by H.E. The Governor	PMF ACT
245	Dan Gitari Kiburi	2023	50	A concession given by H.E. The Governor	PMF ACT
246	Samuel Kimani Wainana	2023	50	A concession given by H.E. The Governor	PMF ACT
247	John Wainaina Kinyanjui	2023	50	A concession given by H.E. The Governor	PMF ACT
248	Mary Mugethi Gitonga	2023	50	A concession given by H.E. The Governor	PMF ACT
249	Joyce Wairimu M Gakumo	2023	50	A concession given by H.E. The Governor	PMF ACT
250	Frankie Migwi Gakumo	2023	50	A concession given by H.E. The Governor	PMF ACT
251	Martha Wairimu Maina	2023	50	A concession given by H.E. The Governor	PMF ACT
252	Loise Wanja	2023	50	A concession given by H.E. The Governor	PMF ACT
253	Martha Wairimu Maina	2023	50	A concession given by H.E. The Governor	PMF ACT
254	Teresiah Mbere Muigai	2023	50	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

255	Ruth Waithera	2023	50	A concession given by H.E. The Governor	PMF ACT
256	Ann Njeri Ochoki	2023	50	A concession given by H.E. The Governor	PMF ACT
257	Michael Kabii Muigai	2023	50	A concession given by H.E. The Governor	PMF ACT
258	Isaac Ngugi Mwangi	2023	50	A concession given by H.E. The Governor	PMF ACT
259	Stephen Ngatia Kiragu	2023	50	A concession given by H.E. The Governor	PMF ACT
260	Stephen Ngatia Kiragu	2023	50	A concession given by H.E. The Governor	PMF ACT
261	John Kihara Ngatia	2023	50	A concession given by H.E. The Governor	PMF ACT
262	Humphey Njuguna Gichia	2023	50	A concession given by H.E. The Governor	PMF ACT
263	Joseph Kiragu Ndungu	2023	50	A concession given by H.E. The Governor	PMF ACT
264	Loise Wamucii Ndungu	2023	50	A concession given by H.E. The Governor	PMF ACT
265	Daniel Gitonga Wambugu	2023	50	A concession given by H.E. The Governor	PMF ACT
266	Daniel Gitonga Wambugu	2023	50	A concession given by H.E. The Governor	PMF ACT
267	Daniel Gitonga Wambugu	2023	50	A concession given by H.E. The Governor	PMF ACT
268	Daniel Gitonga Wambugu	2023	50	A concession given by H.E. The Governor	PMF ACT
269	John Nganga Magua	2023	99	A concession given by H.E. The Governor	PMF ACT
270	Mary Njeri Magua	2023	99	A concession given by H.E. The Governor	PMF ACT
271	Mary Njeri Magua	2023	99	A concession given by H.E. The Governor	PMF ACT
272	Peter Maina Njambi	2023	99	A concession given by H.E. The Governor	PMF ACT
273	Hannah Njambi Maina	2023	99	A concession given by H.E. The Governor	PMF ACT
274	Paul Kibe Maina	2023	99	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

275	Catherine Wariara Kamiti	2023	99	A concession given by H.E. The Governor	PMF ACT
276	Hannah Njeri Njagi	2023	99	A concession given by H.E. The Governor	PMF ACT
277	George Ndungo	2023	99	A concession given by H.E. The Governor	PMF ACT
278	Lucy Nyakinyua Kamau	2023	99	A concession given by H.E. The Governor	PMF ACT
279	Beatrice Wambui Kagenyo	2023	99	A concession given by H.E. The Governor	PMF ACT
280	James Ngujiri Kahugu	2023	99	A concession given by H.E. The Governor	PMF ACT
281	Andrew Mungai Kiongera	2023	99	A concession given by H.E. The Governor	PMF ACT
282	Gerald Mwaura	2023	99	A concession given by H.E. The Governor	PMF ACT
283	Cecilia Nyambura Muriithi	2023	99	A concession given by H.E. The Governor	PMF ACT
284	Gabriel Kigotho Gicheha	2023	99	A concession given by H.E. The Governor	PMF ACT
285	James Maina Kirimu	2023	99	A concession given by H.E. The Governor	PMF ACT
286	Naomi Waithera Maina	2023	99	A concession given by H.E. The Governor	PMF ACT
287	Ngigi Mwangi	2023	99	A concession given by H.E. The Governor	PMF ACT
288	Eliud Njoroge Karung'o	2023	99	A concession given by H.E. The Governor	PMF ACT
289	Eliud Njoroge Karung'o	2023	99	A concession given by H.E. The Governor	PMF ACT
290	Geoffrey Kamau Thuku	2023	99	A concession given by H.E. The Governor	PMF ACT
291	Jeremiah Maina Kagema	2023	99	A concession given by H.E. The Governor	PMF ACT
292	Mary Wairimu Thuo	2023	99	A concession given by H.E. The Governor	PMF ACT
293	James K Matara	2023	99	A concession given by H.E. The Governor	PMF ACT
294	James Kiarri Kahugi	2023	99	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue**County Government Of Nyandarua****Revenue Statements for the Period Ended 30th June 2023**

295	Beatrice Gachambi Mwangi	2023	99	A concession given by H.E. The Governor	PMF ACT
296	Beatrice Gachambi Mwangi	2023	99	A concession given by H.E. The Governor	PMF ACT
297	Beatrice Gachambi Mwangi	2023	99	A concession given by H.E. The Governor	PMF ACT
298	Jimmy Mwangi Kingori & Beatrice Gachambi Mwangi	2023	99	A concession given by H.E. The Governor	PMF ACT
299	Agendi Investment Company Ltd	2023	99	A concession given by H.E. The Governor	PMF ACT
300	Teresia Njeri Karichu	2023	99	A concession given by H.E. The Governor	PMF ACT
301	Stephen Gitonga Mwangi	2023	99	A concession given by H.E. The Governor	PMF ACT
302	Stephen Maina Kanyoro	2023	99	A concession given by H.E. The Governor	PMF ACT
303	Martin Kihui Kairu And Monicah Wanjiru Maina	2023	99	A concession given by H.E. The Governor	PMF ACT
304	Hannah Njoki Mbugua	2023	99	A concession given by H.E. The Governor	PMF ACT
305	Mary Wangui Gathogo	2023	99	A concession given by H.E. The Governor	PMF ACT
306	Stephen Ithagu	2023	99	A concession given by H.E. The Governor	PMF ACT
307	James Gitau Kamau	2023	99	A concession given by H.E. The Governor	PMF ACT
308	Stephen Ithagu	2023	99	A concession given by H.E. The Governor	PMF ACT
309	Rebecca Waithira Kamau	2023	99	A concession given by H.E. The Governor	PMF ACT
310	Isaac Mwaura Kariuki	2023	99	A concession given by H.E. The Governor	PMF ACT
311	Isaac Mwaura Kariuki	2023	99	A concession given by H.E. The Governor	PMF ACT
312	Alfred Thuku Muhika & Peter Kanyoro Muhika	2023	99	A concession given by H.E. The Governor	PMF ACT
313	Mercy Wanjiru Muhika	2023	99	A concession given by H.E. The Governor	PMF ACT
314	Peter Kanyoro Muhika	2023	99	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

315	Paul Gitau Kagonye	2023	99	A concession given by H.E. The Governor	PMF ACT
316	Peter Nganga Njuguna	2023	99	A concession given by H.E. The Governor	PMF ACT
317	Duncan Gathuita Njoroge	2023	99	A concession given by H.E. The Governor	PMF ACT
318	Juhn Muriithi Mbaria	2023	99	A concession given by H.E. The Governor	PMF ACT
319	Erastus Kihara Njihia	2023	99	A concession given by H.E. The Governor	PMF ACT
320	James Kinuthia Ngujiri	2023	99	A concession given by H.E. The Governor	PMF ACT
321	David Mburu Maina	2023	99	A concession given by H.E. The Governor	PMF ACT
322	Catherine Wambui Githui	2023	149	A concession given by H.E. The Governor	PMF ACT
323	Isaac Mwai Theuri	2023	149	A concession given by H.E. The Governor	PMF ACT
324	Peter Mwangi Njeri	2023	149	A concession given by H.E. The Governor	PMF ACT
325	Duncan Gathuita Njoroge	2023	149	A concession given by H.E. The Governor	PMF ACT
326	Henry Maina Njoroge	2023	149	A concession given by H.E. The Governor	PMF ACT
327	Lydia Njoki	2023	149	A concession given by H.E. The Governor	PMF ACT
328	Njoki Ndirangu	2023	149	A concession given by H.E. The Governor	PMF ACT
329	John Kiragu Mwangi	2023	149	A concession given by H.E. The Governor	PMF ACT
330	John Wachira Mugi	2023	149	A concession given by H.E. The Governor	PMF ACT
331	John Wachira Mugi	2023	149	A concession given by H.E. The Governor	PMF ACT
332	Catherine Wariara Kamiti	2023	198	A concession given by H.E. The Governor	PMF ACT
333	Catherine Wariara Kamiti	2023	198	A concession given by H.E. The Governor	PMF ACT
334	Jackson Gichohi Muraya	2023	198	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

335	Julius Mwangi Nganga	2023	198	A concession given by H.E. The Governor	PMF ACT
336	James Maina Kirimu	2023	198	A concession given by H.E. The Governor	PMF ACT
337	John Peter Ngere Kariuki	2023	198	A concession given by H.E. The Governor	PMF ACT
338	Joseph Karanja Kariuki	2023	198	A concession given by H.E. The Governor	PMF ACT
339	Margaret Wakonyo Gathigi	2023	198	A concession given by H.E. The Governor	PMF ACT
340	Joseph Karanja Kariuki	2023	198	A concession given by H.E. The Governor	PMF ACT
341	John Peter Ngere Kariuki	2023	198	A concession given by H.E. The Governor	PMF ACT
342	Daniel Gatungo Mwangi	2023	198	A concession given by H.E. The Governor	PMF ACT
343	Magdalene Wangari Maina	2023	198	A concession given by H.E. The Governor	PMF ACT
344	Beatrice Wanjiru Njiraine	2023	198	A concession given by H.E. The Governor	PMF ACT
345	Paul Njiraine Migwi	2023	198	A concession given by H.E. The Governor	PMF ACT
346	Paul Njiraine Mugwi	2023	198	A concession given by H.E. The Governor	PMF ACT
347	Paul Njiraine Migwi	2023	198	A concession given by H.E. The Governor	PMF ACT
348	Susan Wanjiru Kamau	2023	198	A concession given by H.E. The Governor	PMF ACT
349	Pauline Kathii Mbari	2023	198	A concession given by H.E. The Governor	PMF ACT
350	Paul Mwaniki Nduati	2023	198	A concession given by H.E. The Governor	PMF ACT
351	Jeremiah Mwangi Njoroge	2023	198	A concession given by H.E. The Governor	PMF ACT
352	Jeremiah Mwangi Njoroge	2023	198	A concession given by H.E. The Governor	PMF ACT
353	Wanjohi Gichuki Kahiu	2023	198	A concession given by H.E. The Governor	PMF ACT
354	David Muthama Mugo	2023	198	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

355	Simon Njogu Kariithi	2023	198	A concession given by H.E. The Governor	PMF ACT
356	Joseph Ngera Ichugu	2023	248	A concession given by H.E. The Governor	PMF ACT
357	Naomi Muthoni	2023	248	A concession given by H.E. The Governor	PMF ACT
358	Joseph Mwangi Solomon	2023	248	A concession given by H.E. The Governor	PMF ACT
359	John Matu Warutere	2023	248	A concession given by H.E. The Governor	PMF ACT
360	Stephen Kinuthia Mucui	2023	248	A concession given by H.E. The Governor	PMF ACT
361	Nginyi Githurinduru	2023	248	A concession given by H.E. The Governor	PMF ACT
362	Pal Njiraine Mugwi	2023	253	A concession given by H.E. The Governor	PMF ACT
363	Samuel Mbuthua Maina	2023	298	A concession given by H.E. The Governor	PMF ACT
364	Samuel Mbuthua Maina	2023	298	A concession given by H.E. The Governor	PMF ACT
365	Zipporah Nyambura Mbuthia	2023	298	A concession given by H.E. The Governor	PMF ACT
366	Charles Mwangi Mbuthia	2023	298	A concession given by H.E. The Governor	PMF ACT
367	Lucy Wanjiru Kirago	2023	298	A concession given by H.E. The Governor	PMF ACT
368	John Kiragu Mwangi	2023	298	A concession given by H.E. The Governor	PMF ACT
369	John Kiragu Mwangi	2023	298	A concession given by H.E. The Governor	PMF ACT
370	John Kiragu Mwangi & Kelvin Mwangi Kiragu	2023	298	A concession given by H.E. The Governor	PMF ACT
371	Rachael Wanja Waweru	2023	298	A concession given by H.E. The Governor	PMF ACT
372	Margaret Wanjiru Macharia	2023	298	A concession given by H.E. The Governor	PMF ACT
373	John Githinji Mwaura	2023	298	A concession given by H.E. The Governor	PMF ACT
374	Paul Mwaniki Nduati	2023	298	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

375	Edward Njoroge Mwangi	2023	298	A concession given by H.E. The Governor	PMF ACT
376	Edward Njoroge Mwangi	2023	298	A concession given by H.E. The Governor	PMF ACT
377	Edward Njoroge Mwangi	2023	298	A concession given by H.E. The Governor	PMF ACT
378	Githui Wa-Warama	2023	310	A concession given by H.E. The Governor	PMF ACT
379	Githui Wa-Warama	2023	310	A concession given by H.E. The Governor	PMF ACT
380	Joseph Mugo Koigi	2023	347	A concession given by H.E. The Governor	PMF ACT
381	Joseph Mugo Koigi	2023	347	A concession given by H.E. The Governor	PMF ACT
382	Joseph Mugo Koigi	2023	347	A concession given by H.E. The Governor	PMF ACT
383	Joseph Mugo Koigi	2023	347	A concession given by H.E. The Governor	PMF ACT
384	John Kamau Ndung'u	2023	347	A concession given by H.E. The Governor	PMF ACT
385	Agnes Gathoni Gichuhi	2023	347	A concession given by H.E. The Governor	PMF ACT
386	Agnes Gathoni Gichuhi	2023	347	A concession given by H.E. The Governor	PMF ACT
387	Janet Wanja Kiiru	2023	347	A concession given by H.E. The Governor	PMF ACT
388	Mwangi Kariuki	2023	372	A concession given by H.E. The Governor	PMF ACT
389	Everlyne Nyawira Macharia	2023	372	A concession given by H.E. The Governor	PMF ACT
390	Everlyne Nyawira Macharia	2023	372	A concession given by H.E. The Governor	PMF ACT
391	Joseph Kangere Mogere	2023	372	A concession given by H.E. The Governor	PMF ACT
392	Jackson Gichohi Muraya	2023	397	A concession given by H.E. The Governor	PMF ACT
393	Jackson Gichohi Muraya	2023	397	A concession given by H.E. The Governor	PMF ACT
394	Jackson Gichohi Muraya	2023	397	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

395	Jackson Gichohi Muraya	2023	397	A concession given by H.E. The Governor	PMF ACT
396	David Mwangi Ngujiri	2023	397	A concession given by H.E. The Governor	PMF ACT
397	Wachira Kinyua	2023	397	A concession given by H.E. The Governor	PMF ACT
398	Lucy Waithira Gichia	2023	397	A concession given by H.E. The Governor	PMF ACT
399	Samuel Kinyanjui Kahara	2023	397	A concession given by H.E. The Governor	PMF ACT
400	Stephen Kamau Kariri	2023	397	A concession given by H.E. The Governor	PMF ACT
401	Joseph Hanga Kariuki	2023	397	A concession given by H.E. The Governor	PMF ACT
402	Elizabeth Mukami	2023	397	A concession given by H.E. The Governor	PMF ACT
403	Jonah Njoroge Ndegwa	2023	397	A concession given by H.E. The Governor	PMF ACT
404	Lawrence Ndungu Kamotho	2023	397	A concession given by H.E. The Governor	PMF ACT
405	Alice Nyokabi Nyaga	2023	397	A concession given by H.E. The Governor	PMF ACT
406	Ngugi Kanyora	2023	397	A concession given by H.E. The Governor	PMF ACT
407	Philip Thuita Muthiani	2023	397	A concession given by H.E. The Governor	PMF ACT
408	Philip Chege	2023	397	A concession given by H.E. The Governor	PMF ACT
409	Simon Mwangi Wagachau	2023	446	A concession given by H.E. The Governor	PMF ACT
410	Robert Wainaina Kuria	2023	446	A concession given by H.E. The Governor	PMF ACT
411	Peter Wainaina Mwaniki	2023	446	A concession given by H.E. The Governor	PMF ACT
412	Eunice Njoki Wainaina	2023	446	A concession given by H.E. The Governor	PMF ACT
413	Samuel Waithagu Kariuki	2023	496	A concession given by H.E. The Governor	PMF ACT
414	Francis Ngigi Kiarie	2023	496	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

415	Simon Mwangi Wagachau	2023	496	A concession given by H.E. The Governor	PMF ACT
416	Constantino Mathenge Gichuki	2023	496	A concession given by H.E. The Governor	PMF ACT
417	Francis Kabiruri Macharia	2023	496	A concession given by H.E. The Governor	PMF ACT
418	Anthony Muiruri Chogi	2023	496	A concession given by H.E. The Governor	PMF ACT
419	James Njuguna Chira	2023	595	A concession given by H.E. The Governor	PMF ACT
420	Esther Wangari Mwaura	2023	595	A concession given by H.E. The Governor	PMF ACT
421	Joel Chege Gachihi	2023	595	A concession given by H.E. The Governor	PMF ACT
422	Hellen Wairimu	2023	14,620	A concession given by H.E. The Governor	PMF ACT
423	Samson Ngomi Kiondo	2023	2,045	A concession given by H.E. The Governor	PMF ACT
424	Lawrence Njihia	2023	30	A concession given by H.E. The Governor	PMF ACT
425	Kamau Kariuki	2023	1,170	A concession given by H.E. The Governor	PMF ACT
426	Samuel Muchiri	2023	445	A concession given by H.E. The Governor	PMF ACT
427	Susan Nyambura Mwangi	2023	445	A concession given by H.E. The Governor	PMF ACT
428	Kaminja Mbuthia	2023	630	A concession given by H.E. The Governor	PMF ACT
429	Kaminja Mbuthia	2023	630	A concession given by H.E. The Governor	PMF ACT
430	Virginia Kabura	2023	10	A concession given by H.E. The Governor	PMF ACT
431	Virginia Kabura	2023	47	A concession given by H.E. The Governor	PMF ACT
432	Margaret Gathigia	2023	30	A concession given by H.E. The Governor	PMF ACT
433	Joseph Muthee	2023	200	A concession given by H.E. The Governor	PMF ACT
434	Joseph Muthee, John Maina	2023	30	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

435	Samuel Muchiri	2023	630	A concession given by H.E. The Governor	PMF ACT
436	Beth Wanjiku	2023	3,435	A concession given by H.E. The Governor	PMF ACT
437	Daniel Karigithe	2023	34,885	A concession given by H.E. The Governor	PMF ACT
438	Gichure Gakungi	2023	37	A concession given by H.E. The Governor	PMF ACT
439	Stephen Kamau Kungu	2023	389	A concession given by H.E. The Governor	PMF ACT
440	Stephen Kamau Kungu	2023	389	A concession given by H.E. The Governor	PMF ACT
441	Stephen Kamau Kungu	2023	389	A concession given by H.E. The Governor	PMF ACT
442	Stephen Kamau Kungu	2023	389	A concession given by H.E. The Governor	PMF ACT
443	Michael Mutahi Wachira	2023	120	A concession given by H.E. The Governor	PMF ACT
444	Mary Wambui	2023	120	A concession given by H.E. The Governor	PMF ACT
445	James Gichohi Gatagi	2023	2,490	A concession given by H.E. The Governor	PMF ACT
446	Kingstone Kimanjara	2023	120	A concession given by H.E. The Governor	PMF ACT
447	Joseph Nderitu	2023	120	A concession given by H.E. The Governor	PMF ACT
448	Joseph Kibiru Wangonde	2023	2,490	A concession given by H.E. The Governor	PMF ACT
449	Joseph Kibiru Wangonde	2023	120	A concession given by H.E. The Governor	PMF ACT
450	Esther Wanjiru Wachira	2023	120	A concession given by H.E. The Governor	PMF ACT
451	Peter Muthoi	2023	120	A concession given by H.E. The Governor	PMF ACT
452	Silas Mwirigi	2023	120	A concession given by H.E. The Governor	PMF ACT
453	Wanjiru Muchiri	2023	120	A concession given by H.E. The Governor	PMF ACT
454	Alice Muita	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

455	Jedidah Muthoni Kinuthia	2023	1,305,458	A concession given by H.E. The Governor	PMF ACT
456	Felister Wairimu	2023	120	A concession given by H.E. The Governor	PMF ACT
457	Thomas Ngugi	2023	120	A concession given by H.E. The Governor	PMF ACT
458	Geria Trading Company	2023	120	A concession given by H.E. The Governor	PMF ACT
459	Justus Mugo Wachira	2023	120	A concession given by H.E. The Governor	PMF ACT
460	Simon Kimondo	2023	120	A concession given by H.E. The Governor	PMF ACT
461	Paul Kamau Nganga	2023	3,808	A concession given by H.E. The Governor	PMF ACT
462	Peter Maina	2023	120	A concession given by H.E. The Governor	PMF ACT
463	Paul Githaiga	2023	120	A concession given by H.E. The Governor	PMF ACT
464	Muchai Paul Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
465	Catherine Waithera	2023	120	A concession given by H.E. The Governor	PMF ACT
466	Ann Nyambura Kamau	2023	120	A concession given by H.E. The Governor	PMF ACT
467	John Ngatia Nguyo	2023	120	A concession given by H.E. The Governor	PMF ACT
468	James Kariuki Chege	2023	120	A concession given by H.E. The Governor	PMF ACT
469	James Kariuki Chege	2023	120	A concession given by H.E. The Governor	PMF ACT
470	Samuel Kiragu Nyamu	2023	120	A concession given by H.E. The Governor	PMF ACT
471	Tom Murithi Kariuki	2023	120	A concession given by H.E. The Governor	PMF ACT
472	Stanley Kamau	2023	120	A concession given by H.E. The Governor	PMF ACT
473	Esther Wambui	2023	120	A concession given by H.E. The Governor	PMF ACT
474	James Mwangi Gathithi	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

475	Peter Waithima	2023	120	A concession given by H.E. The Governor	PMF ACT
476	S Kuria	2023	120	A concession given by H.E. The Governor	PMF ACT
477	John Kariuki Wambugu	2023	120	A concession given by H.E. The Governor	PMF ACT
478	Mary Muigai	2023	120	A concession given by H.E. The Governor	PMF ACT
479	Milka Wamucii	2023	120	A concession given by H.E. The Governor	PMF ACT
480	Ephantus Githnji Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
481	Limod Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
482	Paul Ngure Kairu	2023	120	A concession given by H.E. The Governor	PMF ACT
483	Jackson Mimano	2023	120	A concession given by H.E. The Governor	PMF ACT
484	Dorcas Nyaguthie	2023	120	A concession given by H.E. The Governor	PMF ACT
485	Joseph Gichuki	2023	120	A concession given by H.E. The Governor	PMF ACT
486	Charles Muigai	2023	120	A concession given by H.E. The Governor	PMF ACT
487	Samuel Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
488	Nelson Kanyeria	2023	10,822	A concession given by H.E. The Governor	PMF ACT
489	Ceciliah Munyiri	2023	120	A concession given by H.E. The Governor	PMF ACT
490	Charles Kamau	2023	120	A concession given by H.E. The Governor	PMF ACT
491	Samuel Mugo	2023	120	A concession given by H.E. The Governor	PMF ACT
492	Grace Mumbi	2023	120	A concession given by H.E. The Governor	PMF ACT
493	Authur Mbugua	2023	120	A concession given by H.E. The Governor	PMF ACT
494	Peter Kahugi Kiarie	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

495	Mary Njoki Ndirangu	2023	120	A concession given by H.E. The Governor	PMF ACT
496	Charles Macharia Gikonyo	2023	120	A concession given by H.E. The Governor	PMF ACT
497	Daniel Gichane	2023	120	A concession given by H.E. The Governor	PMF ACT
498	Jackson Muriuki	2023	120	A concession given by H.E. The Governor	PMF ACT
499	Francis Macharia	2023	120	A concession given by H.E. The Governor	PMF ACT
500	Leah Wanjiku	2023	120	A concession given by H.E. The Governor	PMF ACT
501	Charles Ndungu	2023	120	A concession given by H.E. The Governor	PMF ACT
502	David Mukuha	2023	120	A concession given by H.E. The Governor	PMF ACT
503	Hezron Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
504	Freshia Wanjiku	2023	120	A concession given by H.E. The Governor	PMF ACT
505	Charles Macharia Mwai	2023	120	A concession given by H.E. The Governor	PMF ACT
506	Grace Kanyi	2023	120	A concession given by H.E. The Governor	PMF ACT
507	Geoffry Ndahi	2023	120	A concession given by H.E. The Governor	PMF ACT
508	Geoffry Ndahi	2023	120	A concession given by H.E. The Governor	PMF ACT
509	Esther Njeri	2023	120	A concession given by H.E. The Governor	PMF ACT
510	Elijah Kamau	2023	120	A concession given by H.E. The Governor	PMF ACT
511	Mathingira Matatu	2023	120	A concession given by H.E. The Governor	PMF ACT
512	Nganga Karanja	2023	120	A concession given by H.E. The Governor	PMF ACT
513	Julius Njogu	2023	120	A concession given by H.E. The Governor	PMF ACT
514	David Karoki Ndungu	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

515	James Gakuru Warui	2023	120	A concession given by H.E. The Governor	PMF ACT
516	James Gakuru Warui	2023	178,233	A concession given by H.E. The Governor	PMF ACT
517	James Gakuru Warui	2023	14,822	A concession given by H.E. The Governor	PMF ACT
518	James Gakuru Warui	2023	544,317	A concession given by H.E. The Governor	PMF ACT
519	Tabitha Wanjira Baragui	2023	389	A concession given by H.E. The Governor	PMF ACT
520	Kihoro Ngujiri Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
521	Kihoro Ngujiri Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
522	Kihoro Ngujiri Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
523	Miriam Njeri Warui	2023	120	A concession given by H.E. The Governor	PMF ACT
524	Julius Mwangi Mwaura	2023	120	A concession given by H.E. The Governor	PMF ACT
525	Wanjiru Muchiri	2023	120	A concession given by H.E. The Governor	PMF ACT
526	Jeremiah Gacheru	2023	120	A concession given by H.E. The Governor	PMF ACT
527	Charles Mucheru Mwaniki	2023	389	A concession given by H.E. The Governor	PMF ACT
528	Joseph Chege	2023	10,822	A concession given by H.E. The Governor	PMF ACT
529	Joseph Chege	2023	10,822	A concession given by H.E. The Governor	PMF ACT
530	Sammy Gachunga Wahome	2023	120	A concession given by H.E. The Governor	PMF ACT
531	Jane Nyaguthii Wanjohi	2023	120	A concession given by H.E. The Governor	PMF ACT
532	Samwel Wanyiri Murage	2023	436,546	A concession given by H.E. The Governor	PMF ACT
533	Samwel Wanyiri Murage	2023	436,546	A concession given by H.E. The Governor	PMF ACT
534	Monicah Wajiku Kanyi	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

535	Grace Wanjiru Wanyiri	2023	3,808	A concession given by H.E. The Governor	PMF ACT
536	Paul Gichobi Nyaga	2023	120	A concession given by H.E. The Governor	PMF ACT
537	Paul Gichobi Nyaga	2023	120	A concession given by H.E. The Governor	PMF ACT
538	Paul Gichobi Nyaga	2023	120	A concession given by H.E. The Governor	PMF ACT
539	John Mbugua Karanja	2023	3,107,688	A concession given by H.E. The Governor	PMF ACT
540	Jecinta Wanjiru Maina	2023	120	A concession given by H.E. The Governor	PMF ACT
541	Jecinta Wanjiru Maina	2023	120	A concession given by H.E. The Governor	PMF ACT
542	James Warui Gakuru	2023	10,822	A concession given by H.E. The Governor	PMF ACT
543	Milka Warindi Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
544	Charles Kirundi	2023	120	A concession given by H.E. The Governor	PMF ACT
545	Joseph Mburu Njihia	2023	120	A concession given by H.E. The Governor	PMF ACT
546	Daniel Muikia	2023	120	A concession given by H.E. The Governor	PMF ACT
547	Samuel Kinyanjui	2023	120	A concession given by H.E. The Governor	PMF ACT
548	Jessy Njeri Kamau	2023	17,454,023	A concession given by H.E. The Governor	PMF ACT
549	John Wambugu Matheka	2023	42,908	A concession given by H.E. The Governor	PMF ACT
550	John Wambugu Matheka	2023	25,555	A concession given by H.E. The Governor	PMF ACT
551	Joseph Ngugi Kingori	2023	842	A concession given by H.E. The Governor	PMF ACT
552	Henry Njoroge Nganga	2023	2,490	A concession given by H.E. The Governor	PMF ACT
553	Patrick Gichuhe Kagwe	2023	389	A concession given by H.E. The Governor	PMF ACT
554	Patrick Gichuhe Kagwe	2023	678,073	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

555	Patrick Gichuhe Kagwe	2023	822	A concession given by H.E. The Governor	PMF ACT
556	Benson Chege Mwangi	2023	445	A concession given by H.E. The Governor	PMF ACT
557	Kennedy David Chege Mugane	2023	1,556	A concession given by H.E. The Governor	PMF ACT
558	Johnson Mugane Chege	2023	27,958	A concession given by H.E. The Governor	PMF ACT
559	Jecinta Wanjiru Wanjohi	2023	1,170	A concession given by H.E. The Governor	PMF ACT
560	Jecinta Wanjiru Wanjohi	2023	629	A concession given by H.E. The Governor	PMF ACT
561	John Nderitu Kairu	2023	122	A concession given by H.E. The Governor	PMF ACT
562	Hannah Nyambura Nderitu	2023	122	A concession given by H.E. The Governor	PMF ACT
563	Zipporah Wanjiru Wanjohi	2023	866	A concession given by H.E. The Governor	PMF ACT
564	Kihejo Nguguna	2023	305	A concession given by H.E. The Governor	PMF ACT
565	Eunice Wangechi Wangonde	2023	295	A concession given by H.E. The Governor	PMF ACT
566	Eunice Wangechi Wangonde	2023	295	A concession given by H.E. The Governor	PMF ACT
567	Joseph Kibiru Wangonde	2023	11,344	A concession given by H.E. The Governor	PMF ACT
568	Alice Wangari Beon	2023	295	A concession given by H.E. The Governor	PMF ACT
569	Francis Gitonga Muguthu	2023	7,120	A concession given by H.E. The Governor	PMF ACT
570	Samuel Murithi Muguthu	2023	14,259	A concession given by H.E. The Governor	PMF ACT
571	John Kabugi Kimani	2023	67	A concession given by H.E. The Governor	PMF ACT
572	Paul Mworua Chege	2023	445	A concession given by H.E. The Governor	PMF ACT
573	Paul Mworua Chege	2023	445	A concession given by H.E. The Governor	PMF ACT
574	Paul Mworua Chege	2023	3,433	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

575	Jedidah Muthoni Kanyugo	2023	629	A concession given by H.E. The Governor	PMF ACT
576	Veronicah Wakine	2023	199	A concession given by H.E. The Governor	PMF ACT
577	Felister Wairimu Mutitu	2023	199	A concession given by H.E. The Governor	PMF ACT
578	Joseph Mutitu Wambugu	2023	199	A concession given by H.E. The Governor	PMF ACT
579	Stephen Ndirangu	2023	199	A concession given by H.E. The Governor	PMF ACT
580	Dominic Mundia Mutitu	2023	199	A concession given by H.E. The Governor	PMF ACT
581	Ephantus Macharia	2023	10	A concession given by H.E. The Governor	PMF ACT
582	Boniface Theuri	2023	31	A concession given by H.E. The Governor	PMF ACT
583	Boniface Theuri	2023	31	A concession given by H.E. The Governor	PMF ACT
584	Mungai Waweru	2023	129,789	A concession given by H.E. The Governor	PMF ACT
585	Joseph Ndungu	2023	10	A concession given by H.E. The Governor	PMF ACT
586	Joseph Nderitu	2023	4,400	A concession given by H.E. The Governor	PMF ACT
587	Jane Wambui Mwangi	2023	34,924	A concession given by H.E. The Governor	PMF ACT
588	Hannah Wangari	2023	10	A concession given by H.E. The Governor	PMF ACT
589	James Gakuru Warui	2023	10	A concession given by H.E. The Governor	PMF ACT
590	Kihoro Ngujiri Mwangi	2023	10	A concession given by H.E. The Governor	PMF ACT
591	Kihoro Ngujiri Mwangi	2023	50	A concession given by H.E. The Governor	PMF ACT
592	Rebecca Njeri Mutwiri	2023	199	A concession given by H.E. The Governor	PMF ACT
593	Poline Njeri Wanjohi	2023	199	A concession given by H.E. The Governor	PMF ACT
594	Geofrey Karuiki Muthui	2023	629	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

595	Geofrey Karuiki Muthui	2023	179	A concession given by H.E. The Governor	PMF ACT
596	Dedan Nderitu Muthui	2023	445	A concession given by H.E. The Governor	PMF ACT
597	Benjamin Karanja	2023	199	A concession given by H.E. The Governor	PMF ACT
598	Jane Cheroitich Peya	2023	3,433	A concession given by H.E. The Governor	PMF ACT
599	Samuel Wanyiri Murage	2023	3,433	A concession given by H.E. The Governor	PMF ACT
600	Stephen Mbugua Gitao	2023	200,240	A concession given by H.E. The Governor	PMF ACT
601	Joshua Macharia Wanjoya	2023	200,240	A concession given by H.E. The Governor	PMF ACT
602	Francis Matayo Macharia	2023	10	A concession given by H.E. The Governor	PMF ACT
603	Wambugu Nderitu	2023	67	A concession given by H.E. The Governor	PMF ACT
604	John Muchemi Mucheru	2023	31	A concession given by H.E. The Governor	PMF ACT
605	Paul Gichobi Nyaga	2023	10	A concession given by H.E. The Governor	PMF ACT
606	Paul Gichobi Nyaga	2023	10	A concession given by H.E. The Governor	PMF ACT
607	John Ngacha	2023	2,630	A concession given by H.E. The Governor	PMF ACT
608	Paul Gichobi Nyaga	2023	10	A concession given by H.E. The Governor	PMF ACT
609	Joseph Chege Ndungu	2023	54,246	A concession given by H.E. The Governor	PMF ACT
610	Mary Wanjiru Kiambati	2023	67,524	A concession given by H.E. The Governor	PMF ACT
611	Peter Maina Ngatia	2023	3,433	A concession given by H.E. The Governor	PMF ACT
612	Benson Chege Mwangi	2023	122	A concession given by H.E. The Governor	PMF ACT
613	Benson Chege Mwangi	2023	10	A concession given by H.E. The Governor	PMF ACT
614	Eunice Wangari	2023	37	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

615	Hezron Njoroge Nderitu	2023	37	A concession given by H.E. The Governor	PMF ACT
616	Agness Wambui Wambua	2023	37	A concession given by H.E. The Governor	PMF ACT
617	Gidrafe Kangaru Nderitu	2023	37	A concession given by H.E. The Governor	PMF ACT
618	Zipporah Wambui Nderitu	2023	10	A concession given by H.E. The Governor	PMF ACT
619	Joseph Ngugi Kingori	2023	122	A concession given by H.E. The Governor	PMF ACT
620	Joseph Ngugi Kingori	2023	122	A concession given by H.E. The Governor	PMF ACT
621	Joseph Ngugi Kingori	2023	67	A concession given by H.E. The Governor	PMF ACT
622	Mary Muthoni Kionyo	2023	67	A concession given by H.E. The Governor	PMF ACT
623	Patrick Gichure Kagwe	2023	10	A concession given by H.E. The Governor	PMF ACT
624	Teresia Wanjeri Kagwe	2023	10	A concession given by H.E. The Governor	PMF ACT
625	Alois Mwangi Kimani	2023	4,400	A concession given by H.E. The Governor	PMF ACT
626	Janet Wangari Karoma	2023	3,435	A concession given by H.E. The Governor	PMF ACT
627	Joseph Karuma Njenga	2023	104,436	A concession given by H.E. The Governor	PMF ACT
628	Joseph Karuma Njenga	2023	104,436	A concession given by H.E. The Governor	PMF ACT
629	Daniel Njuguna Njenga	2023	585	A concession given by H.E. The Governor	PMF ACT
630	Joseph Kuria Kimani	2023	1,266	A concession given by H.E. The Governor	PMF ACT
631	Peter Nganga Njoki	2023	200,240	A concession given by H.E. The Governor	PMF ACT
632	Daniel Njuguna Njenga	2023	31	A concession given by H.E. The Governor	PMF ACT
633	Pter Kagwi Njoroge	2023	31	A concession given by H.E. The Governor	PMF ACT
634	Leonard Nganga Gakuru	2023	31	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

635	Joseph Mbuguakuria	2023	54,245	A concession given by H.E. The Governor	PMF ACT
636	Eliud Njoroge Muhiu	2023	383,015	A concession given by H.E. The Governor	PMF ACT
637	Joseph Ithonga Njoroge	2023	436,995	A concession given by H.E. The Governor	PMF ACT
638	Joseph Ithonga Njoroge	2023	388	A concession given by H.E. The Governor	PMF ACT
639	Joseph Ithonga Njoroge	2023	388	A concession given by H.E. The Governor	PMF ACT
640	Joseph Ithonga Njoroge	2023	349,731	A concession given by H.E. The Governor	PMF ACT
641	Kiambogo Self Group	2023	5,565	A concession given by H.E. The Governor	PMF ACT
642	John Koigi Kimani	2023	10,821	A concession given by H.E. The Governor	PMF ACT
643	Joel Ngomi Nganga	2023	19,948	A concession given by H.E. The Governor	PMF ACT
644	Juliet Wanjiku Njeri	2023	2,490	A concession given by H.E. The Governor	PMF ACT
645	Denneis Nderi Njeri	2023	120	A concession given by H.E. The Governor	PMF ACT
646	Tabitha Wanjiru	2023	389	A concession given by H.E. The Governor	PMF ACT
647	Julius Kuria Mungai	2023	70,127	A concession given by H.E. The Governor	PMF ACT
648	Paul Kamau Njoroge	2023	42,908	A concession given by H.E. The Governor	PMF ACT
649	Epjhantus Kinuthia	2023	120	A concession given by H.E. The Governor	PMF ACT
650	Joel Kimemia	2023	120	A concession given by H.E. The Governor	PMF ACT
651	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
652	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
653	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
654	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

655	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
656	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
657	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
658	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
659	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
660	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
661	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
662	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
663	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
664	Jeremiah W.Marichu	2023	389	A concession given by H.E. The Governor	PMF ACT
665	Simon Githukia Waruingi	2023	1,524	A concession given by H.E. The Governor	PMF ACT
666	Leah N Gichohi	2023	120	A concession given by H.E. The Governor	PMF ACT
667	Kanyajua Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT
668	James G.Mungai	2023	120	A concession given by H.E. The Governor	PMF ACT
669	Francis K.Githoge	2023	120	A concession given by H.E. The Governor	PMF ACT
670	Jane Njeri	2023	120	A concession given by H.E. The Governor	PMF ACT
671	John M Kihara	2023	1,622,368	A concession given by H.E. The Governor	PMF ACT
672	John K Matimu	2023	120	A concession given by H.E. The Governor	PMF ACT
673	Mary W Mmacharia	2023	120	A concession given by H.E. The Governor	PMF ACT
674	David Mugwe	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

675	Wilfred M Mugwimi	2023	120	A concession given by H.E. The Governor	PMF ACT
676	Nderitu Kamutu	2023	120	A concession given by H.E. The Governor	PMF ACT
677	James Nderitu	2023	120	A concession given by H.E. The Governor	PMF ACT
678	David Makumi	2023	120	A concession given by H.E. The Governor	PMF ACT
679	Kangara Kimani	2023	120	A concession given by H.E. The Governor	PMF ACT
680	Stephen M.Mbuu	2023	120	A concession given by H.E. The Governor	PMF ACT
681	Hannah W Nganga	2023	120	A concession given by H.E. The Governor	PMF ACT
682	John K.Mbataha	2023	120	A concession given by H.E. The Governor	PMF ACT
683	Benson C Kariuki	2023	120	A concession given by H.E. The Governor	PMF ACT
684	Michael Ngunyi	2023	120	A concession given by H.E. The Governor	PMF ACT
685	Marti Ndungu	2023	120	A concession given by H.E. The Governor	PMF ACT
686	Ann.M Maina	2023	120	A concession given by H.E. The Governor	PMF ACT
687	Gabriel Mureithi	2023	120	A concession given by H.E. The Governor	PMF ACT
688	Mishek Kimani	2023	120	A concession given by H.E. The Governor	PMF ACT
689	Mary.N Njenga	2023	120	A concession given by H.E. The Governor	PMF ACT
690	Jeremiah Muchiri	2023	120	A concession given by H.E. The Governor	PMF ACT
691	Suleiman Waiharo	2023	120	A concession given by H.E. The Governor	PMF ACT
692	Mwangi Kimotho	2023	120	A concession given by H.E. The Governor	PMF ACT
693	Simon M.Chege	2023	120	A concession given by H.E. The Governor	PMF ACT
694	Benson Mwangi	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

695	Joseph Kianduma	2023	120	A concession given by H.E. The Governor	PMF ACT
696	Gabriel M.Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
697	Joseph Muchendu	2023	120	A concession given by H.E. The Governor	PMF ACT
698	Francis Thokore	2023	120	A concession given by H.E. The Governor	PMF ACT
699	Leonerd K.Ngugi	2023	120	A concession given by H.E. The Governor	PMF ACT
700	Paul Mwaniki	2023	120	A concession given by H.E. The Governor	PMF ACT
701	Moses Mwenda	2023	120	A concession given by H.E. The Governor	PMF ACT
702	George G Waweru	2023	120	A concession given by H.E. The Governor	PMF ACT
703	Kabui Muturu	2023	120	A concession given by H.E. The Governor	PMF ACT
704	Peter.K Njogo	2023	120	A concession given by H.E. The Governor	PMF ACT
705	Geoffrey Ndai	2023	120	A concession given by H.E. The Governor	PMF ACT
706	Lucy N.Kanuri	2023	120	A concession given by H.E. The Governor	PMF ACT
707	Amos Waweru	2023	120	A concession given by H.E. The Governor	PMF ACT
708	Duncan Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
709	Robert M.Njeri	2023	3,807	A concession given by H.E. The Governor	PMF ACT
710	Mary Wanjiku	2023	1,527	A concession given by H.E. The Governor	PMF ACT
711	Lawrence K.Nduati	2023	120	A concession given by H.E. The Governor	PMF ACT
712	Isaac Gachomba W	2023	1,622,368	A concession given by H.E. The Governor	PMF ACT
713	Pigima Cattle Keeping	2023	678,073	A concession given by H.E. The Governor	PMF ACT
714	Kikanamuku Water Grp	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

715	Phylis Wambui	2023	33,248	A concession given by H.E. The Governor	PMF ACT
716	Peter Ndungu Njuguna	2023	120	A concession given by H.E. The Governor	PMF ACT
717	Elizabeth Nyambura Mwangi	2023	10,822	A concession given by H.E. The Governor	PMF ACT
718	Gabriel Muthondu	2023	25,555	A concession given by H.E. The Governor	PMF ACT
719	Itomboya Mukuria Borehole	2023	120	A concession given by H.E. The Governor	PMF ACT
720	Elizabeth Wanjiku Mukira	2023	25,555	A concession given by H.E. The Governor	PMF ACT
721	Linus Muthike/Anastasia W	2023	2,450	A concession given by H.E. The Governor	PMF ACT
722	John Gichigi	2023	120	A concession given by H.E. The Governor	PMF ACT
723	Sofia Wanjiku W	2023	120	A concession given by H.E. The Governor	PMF ACT
724	Samuel Njoroge	2023	120	A concession given by H.E. The Governor	PMF ACT
725	Josiah Kimotho	2023	120	A concession given by H.E. The Governor	PMF ACT
726	Joseph Muchiri	2023	1,524	A concession given by H.E. The Governor	PMF ACT
727	Elijah Kinyanjui	2023	120	A concession given by H.E. The Governor	PMF ACT
728	James Manene Kamau	2023	120	A concession given by H.E. The Governor	PMF ACT
729	Michael Gotu	2023	120	A concession given by H.E. The Governor	PMF ACT
730	Chematia Anjeth	2023	120	A concession given by H.E. The Governor	PMF ACT
731	Lucy Wanjiku	2023	120	A concession given by H.E. The Governor	PMF ACT
732	Amos Waweru Ndungu	2023	120	A concession given by H.E. The Governor	PMF ACT
733	Susan Wangui Kairu	2023	120	A concession given by H.E. The Governor	PMF ACT
734	Isaac Wanyoike	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

735	Susan Nyambura Kimotho	2023	112,516	A concession given by H.E. The Governor	PMF ACT
736	Peter Gitau Ngugi	2023	3,808	A concession given by H.E. The Governor	PMF ACT
737	<i>James Mwangi Kihara</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
738	<i>James Mwangi Kihara</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
739	<i>James Mwangi Kihara</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
740	<i>Hannah Wangui Njau</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
741	<i>Francis Gitau</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
742	<i>Peter Njau Gichia</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
743	<i>Francis Gitau Njunge</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
744	<i>James Mwangi Kihara</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
745	<i>Paul Sangare Njau</i>	2023	120	A concession given by H.E. The Governor	PMF ACT
746	John Joel Mungai	2023	1,556	A concession given by H.E. The Governor	PMF ACT
747	Mungai John Joel	2023	54,246	A concession given by H.E. The Governor	PMF ACT
748	Karuitha Ndia	2023	155	A concession given by H.E. The Governor	PMF ACT
749	Agatha Muthoni	2023	31	A concession given by H.E. The Governor	PMF ACT
750	Agatha Muthoni	2023	31	A concession given by H.E. The Governor	PMF ACT
751	Simon Githukia Waruingi	2023	122	A concession given by H.E. The Governor	PMF ACT
752	Simon G Waruingi	2023	122	A concession given by H.E. The Governor	PMF ACT
753	Simon G Waruingi	2023	122	A concession given by H.E. The Governor	PMF ACT
754	Simon G Waruingi	2023	282	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

755	John M.Kihara	2023	78	A concession given by H.E. The Governor	PMF ACT
756	John M.Kihara	2023	78	A concession given by H.E. The Governor	PMF ACT
757	John Maina	2023	31	A concession given by H.E. The Governor	PMF ACT
758	Benjamin Nduati	2023	10	A concession given by H.E. The Governor	PMF ACT
759	Benjamin Nduati	2023	10	A concession given by H.E. The Governor	PMF ACT
760	Peter M.Ngarachu	2023	264	A concession given by H.E. The Governor	PMF ACT
761	David W.Kimata	2023	24	A concession given by H.E. The Governor	PMF ACT
762	David Kamau	2023	31	A concession given by H.E. The Governor	PMF ACT
763	Daniel Waweru	2023	31	A concession given by H.E. The Governor	PMF ACT
764	Hannah Wanjiku	2023	866	A concession given by H.E. The Governor	PMF ACT
765	Francis Njenga	2023	866	A concession given by H.E. The Governor	PMF ACT
766	Mary Waithera	2023	67	A concession given by H.E. The Governor	PMF ACT
767	Rose Wanjiru	2023	67	A concession given by H.E. The Governor	PMF ACT
768	Julius Theri	2023	10	A concession given by H.E. The Governor	PMF ACT
769	Isaac Gachomba W	2023	104,436	A concession given by H.E. The Governor	PMF ACT
770	Justine George	2023	40	A concession given by H.E. The Governor	PMF ACT
771	Clement Hugi.M	2023	54,245	A concession given by H.E. The Governor	PMF ACT
772	Phylis Wambui.N	2023	31	A concession given by H.E. The Governor	PMF ACT
773	Bindan Njatha W	2023	67	A concession given by H.E. The Governor	PMF ACT
774	Peter Kanjandi	2023	7,120	A concession given by H.E. The Governor	PMF ACT

**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

775	Ann Njeri Kibunda	2023	17,802	A concession given by H.E. The Governor	PMF ACT
776	Anastacia Wanjiku	2023	199	A concession given by H.E. The Governor	PMF ACT
777	Linus Muthike /Anastacia W	2023	199	A concession given by H.E. The Governor	PMF ACT
778	Njoroge Wanyange	2023	1,170	A concession given by H.E. The Governor	PMF ACT
779	Samuel Wairima	2023	9,001	A concession given by H.E. The Governor	PMF ACT
780	Julius Macharia	2023	445	A concession given by H.E. The Governor	PMF ACT
781	Peter Gitau Ngugi	2023	9,001	A concession given by H.E. The Governor	PMF ACT
782	Jesenda Wakanyi	2023	2,044	A concession given by H.E. The Governor	PMF ACT
783	John Ndirangu	2023	129,789	A concession given by H.E. The Governor	PMF ACT
784	Susamn Nyambura Kimotho	2023	9,001	A concession given by H.E. The Governor	PMF ACT
785	Lydia W.Karanja	2023	31	A concession given by H.E. The Governor	PMF ACT
786	Helen N.Muiruri	2023	2,044	A concession given by H.E. The Governor	PMF ACT
787	John Macharia	2023	445	A concession given by H.E. The Governor	PMF ACT
788	John Macharia	2023	445	A concession given by H.E. The Governor	PMF ACT
789	John Macharia	2023	445	A concession given by H.E. The Governor	PMF ACT
790	John Macharia	2023	1,170	A concession given by H.E. The Governor	PMF ACT
791	John Macharia	2023	1,170	A concession given by H.E. The Governor	PMF ACT
792	John Macharia	2023	1,170	A concession given by H.E. The Governor	PMF ACT
793	Paul Ngure.M	2023	17,882	A concession given by H.E. The Governor	PMF ACT
794	Wanjiru Ndungu	2023	122	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

795	<i>Ndungu Nderitu</i>	2023	122	A concession given by H.E. The Governor	PMF ACT
796	<i>Charles Maina</i>	2023	465	A concession given by H.E. The Governor	PMF ACT
797	<i>James Mwangi</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
798	<i>James Mwangi</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
799	<i>James Mwangi</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
800	<i>James Mwangi</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
801	<i>John Macharia</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
802	<i>John Macharia</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
803	<i>John Macharia</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
804	<i>James Mwangi</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
805	<i>Peter Njau</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
806	<i>Francis Gitau</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
807	<i>Paul Sangare</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
808	<i>Paul Sangare</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
809	<i>Simon Kiheko</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
810	<i>Paul Sanare</i>	2023	51	A concession given by H.E. The Governor	PMF ACT
811	<i>Peter Njau</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
812	<i>James Matheri</i>	2023	10	A concession given by H.E. The Governor	PMF ACT
813	<i>Cicilia Wangechi Kibiri</i>	2023	33,248	A concession given by H.E. The Governor	PMF ACT
814	<i>John Njoroge</i>	2023	120	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

815	Hannah Wairimu Kibiri	2023	3,808	A concession given by H.E. The Governor	PMF ACT
816	Joseph Mungai Kung'u	2023	289	A concession given by H.E. The Governor	PMF ACT
817	John Kimani Gichuhi	2023	10,802	A concession given by H.E. The Governor	PMF ACT
818	Stanley Ileri	2023	996	A concession given by H.E. The Governor	PMF ACT
819	Esther Njeri Mwangi	2023	33,248	A concession given by H.E. The Governor	PMF ACT
820	Stanley Ileri	2023	1,049,982	A concession given by H.E. The Governor	PMF ACT
821	Paul Mwangi Thegethi	2023	120	A concession given by H.E. The Governor	PMF ACT
822	Milka Wanjiru Mburu	2023	10	A concession given by H.E. The Governor	PMF ACT
823	David Ngure	2023	120	A concession given by H.E. The Governor	PMF ACT
824	Joseph Kimani Mugo	2023	31	A concession given by H.E. The Governor	PMF ACT
825	Joseph Kimani Mugo	2023	31	A concession given by H.E. The Governor	PMF ACT
826	Joseph Kimani Mugo	2023	-	A concession given by H.E. The Governor	PMF ACT
827	Joseph Kimani Mugo	2023	1,170	A concession given by H.E. The Governor	PMF ACT
828	Wilfred Kimani Mugo	2023	31	A concession given by H.E. The Governor	PMF ACT
829	Faith Calorine Wambui Gallacher	2023	2,660	A concession given by H.E. The Governor	PMF ACT
830	Paul Githengi Kamau	2023	2,660	A concession given by H.E. The Governor	PMF ACT
831	Leah Muthoni Kamanu	2023	2,660	A concession given by H.E. The Governor	PMF ACT
832	Ruth Waithira Kuria	2023	2,660	A concession given by H.E. The Governor	PMF ACT
833	Paul Githengi/Leah Muthoni/Faith Gallacher/Zakayo Mwaura	2023	2,660	A concession given by H.E. The Governor	PMF ACT
834	Samuel Mungai Kamanu	2023	2,660	A concession given by H.E. The Governor	PMF ACT

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

835	Cicilia Wangechi Kibiri	2023	179	A concession given by H.E. The Governor	PMF ACT
836	Cicilia Wangechi	2023	2,060	A concession given by H.E. The Governor	PMF ACT
837	Margaret Wanjiru Muigai	2023	10	A concession given by H.E. The Governor	PMF ACT
838	Margaret Wanjiru Muigai	2023	10	A concession given by H.E. The Governor	PMF ACT
839	Margaret Wanjiru Muigai	2023	10	A concession given by H.E. The Governor	PMF ACT
840	Margaret Wanjiru Muigai	2023	10	A concession given by H.E. The Governor	PMF ACT
841	Moses Muita Kamau	2023	6,580	A concession given by H.E. The Governor	PMF ACT
842	John Kimani Gichuhi	2023	2,044	A concession given by H.E. The Governor	PMF ACT
843	Ndung'u Jeseo Kamutu	2023	122	A concession given by H.E. The Governor	PMF ACT
844	Joseph Kihara Gatibaru	2023	199	A concession given by H.E. The Governor	PMF ACT
845	Joseph Kihara Gatibaru	2023	199	A concession given by H.E. The Governor	PMF ACT
846	Joseph Kihara Gatibaru	2023	199	A concession given by H.E. The Governor	PMF ACT
847	Paul Mwangi Thegethi	2023	10	A concession given by H.E. The Governor	PMF ACT
848	David Ngure Wahinya	2023	10	A concession given by H.E. The Governor	PMF ACT
849	Siphira Waithira Ngure	2023	10	A concession given by H.E. The Governor	PMF ACT
850	Siphira Waithira Ngure	2023	10	A concession given by H.E. The Governor	PMF ACT
851	Siphira Waithira Ngure	2023	10	A concession given by H.E. The Governor	PMF ACT
852	Baranaba Gachure Richu	2023	67	A concession given by H.E. The Governor	PMF ACT
853	Baranaba Gachure Richu	2023	67	A concession given by H.E. The Governor	PMF ACT
854	Peter Ndung'u Gikoni	2023	445	A concession given by H.E. The Governor	PMF ACT

**Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023**

855	Rosemary Kabui	2023	305	A concession given by H.E. The Governor	PMF ACT
856	Loise Mary Kabui	2023	305	A concession given by H.E. The Governor	PMF ACT
857	Samuel Karanja Mwangi	2023	305	A concession given by H.E. The Governor	PMF ACT
858	John Wanjohi Mwangi	2023	305	A concession given by H.E. The Governor	PMF ACT
859	Elijah Ngang.U Gichuhu	2023	10	A concession given by H.E. The Governor	PMF ACT
Total			39,989,624		

(PFM ACT section 165 subsection 4, 5)




Juvenalis Thiongo
Chief officer
ICPAK M/ No. 6358



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 the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)															
1.0	<p>Un-supported Balances in the Financial Statements A review of the financial statements revealed that balances amounting to Kshs.952,831,835 were not supported with detailed and analyzed schedules.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Particulars</th> <th style="width: 35%;">Financial Statements Component</th> <th style="width: 40%;">Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Balance b/f at the beginning of the year - 2021/2022</td> <td>Statement of Receipts and Disbursements</td> <td style="text-align: right;">2,225,907</td> </tr> </tbody> </table>	Particulars	Financial Statements Component	Amount (Kshs)	Balance b/f at the beginning of the year - 2021/2022	Statement of Receipts and Disbursements	2,225,907	<p>i) Balance b/f at the beginning of the year - 2021/2022</p> <p>These amounts are supported by the certificate of balances</p> <p>Annex I analyzed as follows;</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Bank</th> <th style="width: 35%;">A/C Number</th> <th style="width: 50%;">Amount (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Equity Bank</td> <td>062026101667</td> <td style="text-align: right;">1,714,354.77</td> </tr> <tr> <td>KCB</td> <td>1140736779</td> <td style="text-align: right;">511,551.95</td> </tr> </tbody> </table>	Bank	A/C Number	Amount (Kshs.)	Equity Bank	062026101667	1,714,354.77	KCB	1140736779	511,551.95	Resolved	
Particulars	Financial Statements Component	Amount (Kshs)																	
Balance b/f at the beginning of the year - 2021/2022	Statement of Receipts and Disbursements	2,225,907																	
Bank	A/C Number	Amount (Kshs.)																	
Equity Bank	062026101667	1,714,354.77																	
KCB	1140736779	511,551.95																	

	<table border="1"> <tr> <td>Total County Own Source Revenue</td> <td>Statement of Receipts and Disbursements</td> <td>473,061,810</td> </tr> <tr> <td>Total Revenue in Arrears</td> <td>Statement of Arrears of Revenue</td> <td>477,544,118</td> </tr> <tr> <td></td> <td>Total</td> <td>952,831,835</td> </tr> </table>	Total County Own Source Revenue	Statement of Receipts and Disbursements	473,061,810	Total Revenue in Arrears	Statement of Arrears of Revenue	477,544,118		Total	952,831,835		<table border="1"> <tr> <td></td> <td>Total</td> <td>2,225,906.72</td> </tr> </table>		Total	2,225,906.72		
Total County Own Source Revenue	Statement of Receipts and Disbursements	473,061,810															
Total Revenue in Arrears	Statement of Arrears of Revenue	477,544,118															
	Total	952,831,835															
	Total	2,225,906.72															
	<p>In the circumstances, the accuracy, validity and completeness of the financial statement balances the amount of Kshs.952, 831,835 for the year ended 30 June 2022 could not be confirmed.</p>																
2.0	<p>Variations Between Receiver of Revenue Statements and the County Revenue Fund The statement of receipts and disbursements for the year ended 30 June 2022 reflects Kshs.473,061,809 in respect of the total county-generated revenue. This balance is at variance with the reported County Revenue Fund (CRF) financial statements balance of Kshs.479,999,000 resulting to an unexplained and unreconciled balance of Kshs.6,937,191. In the circumstances, the validity and accuracy of the Kshs.473,061,809 total county own generated revenue for the year ended 30 June 2022 could not be confirmed.</p>		<p>CRF Financial Statements are prepared solely from data in the CRF Bank statements which are on a Cash basis of Accounting whereas the Receivers of Revenue are on an Accrual basis of accounting and so the difference. Kshs.473,061,809 relates to the total local revenue collected in the FY 2021.22 as evidenced by Local Revenue returns Annex IV whereas Kshs.479,999,000 was total swipes from Local Revenue accounts to the CRF</p>	Resolved													
3.0	<p>Variations Between the Financial Statements and Supporting Schedules</p>		<p>Weekly schedules are normally prepared at the sub-county level and submitted to the head office. In some cases, the weekly schedule as</p>	Resolved													

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

A review of the financial statements for the year under review indicated that the following financial statement balances were at variance with the supporting schedules.						reported per revenue stream reflects some variances due to different modes used for revenue collection i.e manual, LAIFOMS, automation by BSK Global technologies and cashless. The variances per stream are normally adjusted quarterly as we are making reports to the controller of budget as per the reporting template. This is what brought the differences since we prepared the financial statement using the quarterly reports as submitted to controller of budget. Annex V		
S/N	Item	Note	Amount as per Financial StatementsK shs	Amount as per SchedulesK shs	VarianceK shs			
1	Cess	1	46,404,903	43,660,131	2,744,772			
2	Land/poll rate	2	9,709,810	9,697,441	12,369			
3	Property rent	4	5,027,192	5,488,662	(461,470)			
4	Parking fees	5	15,521,852	15,942,805	(420,953)			
5	Advertising	7	10,540,185	6,466,076	4,074,109			
6	Hospital Fees and Public Health Service Fees	8 and 9	177,676,307	175,263,600	2,412,707			
7	Physical planning and development, hire of county assets and conservancy	10,11 and 12	20,195,808	19,608,063	587,745			

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

		administration						
		Total		285,076,057	276,126,778	8,949,279		
	In the circumstances, the accuracy and completeness of the respective financial statement balances for the year under review could not be confirmed							
4.0	<p>Long Outstanding Arrears of Revenue The statement of arrears of revenue as at 30 June, 2022 reflects the land/poll rate of Kshs.450,190,945, Single business permits of Kshs.3,435,665, property rent of Kshs.11,044,914 and hospital fees of Kshs.12,872,594 all totalling to Kshs.477,544,118 However, as disclosed in Note 21 to the financial statement, the balances relate to the financial year 2020/2021 and earlier years and have been outstanding for a considerably long period. Although the Management has attributed the arrears to revenue collection through the manual payment register, an ineffective Local Authority Integrated Financial Management and Operations System (LAIFOM) inherited from the defunct local Authorities and failure to update the finance bill, 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.477,544,118 could not be confirmed.</p>			<p>i) Measures put in place to reconcile, validate and recover the revenue arrears.</p> <ul style="list-style-type: none"> ➤ 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 ➤ The county is also in the process of granting interest waivers for a specific period to encourage defaulters for payments. <p>ii) Detailed ageing customer analysis and ledger for the various revenue streams were not provided for audit review</p>			Not Resolved	30 th June 2024


		Revenue arrears schedules are attached and individual worksheets to support the schedules analysed from the Sub County revenue offices Annex VI		
Other Matter 1.0	<p>Prior Year Comparative Figures Review of the financial statements components and notes to the financial statements reflects the prior year's comparative balances. However, the Receiver of Revenue has not provided prior years' financial reports for audit. In the circumstances, the accuracy, validity, and completeness of these opening balances and notes to the financial statements could not be confirmed.</p>	The provision of PFM Act 2012 164. (1) At the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board. The National Treasury under Circular Ref No AG.4/16/3/Vol.II (66) dated 6 th July 2022 provided for the preparation of Receivers of Revenue, the comparative figures had previously been reported as part of County Executive financial statements. Annex VII	Resolved	
2.0	The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis totalling to kshs.990,000,000 and Kshs.473,061,809 respectively resulting to under collection of Kshs.516,938,191 or 52% of the budget due to shortfall in most of the revenue streams. The shortfall in revenue may be an indicator of revenue leakages and inefficiencies in revenue collection system. In the circumstances, the under-performance of the budget affected the planned activities and may have impacted negatively on service delivery to the public	County initial target for the year in question was Kshs. 590M which included kshs.30M for disposal of County assets which were never disposed. Underperformance in other streams can be attributed to various factors among them COVID 19 pandemic recovery effects, drought which affected economic activities in the county and also political interference especially during campaigns	Not resolved	Continues

Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023


		<p>period. The final budget of kshs.990M was given by the County Assembly at the tail end of the financial year as they were approving supplementary budget.</p>		
	<p>The statement of budget and actual amounts reflects adjustments totals of Kshs.400, 000,000 up from the original budget of Kshs.590, 000,000 to the final budget amount of Kshs.990, 000,000. However, the adjustments were not supported by reallocation or virement minutes, workplans, the applied chart of accounts and detailed approved budget. This is contrary to Regulation 41(1) of Public Financial Management (County Government) Regulations, 2015 which states that aggregate reallocations for a particular line in a given fiscal year may not exceed the amount appropriated for that line in the annual Appropriations Act amended from time to time through budgetary reallocations made pursuant to section 154 of the Act and any supplementary Appropriations Acts enacted under section 135. In the circumstances, Management was in breach of the law.</p>	<p>County initial target for the year in question was Kshs. 590M. The final budget of kshs.990M was set by the County Assembly at the tail end of the financial year as they were approving the supplementary budget. The adjustments were not supported by reallocation or virement minutes, workplans, the applied chart of accounts and detailed approved budget since this was done without involvement of revenue directorate.</p>	<p>Resolved</p>	


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.



Name ; Juvenalis Thiong'o
Chief Officer





Name ; Mariam Muthoni Mwai
Head Of Revenue Reporting

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Receiver Of Revenue
County Government Of Nyandarua
Revenue Statements for the Period Ended 30th June 2023

ICPAK M/No. 6358

Date.

ICPAK M/No. 5457

Date.