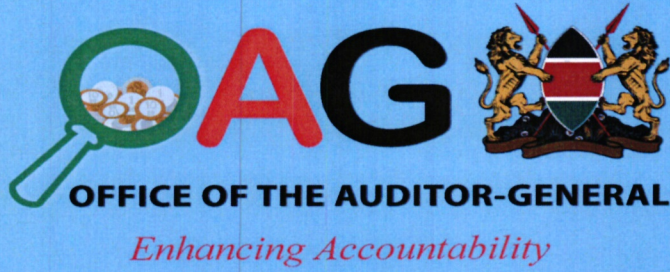


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REPORT

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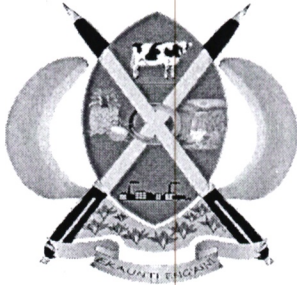
ON

**RECEIVER OF REVENUE -
REVENUE STATEMENTS**

**FOR THE YEAR ENDED
30 JUNE, 2022**

COUNTY GOVERNMENT OF NYAMIRA





RECEIVER OF REVENUE

COUNTY GOVERNMENT OF NYAMIRA

REVENUE STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

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Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

I. KEY RECEIVER OF REVENUE-COUNTY GOVERNMENT OF NYAMIRA INFORMATION AND MANAGEMENT

(a) Background Information

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

(b) Principal Activities

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

(c) Key Management

The County Government of Nyamira's day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Emily Moraa Ongaga
2.	Accounting Officer Department of Finance, ICT and Economic Planning	CPA Dominic Barare
3.	Accounting Officer-Department of Public Service Management	Mr Emmanuel Mokoro
4.	Accounting Officer-Department of Health Services	Dr Jack Magara
5.	Accounting Officer-Department of Trade, Tourism, Industrialization and Cooperative Development	CPA David Orori
6.	Accounting Officer- Department of Lands, Housing and Physical Planning	Mr Vincent Oigo
7.	Accounting Officer - Department of Agriculture, Livestock and Fisheries	Mrs Lydia Momanyi
8.	Accounting Officer- Department of education	M/s Lilian Kerich
9.	Accounting Officer- Department of Gender, Sports and Culture	Ms Christine Ogechi
10.	Accounting Officer-Department of Environment and Natural Resources	Mr Ronald Marwanga
11.	Accounting Officer-Department of Transport and Infrastructure	Mr Josphat Gori

Receiver of Revenue
County Government of Nyamira
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No.	Designation	Name
12.	Accounting Officer-Department of County Executive Office	Mr Mwencha Nyasimi
13.	Accounting Officer-Department of County Public Service Board	Mrs Ann Mwasi
14	Accounting Officer-Department of Municipality	Mr. Vincent Oigo
15	Director Revenue	Mr. Geoffrey Michira
16	Revenue Coordinators	Sub County Heads

(d) County Headquarters

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

(e) Entity Contacts

Telephone: (254) -0738727272,0735232323
E-mail: info@nyamira.go.ke.
Webs : www.nyamira.go.ke

(f) Independent Auditors

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

(g) Principal Legal Adviser

The County Attorney
Evans E.M.Orina
P.O. Box 434-40500
Nyamira, Kenya

(h) Bankers (County Executive Bankers)

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

*Receiver of Revenue
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2. Kenya Commercial Bank
Nyamira branch
Po Box 403-40500
Nyamira, Kenya

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

4. Equity bank of Kenya
Nyamira Branch
P.O. 650- 40500
Nairobi, Kenya

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II. FOREWORD BY THE CECM FINANCE, ICT AND ECONOMIC PLANNING

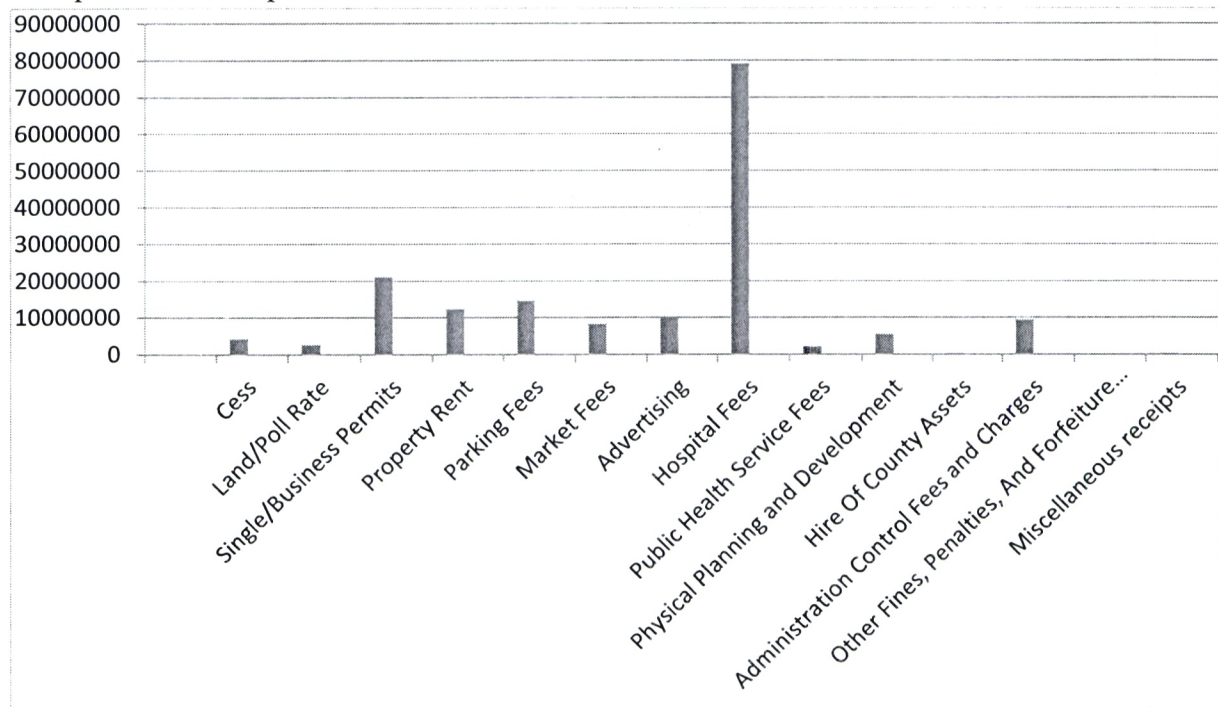
It is my pleasure to present the annual Report on the Receiver of Revenue Statements of the County Government of Nyamira for the year ended 30th June, 2022.

The County Government of Nyamira was able to realize Kshs.169,976,000 in actual revenues, as detailed in the table below, representing 58% of revenue projection of Kshs.295,000,000 for the year ended 30 June, 2022:

Revenue Source	Amount (Kshs.)
Cess	4,302,380
Land/Poll Rate	2,570,634
Single/Business Permits	21,035,979
Property Rent	12,321,770
Parking Fees	14,542,331
Market Fees	8,212,047
Advertising	10,258,810
Hospital Fees	79,189,658
Public Health Service Fees	2,090,830
Physical Planning and Development	5,458,488
Hire Of County Assets	255,500
Administration Control Fees and Charges	9,435,260
Other Fines, Penalties, And Forfeiture Fees	87,815
Miscellaneous receipts	214,498
Total County Own Source Revenue	169,976,000


**Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022**

This performance is presented in the bar chart below



All of the realized revenue of Kshs.169,976,000 was disbursed to County Revenue Fund during the year.

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

.....

CPA EMILLY MORAA ONGAGA
ICPAC Number 10900
CECM Finance, ICT and Economic Planning
County Government of Nyamira

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

III. MANAGEMENT DISCUSSION AND ANALYSIS

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

	Revenue Sources	Budget Estimate				
		2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Unspent Balances	834,304,744	1,314,910,281	1,154,682,640	855,779,664	838,910,105
9910201	Equitable share	4,620,600,000	4,772,800,000	4,810,800,000	4,810,800,000	5,135,340,036
Various	Own Source Revenue	258,592,832	255,566,158	250,000,000	250,000,000	295,000,000
	Total	5,713,497,576	6,343,276,439	6,215,482,640	5,916,579,664	6,269,250,141
Additional Transfers from National Government						
1330301	Development of youth polytechnics Grant	83,704,140	52,915,000	67,068,298	60,409,894	0
1330404	Compensation user fee forgone	13,175,221	13,175,221	13,175,221	13,175,221	0
3111504	Roads maintenance levy fund	177,012,086	125,663,667	136,557,750	146,215,617	0
	Total	273,891,447	6,279,464,169	216,801,269	6,136,380,396	6,269,250,141
Capital Grants from Development Partners						
1320101	World Bank Loan for National and Rural inclusive growth project	50,000,000	140,435,163	350,000,000	198,509,110	275,417,324
1320101	Kenya Urban Support Programme (KUSP UDG)	0	114,705,300	114,705,300	114,705,300	0

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County Government of Nyamira
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	Revenue Sources	Budget Estimate				
		2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
1320101	Kenya Urban Support Programme (KUSP UIG)	0	41,200,000	8,800,000	0	0
1320101	World Bank grant (THSUC)	28,452,981	50,000,000	35,000,000	278,847,760	90,226,074
1540701	Kenya Devolution Support Program Level II	0	0	0	0	112,815,048
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	50,000,000
1320101	World Bank grant (KDSP)	39,582,751	42,383,765	30,000,000	45,000,000	0
1540701	DANIDA	11,995,032	15,491,250	14,250,000	13,680,000	10,659,000
1320101	Agricultural Sector Development Support Programme II	0	0	16,937,554	13,125,036	24,250,072
	Total	130,030,764	404,215,478	569,692,854	663,867,206	563,367,518
	Grand Total		6,683,679,647	7,001,976,763	6,800,247,602	6,832,617,659

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

The county also manage to collect as below:

Revenue Sources and Actual Receipts						
		Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Unspent Balances/Transfer To CRF	834,304,744	1,314,910,281	1,154,682,640	855,779,664	13,213
9910201	Equitable share	4,620,600,000	4,772,800,000	4,397,071,200	4,810,800,000	4,724,512,833
Various	Own Source Revenue	97,881,577	165,447,568	187,324,098	168,276,586	169,976,000
1330301	Development of youth polytechnics Grant	83,704,140	39,950,825	67,068,298	60,409,894	0
1330404	Compensation user fee forgone	11,578,459	13,175,221	13,175,221	13,175,221	0
3111504	Roads maintenance levy fund	117,012,086	125,663,668	136,557,732	146,215,617	0
	Total	5,765,081,006	6,431,947,563	5,955,879,189	6,054,656,982	4,891,432,031
1320101	World Bank Loan for National and Rural inclusive growth project	0	50,078,476	161,791,811	175,682,713	140,544,721
1320101	Kenya Urban Support Programme (KUSP UDG)	0	114,705,300	82,041,681	30,479,584	0

*Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

Revenue Sources and Actual Receipts						
		Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
1320101	Kenya Urban Support Programme (KUSP UIG)	0	41,200,000	8,800,000	0	0
1320101	World Bank grant (THSUC)	12,933,173	23,985,548	14,054,627	278,585,188	76,304,392
1540701	Kenya Devolution Support Program Level II	0	0	0	0	112,815,048
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	0
1320101	World Bank grant (KDSP)	39,582,751	0	30,000,000	45,000,000	0
1540701	DANIDA	18,592,300	15,491,250	19,570,000	13,680,000	5,329,500
1320101	Agricultural Sector Development Support Programme II(ASDP)	0	7,218,777	16,463,524	12,625,861	20,115,973
	Total	71,108,224	252,679,351	332,721,643	556,053,346	239,614,929
	Grand Total	5,738,307,653	6,519,179,346	6,288,600,832	6,610,710,328	5,134,116,975

IV. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, includes a statement of the county government County Government of Nyamira's performance against predetermined objectives.

Strategic development objectives

The County's 2021-2022 CIDP has identified 18 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the County Government of Nyamira County's 2018-2022 CIDP are to:

- To strengthen delivery and quality of services to the citizenry
- To improve the food security and eradicate poverty in the county
- To improve livestock productivity and safe animal products
- Provision of spatial framework for Infrastructure and socioeconomic development of the County
- To enhance housing development and infrastructure through integrated management
- To improve transportation of goods and people
- To improve physical and social infrastructure in urban areas
- To promote reliable and accessible ICT services to the citizens of Nyamira County
- To enhance access and quality Early Childhood Development and Education services
- To reduce incidences of mortality and disease burden in the County
- To strengthen policy formulation, economic planning, resource allocation and community awareness
- To ensure quality financial resources enhancement, control and advisory
- Continuously enhance human resource competencies and skills with total compliance to legal statutory and policy requirements
- To strengthen Institutional framework for administration of decentralized units
- To enhance resource mobilization through proactive engagement with development partners
- To promote culture and develop sports talents
- To promote gender equity and equality
- To increase accessibility to clean and safe water for domestic and industrial use

Receiver Of Revenue
County Government Of Nyamira
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- To promote environmental conservation, health and safety through sustainable development approaches
- To full access to affordable, adequate and reliable energy for socio-economic transformation

For purposes of implementing and cascading the CIDP development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Below we present the progress made in attaining the objectives of the CIDP (2021-2022) for Nyamira County.

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County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

	Revenue Sources	Budget Estimate				
		2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Unspent Balances	834,304,744	1,314,910,281	1,154,682,640	855,779,664	838,910,105
9910201	Equitable share	4,620,600,000	4,772,800,000	4,810,800,000	4,810,800,000	5,135,340,036
Various	Own Source Revenue	258,592,832	255,566,158	250,000,000	250,000,000	295,000,000
	Totals	5,713,497,576	6,343,276,439	6,215,482,640	5,916,579,664	6,269,250,141
Additional Transfers From National Government						
1330301	Development of youth polytechnics Grant	83,704,140	52,915,000	67,068,298	60,409,894	0
1330404	Compensation user fee forgone	13,175,221	13,175,221	13,175,221	13,175,221	0
3111504	Roads maintenance levy fund	177,012,086	125,663,667	136,557,750	146,215,617	0
	TOTAL	273,891,447	6,279,464,169	216,801,269	6,136,380,396	6,269,250,141
CAPITAL GRANTS FROM DEVELOPMENT PARTNERS						
1320101	World Bank Loan for National and Rural inclusive growth project	50,000,000	140,435,163	350,000,000	198,509,110	275,417,324
1320101	Kenya Urban Support Programme (KUSP UDG)	0	114,705,300	114,705,300	114,705,300	0
1320101	Kenya Urban Support Programme (KUSP UIG)	0	41,200,000	8,800,000	0	0
1320101	World Bank grant (THSUC)	28,452,981	50,000,000	35,000,000	278,847,760	90,226,074

*Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

	Revenue Sources	Budget Estimate				
		2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
1540701	Kenya Devolution Support Program Level II	0	0	0	0	112,815,048
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	50,000,000
1320101	World Bank grant (KDSP)	39,582,751	42,383,765	30,000,000	45,000,000	0
1540701	DANIDA	11,995,032	15,491,250	14,250,000	13,680,000	10,659,000
1320101	Agricultural Sector Development Support Programme II	0	0	16,937,554	13,125,036	24,250,072
	Sub Total	130,030,764	404,215,478	569,692,854	663,867,206	563,367,518
	Grand Total	5,713,497,576	6,683,679,647	7,001,976,763	6,800,247,602	6,832,617,659

*Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

The actual revenues collected:

Revenue Sources and Actual Receipts						
		Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
9910201	Unspent Balances	834,304,744	1,314,910,281	1,154,682,640	855,779,664	37,509
9910201	Equitable share	4,620,600,000	4,772,800,000	4,397,071,200	4,810,800,000	4,724,512,833
Various	Own Source Revenue	97,881,577	165,447,568	187,324,098	168,276,586	169,976,000
1330301	Development of youth polytechnics Grant	83,704,140	39,950,825	67,068,298	60,409,894	0
1330404	Compensation user fee forgone	11,578,459	13,175,221	13,175,221	13,175,221	0
3111504	Roads maintenance levy fund	117,012,086	125,663,668	136,557,732	146,215,617	0
	Total	5,765,081,006	6,431,947,563	5,955,879,189	6,054,656,982	4,894,526,342
1320101	World Bank Loan for National and Rural inclusive growth project		50,078,476	161,791,811	175,682,713	140,544,721
1320101	Kenya Urban Support Programme (KUSP UDG)	0	114,705,300	82,041,681	30,479,584	0
1320101	Kenya Urban Support Programme (KUSP UIG)	0	41,200,000	8,800,000	0	0

*Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

Revenue Sources and Actual Receipts						
		Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022
		Kshs	Kshs	Kshs	Kshs	Kshs
1320101	World Bank grant (THSUC)	12,933,173	23,985,548	14,054,627	278,585,188	76,304,392
1540701	Kenya Devolution Support Program Level II	0	0	0	0	0
1540701	Kenya Second Informal Settlement Improvement (KISIP 2)	0	0	0	0	0
1320101	World Bank grant (KDSP)	39,582,751	0	30,000,000	45,000,000	0
1540701	DANIDA	18,592,300	15,491,250	19,570,000	13,680,000	5,329,500
1320101	Agricultural Sector Development Support Programme II(ASDP)	0	7,218,777	16,463,524	12,625,861	17,436,316
	Total	71,108,224	252,679,351	332,721,643	556,053,346	239,614,929
	Grand Total	5,738,307,653	6,519,179,346	6,288,600,832	6,610,710,328	5,134,141,271

Receiver Of Revenue
County Government Of Nyamira
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Ref	Objective as per CIDP	Performance/Progress made up since the start of CIDP planning period up to date	Remarks (Explain
	County Own Source Revenue		
1	Under collection of 20% Cess	As per the CIDP the county is not meeting its annual targets.	The county has initiated revenue automation ,identified the un tapped revenue sources and enforced revenue collection
2	Increase in Land/Poll Rate by 10%		
3	Under collection of Single/Business Permits by 05%		
4	Under collection of Property Rent by 2%		
5	Increase in Parking Fees by 0.5%		
6	Increase in Market Fees by 20%		
7	Increase in advertising by 6%%		
8	Increase in Hospital Fees by 10%		
9	Under collection of Public Health Service Fees by 5%		
10	Decrease of Physical Planning and Development by 5%		
11	Under collection in Hire Of County Assets by 10%		
12	Increase in Administration Control Fees and Charges by 12%		
13	Under collection in Other Fines, Penalties, And Forfeiture Fees by 10%		
14	Under collection in Miscellaneous receipts by 10%		

V. STATEMENT OF RECEIVER OF REVENUE’S RESPONSIBILITIES

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

The Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the statement of assets and liabilities of the County Government of Nyamira’s, (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 County Government of Nyamira’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 County Government of Nyamira’s receiver of revenue account gives a true and fair view of the state of County Government of Nyamira’s receiver of revenue transactions during the financial year ended June 30, 2022, and of the County Government of Nyamira’s statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the receiver of revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the County Government of Nyamira’s 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.

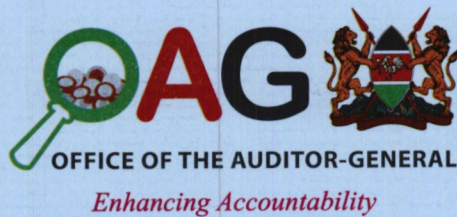
Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 30th September 2022.



.....
CPA. Dominic O. Barare
ICPAK Number 15694
Chief Officer Finance, ICT and Economic Planning
County Government of Nyamira

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022 - COUNTY GOVERNMENT OF NYAMIRA

PREAMBLE

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

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

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 the Receiver of Revenue - County Government of Nyamira set out on pages 1 to 12, which comprise of the statement

of financial assets and liabilities and statement of arrears of revenue as at 30 June, 2022 and the statement of receipts and disbursements and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the revenue statements present fairly, in all material respects, the financial position of the Receiver of Revenue - County Government of Nyamira as at 30 June, 2022 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 Government Act, 2012.

Basis for Qualified Opinion

Variations between Revenue Statements and Records

The statement of receipts and disbursements reflects own source revenue of Kshs.169,976,000. However, variations analyzed below were noted between amounts reflected in the statement and amounts reflected in the revenue records maintained.

Revenue Stream	Amount as per Revenue Statements (Kshs.)	Amount as per Zizi Revenue Collection Records (Kshs.)	Variance (Kshs.)
Cess	4,302,380	4,379,830	(77,450)
Land Rates	2,570,634	10,937,610	(8,366,976)
Single Business Permit Fees	21,035,979	20,441,129	594,850
Property Rent	12,321,770	2,368,824	9,952,946
Parking Fees	14,542,331	14,077,811	464,520
Market Fees	8,212,047	7,904,607	307,440
Public Health Services	2,090,830	1,664,400	426,430
Physical Planning	5,458,488	5,593,092	(134,604)
Hire of County Assets	255,500	316,000	(60,500)
Trade, Weights, and Measures	609,520	617,500	(7,980)
SBP Private Schools/Vocational Institutions	950,000	980,000	(30,000)
Administrative Fee	6,201,081	6,067,783	133,298
Veterinary	1,015,059	1,001,359	13,700
Other Fines and Penalties	87,815	8,500	79,315

Further, revenue amounting to Kshs.6,058,861 deposited in a revenue collection bank account was not included in the revenue statements.

In the circumstances, the accuracy and completeness of the own source revenue of Kshs.169,976,000 for the year ended 30 June, 2022 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 Nyamira 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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amount reflects revenue budget and actual on comparable basis amounts of Kshs.295,000,000 and Kshs.169,976,000 respectively, resulting in under collection of revenue of Kshs.125,024,000 or 42% of the budget.

As a result of under collection of revenue, the planned activities may not have been realized thus impacting negatively on service delivery to the residents of Nyamira County.

2. Lack of Valuation Roll and Accompanying Legislation

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Transfer of Revenue Received to the County Revenue Fund

The statement of receipts and disbursements reflects an amount of Kshs.169,976,000 disbursed to the County Revenue Fund (CRF) in respect of own source revenue. However, included in this amount is Kshs.9,435,260 in respect of administrative control

fees and charges which further includes Kshs.6,201,081 relating to administrative fees that was collected through the Integrated Personnel and Payroll Database system and deposited into a commercial bank account between 01 July, 2021 and 29 June, 2022, but transferred to the CRF Account on 29 June, 2022. This was contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015 that provides that the receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

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

2. Non-Payment of Annual Maintenance Fees for Maintenance of Revenue Collection and Management System

The County Government entered into a contract with a local company for supply, delivery, customization, commissioning and maintenance of revenue collection and management system, for a contract period of three (3) years from 23 May, 2019 to 23 May, 2022. However, as at the time of audit, the County Government had not paid the Company for three (3) years, contrary to Schedule 3 of the contract agreement, which stipulates that annual maintenance fees be computed at a rate of 5.5% of the total revenues collected in the respective quarter.

In the circumstances, the County Government may incur huge penalties arising from the non-compliance with the contract terms.

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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

The 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 the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

The 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 Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 controls 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 controls 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 controls may not prevent or detect misstatements and instances of noncompliance. 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 controls.
- 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 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 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 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

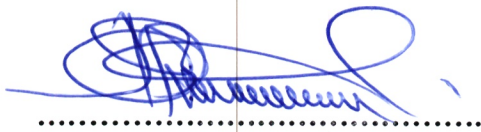
25 April, 2023

*Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

**VII. STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED
30 JUNE 2022**

	Note	2021/22
		Kshs
County Own Source Revenue		
Cess	1	4,302,380
Land/Poll Rate	2	12,321,770
Single/Business Permits	3	21,035,979
Property Rent	4	2,570,634
Parking Fees	5	14,542,331
Market Fees	6	8,212,047
Advertising	7	10,258,810
Hospital Fees	8	79,262,158
Public Health Service Fees	9	2,018,330
Physical Planning and Development	10	5,458,488
Hire Of County Assets	11	255,500
Administration Control Fees and Charges	12	9,435,260
Other Fines, Penalties, And Forfeiture Fees	13	87,815
Miscellaneous receipts	14	214,498
Total County Own Source Revenue		169,976,000
Total Receipts		169,976,000
Balance b/f at the beginning of the year	15	-
Disbursements To CRF		(169,976,000)
Balance Due for Disbursement		-

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 30th Sept, 2022 and signed by:



.....
Name: Dominic B Oyugi
County Receiver of Revenue
(ICPAK M/No. 15694)




.....
Name: Saul Onsare
Head of Revenue Reporting


*Receiver Of Revenue
County Government Of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

VIII. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2022

	Note	2021/2022
		Kshs
Financial Assets		
Cash And Cash Equivalent s		
Bank Balances	15	289,509
Total Financial Assets		289,509
Total Financial Assets		289,509
Financial Liabilities		
Payables-Due to CRF	17	289,509
Total Financial Liabilities		289,509

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 30TH September 2022 and signed by:


 Name: Dominic B. Oyugi
 County Receiver of Revenue
 ICPAK M/No .15694


 Name : Saul Onsare
 Head of Revenue Reporting

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

IX. STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Realization Difference	% of Realization
	A	B	C=A+B	D	E=C-D	F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Cess	15,622,259		15,622,259	4,302,380	11,319,879	28
Land/Poll Rate	2,700,646		2,700,646.00	2,570,634	130,012	95
Single/Business Permits	22,161,627		22,161,627	21,035,979	1,125,648	95
Property Rent	12,510,952		12,510,952	12,321,770	189,182	98
Parking Fees	14,721,882		14,721,882	14,542,331	179,551	99
Market Fees	11,436,355		11,436,355	8,212,047	3,224,308	72
Advertising	14,366,334		14,366,334	10,258,810	4,107,524	71
Hospital Fees	115,834,801		115,834,801	79,189,658	36,645,143	68
Public Health Service Fees	37,569,531		37,569,531	2,090,830	35,478,701	6
Physical Planning and Development	9,802,036		9,802,036	5,458,488	4,343,548	56
Hire Of County Assets	4,433,048		4,433,048	255,500	4,177,548	6
Administration Control Fees and Charges	19,206,028		19,206,028	9,435,260	9,770,768	49
Other Fines, Penalties, And Forfeiture Fees	14,128,972		14,128,972	87,815	14,041,157	1
Miscellaneous Receipts	505,529		505,529	214,498	291,031	42
Total County Own Source Revenue	295,000,000	0	295,000,000	169,976,000	125,024,000	58

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

Notes:

The total revenue was under collected by 42% mainly due to COVID-19 pandemic and resistance from the locals including motor cycles and open air Market traders

The County Receiver of revenue's financial statements were approved on 30th September, 2022 and signed by:



.....
Name: Dominic B. Oyugi
County Receiver of Revenue
ICPAK M/No 15694

Date



.....
Name : Saul Onsare
Head of Revenue Reporting

Date

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

X. STATEMENT OF ARREARS OF REVENUE AS AT 30 JUNE 2022

Classification Of Receipts (Indicate As Applicable)	Balance as at 1 st July 2021	Arrears received during the year	Additions in arrears for the current year to June 30, 2022	Total arrears as at 30 June 2022	Measures taken to recover the arrears	Assessment to the recoverability of arrears
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	0	0	0	0	0	0
Land/Poll Rate	0	0	0	0	0	0
Single/Business Permits	0	0	0	0	0	0
Property Rent	0	0	0	0	0	0
Parking Fees	0	0	0	0	0	0
Market Fees	0	0	0	0	0	0
Advertising	0	0	0	0	0	0
Hospital Fees	0	0	0	0	0	0
Public Health Service Fees	0	0	0	0	0	0
Physical Planning and Development	0	0	0	0	0	0
Hire Of County Assets	0	0	0	0	0	0
Administration Control Fees and Charges	0	0	0	0	0	0
Other Fines, Penalties, And Forfeiture Fees	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0
Total Arrears	0	0	0	0	0	0

XI. NOTES TO THE FINANCIAL STATEMENTS

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

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

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

2. Recognition of Receipts

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

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 27th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was 1 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.

Notes to the Financial Statements (Continued)

4. Cash and cash equivalents

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

5. Revenue in Arrears

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

6. Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. (Include the receiver's actual policy on disbursements)

7. Comparative Figures

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

8. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2022

*Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

XI(b) Notes To the Financial Statements

1. Cess

Description	2021/22
	Kshs
Building material cess	1,710,320
Agricultural cess	2,590,560
Fish permits	1,500
Total	4,302,380

2. Land/Poll rates

Description	2021/2022
	Kshs
Land Rates	12,321,770
Total	12,321,770

3. Single /Business Permits

Description	2021/2022
	Kshs
Business permit application fees	433,600
Annual Business permit fees	20,602,379
Total	21,035,979

4. Property Rent

Description	2021/2022
	Kshs
I/Plot Rent	177,860
Plot Rent	983,561
Market stall Rent	1,409,213
Total	2,570,634

*Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

5. Parking Fees

Description	2021/2022
	Kshs
Matatu stickers and registration fee	9,269,780
Daily Parking	4,929,681
Motor bike stickers	342,870
Total	14,542,331

6. Market Fees

Description	2021/2022
	Kshs
Market Dues	6,839,602
cattle movement permit	298,095
Cattle Fee	1,057,550
Slaughter Fee	16,800
Total	8,212,047

7. Advertising

Descriptions	2021/2022
	Kshs
Billboard advertising	7,188,795
Roadshows	3,070,015
Total	10,258,810

8. Hospital Fees

Description	2021/2022
	Kshs
Level 5 hospitals	79,262,158
Total	79,262,158

Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022

Notes to the Financial Statement (Continued)

9. Public Health Service Fees

Description	2021/2022
	Kshs
Inspection of buildings/premises/Institutions	2,018,330
Total	2,018,330

10. Physical Planning and Development

Description	2021/2022
	Kshs
Build Plans and Approval	2,653,500
Lands and Survey	378,000
Physicals Planning	2,426,988
Total	5,458,488

11. Hire Of County Assets

Description	2021/2022
	Kshs
Public Works approvals	255,500
Total	255,500

12. Administration Control Fees and Charges

Description	2021/2022
	Kshs
Liquor	645,000
Registration fees for social services/Renewal	14,600
Trade, Weights and Measures	609,520
SBP Private schools/vocational institutions	950,000
Veterinary	1,015,059
Administrative Fee	6,201,081
Total	9,435,260

*Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

Notes to the Financial Statement (Continued)

13. Other Fines, Penalties and Forfeitures

Description	2021/2022
	Kshs
General Services	79,315
Storage charges, penalties, fines	2,000
Impounding charges	6,500
Total	87,815

14. Miscellaneous Receipts

Description	2021/2022
	Kshs
Imprest Surrender	86,098
Water, sanitation and irrigation fees	128,400
Total	214,498

15. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency	2021/2022
		Kshs
KCB Revenue Account no 1141208989	Kshs	84,420
KCB Revenue Account 1238881378 –Health	Kshs	138,158
Coop. Revenue Account, No. 01141348689700	Kshs	66,931
Total		289,509

16 (a) Balance carried forward as at 30th June 2022 and subsequently transferred

Ref	Amount (Kshs)	Date subsequently transferred
	289,509	1 July 2022
Total	289,509	

*Receiver of Revenue
County Government of Nyamira
Revenue Statements for the Period Ended 30th June 2022*

Notes to the Financial Statement (Continued)

16. Payables- Due To CRF

Payables	2021/22
	Kshs
Balance b/f at the beginning of the year	289,509
Amount collected during the year	169,976,000
Amounts disbursed to CRF during the year	(169,976,000)
Balance c/d at the end of the year	289,509

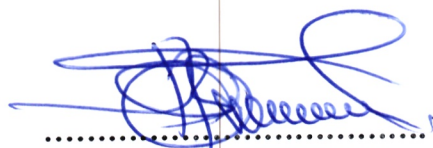
This relates to amounts yet to be disbursed to the exchequer at the end of the financial year. The amount is supported by the bank balances as per note 15 above.

XII. APPENDICES

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

There were no Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.

(PFM ACT section 165 subsection 4, 5)



.....
**CPA Dominic Barare
Accounting Officer
ICPAK M/No. 15694**

Date.....