

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

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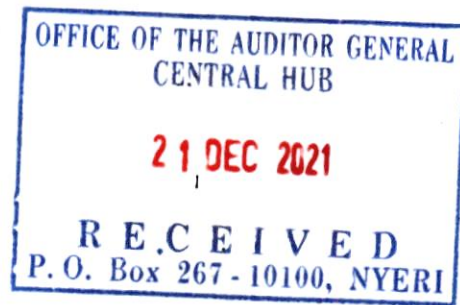
**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF KIRINYAGA**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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**COUNTY GOVERNMENT OF KIRINYAGA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

**KIRINYAGA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

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**1. COUNTY GOVERNMENT OF KIRINYAGA INFORMATION AND MANAGEMENT**

**a) Background information**

Kirinyaga County Government is constituted as per the Constitution of Kenya is headed by the County Governor, H.E Anne Mumbi, who is responsible for the general policy and strategic direction of the County.

**b) Key Management**

Kirinyaga County Government day-to-day management is under the following key organs:

- H.E. Anne Mumbi County Governor
- Peter Ndambiri Deputy Governor
- Joe Muriuki County Secretary
- Moses Migwi CEC Member Finance and Economic Planning
- James Kinyua CEC Member Education
- Gladys Njeri CEC Member Health
- Mithamo Kibuci CEC Member Trade, Cooperatives and Tourism
- CEC Member Transport and Infrastructure
- Dr. Jackan Gutu CEC Member Environment, Water and Natural Resources
- Jackline Wanjiku CEC Member Agriculture, Livestock and Fisheries
- Rev Peter Murimi CEC Member Lands, Physical Planning and Housing
- Dennis Gichobi CEC Member Youth and Sports
- Lynette Wanjiru CEC Member Gender, Culture and Social Development

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were

No.	Designation	Name
1.	Chief Officer Finance	Johnson Waweru
2.	Head of County Treasury (Accounting)	Zephaniah Kiongo
3.	Director of Economic Planning	John Mbugua
4.	Director Internal Audit	Phillomena Nyokabi
5.	Director Supply Chain Management	Carilus Otieno
6.	Director County Budget	Lawrence Muchira

**d) Fiduciary Oversight Arrangements**

The County Government of Kirinyaga consists of two Arms of Government with one mainly undertaking the oversight role namely the County Assembly of Kirinyaga. The activities are checked by the activities of several committees instituted mainly by the County Assembly. The Finance committee is mandated to ensure that the public resources in the county are applied prudently for the activities that were meant for in the County. Additionally, the

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members of the County Assembly are representatives of the region all over the County and consequently are able to verify the optimal resource management of the county.

The County has a functional Internal Audit Office which oversees the day-to-day financial management of the County. They assure sound internal controls are adhered to. There is an audit committee in place which has an oversight role on the county executive. They make their independent recommendations based on internal and external audit reports. External audit is done by Office of Auditor General after the end of each financial year. The final external audit report is deliberated by the Senate, Public Account Committee and County Assembly Finance and Budget committee.

**e) Entity Headquarters**

P.O. Box 260 Kutus.  
Kutus Town, Nyangata ward, Mwea Sub County.  
**KIRINYAGA, KENYA.**

**f) Entity Contacts**

Telephone: (254) 0720 803 286  
E-mail: [cofinance@kirinyaga.go.ke](mailto:cofinance@kirinyaga.go.ke)  
Website: [www.kirinyaga.go.ke](http://www.kirinyaga.go.ke)

**g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Kenya Commercial Bank  
P.O. BOX 90  
Kerugoya 10300  
**KIRINYAGA, KENYA**

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3. Co-operative Bank  
P.O Box 635  
Kerugoya 10300  
**KIRINYAGA, KENYA**

4. Equity Bank  
P.O Box 1056  
Kerugoya 10300  
**KIRINYAGA, KENYA**

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

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**2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING**

I have the pleasure for presenting the financial report of the County Government of Kirinyaga for the year ended 2020/2021.

The County realised a deficit of Kshs. 346,539,428 during the year which was financed by unspent balances from financial year 2019/2020, compared to an approved supplementary budget of KShs. 6,795,605,669. The total expenditure for the year was Kshs 5,502,822,503, which included both recurrent and development expenditure. The total current year revenue was Kshs 5,156,283,075 with Kshs 4,241,100,000, from equitable share and KShs. 382,712,893 from local sources.

The County endeavoured to utilise Public Finance Management procedures and regulations, which included; Procurement and Disposals Act, Public Finance Management Act, 2012 just to mention a few to ensure optimal utilisation of the County Resources and achieve value for money as enshrined in the Constitution of Kenya 2010.

In the Financial Year under review, the County was faced by various challenges. They include;

- The delay in disbursements of funds to County Governments by the National Government has persisted since inception. The County Government therefore had limited resources, which posed a challenge to timely implementation of the budget during the period under review. The county did not receive all the revenues as stipulated in CARA from National Treasury.
- The integrated Financial Information System (IFMIS) had not been fully rolled out in the County to facilitate proper accounting of revenues and auto bank reconciliations of the county bank accounts. The county treasury had resorted to manual system of accounting for revenues and bank reconciliation. This poses serious challenges in the effective management of public resources. The system also experiences network downtimes so often than not and consequently affects efficiency.
- Valuation of all the county assets has not been done. These include all lands where the county buildings are located for instance health centres, county polytechnics and county offices. This poses a great challenge in coming up with a comprehensive asset register for the county. The inter-governmental committee on asset and liabilities is in the process of carrying out valuation of all assets inherited from former county council, municipals and National Government, in order to come up with a consolidated asset register for the county. The asset register included in this report is therefore limited to those assets acquired after devolution in the year 2013.

In Conclusion, I am grateful to the County Governor, Deputy Governor, County Executive committee members, Departmental heads for the support they have given to me and the staff of my department during the year. I would also like to thank the officers from the National Treasury, the Office of the Controller of Budget, the Commission on Revenue Allocation and Kenya National Audit Office for the advice and guidance.

**CPA Moses Migwi Maina - ICPAK No.20661**

**CECM Finance and Economic Planning**

**County Government of Kirinyaga**



### **3. 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 Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

#### ***Kirinyaga County Government Strategic development objectives***

*The County's 2018-2022 CIDP has identified several 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 Kirinyaga County's 2018-2022 CIDP are to:*

- a. To Increase agricultural and Livestock productivity.*
- b. To Provide and maintain an integrated road network and infrastructure that is functional and reliable to encourage social and economic development*
- c. To Facilitate improvement of livelihoods of the people of Kirinyaga County through efficient Land resource management, Equitable Access, secure Tenure and Sustainable housing.*
- d. To offer an efficient and high-quality health care system that is accessible, equitable and affordable.*
- e. Regulating, facilitating and promoting economic growth through markets development, tourism development and promotion, industrialization promotion and development.*
- f. To provide, promote and co-ordinate lifelong education, training and research for sustainable development.*

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- g. *To co-ordinate and facilitate the delivery of quality development services with special emphasis on youth economic empowerment, recreational facilities development.*
- h. *To promote the socio-economic development of the community through cultural services development, Gender and social services development*
- i. *To promote, conserve and protect the environment and biodiversity in order to spur sustainable development as well as facilitate sustainable management and development of water resources for county development*

***Kirinyaga County Government Progress on Attainment of Development Objectives from Annual Development Plan***

*For purposes of implementing and cascading the above 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:*

<b>Program Name:</b>	<i>Sports developments</i>			
<b>Objective:</b>	<i>Promotion and development of sport talents</i>			
<b>Outcome:</b>	<i>Improved sporting standards through training and improvement of sports infrastructure</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets 2020/21FY</b>	<b>Remarks</b>
<i>Rehabilitation of stadia</i>	<i>Number of Standard stadia with sporting facilities</i>	<i>Upgrade Kerugoya and Kianyaga stadium</i>	<i>Rehabilitation of Kerugoya stadium started.</i>	<i>Fencing of stadium completed</i>
<i>Construction of talent academy.</i>	<i>One complete &amp; fully equipped talent academy</i>	<i>To have a complete and equipped talent academy</i>	<i>Site identified at Kerugoya stadium for talent academy construction</i>	<i>Construction is yet to start</i>

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<i>Purchase of sports equipment and uniforms</i>	<ul style="list-style-type: none"> <li>• <i>Number of youths and clubs issued with sports equipment</i></li> <li>• <i>Issuance schedule</i></li> <li>• <i>Photos</i></li> </ul>	<i>500 clubs to be equipped</i>	<i>Sports equipment purchased</i>	<i>Distribution of sports equipment in progress</i>
<i>Organize county tournaments</i>	<i>No. of championships held</i>	<i>10 sports championships</i>	<i>2 championships held</i>	<i>Planned activities affected by Covid 19</i>
<i>Training of technical personnel, sportsmen and women.</i>	<i>No of coaches, officials and referees and staff trained</i>	<i>5 sports training</i>	<i>1 training held</i>	<i>Planned targets not funded</i>
<b><i>Alcoholic drinks Control</i></b>				
<i>Control of sales and usage of Alcoholic beverages</i>	<i>No of bars/liquor outlet inspected</i> <i>No of liquor outlets licensed</i>	<i>All liquor outlets applicants for f/y 2020/2021</i>	<i>1400 outlets inspected out of 1892</i>	<i>Inspection is ongoing</i>
<i>School based programme on creating awareness on drugs and substance use among the school going</i>	<i>No of school visited</i> <i>No of forums held</i>	<i>20 schools both primary, secondary and tertiary within the county.</i>	<i>1</i>	<i>Planned activities were affected by Covid – 19</i>  <i>Lack of budget</i>

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<i>students and pupils</i>				
<i>Rehabilitation of Addicts</i>	<i>No and names of individual engaged/ taken to rehab and offered with counselling services</i>	<i>50 People</i>	<i>6</i>	<i>Referred six cases to Kerugoya referral hospital</i>  <i>Planned target not funded</i>
<i>Baseline survey (research) on drug and substance use within the county</i>	<i>Number of filled Questionnaires</i> <i>No of participants in survey</i> <i>Number of reports produced.</i>	<i>2</i>	<i>0</i>	<i>Not funded</i>
<i>Training /capacity building on drug and substance abuse to the General public i.e youth, women and men</i>	<i>No of people trained</i> <i>Number of reports produced</i>	<i>5</i>	<i>1 training held</i>	<i>Planned activities were affected by Covid – 19</i>

***Kianyaga Children Home***

<i>Purchase of bedsheet and blankets for KCH</i>	<i>No of bedding / sheets purchased</i>			<i>Bedding purchased and delivered</i>
<i>Reintegration of Children from Kianyaga</i>	<i>No of children integrated</i> <i>No of home visited</i>	<i>8</i>	<i>8</i>	<i>The exercise done successfully</i>

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<i>Children Home</i>	<i>for integration</i>			
<i>Feeding programme at KCH</i>	<i>Total no of children fed Kitchen time table/duty roosters</i>	<i>To feed All children at KCH with balanced diets</i>	<i>All Children were fed</i>	<i>Healthy children at KCH</i>
<i>Installation of energy saving jikos/cookers</i>	<i>No of fixed jikos</i>	<i>1</i>	<i>1</i>	<i>Completed</i>
<i>Education Programme</i>	<i>No of admissions to both secondary &amp; primary schools</i>	<i>3 secondary students</i>	<i>3 students admitted to secondary school</i>	

<i>Program Name:</i>	<i>Women And Youth Empowerment Program</i>			
<i>Objective:</i>	<i>To Empower Women and Youth Socially and Economically</i>			
<i>Outcome:</i>	<i>Empowered Women and Youth in The County.</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets 2020/21FY</i>	<i>Remarks</i>
<i>Empowered women, Youth, PWD and vulnerable groups/persons</i>	<i>Groups and SACCOs</i>	<i>-</i>	<i>-</i>	
	<i>Value addition projects for Wezesha programs facilitated</i>	<i>1</i>	<i>-</i>	
	<i>Training of groups to Wezesha SACCOs</i>	<i>30%</i>	<i>25%</i>	
	<i>Compliance with legal</i>	<i>100%</i>	<i>100%</i>	
		<i>30%</i>	<i>30%</i>	
		<i>10%</i>	<i>10%</i>	

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	frameworks Kaitheri apparel Poultry groups Avocado groups Fair trade practices complied More empowered women and youth			
<b>Program Project:</b>	<b>Affordable housing Program</b>			
<b>Objective:</b>	To provide affordable housing facilities to the residents of Kirinyaga County			
<b>Outcome:</b>	Accessible and affordable housing facilities to the growing urban population			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved Targets 2020/21</b>	<b>Remarks</b>
	200 units of Completed Houses	200 houses	Pdp approved Letters of allotment approved & issued	Preparation of leases underway Awaiting public participation Looking for a financier
<b>Program Project:</b>	<b>Improvement of Land Tenure</b>			
<b>Objective:</b>	To improve land tenure and create access to financial institutions through re-			

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	<i>planning &amp; re-surveying</i>			
<i>Outcome:</i>	<i>Possession of land ownership documents</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved Targets 2020/21</b>	<b>Remarks</b>
	<i>Possession of ownership documents</i>	<i>200 Titles</i>	<i>Process started</i>	
<b>Program Project:</b>	<b><i>County Spatial Plan</i></b>			
<i>Objective:</i>	<i>To provide a broad framework for land management in the County</i>			
<i>Outcome:</i>	<i>A broad policy framework which will guide the use and management of land</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets 2020/2021</b>	<b>Remarks</b>
	<i>A Spatial plan report</i>	<i>100%</i>	<i>Inception report Data collection 1<sup>st</sup> stakeholders meeting</i>	<i>77 % complete To be approved by the municipal board and County Assembly</i>
<b>Program Project:</b>	<b><i>Preparation of Physical Development Plan</i></b>			
<i>Objective:</i>	<i>To provide a basis for investment and land use</i>			
<i>Outcome:</i>	<i>Physical development plans for various towns</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets 2020/2021</b>	<b>Remarks</b>
	<i>No of physical development plans</i>	<i>60</i>	<i>30</i>	
<b>Program Project:</b>	<b><i>SUED Program</i></b>			
<i>Objective:</i>	<i>To develop an urban economic plan, investment climate reforms staff capacity development and value chain projects</i>			

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<i>Outcome:</i>	<i>A favourable investment climate</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets 2020/2021</b>	<b>Remarks</b>
	<i>Value chain projects</i>	<i>100 %</i>	<i>15%</i>	<i>On-going</i>
<b>Program Name:</b>	<i>Construction of ECDE classrooms</i>			
<b>Objective:</b>	<i>To provide conducive environment for teaching and learning</i>			
<b>Outcome:</b>	<i>Increased access to early learning by pre-primary going children aged 4-6 years</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2019/20</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>No. of classrooms constructed</i>	<i>8 classrooms</i>	<i>8 classrooms constructed</i>	<i>More classrooms required</i>
<b>Program Name:</b>	<i>Renovation of ECDE classrooms</i>			
<b>Objective:</b>	<i>To provide conducive environment for teaching and learning</i>			
<b>Outcome:</b>	<i>Increased access to early learning by pre-primary going children aged 4-6 years</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2019/20</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>No. of classrooms renovated</i>	<i>18 classrooms</i>	<i>18 classrooms renovation</i>	<i>More classrooms require to be renovated</i>
<b>Program Name:</b>	<i>Procurement and distribution of ECDE teaching and learning materials</i>			
<b>Objective:</b>	<i>To ensure quality education for all and promote lifelong learning</i>			
<b>Outcome:</b>	<i>Increased access to teaching and learning resources</i>			
	<b>Key</b>	<b>Planned</b>	<b>Achieved</b>	<b>Remarks</b>



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	<i>Performance Indicators</i>	<i>Targets in 2019/20</i>	<i>targets</i>	
	<i>No. of learning materials procured and supplied</i>	<i>T/L materials distributed to 198 ECDE centres</i>	<i>198 ECDE centres supplied with T/L materials</i>	<i>Adequate budget required</i>
<b>Program Name:</b>	<i>Construction of DVET Classrooms.</i>			
<b>Objective:</b>	<i>To provide conducive environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>No of classrooms constructed</i>	<i>6 Classrooms</i>	<i>2 classrooms at 80% 2 classrooms at 50% 2 classrooms at 80%</i>	<ul style="list-style-type: none"> <li><i>Funding delayed by MOE, and</i></li> <li><i>More classrooms required.</i></li> </ul>
<b>Program Name:</b>	<i>Completion of Fences</i>			
<b>Objective:</b>	<i>To provide security for institutions</i>			
<b>Outcome:</b>	<i>Increased control and safety of property, trainees and staff</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>Number of fences completed</i>	<i>2 Fences</i>	<i>1 fence at 10% 1 at 100%</i>	<ul style="list-style-type: none"> <li><i>Funding delayed by MOE</i></li> </ul>
<b>Program Name:</b>	<i>Construction of DVET Ablution blocks.</i>			
<b>Objective:</b>	<i>To provide conducive and hygienic environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			

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	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	No of ablution blocks constructed	ablution blocks	1 ablution blocks completed at 50%	<ul style="list-style-type: none"> <li>More ablution blocks required to be constructed</li> </ul>
<b>Program Name:</b>	Procurement and distribution of Tools, Equipment and Instructional /Assessment/Examination materials			
<b>Objective:</b>	To ensure quality education for all and promote lifelong learning			
<b>Outcome:</b>	Increased access to teaching and learning resources			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	Number of Tools, Equipment and Instructional /Assessment/Examination materials procured and supplied	Tools, Equipment and Instructional /Assessment/Examination materials distributed to 15 vocational training centres	15 vocational training centres supplied with T/L materials	Adequate budget required
<b>Program Name:</b>	Procurement and distribution of appropriate tools and equipment			
<b>Objective:</b>	To ensure quality education for all and promote lifelong learning			
<b>Outcome:</b>	Increased access to teaching and learning resources			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>

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	<b>Indicators</b>			
	<i>Amount of learning materials procured and supplied</i>	<i>T/L materials distributed to 15 vocational training centres</i>	<i>15 vocational training centres supplied with T/L materials</i>	<i>Adequate budget required</i>
<b>Program Name:</b>	<i>Construction of dormitories</i>			
<b>Objective:</b>	<i>To provide conducive and hygienic environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>No of dormitories and bio-digesters constructed</i>	<i>2 Dormitories</i>	<i>1 Dormitory at 70% 1 Dormitory at 70%</i>	<i>More Dormitories &amp; bio digesters required</i>
<b>Program Name:</b>	<i>Construction of bio-digesters</i>			
<b>Objective:</b>	<i>To provide conducive and hygienic environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>No of bio-digesters constructed</i>	<i>3 bio-digester</i>	<i>1 bio digester at 100% 1 bio digester at 98% 1 bio digester at 70%</i>	<i>More bio digesters required</i>
<b>Program Name:</b>	<i>Drilling a water bore hole</i>			
<b>Objective:</b>	<i>To provide conducive and hygienic environment for instruction and learning</i>			

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<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>No of welding shades constructed</i>	<i>1 bore hole</i>	<i>1 bore hole at 10%</i>	<i>More bore holes required</i>
<b>Program Name:</b>	<i>Construction of office block</i>			
<b>Objective:</b>	<i>To provide conducive environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>No of office blocks constructed</i>	<i>2 office blocks</i>	<i>1 office block 90% 1 office block 80%</i>	<i>More office blocks required</i>
<b>Program Name:</b>	<i>Renovation of classrooms</i>			
<b>Objective:</b>	<i>To provide conducive environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>No of classrooms renovated</i>	<i>1 classroom block</i>	<i>1 classroom block renovated 100%</i>	<i>More classroom renovations required to be done</i>
<b>Program Name:</b>	<i>Renovation of dormitories</i>			
<b>Objective:</b>	<i>To provide conducive and safe environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<b>Key</b>	<b>Planned Targets</b>	<b>Achieved</b>	<b>Remarks</b>

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	<i>Performance Indicators</i>	<i>in 2020/21</i>	<i>targets</i>	
	<i>No of dormitories renovated</i>	<i>2 dormitories renovated</i>	<i>1 dormitory renovated 10% 1 dormitory renovated 100%</i>	
<b>Program Name:</b>	<i>Renovation of dining hall</i>			
<b>Objective:</b>	<i>To provide conducive, safe and hygienic environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>No of dining halls renovated</i>	<i>1 dining hall</i>	<i>1 dining hall at 10%</i>	
<b>Program Name:</b>	<i>Procurement and delivery of beds for dormitories</i>			
<b>Objective:</b>	<i>To provide conducive environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>No of beds delivered</i>	<i>30 double deckers</i>	<i>30 double decker supplied 100%</i>	<i>More beds required</i>
<b>Program Name:</b>	<i>Construction of pit latrines</i>			
<b>Objective:</b>	<i>To provide conducive and hygienic environment for instruction and learning</i>			
<b>Outcome:</b>	<i>Increased access to training by TVET trainees</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>

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	No of pit latrines constructed	2 pit latrines	2 pit latrines at 90%	More ablution blocks required
<b>Program Name:</b>	Construction of masonry shade			
<b>Objective:</b>	To provide conducive environment for instruction and learning			
<b>Outcome:</b>	Increased access to training by TVET trainees			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets</b>	<b>Remarks</b>
	No of shades constructed	1 masonry shade	1 masonry shade 10% completed	

<b>Program Name:</b>	<b>Financial inclusivity</b>			
<b>Objective:</b>	To facilitate growth of cooperative sector			
<b>Outcome:</b>	Cooperative society formed			
	<b>Key Performance Indicators</b>	<b>Planned Targets in 2020/21</b>	<b>Achieved targets 2020/21FY</b>	<b>Remarks</b>
	Number of Co-operative Societies formed	30	8	Most groups did not meet the threshold for registration. Cooperative training was offered to bridge gaps identified to qualify

<b>Program Name:</b>	<b>Capacity building</b>			
<b>Objective:</b>	Skills development			
<b>Outcome:</b>	Capacitated cooperative societies			
	<b>Key Performance</b>	<b>Planned</b>	<b>Achieved</b>	<b>Remarks</b>

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	<i>Indicators</i>	<i>Targets in 2020/21</i>	<i>targets 2020/21FY</i>	
	<i>Number of Co-operative Societies facilitated</i> <i>Number of workshops/trainings held</i>	<i>30</i>	<i>40</i>	<i>Target met and surpassed. This will enable more cooperative to be formed in the next financial year.</i>

<i>Program Name:</i>	<i>Legal framework</i>			
<i>Objective:</i>	<i>To ensure adherence to legislation</i>			
<i>Outcome:</i>	<i>Number of legal frameworks developed</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets 2020/21FY</i>	<i>Remarks</i>
	<i>Compliance with legal frameworks</i>	<i>100%</i>	<i>100%</i>	<i>Target met</i>

<i>Program Name:</i>	<i>Consumer protection</i>			
<i>Objective:</i>	<i>To ensure fair trade practices</i>			
<i>Outcome:</i>	<i>Weights and measures equipment verified</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets 2020/21FY</i>	<i>Remarks</i>
	<i>Number of weights and measures</i>	<i>100</i>	<i>80%</i>	<i>Lack of vehicle for weights and measures has limited full compliance</i>

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	<i>equipment verified.</i>			
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<i>Program Name:</i>	<i>Trade development</i>			
<i>Objective:</i>	<i>To provide conducive trading environment for market traders</i>			
<i>Outcome:</i>	<i>Upgraded and operational markets.</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets 2020/21FY</i>	<i>Remarks</i>
	<i>Number of upgraded markets</i>	<i>3</i>	<i>3</i>	<i>Kibingo, Kerugoya, and Kutus markets fully upgraded</i>

<i>Program Name:</i>	<i>County Flagship Projects: Kutus, Kerugoya and Kagio Towns Parkings, Walkways and Access Roads.</i>			
<i>Objective:</i>	<i>Improved transportation system, traders and resident's environment and increased revenue collection</i>			
<i>Outcome:</i>	<i>Well-built parking and trading spaces which are well drained, beautiful and long lasting to cabro standards.</i>			
	<i>Key Performance indicators</i>	<i>Planned targets</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>Square meters of parking lots done (M<sup>2</sup>)</i>	<i>11000</i>	<i>11000</i>	<i>100% complete.</i>



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<b>Program Name:</b>	<b>County Flagship Projects: County In-house County Roads.</b>			
<b>Objective:</b>	<i>Improved transportation system, access and environment for traders and residents.</i>			
<b>Outcome:</b>	<i>Well-built roads which are well drained and long lasting to murrum standards.</i>			
	<b>Key Performance indicators</b>	<b>Planned targets</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>Number of kilometres of roads done (Kms)</i>	<i>1,200 - Grading 220 - Graveling</i>	<i>900 - Grading 160- Graveling</i>	<i>80% of the planned grading works completed. 75% of the planned gravel works completed.</i>

<b>Program Name:</b>	<b>Kenya Roads Board Projects: County Roads and bridges.</b>			
<b>Objective:</b>	<i>Improved transportation system, access and environment for traders and residents.</i>			
<b>Outcome:</b>	<i>Well-built roads which are well drained and long lasting to murrum standards.</i>			
	<b>Key Performance indicators</b>	<b>Planned targets</b>	<b>Achieved targets</b>	<b>Remarks</b>
	<i>Number of kilometres of roads done (Kms)</i>	<i>86.85</i>	<i>100.2</i>	<i>Over 115% of the planned works completed.</i>
	<i>Number of bridges built (No)</i>	<i>3.00</i>	<i>3.00</i>	<i>All ongoing</i>

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<i>Program Name.</i>	<i>Disaster Management - Firefighting and Rescue Services</i>				
<i>Objective</i>	<i>To enhance the County's Fire Brigade operational capacities for improved disaster management practices and timely responses to fire and rescue incidents.</i>				
<i>Sub Program</i>	<i>Outcome</i>	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/2021</i>	<i>Achieved Targets</i>	<i>Remarks</i>
<i>1. Fuel for the fire equipment</i>	<i>Timely response to incidents</i>	<i>Litres of fuel consumed.</i>	<i>43,200Litres</i>	<i>9,894Litres</i>	<i>74No. Fire and rescue incidents responses only-Fire Engine broke down for five months in 2019/2020</i>
<i>2. Installation of water hydrants in major towns</i>	<i>Improved backup systems</i>	<i>Number of Hydrants installed</i>	<i>3 No.</i>	<i>Nil</i>	<i>No budgetary allocation</i>
<i>3. Purchase of Smoke generator (Medium)</i>	<i>Improved backup systems</i>	<i>Number of units purchased</i>	<i>1 No.</i>	<i>Nil</i>	<i>No budgetary allocation</i>
<i>4. Installation of VHF Radios Communication system</i>	<i>Enhanced communication</i>	<i>Number of systems installed</i>	<i>1 No.</i>	<i>Nil</i>	<i>No budgetary allocation</i>
<i>5. Purchase of operating gadgets (Cold foam, First aid kits, metal and tile blade cutters</i>	<i>Improved backup systems and safety measures</i>	<i>Number of units purchased</i>	<i>5 No.</i>	<i>Nil</i>	<i>Inadequate budgetary allocation</i>

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<i>and rescue rope)</i>					
<i>6. Refilling of breathing apparatus, water and carbon dioxide fire extinguishers.</i>	<i>Improved and sustainable capacity</i>	<i>Number of units refilled</i>	<i>13 No.</i>	<i>Nil</i>	<i>Inadequate budgetary allocation</i>
<i>7. Purchase of office computer, photo printer, mobile phone, digital camera, Safaricom modem and Wall clock</i>	<i>Improved service delivery backup systems</i>	<i>Number of units purchased</i>	<i>6 No.</i>	<i>Nil</i>	<i>Inadequate budgetary allocation</i>

<b>Programme name</b>	<b>Objective</b>	<b>Outcome</b>	<b>Key performance</b>	<b>Planned targets 2020-2021</b>	<b>Achieved targets</b>	<b>Remarks</b>
<b>Piped water supply</b>	<i>To improve access to clean portable water to all households in Kirinyaga County</i>	<i>Purchased and supplied water tanks (375*1,000L) Tanks for Wamumu Ward</i>	<i>No. of households with access to clean, portable water supply</i>	<i>Provision of water Storage tanks to households within Wamumu ward</i>	<i>80%</i>	<i>Tanks have been delivered awaiting branding</i>

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<p>To increase number of households with access to water for irrigation</p>	<p>Supplied materials for the following water projects which are currently on going: -</p> <ol style="list-style-type: none"> <li>1) Giakaregi</li> <li>2) Mwega</li> <li>3) Kirimara</li> <li>4) Kathunguri</li> <li>5) Kiangondi</li> <li>6) Rwamukia</li> <li>7) Kiburu</li> <li>8) Riagicheru</li> <li>9) Thirikwa</li> <li>10) Kiangati</li> <li>11) Njukiini</li> <li>12) Kiamuguongo</li> <li>13) Nyaru</li> <li>14) Kathaka</li> <li>15) Mungetho</li> <li>16) Sagana</li> <li>17) Mukui</li> <li>18) Mbeti B</li> <li>19) Riagitura</li> <li>20) Gatwe</li> <li>21) Gakui</li> <li>22) Karaimi Gaturu</li> <li>23) Kiaritha borehole</li> <li>24) Ndorome borehole</li> <li>25) Kiratina</li> </ol>	<p>No. of irrigation projects completed</p>	<p>Completion of seven water projects and one borehole</p>	<p>90%</p>
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		<i>borehole</i>				
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<i>Program Name:</i>	<i>CURATIVE</i>			
<i>Objective:</i>	<i>To ensure availability of health commodities</i>			
<i>Outcome:</i>	<i>All patients to receive all prescribed medicines</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>Availability of all medicines</i>	<i>100%</i>	<i>70%</i>	<i>Budgetary allocations</i>
	<i>Availability of all non-pharmaceuticals</i>	<i>100%</i>	<i>70%</i>	<i>Budgetary allocations</i>
	<i>Availability of all laboratory reagents</i>	<i>100%</i>	<i>50%</i>	<i>Budgetary allocations</i>

<i>Program Name:</i>	<i>PREVENTIVE</i>			
<i>Objective:</i>	<i>To ensure all diseases are prevented</i>			
<i>Outcome:</i>	<i>Residents of Kirinyaga are aware of disease prevention measures</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>Availability of all typhim vaccine</i>	<i>100%</i>	<i>95%</i>	<i>Legal documents inconsistent supply</i>
	<i>Availability of all aqua tabs</i>	<i>100%</i>	<i>90%</i>	
	<i>Disease prevention education</i>	<i>100%</i>	<i>90%</i>	

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<i>Program Name:</i>	<i>REFERRAL</i>			
<i>Objective:</i>	<i>To ensure all patients are referred when need arises</i>			
<i>Outcome:</i>	<i>All patients can access the higher level of intervention</i>			
	<i>Key Performance Indicators</i>	<i>Planned Targets in 2020/21</i>	<i>Achieved targets</i>	<i>Remarks</i>
	<i>Availability of operation and equipped ambulances</i>	<i>10 ambulances</i>	<i>7 ambulances</i>	<i>3 are in the garage</i>
<i>Program name</i>	<i>Objectives</i>	<i>Key Performance Indicators</i>	<i>Planned Targets in 2019/20</i>	<i>Achieved targets</i>
<i>ICT infrastructural upgrading and development</i>	<i>-Faster delivery of services and enhanced digital inclusivity</i>	<i>-Operational ICT Infrastructure; these include</i>	<i>-</i>	<i>-</i>
		<i>-Operational fibre optic</i>	<i>100%</i>	<i>95%</i>
		<i>-Operational County website</i>	<i>100%</i>	<i>70%</i>
		<i>-Operation Revenue Management System</i>	<i>70%</i>	<i>62%</i>

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<b>Program Name: Public Financial Management</b>				
<b>Objective: prudence in management of public funds</b>				
<b>Outcome: Improved Transparency and Accountability in management of public finances</b>				
<b>Sub-Program</b>	<b>KPI</b>	<b>Target</b>	<b>Planned Target</b>	<b>Achieved</b>
Financial Accounting	Effective support in delivery of services	All necessary financial documents prepared	100%	100%
Procurement Compliance and Reporting	Compliance with rules and regulations	All necessary procurement procedures followed	100%	100%
Internal Audit	No. of reports prepared	Quarterly reports prepared	4	4
Budget Formulation	Preparation of County budget	Prepare and submit	1	1
	Preparation of CBROP	Prepare and submit	1	1
	Preparation of CFSP	Prepare and submit	1	1
Resource Mobilization	Revenue mobilization	Own source revenue collected	480,000,000	374,700,000
<b>Program Name: County Planning and Economic Policy Management</b>				
<b>Objective link planning to budget formulation and implementation</b>				
<b>Outcome: Strengthened linkages between planning, policy formulation and budgeting</b>				
Economic Planning and Policy Formulation	Production of planning and policy documents	No. of planning documents and policies produced	1	1

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<i>Program name</i>	<i>Objective</i>	<i>Outcome</i>	<i>Key performance indicators</i>	<i>Planned targets in</i>	<i>Achieved targets</i>	<i>Remarks</i>
<i>Animal feeds production</i>	<i>Produce high value and quality feeds for dairy, poultry and fish</i>	<i>High quality feeds produced</i>	<i>Improved performance of dairy, poultry and fish</i>	<i>Supply to all the 32 poultry houses distributed in all wards 100%</i>	<i>100%</i>	<i>Program ongoing in all wards except dairy and fish feeds</i>
<i>Livestock disease control(vaccination)</i>	<i>Control and eradicate livestock diseases like FMD, LSD, RVF, BQ and rabies in dogs and cats</i>	<i>All the notifiable diseases controlled and eradicated</i>	<i>Number of animals vaccinated and reduced incidence of diseases</i>	<i>65% vaccination</i>	<i>40% vaccination</i>	<i>Vaccine to be availed on time</i>
<i>Meat hygiene (Animal products safety and quality assurance)</i>	<i>To safe guard human health by providing wholesome meat and quality animal by-</i>	<i>100% achievement</i>	<i>All meat is inspected. Hides, skins and leather improvement is done. Licensing is done for bandas, slaughterhouses</i>	<i>100%</i>	<i>100%</i>	<i>Challenges due to inadequate technical staff</i>



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	<i>products</i>		<i>and slaughtermen</i>			
<b><i>Poultry house construction</i></b>	<i>Construct standard poultry houses for poultry CIG</i>	<i>45 poultry houses constructed</i>	<i>All 45 poultry houses are constructed to completion</i>	<i>100%</i>	<i>100%</i>	<i>Were all completed on time</i>
<b><i>Livestock and fish extension services</i></b>	<i>Extension, capacity building and animal welfare in all homesteads</i>	<i>All homesteads in all wards visited and extension services offered</i>	<i>Increased production and access to market</i>	<i>100%</i>	<i>100%</i>	<i>It's continuous and facing challenge due to low staff numbers</i>

<b><i>Programme name</i></b>	<b><i>Objective</i></b>	<b><i>Outcome</i></b>	<b><i>Key performance</i></b>	<b><i>Planned targets 2020-2021</i></b>	<b><i>Achieved targets</i></b>	<b><i>Remarks</i></b>
<b><i>Extension Services</i></b>	<i>To improve production and productivity through access to high quality inputs</i>	<i>Increased crop yields through use of high-quality fertilisers</i>	<i>Number of farmers facilitated to access subsidized fertilisers</i>			

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<i>Avocados</i>	<i>To improve production and productivity through access to high quality seedlings</i>	<i>Increase avocado productivity through availing high quality Hass avocado seedlings</i>	<i>Number of seedlings distributed</i>	38000	38000	<i>Seedlings sourced locally</i>
<i>Tomatoes</i>	<i>To improve production and productivity of tomatoes</i>	<i>Increase productivity through improved access to high quality seedlings</i>	<i>Number of seedlings produced</i>	39284	50000	<i>Produced in green houses</i>

<i>Rice</i>	<i>To transform the rice industry through mechanisation of rice farming operations for improved income and food security by 2022.</i>	<i>Increase mechanized farm operations through use of planters and weeders for Mwea Rice Growers and Multipurpose COOP Society members</i>	<i>Increased Use of planters, weeders, hay balers by 30%.</i>	<i>Increase acreage of mechanized rice farming from 0 acres to 1500acres/year through planters and weeders</i>	750 Acres	<i>Achievement made possible through the support of JICA on CADPERP and ASDSP programs</i>
<i>Bananas</i>	<i>To transform the banana</i>	<ul style="list-style-type: none"> <li><i>Reduced cost</i></li> </ul>	<ul style="list-style-type: none"> <li><i>ASDSP supporte</i></li> </ul>	<i>Target 105 banana value</i>	56 VCOs	<i>Achievable through</i>

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	<p>industry through improved productivity, value addition, streamlined marketing, adoption of modern technologies, networking and policy influencing for improved and sustainable livelihoods in Kirinyaga county</p>	<p>of inputs</p> <ul style="list-style-type: none"> <li>• Increased yields per unit area</li> <li>• Increased access to irrigation water</li> <li>• Reduced incidences of pests and diseases</li> <li>• Improved access to husbandry skills &amp;</li> </ul>	<p>d linkage of 36 agro produce r groups to market and business devpt services</p> <ul style="list-style-type: none"> <li>• Establishment of 3 banana hardening nurseries namely Karinga, Ramini and Muindi with a capacity to supply 30,000 seedlings per</li> </ul>	<p>chain organization on Business plan, access to extension service and contractual marketing.</p>	<p>to date</p>	<p>ASDSP II</p>
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		<p><i>knowle</i></p> <p><i>dge</i></p> <ul style="list-style-type: none"> <li>• <i>Impro</i></li> </ul> <p><i>ved</i></p> <p><i>coordi</i></p> <p><i>nated</i></p> <p><i>market</i></p> <p><i>chann</i></p> <p><i>els</i></p>	<p><i>season</i></p> <ul style="list-style-type: none"> <li>• <i>Develop</i></li> </ul> <p><i>ment of</i></p> <p><i>a</i></p> <p><i>business</i></p> <ul style="list-style-type: none"> <li>• <i>training</i></li> </ul> <p><i>manual</i></p> <p><i>and</i></p> <p><i>subsequ</i></p> <p><i>ent</i></p> <p><i>training</i></p> <p><i>of 36</i></p> <p><i>groups</i></p> <p><i>on Farm</i></p> <p><i>business</i></p> <p><i>plan</i></p>			
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#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

##### **1. Sustainability strategy and profile**

CSR activities and policies are centred on improving the lives of the communities around given that one of our core responsibilities is improvement of the people's welfare at the county level.

We have developed our CSR programs with our employees in mind and we strive to focus our energies and resources allocated to CSR to activities that make our employees proud.

We are very adaptive to the need of our communities and strive to ensure that we remain relevant and connect to the needs of our communities.

##### **2. Environmental performance**

We are actively involved in environmental conservation programmes. We are aware that some of our activities impact on the environment and for this reason we embedded CSR in our operations, with the environment being at the centre of our focus.

The Ministry of Environment and has embraced the national tree planting campaign. This is part of our contribution to ensuring improved forest cover and biodiversity in our areas of work and our surroundings.

The County Government has also worked with and other organizations to lead and sustain environmental clean-ups in the major towns within the county and to promote the use of alternatives to plastics.

##### **3. Employee welfare**

Kirinyaga County Government as a practice treats all its employees fairly and provides for a safe and conducive working environment. There is strict adherence to the public service code of conduct and professional standards guiding operations in public service. We actively encourage participation of CSR activities so that employees can volunteer their time and skills towards community service as well as contribute to develop a strategy for CSR initiatives for better outcomes in the community.

We do encourage our employees to develop their abilities and improve their skills and competencies by facilitating career planning through guidance, training, and mentorship and coaching programmes.

Career progression is based on performance, qualifications and other requirements as provided in the public service guidelines career progression guidelines.

**4. Market place practices-**

The procurement process is regulated by the Public Procurement and Disposal Act.

We have also adopted best practices to provide ample room for the implementation of sustainable procurement practices and innovation. These include supplier integration, supplier accreditation, training and capacity building, and information sharing.

We have also put in place measures to avoid disadvantaging small and medium sized enterprises. Professionalism, integrity, efficiency, fairness and honesty are at the core of all our procurement processes. We have in place a structured supplier assessment process designed to effectively evaluate the capabilities of potential and existing suppliers.

**5. Community Engagements**

We are keen to implement corporate social responsibility initiatives that help strengthen partnerships with our partners and with local communities

The County Government has constantly participated in programs aimed at supporting the healthcare of the communities to undertake a free medical camp on annual basis.

We are also actively involved in the promotion of sports talents amongst the youth through our participation and sponsorships to various sports ventures.

## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants ( where

**KIRINYAGA COUNTY EXECUTIVE**  
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**For the year ended June 30, 2021.**

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applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on 17/12/2021.



CPA Moses Migwi Maina - ICPAK No.20661  
County Executive Committee Member –  
Finance and Economic Planning



# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIRINYAGA FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for 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 FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kirinyaga set out on pages 1 to 62, which comprise the statement of assets and liabilities as at

30 June, 2021, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kirinyaga as at 30 June, 2021, 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 County Governments Act, 2012.

### **Basis for Qualified Opinion**

#### **1.0 Variance Between Financial Statement and Recomputed Amounts in Basic Wages for Temporary Employees**

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects Kshs.2,245,298,522 in respect to compensation of employees. Included in this balance is Kshs.83,080,125 relating to basic wages for temporary employees. However, a re-computation of the manual payroll data revealed an amount of Kshs.82,051,008 resulting to an unexplained variance of Kshs.1,029,117.

In the circumstance, the accuracy of basic wages for temporary employees of Kshs.83,080,125 could not be confirmed.

#### **2.0 Inaccuracies in Fuel, Oil and Lubricants**

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,057,783,731 in respect of use of goods and services. Included in this balance is Kshs.68,458,530 for fuel, oil and lubricants. It was observed that, the supplier fuel statements for the period 1 July, 2020 to 30 June, 2021 reflect consumption of Kshs.33,399,144. However, the corresponding fuel consumption records at the County's department of transport indicate Kshs.28,492,392 resulting to an unexplained variance of Kshs.6,111,409.

Further, fuel payments made to supplier through internet banking amounted to Kshs.34,603,802 differing with the fuel statement amount of Kshs.33,399,144 by Kshs.1,204,658. No explanation for the variance was provided.

Consequently, the accuracy of expenditure on fuel, oil and lubricants Kshs.68,458,530 could not be confirmed.

### 3.0 Unsupported Expenditures

The statement of receipts and payments reflects total payments of Kshs.5,502,822,503. Included in this balance is a total expenditure of Kshs.61,808,658 whose payment vouchers and supporting documents were not provided for audit as summarized below:

<b>Expenditure Item</b>	<b>Unsupported Amount (Kshs.)</b>
Use of goods and services – Fuel, oil and Lubricants	3,499,828
Acquisition of assets – Office furniture and institutional equipment	7,834,820
Acquisition of assets – Water works expenditure	50,474,010
<b>Total</b>	<b>61,808,658</b>

In the circumstance, the validity of the above expenditures amounting to Kshs.61,808,658 could not be confirmed.

### 4.0 Unsupported Acquisition of Assets

As disclosed in Note 17 to financial statements, the statement of receipts and payments reflect Kshs.825,029,030 in respect to acquisition of assets. Included in this balance is Kshs.41,776,536 in respect of purchase of ICT Equipment, Software and other ICT assets. It was observed that the County incurred an expenditure of Kshs.2,623,635 for procurement of twenty-one (21) computers for Hospital Management Information System (HMIS) an inpatients module for two (2) hospitals in the County. However, review of related documents revealed that the computers were not traced in the store's ledger, the inspection and acceptance committee certificate did not include acceptance or rejection remarks and there was no notification of award and acceptance letter from the winning bidder. Further, the goods received voucher, the local purchase order and counter receipt voucher to acknowledge receipt and installation of the computer software at the two hospitals was not provided for audit.

In the circumstances, the occurrence, accuracy and completeness of expenditure of Kshs.2,623,635 for procurement of computers and inpatients module for Hospital Management Information System (HMIS) could not be confirmed.

### 5.0 Irregularities and Unsupported Specialized Material and Services Expenditure

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,057,783,731 in respect to use of goods and services. Included in this balance is Kshs.493,365,387 relating to specialized materials and services for the year ended 30 June, 2021. A review of expenditure records under specialized materials and services revealed the following anomalies in the procurement of pharmaceutical and non-pharmaceutical products worth Kshs.17,090,150;

- i. A supplier was paid Kshs.6,238,800 for the supply and delivery of non-pharmaceutical items to Kerugoya Referral Hospital. The tender evaluation was conducted on 8 May, 2020 having closed on the 6 May, 2020, while the delivery

occurred on 22 March, 2021. There were no issue notes to confirm how the items were issued.

- ii. A supplier was single sourced to supply and deliver 23,000 Kg of rice at Kshs.3,956,000 on 22 April, 2021 for emergency food relief to the Gender Department Kirinyaga County. However, the payment for the rice was made before the Inspection and Acceptance Committee certified the procurement. Further, the beneficiaries were not disclosed.
- iii. The County Government ordered relief food stuffs valued at Kshs.6,895,350 made up of 23,000 Kgs rice worth Kshs.3,956,000, 8569 Kgs maize floor worth Kshs.1,276,781 and 4271 Kgs cooking oil worth Kshs.1,272,758. However, the receipt point of foodstuffs and beneficiaries of the same was not disclosed.

In the absence of issue Note (S11), the occurrence and regularity of the above expenditures totalling to Kshs.17,090,150 spent on the relief food stuffs could not be confirmed.

#### **6.0 Unexplained Variance in Summary Statement of Appropriation - Recurrent and Development Combined**

The summary statement of appropriation - recurrent and development combined reflects actual transfers to other government units of Kshs.1,129,704,707. However, the statement of receipts and payments for the year ended 30 June, 2021 reflects Kshs.1,137,489,857 resulting to an unexplained variance of Kshs.7,785,150.

In the circumstances, the accuracy of transfers to other government units could not be confirmed.

#### **7.0 Non-disclosure of Pending Staff Payables**

As disclosed in Note 7.10 (2) on other important disclosures is a nil pending staff payables balance. However, records available indicate that the County Government owes Lap Fund a total of Kshs.36,983,665 being principal debt of Kshs.3,809,834 and accrued interest of Kshs.33,173,831 for the period April, 2013 to 15 May, 2021. The amount has not been listed as pending staff payables.

In the circumstances, the pending staff payables of Kshs.36,983,665 is not fairly presented in the financial statements.

#### **8.0 Inaccuracies in Fixed Asset Register**

As disclosed in Annex 6 to the financial statements, the summary of non-current asset register reflects total asset balance of Kshs.3,289,914,217 as at 30 June, 2021. This balance includes Kshs.44,086,317 in respect of ICT equipment. However, it was observed that additions of Kshs.10,960,000 for the year under review are excluded in computing the historical costs carried forward thereby understating the value of non-current assets.

In the circumstances, the accuracy of ICT equipment of Kshs.44,086,317 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kirinyaga 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**

#### **1.0 Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.6,795,605,668 and Kshs.6,331,013,757 respectively resulting into unrealized revenue collection amounting to Kshs.464,591,911 or 6.8% of the budget. Similarly, the County Executive of Kirinyaga expended Kshs.5,495,037,352 against an approved budget of Kshs.6,795,605,668 resulting to under absorption of Kshs.1,300,568,316 or 19% of the budget.

The underfunding and underutilization of approved budget affects the planned activities and may have negatively impacted service delivery to the citizens.

#### **2.0 Unresolved prior year matter**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

## **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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1.0 Non-compliance with Fiscal Responsibility Principles**

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects Kshs.2,245,298,522 in respect of compensation of employees. However, this balance is an equivalent to 43.54% of the County's total revenue of Kshs.5,156,283,075 contravening Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which sets the limit of compensation of employees at 35% of the total revenue.

Consequently, the Management was in breach of the law.

### **2.0 Delayed Banking of Cash Revenue Collections**

As disclosed in Note 9 to the financial statements, the statement of receipts and payment reflects Kshs.382,712,893 in respect of county own generated revenues. This balance includes Kshs.31,910,500 from Market/Trade Centre fees and Kshs.11,541,438 from other miscellaneous receipts which is inclusive of sales of agricultural products from Kamweti Agricultural and Training Centre (ATC). However, examination of bank slips, reports and receipts from the Revenue Management Information System revealed that banking of revenue collected in cash from Market Centre Fees and Kamweti ATC was banked fortnightly or monthly contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that 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 working days after receipt thereof.

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

### **3.0 Irregular Expenditure on Project Launch**

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,057,783,731 in respect of use of goods and services. Included in this balance is Kshs.40,467,106 in respect of printing, advertising and information supplies and services. It was observed that Kshs.781,000 was paid to a supplier for provisions of entertainment services during the official launch of Kerugoya town parking spaces. However, the construction of Kerugoya parking space, roads, walkways and associated works was done by the National Government through Kenya Urban Support Programme (KUSP) and the county government should not have incurred any unbudgeted for expenditure.

In the circumstances, the Kshs.781,000 for launching the project was not a proper charge on public funds.

#### **4.0 Misallocation of Insurance Funds**

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,057,783,731 in respect of use of goods and services. Included in this balance is Kshs.96,520,465 relating to insurance costs. It was observed that an amount of Kshs.4,322,828 was paid to a supplier for supply of fuel to the county government. However, the amount was reallocated from the Motor Vehicle Insurance vote without approval by the County Assembly through a supplementary budget contrary to Section 31(a) of the Public Finance Management Act, 2015 (Regulations) which states that all revenue and expenditure shall be entered into the County Government budget estimates.

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

#### **5.0 Irregular Expenditure on Kenya Roads Board Fund**

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects Kshs.825,029,030 in respect of acquisition of assets. This balance includes Kshs.127,349,086 in respect of construction of roads received in the form of a conditional Grant from the Kenya Roads Board and used for the construction of roads. However, the following anomalies were noted;

- i. No documents were provided to show that public participation took place in the preparation of the Annual Road Works Programme (ARWPS) before the utilization of the Kshs.127,349,086 contrary to the Constitution of Kenya (2010) Section 201(a) - Principles of Public Finance which states that there will be openness and accountability, including public participation in financial matters.
- ii. The Local Service Orders and other documents attached to the payment vouchers indicated that the constructed roads cost Kshs.117,691,459. However, there was no indication of the number of kilometers of access roads that were improved.
- iii. The certificates of inspection and acceptance attached to the payment vouchers did not indicate the number of kilometers improved by the contractors and whether the works were accepted or rejected by the Inspection Committee.

In the circumstances, it was impossible to assess/measure the road works to determine if value for money was achieved. Further, Management breached the law by lack of Public participation.

#### **6.0 Lack of Value for Money in Procurement of Marram**

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects Kshs.825,029,030 in respect of acquisition of assets. This balance includes Kshs.121,373,475 relating to construction of roads out of which Kshs.63,637,200 was incurred on supply and delivery of marram. However, it was observed that in 2017/2018 financial year, the County Government had procured road equipment and machinery worth Kshs.436,192,825 to be used for roads excavation, delivery of marram,

grading and gravelling of various county roads. No explanation was provided as to why the County outsourced the service whereas it had the necessary equipment.

In the circumstance, had the County equipment been used, a savings of Kshs.63,637,200 would have been realized and used in other programs to benefit the people of Kirinyaga County.

### **7.0 Non-compliance with Staff Ethnic Diversity**

The County Government of Kirinyaga recruited new County Public Service Board members on November 2020 after the expiry of the previous Board. However, the selection and the appointment of the Board members disregarded the provisions of ethnic balancing as seven of the 10 Board members appointed were from one ethnic community. Further scrutiny of the personnel records provided for audit revealed that the County Government has 92% of its workforce from the dominant community contrary to the provisions of the County Governments Act, 2012 Section 65(1)(e) which requires County Government to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

In view of the above, the County Government was in breach of the law.

### **8.0 Lack of an Annual Recruitment Plan**

An analysis of the payrolls for the financial year under audit revealed that, the County Government of Kirinyaga recruited seventy-eight (78) members of staff. However, the Human Resource Department did not prepare and submit the recruitment plans to the County Public Services Board contrary to Kirinyaga Human Resource Policies and Procedures on Recruitment and Appointment Part 11 the require development of an annual recruitment plans to be forwarded to the County Public Service Board at the beginning of each financial year.

In the circumstances, the recruitment process was in breach of the provisions of the Human Resource guidelines.

### **9.0 Inflated Pricing of Medical Supplies**

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,057,783,731 in respect of use of goods and services. Included in this figure is Kshs,493,365,387 being expenditure on specialized material and services. The County Government invited and contracted several suppliers for supply and delivery of various items to be consumed at the Kirinyaga County Referral Hospital. However, a review of the procurement records revealed that included in the specialized materials, are various items procured at Kshs.23,448,956 which is Kshs.10,659,987 above the market rate as per the Public Procurement Regulation Authority Market Price Index (MPI) for March 2021as shown below;



Quantity	Item	Quoted Price (Kshs.)	Total Amount (Kshs.)	Market Rate Price (Kshs.)	Total (Kshs.)	Inflated Price (Kshs.)
20 pieces	Thermogum	12,000	240,000	313	6,260	233,740
1 piece	Stainless Food Trolley	320,000	320,000	87,000	87,000	233,000
3 pieces	Oxygen Gauge	19,500	97,500	12,786	38,358	59,142
2 pieces	Procedure Trolley	23,000	46,000	15,719	31,438	14,562
10 pieces	Wheel Chair Folding	50,000	500,000	12,262	122,620	377,380
23 pieces	Standard Delivery Set	26,500	609,500	11,855	272,665	336,835
6 pieces	Examination Portable Light	20,000	120,000	14,913	89,478	30,522
5 piece	Oxygen Flowmeter	28,500	142,500	12,786	63,930	78,750
100 pieces	Face Mask 3ply with Shield	1,915	191,520	969	96,900	94,620
300 pieces	Face Mask N95 3M	2,000	600,000	645	193,500	406,500
1000 pieces	Face Mask N95	2,000	2,000,000	645	645,000	1,355,000
3000 pieces	Examination Latex Gloves	1,500	4,500,000	618	1,854,000	2,646,000
4 Units	ICU Beds and Equipment	3,520,484	14,081,936	2,322,000	9,288,000	4,793,936
<b>Total</b>			<b>23,448,956</b>		<b>12,789,149</b>	<b>10,659,987</b>

In the circumstances, value for money for the expenditure of Kshs.10,659,987 could not be ascertained.

#### **10.0 Subscriptions to the Council of Governors**

During the year under review, the County Executive paid Kshs.3,403,267 as contribution to the Council of Governors liaison offices located at Westlands, Nairobi. However, the payment was not based on any legislation or policy and contravened Section 37 of the Inter-Governmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

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 overall governance were not effective.

## **Basis for Conclusion**

### **1.0. Information Communication Technology (ICT) Controls**

A review of Information Technology (IT) Controls and environment records indicated that the County Government IT Department did not have a current ICT Strategic plan in place, no ICT Steering Committee and there was no Continuity Plan and Disaster Recovery Plan.

In the circumstances, County Governments ICT departments preparedness for the future, responses to risks, threats and disaster recovery could not be ascertained.

### **2.0. Internal Control Weaknesses in the Revenue Management System**

It was observed that an amount Kshs.5,983,998 was paid as Project Sign Off to a consultant for the proposed design, development, supply, installation and commissioning of a revenue management system.

However, the following anomalies were noted from the review of the system;

- i. There was issuance of several official receipts against single deposit slips during receipting of service in the Single Business Permit Module as the system could not detect duplication of bank slip reference numbers in different receipts posing a risk of re-use of bank-slips.
- ii. There was the risk of receipts forgery as some users could generate receipts for the clients whose payment details could not be traced in the system.
- iii. There was a lack of a feature for the system to capture collectors bank slips reference numbers making it impossible for the system users to reconcile receipts from bank deposits.
- iv. The System could not produce comprehensive reports that included all applications done in Single Business Permit Module and General Billing Module with their payment or approval status.
- v. It was noted that there was no system administrator from the user department (Revenue Department).

In the circumstances, the identified internal control weaknesses in the revenue management system exposes the County Government to risks of fraud which may result to loss of public funds.

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 ability of the County Executive of Kirinyaga to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government is aware of the intention to dissolve the County Executive of Kirinyaga 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 County Executive of Kirinyaga'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 County Executive of Kirinyaga's 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 ability of County Executive of Kirinyaga 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 County Executive 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 County Executive 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.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

26 April, 2022

**KIRINYAGA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH  
 JUNE 2021.**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>RECEIPTS</b>			
Exchequer releases	1	4,241,100,000	4,241,100,000
Proceeds from Domestic and Foreign Grants	2	366,938,632	341,728,943
Transfers from Other Government Entities	3	165,531,550	329,731,807
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	382,712,893	374,724,257
Returned CRF issues	10	-	-
<b>TOTAL RECEIPTS</b>		<b>5,156,283,075</b>	<b>5,287,285,007</b>
<b>PAYMENTS</b>			
Compensation of Employees	11	2,245,298,522	2,320,111,647
Use of goods and services	12	1,057,783,731	737,443,728
Subsidies	13	-	-
Transfers to Other Government Units	14	1,137,489,857	1,055,610,201
Other grants and transfers	15	148,818,607	75,635,263
Social Security Benefits	16	-	-
Acquisition of Assets	17	825,029,030	641,408,819
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	88,402,756	106,968,083
<b>TOTAL PAYMENTS</b>		<b>5,502,822,503</b>	<b>4,937,177,741</b>
<b>SURPLUS/DEFICIT</b>		<b>(346,539,428)</b>	<b>350,107,266</b>

The deficit of 346,333,701 was financed using unspent funds from financial year 2019/2020. Rolled over funds are reported in the statement of appropriation. The statement of receipt and payments indicates actual revenue and payments within the financial year.

**KIRINYAGA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 17/12/2021 and signed by:



**Chief Officer Finance**

**Name: Johnson Waweru Ndege**

**ICPAK Member Number: 27927**



**Head of Accounting Services**

**Name: Zephaniah Ndungu Kiongo**

**ICPAK Member Number: 9398**

**KIRINYAGA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	759,329,764	1,096,409,224
Cash Balances	21B	-	-
<b>Total Cash and cash equivalent</b>		<b>759,329,764</b>	<b>1,096,409,224</b>
Accounts Receivables	22	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>759,329,764</b>	<b>1,096,409,224</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	23	(142,005,142)	(132,545,174)
<b>NET FINANCIAL ASSETS</b>		<b>617,324,622</b>	<b>963,864,050</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	24	963,864,050	613,756,784
Prior year adjustments	25	-	-
Surplus/Deficit for the year		(346,539,428)	350,107,266
<b>NET FINANCIAL POSITION</b>		<b>617,324,622</b>	<b>963,864,050</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 17/12/ 2021 and signed by:



**Chief Officer Finance**  
**Name: Johnson Waweru Ndege**  
**ICPAK Member Number: 27927**



**Head of Accounting Services**  
**Name: Zephaniah Ndungu Kiongo**  
**ICPAK Member Number: 9398**



**KIRINYAGA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

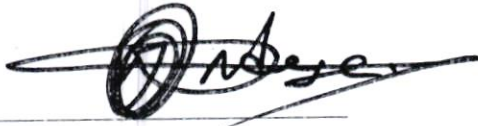
**7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	4,241,100,000	4,241,100,000
Proceeds from Domestic and Foreign Grants	2	366,938,632	341,728,943
Transfers from Other Government Entities	3	165,531,550	329,731,807
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	382,712,893	374,724,257
Returned CRF issues	10	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	11	(2,245,298,522)	(2,320,111,647)
Use of goods and services	12	(1,057,783,731)	(737,443,728)
Subsidies	13	-	-
Transfers to Other Government Units	14	(1,137,489,857)	(1,055,610,201)
Other grants and transfers	15	(148,818,607)	(75,635,263)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	(88,402,756)	(106,968,083)
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts Receivables	26	-	-
Increase/(Decrease) in Accounts Payables	27	9,459,968	(77,386,333)
Other Adjustments-Prior year Adjustments	25	-	-
<b>Net cash flow from operating activities</b>		<b>487,949,570</b>	<b>914,129,752</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(825,029,030)	(641,408,819)
<b>Net cash flows from Investing Activities</b>		<b>(825,029,030)</b>	<b>(641,408,819)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(337,079,460)</b>	<b>272,720,933</b>
<b>Cash and cash equivalents at BEGINNING of the year</b>	21	<b>1,096,409,224</b>	<b>823,688,291</b>
<b>Cash and cash equivalents at END of the year</b>	24	<b>759,329,764</b>	<b>1,096,409,224</b>

**KIRINYAGA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

---

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 17/12/2021 and signed by:



**Chief Officer Finance**  
**Name: Johnson Waweru Ndege**  
**ICPAK Member Number: 27927**



**Head of Accounting Services**  
**Name: Zephaniah Ndungu Kiongo**  
**ICPAK Member Number: 9398**

**KIRINYAGA COUNTY EXECUTIVE**  
Annual Report and Financial Statements  
For the year ended June 30, 2021

**7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c = a + b	d	e = c - d	f = d / c %
<b>RECEIPTS</b>						
Exchequer releases	4,241,100,000	-	4,241,100,000	4,241,100,000	0	100%
Proceeds from Domestic and Foreign Grants	597,411,789	-	597,411,789	366,938,632	230,473,157	61%
Transfers from Other Government Entities	377,363,197	-	377,363,197	165,531,550	211,831,647	44%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	405,000,000	-	405,000,000	382,712,893	22,287,107	94%
Return issues to CRF	1,174,730,682	-	1,174,730,682	1,174,730,682	-	100%
<b>TOTAL</b>	<b>6,795,605,668</b>	<b>-</b>	<b>6,795,605,668</b>	<b>6,331,013,757</b>	<b>464,591,911</b>	<b>93%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,319,932,963	(55,624,527)	2,264,308,436	2,245,298,522	19,009,914	99%
Use of goods and services	1,150,108,994	50,383,844	1,200,492,838	1,057,783,731	145,890,303	88%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	2,018,251,317	23,361,711	2,041,613,028	1,129,704,707	911,908,321	55%
Other grants and transfers	192,956,000	-	192,956,000	148,818,607	44,137,393	77%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	965,258,757	24,678,972	989,937,729	825,029,029	164,908,700	83%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	149,097,638	(42,800,000)	106,297,638	88,402,756	14,713,687	86%
<b>TOTAL</b>	<b>6,795,605,669</b>	<b>-</b>	<b>6,795,605,669</b>	<b>5,495,037,352</b>	<b>1,300,568,316</b>	<b>81%</b>
<b>SURPLUS/(DEFICIT)</b>				<b>835,976,405</b>		

**KIKINYAGA COUNTY EXECUTIVE**  
Annual Report and Financial Statements  
For the year ended June 30, 2021.

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- (a) The Unspent fund brought forward from 2019/20 financial year was KShs. 1,174,730,682. This fund was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was mainly to cater for roll over projects in development budget.
- (b) The level of utilisation of development budget was 55%
- (c) 92% budget on local revenue was realised by the end of fourth quarter.
- (d) Receipts from Transfers to other government entities had a significant utilisation difference since receipts budgeted under transfers such as covid 19 funds were rolled over to financial year 2020/2021 but reported as received in the financial year 2019/2020.
- (e) Receipts from Proceeds from Domestic and Foreign Grants had a utilization of 61% since Grants such as Kenya urban support program and national agricultural and rural inclusive growth project were not fully funded as per the Approved budget resource envelope.
- (f) Adjustments in payments between the original and final budget was as a result of reallocations.
- (g) Overall utilization in payments was 81% since the budget was not fully financed in grants and also the revenue set target was not achieved.

The County Executive's financial statements were approved on 17/12/2021 and signed by:

  
\_\_\_\_\_

Chief Officer Finance

Name: Johnson Waweru Ndege

ICPAK Member Number: 27927

\_\_\_\_\_

Head of Accounting Services

Name: Zephaniah Ndungu Kiongo

ICPAK Member Number: 9398

**KIRINYAGA COUNTY EXECUTIVE**  
Annual Report and Financial Statements  
For the year ended June 30, 2021.

**7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a + b	Actual on Comparable Basis d	Budget Utilisation Difference e = c - d	% of Utilisation f = d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,467,004,173	24,921,028	2,491,925,201	2,491,925,201	0	100%
Proceeds from Domestic and Foreign Grants	179,752,834	-	179,752,834	101,127,095	78,625,739	56%
Transfers from Other Government Entities	55,022,570	-	55,022,570	11,282,570	43,740,000	21%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	335,988,477	-	335,988,477	313,701,370	22,287,107	93%
Return CRF issues	1,174,730,682	-	1,174,730,682	1,174,730,682	0	100%
<b>TOTAL</b>	<b>4,212,498,736</b>	<b>24,921,028</b>	<b>4,237,419,764</b>	<b>4,092,766,918</b>	<b>144,652,846</b>	<b>97%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,319,932,963	-55,624,527	2,264,308,436	2,245,298,522	19,009,914	99%
Use of goods and services	968,448,851	45,983,844	1,014,432,695	888,555,672	129,058,218	87%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	791,146,959	27,361,711	818,508,670	814,309,296	4,199,374	99%
Other grants and transfers	76,600,000	-	76,600,000	76,500,000	100,000	100%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	26,369,963	10,000,000	36,369,963	33,964,328	2,405,635	93%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	30,000,000	-2,800,000	27,200,000	23,086,579	932,226	97%
<b>TOTAL</b>	<b>4,212,498,736</b>	<b>24,921,028</b>	<b>4,237,419,764</b>	<b>4,081,714,397</b>	<b>155,705,367</b>	<b>96%</b>
<b>SURPLUS/(DEFICIT)</b>				<b>11,052,521</b>		

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- (a) The Unspent fund brought forward from 2019/20 financial year was KShs. 1,174,730,682. This fund was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was mainly to cater for roll over projects in development budget.
- (b) The level of utilisation of development budget was 55%
- (c) 92% budget on local revenue was realised by the end of fourth quarter.
- (d) Receipts from Transfers to other government entities had a significant utilisation difference since receipts budgeted under transfers such as covid 19 funds were rolled over to financial year 2020/2021 but reported as received in the financial year 2019/2020.
- (e) Receipts from Proceeds from Domestic and Foreign Grants had a utilization of 61% since Grants such as Kenya urban support program and national agricultural and rural inclusive growth project were not fully funded as per the Approved budget resource envelope.
- (f) Adjustments in payments between the original and final budget was as a result of reallocations.
- (g) utilization in payments of use of good and services was 87% since the budget was not fully financed in grants such as kdsp and also the revenue set target was not achieved.

The County Executive's financial statements were approved on 17/12/2021 and signed by:



Chief Officer Finance

Name: Johnson Waweru Ndege

ICPAK Member Number: 27927



Head of Accounting Services

Name: Zephaniah Ndungu Kiongo

ICPAK Member Number: 9398

**KIRINYAGA COUNTY EXECUTIVE**  
Annual Report and Financial Statements  
For the year ended June 30, 2021.

**7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,774,095,827	-24,921,028	1,749,174,799	1,749,174,799	-	100%
Proceeds from Domestic and Foreign Grants	417,658,955	-	417,658,955	265,811,557	151,847,418	64%
Transfers from Other Government Entities	322,340,627	-	322,340,627	154,248,980	168,091,647	48%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	69,011,523	-	69,011,523	69,011,523	-	100%
<b>TOTAL</b>	<b>2,583,106,932</b>	<b>-24,921,028</b>	<b>2,558,185,904</b>	<b>2,238,246,839</b>	<b>319,939,065</b>	<b>87%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	181,660,143	-	186,060,143	169,228,058	16,832,085	91%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units *	1,227,104,358	-	1,227,104,358	315,395,411	907,708,947	26%
Other grants and transfers	116,356,000	-	116,356,000	72,318,607	44,037,393	62%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	938,888,794	-	938,888,794	791,064,701	162,503,065	85%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	119,097,638	-	119,097,638	65,316,178	13,781,461	83%
<b>TOTALS</b>	<b>2,583,106,933</b>	<b>-</b>	<b>2,558,185,905</b>	<b>1,413,322,955</b>	<b>1,144,862,950</b>	<b>55%</b>
<b>SURPLUS/(DEFICIT)</b>				<b>824,923,884</b>		

**KIKINYAGA COUNTY EXECUTIVE**  
Annual Report and Financial Statements  
For the year ended June 30, 2021.

*[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]*

- (a) *The Unspent fund brought forward from 2019/20 financial year was KShs. 1,174,730,682. This fund was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was mainly to cater for roll over projects in development budget.*
- (b) *The level of utilisation of development budget was 55%*
- (c) *92% budget on local revenue was realised by the end of fourth quarter.*
- (d) *Receipts from Transfers to other government entities had a significant utilisation difference since receipts budgeted under transfers such as covid 19 funds were rolled over to financial year 2020/2021 but reported as received in the financial year 2019/2020.*
- (e) *Receipts from Proceeds from Domestic and Foreign Grants had a utilization of 61% since Grants such as Kenya urban support program and national agricultural and rural inclusive growth project were not fully funded as per the Approved budget resource envelope.*
- (f) *Adjustments in payments between the original and final budget was as a result of reallocations.*
- (g) *Payments to transfer of other government units had a utilization of 26% since Grants such as Kenya urban support program and national agricultural and rural inclusive growth project which are development in nature were not fully funded as per the Approved budget resource envelope.*

The County Executive's financial statements were approved on 17/12/ 2021 and signed by:

  
\_\_\_\_\_

**Chief Officer Finance**

**Name: Johnson Waweru Ndege**

**ICPAK Member Number: 27927**

  
\_\_\_\_\_

**Head of Accounting Services**

**Name: Zephaniah Ndungu Kiongo**

**ICPAK Member Number: 9398**



**KIRINYAGA COUNTY EXECUTIVE**

**Annual Report and Financial Statements**

**For the year ended June 30, 2021**

**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme	Sub-programme	Final Budget 2020/2021 KShs	Actual on comparable basis 30 June 2021 KShs	Budget utilization difference KShs	Absorption (%)
Legislation and Oversight		1,098,254,050	838,685,823	259,568,227	76.4%
<b>Sub Total</b>		<b>1,098,254,050</b>	<b>838,685,823</b>	<b>259,568,227</b>	<b>76.4%</b>
Office of the Governor and Deputy Governor	070601 County Executive Services	294,410,882	292,813,485	1,597,397	99.5%
County Executive Administration	070701 County Executive Services	109,097,638	94,966,543	14,131,095	87.0%
Management of County Affairs	070801 Coordination of County Functions	109,452,000	109,061,678	390,322	99.6%
County Executive Committee Affairs	070901 Organization of County Business	3,200,000	3,199,600	400	100.0%
County Public Service Board	071001 Human Resource Management	13,253,640	13,047,268	206,372	98.4%
Administrative Support Services	020202 ICT Governance	5,480,000	5,477,214	2,786	99.9%
	020701 Government Buildings Services	2,567,000	2,558,977	8,023	99.7%
	070411 Audit Committee	1,919,000	1,919,000	-	100.0%
	070412 County Enforcement Activities	4,185,000	4,065,540	119,460	97.1%
	070413 ICT Infrastructure Development Management	13,458,800	13,446,000	12,800	99.9%
	070414 ICT Systems Development Management	17,314,717	17,190,210	124,507	99.3%
<b>Sub Total</b>		<b>574,338,677</b>	<b>557,745,515</b>	<b>16,593,162</b>	<b>97.1%</b>
Public Finance Management	070401 Finance Services	659,287,412	438,827,488	220,459,924	66.6%
	070402 Revenue Services	24,364,008	23,824,741	539,267	97.8%
	070404 Procurement and Supply Services	6,446,500	6,446,500	0	100.0%
	070405 Internal Audit Services	1,318,200	1,317,849	352	100.0%
	070408 Budget Formulation, Coordination and Management	9,224,520	9,223,338	1,182	100.0%
	070409 Accounting Services	5,477,500	5,474,150	3,350	99.9%

**AIKINYAGA COUNTY EXECUTIVE**

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Programme	Sub-programme	Final Budget 2020/2021	Actual on comparable basis 30 June 2021	Budget utilization difference	Absorption (%)
County Planning and Economic Policy Management	070501 Economic Planning Services	4,516,246	4,499,213	17,033	99.6%
<b>Sub Total</b>		<b>710,634,386.00</b>	<b>489,613,279</b>	<b>221,021,108</b>	<b>68.9%</b>
Curative and Rehabilitative Services	040301 Curative and Rehabilitative Services	2,336,344,541	2,162,546,943	173,797,598	92.6%
<b>Sub Total</b>		<b>2,336,344,541</b>	<b>2,162,546,943</b>	<b>173,797,598</b>	<b>92.6%</b>
Basic Education	050101 General Administration	215,696,229	215,682,391	13,838	100.0%
	050102 Free Pre- Primary Education	3,270,000	2,723,000	547,000	83.3%
State Education Function Support	050203 Tertiary Education	54,038,344	30,936,429	23,101,915	57.2%
Technical and Vocational Training	050301 Village Polytechnique	27,578,394	27,549,184	29,210	99.9%
<b>Sub Total</b>		<b>300,582,967</b>	<b>276,891,004</b>	<b>23,691,963</b>	<b>92.1%</b>
Livestock Resource Management and Development	010102 Livestock Extension and Capacity Building Services	305,000	250,950	54,050	82.3%
	010105 Livestock Production Management	1,380,000	1,379,922	78	100.0%
	010106 Livestock Disease Management & Control	3,200,000	3,163,165	36,835	98.8%
Crop Development and Management	010202 Agricultural Extension Services	1,500,000	1,498,395	1,605	99.9%
	010203 Agribusiness and Market Development	320,000	319,720	280	99.9%
	010206 Land and Crop Development	1,331,000	1,331,000	-	100.0%
	010207 Food Security Initiatives Extension and Training	400,000	400,000	-	100.0%
Kamweti Agricultural Training Centre					
Fisheries Development	010402 Aquaculture Development	200,000	200,000	-	100.0%
Policy Strategy and Management of Agriculture	010801 Development of Agricultural Policy	1,643,000	1,638,483	4,517	99.7%

**KIRINYAGA COUNTY EXECUTIVE**  
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Programme	Sub-programme	Final Budget 2020/2021	Actual on comparable basis 30 June 2021	Budget utilization difference	Absorption (%)
	011001 General Administration and Planning	727,021,812	346,903,184	380,118,628	47.7%
<b>Sub Total</b>		<b>737,300,812</b>	<b>357,084,819</b>	<b>380,215,993</b>	<b>48.4%</b>
Culture	090702 Social Welfare Services	10,687,000	10,665,462	21,538	99.8%
	091201 Gender Administration Services	30,821,210	30,800,090	21,120	99.9%
	091301 Gender and Social Development	13,723,421	12,386,358	1,337,063	90.3%
Youth	090901 Youth Development and Empowerment Services	670,000	669,000	1,000	99.9%
<b>Sub Total</b>		<b>55,901,631</b>	<b>54,520,910</b>	<b>1,380,721</b>	<b>97.5%</b>
Sports	090701 General Administration	12,221,217	12,197,687	23,530	99.8%
	090801 Development of Sports and Sports Facilities	18,062,200	15,603,967	2,458,233	86.4%
	091401 Management & Development of Sports and Sports Facilities	825,000	617,979	207,021	74.9%
	091601 Control & Campaign Against Drug & Substance Abuse	1,549,000	1,549,000	-	100.0%
	091701 Preservation & Promotion of Heritage and Culture	248,800	248,000	800	99.7%
Children Services	091101 Child Community Support Services	4,501,000	4,307,017	193,983	95.7%
<b>Sub Total</b>		<b>37,407,217</b>	<b>34,523,650</b>	<b>2,883,567</b>	<b>92.3%</b>
Trade Development and Investment	030401 General Administration and Planning	37,803,441	37,674,341	129,100	99.7%
	030103 Capacity Building for Traders and SME's	1,527,000	1,352,500	174,500	88.6%
	030104 promotion, Development & Growth of Trade	354,000	353,400	600	99.8%

**BAROTSKA COUNTY EXECUTIVE**

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Programme	Sub-programme	Final Budget 2020/2021	Actual on comparable basis 30 June 2021	Budget utilization difference	Absorption (%)
	030105 Fair Trade Practises and Consumer Protection	205,000	193,400	11,600	94.3%
Tourism Development and Marketing	030302 Tourism promotion and Marketing	195,500	173,260	22,240	88.6%
	030304 International Tourism Promotion and Marketing	310,000	293,000	17,000	94.5%
	030305 Promotion of Industrial Development	1,238,500	1,152,770	85,730	93.1%
	030306 Provision of Industrial Training	140,000	99,600	40,400	71.1%
Cooperative Development and Marketing	030101 General Administration & Planning	19,585,934	11,011,600	8,574,334	56.2%
	030405 Cooperative Advisory and Extension Services	295,000	253,300	41,700	85.9%
	030406 Cooperative Education and Training	542,000	529,800	12,200	97.7%
	030407 Cooperative Governance and Accountability	159,000	146,900	12,100	92.4%
Cooperative Audit Services	030603 Inspections and Investigations for Cooperatives	70,000	70,000	-	100.0%
<b>Sub Total</b>		<b>62,425,375</b>	<b>53,303,871</b>	<b>9,121,504</b>	<b>85.4%</b>
Water Supply Services	090101 Water and Irrigation	105,800,000	83,902,956	21,897,044	79.3%
Energy Programme	090301 Energy Services	405,000	334,940	70,060	82.7%
Cleaning and Waste Management	090502 Environment Management and Protection	675,800	660,800	15,000	97.8%
Nema	090401 Waste Management Services	101,508,439	100,883,531	624,908	99.4%
Sub Total		208,389,239	185,782,227	22,607,012	89.2%
Land and Physical Planning	010601 General Administration and	35,333,028	26,376,774	8,956,254	74.7%

**KIRINYAGA COUNTY EXECUTIVE**  
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Programme	Sub-programme	Final Budget 2020/2021	Actual on comparable basis 30 June 2021	Budget utilization difference	Absorption (%)
	Planning				
	010604 County Spatial Planning	1,510,000	1,442,792	67,208	95.5%
	010605 Town Zoning and Mapping	164,999,831	42,716,526	122,283,305	25.9%
	010607 Survey and Mapping	505,000	470,162	34,838	93.1%
Housing Development	010701 Improvement and Development of Human Settlements	420,000	409,000	11,000	97.4%
<b>Sub Total</b>		<b>202,767,859</b>	<b>71,415,254</b>	<b>131,352,605</b>	<b>35.2%</b>
Transport Management	020301 General Administration and Planning	64,071,285	63,845,341	225,944	99.6%
Disaster Management	020401 Fire Fighting and Emergency Services	4,507,000	3,153,810	1,353,190	70.0%
Roads Development Maintenance and Management	020601 Construction and Maintenance of Roads and Bridges	392,980,630	344,517,135	48,463,495	87.7%
Infrastructure Development, Maintenance and Management	020801 Infrastructure Development Services	9,700,000	9,192,922	507,078	94.8%
<b>Sub Total</b>		<b>471,258,915</b>	<b>420,709,208</b>	<b>50,549,707</b>	<b>89.3%</b>
<b>Grand Total</b>		<b>6,795,605,669</b>	<b>5,502,822,503</b>	<b>1,292,783,166</b>	<b>81.0%</b>

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

The financial statements are for the Kirinyaga County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Executive.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**ii) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

**iii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

**iv) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**v) Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

The County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**iii) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**a) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

**5. 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 amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 132,545,174 compared to KShs 142,005,142 in prior period as indicated on note 27.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**7. Accounts Payable**

For the purposes of these financial statements; deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**8. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

**9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**10. Contingent Liabilities**

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**11. Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**12. Budget**

The 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on March 2020 for the period 1<sup>st</sup> July 2020 to 30 June 2021 as required by law. There was three number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**13. Comparative figures**

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

**14. Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**15. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**16. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

**KIRINYAGA COUNTY EXECUTIVE**  
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**7.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	-	737,951,400
Total Exchequer Releases for quarter 2	1,399,563,000	800,992,783
Total Exchequer Releases for quarter 3	699,781,500	952,642,618
Total Exchequer Releases for quarter 4	2,141,755,500	2,127,021,258
<b>Total</b>	<b>4,241,100,000</b>	<b>4,618,608,058</b>

**1A. Equitable Share**

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	-	737,951,400
Total Equitable Share for quarter 2	1,399,563,000.00	763,398,000
Total Equitable Share for quarter 3	699,781,500.00	827,014,500
Total Equitable Share for quarter 4	2,141,755,500.00	1,912,736,100
<b>Total</b>	<b>4,241,100,000.00</b>	<b>4,241,100,000</b>

*(Provide a brief explanation and explain significant change from prior period)*

**1B: Level 5 Hospitals Allocation**

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*(Provide a brief explanation and explain significant change from prior period)*

**KIRINYAGA COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Proceeds from Domestic and foreign grants received through exchequer</b>		
DANIDA	12,060,000.00	16,866,250
World Bank – Transforming Health services Universal care project (Thuscp)	25,272,242.00	29,996,486
National Agricultural & Rural Inclusive Growth Project (NARIGP)	80,586,499.00	195,061,354
Kenya Devolution Support Programme	191,608,512.00	30,000,000
Kenya Urban Support Programme	38,616,526.00	59,798,100
Agriculture Sector Development Support Project (ASDSP)	11,009,703.00	10,006,753
<b>Sub total</b>	<b>359,153,482.00</b>	<b>341,724,943</b>
<b>Proceeds from domestic and foreign grants received directly by the county</b>		
Covid-19 Donations	-	-
Aquaculture Business Development Program (ABDP)	7,785,150	-
<b>Sub total</b>	<b>7,785,150</b>	<b>-</b>
<b>Grand Total</b>	<b>366,938,632.00</b>	<b>341,724,943</b>



**KIRINYAGA COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	KShs	KShs
<b>Transfers from Central Government entities</b>		
Road maintenance levy fund	127,349,086.00	120,386,439
Covid-19 Fund	-	160,096,000
Abolishment of user fees in health centres and dispensaries (HSSF)	11,282,570.00	11,282,570
Grants to Youth Polytechnic Support	26,899,894.00	34,503,298
Aquaculture Business Development Program (ABDP)	-	3,463,500
<b>Transfers from Counties</b>	-	-
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
<b>TOTAL</b>	<b>165,531,550.00</b>	<b>329,731,807</b>

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**KIRINYAGA COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

**6. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	-	-

**7. REIMBURSEMENTS AND REFUNDS**

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	-	-

**KIRINYAGA COUNTY EXECUTIVE**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**8. RETURNS OF EQUITY HOLDINGS**

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	-	-

**9. COUNTY OWN GENERATED RECEIPTS**

	2020-2021	2019-2020
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	5,388,400	5,393,300
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	25,185,549	16,118,596
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	4,096,206.15	3,502,458
Fines, Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business permits	59,287,725.50	62,368,152
Liquor License	-	-
Cess	4,789,835.00	7,665,130
Poll rates	-	-
Plot rents	21,162,524.00	21,976,636
Administrative services fees	30,589,300.00	32,502,163
County's natural resources	-	-
Lease / rental of council's Infrastructure assets	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Market/trade Centre fee	31,910,500.00	32,555,550

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	2020-2021	2019-2020
Vehicle parking fees	23,469,118.00	20,962,110
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	-	-
Public health services	24,217,900.00	21,776,366
Public health facilities operations	131,065,047.83	133,667,447
Environment & conservancy Administration	9,141,905.00	6,497,662
Slaughterhouses* administration	-	-
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	-
Technical services fees	867,445.00	290,200
External services fees	-	-
Other miscellaneous receipts	17,541,438.00	9,448,487
<b>Total</b>	<b>382,712,893</b>	<b>374,724,257</b>

**10. RETURNED CRF ISSUES**

	2020-2021	2019-2020
	KShs	KShs
Recurrent account- County Assembly	-	-
Development account- County Assembly	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**11. COMPENSATION OF EMPLOYEES**

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	1,965,946,812	2,090,548,147
Basic wages of temporary employees	83,080,125	67,913,239
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	147,802,498	4,081,024
Employer Contribution to Compulsory National health Insurance Schemes	10,575,688	35,573,950
Pension and other social security contributions	37,893,400	121,995,288
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>2,245,298,522</b>	<b>2,320,111,647</b>

**12. USE OF GOODS AND SERVICES**

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	41,605,173	36,971,664
Communication, supplies and services	16,473,863	6,931,264
Domestic travel and subsistence	47,965,542	46,960,163
Foreign travel and subsistence	24,115	10,320,668
Printing, advertising and information supplies & services	40,467,106	31,020,101
Rentals of produced assets	1,200,000	1,205,000
Training expenses	41,868,456	15,089,394
Hospitality supplies and services	11,237,811	18,235,849
Insurance costs	96,520,465	95,341,578
Specialized materials and services	493,365,387	251,160,399
Office and general supplies and services	12,920,073	12,698,209
Fuel, oil and lubricants	68,458,530	61,092,213
Other operating expenses	151,534,748	124,058,108
Routine maintenance – vehicles and other transport equipment	23,508,065	22,386,731
Routine maintenance – other assets	10,634,397	3,972,387
<b>Total</b>	<b>1,057,783,731</b>	<b>737,443,728</b>

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**13. SUBSIDIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations	-	-
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-
(insert name)	-	-

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Transfers to County Government entities</b>		
Transfers to Car & Mortgage fund	31,300,000	9,300,000
County Assembly	838,685,823	570,764,950
Hospital Facility Improvement Fund	6,725,000	89,718,294
Youth polytechnic	53,799,788	34,503,298
National Agriculture and Rural Growth Inclusive Programme	87,086,499	201,561,354
Emergency fund	3,361,710	4,000,000
Health centres danida fund	16,645,000	12,281,250
Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	3,084,000
Kenya Urban Support Programme	38,616,526	59,798,100
Health Sector Service Funds /User Fee Foregone	11,282,570	11,282,570
Agricultural Sector Development Support Programme	17,106,861	15,506,753
Aqua Culture Business Development Programme	7,785,150	3,463,500
Transforming Health Services Universal Care Project	23,545,930	34,907,139
<b>Transfers to Other Counties</b>		
-	-	-
<b>Transfers to National Government entities</b>		
Transfer to the Council of Governors	-	5,438,993
<b>TOTAL</b>	<b>1,137,489,857</b>	<b>1,055,610,201</b>

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**15. OTHER GRANTS AND PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	76,500,000	25,000,000
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers and grants (covid 19 funds)	72,318,607	50,635,263
<b>Total</b>	<b>148,818,607</b>	<b>75,635,263.00</b>

**16. SOCIAL SECURITY BENEFITS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**17. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Purchase of Buildings		
Construction of Buildings	352,005,364	321,689,417
Refurbishment of Buildings	1,105,795	78,000
Construction of Roads	121,373,475	120,977,784
Construction and Civil Works	137,236,577	77,474,485
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	41,776,536	-
Purchase of Vehicles and Other Transport Equipment	-	19,745,500
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	2,892,800	17,967,600
Purchase of Office Furniture and General Equipment	20,293,132	9,311,316
Purchase of Specialized Plant, Equipment and Machinery	9,906,292	65,593,118
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	8,571,599
Research, Studies, Project Preparation, Design & Supervision	127,689,059	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	10,750,000	-
Acquisition of Intangible Assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>825,029,030</b>	<b>641,408,819</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>825,029,030</b>	<b>641,408,819</b>



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**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	-	-

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
<b>Total</b>	-	-

**20. OTHER PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments-other creditors	88,402,756	106,968,083
Suspense payments	-	-
	<b>88,402,756</b>	<b>106,968,083</b>

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**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.i.c	2020 - 2021	2019 - 2020
			KShs	KShs
CBK, 10001700433, KES- CRF	10001700433	REVENUE	461,743,747.50	889,532,676.00
CBK, 10001700336, KES-RECURRENT	10001700336	RECURRENT	777,480.00	224,322.80
CBK, 1000268271, KES- ROAD LEVY FUND A/C	1000268271	DEVELOPMENT	22,053,087.20	15,744,173.15
CBK, 1000170247, KES- DEVT	1000170247	DEVELOPMENT	4,782,679.00	13,060,722.80
CBK, 1000364424, KES-KIRINYAGA COUNTY DEPOSIT ACCOUNT	1000364424	DEVELOPMENT	142,005,141.60	132,545,173.80
CBK, 1000454601, KIRINYAGA COUNTY CORONAVIRUS FUND	1000454601	FUND	20,712,776.00	-
CBK, 1000428608, KIRINYAGA COUNTY DEVOLUTION SUP PRO		GRANT	43,502,800.00	-
KCB, 1225956242, KES- KIRINYAGA PUBLIC HEALTH REVENUE	1225956242	RECURRENT	8,478.00	10,791.08
KCB, 1224816366, KES-KERUGOYA COUNTY REFERRAL HOSPITAL	1224816366	RECURRENT	2,872,584.75	79,526.00
KCB, 1224816722, KES-KIMBIMBI SUB COUNTY HOSPITAL	1224816722	RECURRENT	366,327.00	33,090.00
KCB, 1224816846, KES-KIANYAGA SUB COUNTY HOSPITAL	1224816846	RECURRENT	26,090.00	27,548
KCB, 1224817109, KES-SAGANA SUB COUNTY HOSPITAL	1224817109	RECURRENT	104,349.38	25,720.88
KCB, 1140791605, KES- OPERATIONS	1140791605	RECURRENT	641,444.91	933,300.21
KCB, 1140758497, KES-KIRINYAGA COUNTY REVENUE ACCOUNT	1140758497	REVENUE	618,607.78	265,251.63
KCB, 1104075997, KES-KAMWETI DEMONSTRATION FUND	1104075997	REVENUE	1.95	33,638.80
KCB, 1104073153, KES-KERUGOYA HOSP IMPROVEMENT FUND	1104073153	FUND	32,985,389.50	32,985,389.50
KCB, 1254841075, KES-KIRINYAGA COUNTY HOSPITAL REVENUE	1254841075	REVENUE	10,905,996.00	10,907,061.00
CO-OP, 01141567073500, KES- HOSPITAL FUND COLLECTION	01141567073500	REVENUE	36.54	36.54
CO-OP, 01141489581000, KES-SUB COUNTY REVENUE	01141489581000	REVENUE	-	-
CO-OP BANK, STANDING IMPREST AC/CO1141273895600	1141273895600	DEVELOPMENT	400.04	-
CO-OP, 01141567202400, KES- ALCOHOL COLLECTION	01141567202400	REVENUE	0	0
EQUITY, 0420260844601, KES-COLLECTION ACCOUNT	0420260844601	REVENUE	6,163,449.00	801.86
ABC BANK, 001217001000046, KES- REVENUE A/C	001217001000046	REVENUE	-1,413.00	0
FAMILY BANK, GATHUTHUMA DISPENSARY	57000034987	REVENUE	25,940.00	-
CO-OP BANK, BARICHO HEALTH CARE CENTER	1141035288400	REVENUE	1,277,440.00	-
EQUITY BANK, CIAGINI HEALTH CENTRE	380296924361	REVENUE	113.60	-
CO-OP BANK, GATHAMBI DISPENSARY	1141034519600	REVENUE	493,584.50	-
CO-OP BANK, GATITHI DISPENSARY	1141059973100	REVENUE	126,417.00	-
CO-OP BANK, GATUGURA DISPENSARY	1141035279200	REVENUE	133,017.00	-
CO-OP BANK, GATUTO DISPENSARY	1141035246300	REVENUE	293,562.55	-
CO-OP BANK, GATWE HEALTH CENTRE	1141568432700	REVENUE	271,070.00	-
KCB BANK, HSSF KARUMANDI HEALTH CENTRE	1255408677	REVENUE	495,712.00	-

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KCB BANK, KABARE HEALTH CENTRE	1119347610	REVENUE	808,399.50	-
CO-OP BANK, KAGUMO DISPENSARY	1141035053500	REVENUE	732,901.75	-
CO-OP BANK, KAIRINI DISPENSARY	11410595709000	REVENUE	42,584.00	-
CO-OP BANK, KAMUIRU DISPENSARY	1141568141100	REVENUE	7,390.00	-
CO-OP BANK, KAMWETI DISPENSARY	1141035284900	REVENUE	64,374.00	-
CO-OP BANK, KANGAITA HEALTH CENTRE	1141272157200	REVENUE	683,267.50	-
CO-OP BANK, KANGU DISPENSARY	1141272391300	REVENUE	363,756.00	-
CO-OP BANK, KANJINJI DISPENSARY	1141034730300	REVENUE	40,236.50	-
CO-OP BANK, KARIMAINI COMMUNITY DISPENSARY	1141273990600	REVENUE	-	-
CO-OP BANK, KIAMUTUGU HEALTH CENTRE	1141035294500	REVENUE	815,931.00	-
CO-OP BANK, KIANGAI DISPENSARY	1141059992500	REVENUE	126,084.38	-
CO-OP BANK, GATUGURA DISPENSARY	1141035279300	REVENUE	21,220.50	-
CO-OP BANK, KIANJEJE DISPENSARY	1141059976300	REVENUE	19,445.00	-
KIARUKUNGU DISPENSARY	76000007540	REVENUE	100.00	-
CO-OP BANK, KIBIRIGWI DISPENSARY	1141059524100	REVENUE	55,108.00	-
EQUITY BANK, KIROGO HSSF DISPENSARY	380296917718	REVENUE	117,156.00	-
CO-OP BANK, KUTUS DISPENSARY	1141034766100	REVENUE	1,046,015.00	-
CO-OP BANK, MUKANGU DISPENSARY	1141059501800	REVENUE	65,273.00	-
CO-OP BANK, MUMBUINI DISPENSARY	1141051477700	REVENUE	443.00	-
CO-OP BANK, MURINDUKO HEALTH CENTRE	1141051830800	REVENUE	312,185.00	-
CO-OP BANK, MUTITU DISPENSARY	1141035003600	REVENUE	163,708.80	-
EQUITY BANK, NGUKA DISPENSARY	380296960724	REVENUE	212,133.00	-
EQUITY BANK, THIBA DISPENSARY	380296928194	REVENUE	183,870.00	-
EQUITY BANK, WAMUMU DISPENSARY	380296917476	REVENUE	61,872.00	-
<b>Total</b>			<b>759,329,763.73</b>	<b>1,096,409,224.05</b>

**21B. CASH IN HAND**

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

**22. ACCOUNTS RECEIVABLE**

<i>Description</i>	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

<i>Breakdown of imprest and salary advance per department</i>	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Imprest</b>		
Department	-	-
Department	-	-
Department	-	-
<b>Sub-Total</b>	-	-
<b>Salary advance</b>		
Department	-	-
Department	-	-
<b>Sub-Total</b>	-	-
<b>Grand Total</b>	-	-

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**23. ACCOUNTS PAYABLE**

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	142,005,141.60	132,545,174
Retention monies		
<b>Total</b>	<b>142,005,141.60</b>	<b>132,545,174</b>

**24. FUND BALANCE BROUGHT FORWARD**

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	1,096,409,224	823,688,291
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(132,545,174)	(209,931,506.95)
<b>Total</b>	<b>963,864,050</b>	<b>613,756,784</b>

**25. PRIOR YEAR ADJUSTMENTS**

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

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES**

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 <sup>st</sup> July (a)	0	0
Receivables as at 30 <sup>th</sup> June (b)	0	0
Increase)/ Decrease in Receivables (c=(b-a))	0	0

**27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 <sup>st</sup> July (a)	132,545,174	209,931,507
Payables as at 30 <sup>th</sup> June (b)	142,005,141.60	132,545,174
Increase/ (Decrease) in payables c= b-a	9,459,968	(77,386,333)

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**7.10. OTHER IMPORTANT DISCLOSURES**

**1. Pending Accounts Payable (See Annex 2)**

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Department Of Health	106,105,993	61,570,287	24,077,861.90	143,598,418.10
Department Of Economic Planning and Finance	4,860,165	57,874,248	1,855,193	60,879,220.00
Department Of Education	5,228,480	674,038	2,361,900	3,540,618.00
Department Of Gender	5,334,243		2,114,430	3,219,813.00
Department Of Environment and Water	20,957,878		6,975,053	13,982,825.00
Department Of Trade	20,938,632	236,000	1,678,562.00	19,496,070.00
Department Of Agriculture	33,241,856		14,331,405.25	18,910,450.75
Executive	3,690,912	3,208,140	561,140	6,337,912.00
Transport	79,265,000	7,741,520	28,230,221.25	58,776,298.75
Department Of Youths and Sports	459,981	-	-	459,981.00
Department of physical planning	1,114,934	-	-	1,114,934.00
Legal Department	77,812,427	-	6,216,990	71,595,437.00
<b>Total</b>	<b>359,010,501</b>	<b>131,304,233</b>	<b>88,402,756.40</b>	<b>401,911,977.60</b>

**2. Pending Staff Payables (See Annex 3)**

Description	Balance b/f FY 2019/2020 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**3. Other Pending Payables (See Annex 4)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

**4. External Assistance**

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-



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**OTHER IMPORTANT DISCLOSURES (Continued)**

**a) External assistance relating to loans and grants**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans	-	-	-
Undrawn external assistance - grants	-	-	-
<b>Total</b>	-	-	-

**c). Classes of providers of external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**d. non-monetary external assistance**

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**e. Purpose and use of external assistance.**

<b>PAYMENTS MADE BY THIRD PARTIES</b>	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**f. External Assistance paid by Third Parties on behalf of the County Executive by Source**

*This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.*

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**5. Payments by Third Party on Behalf of the County Executive**

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

**5.1 Classification by Source**

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**5.2 Classification of payments made by Third Parties by Nature of expenses**

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**6. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**Related party transactions**

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)		
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	838,685,823	570,764,950
Transfers to other County Government Entities	298,804,034	484,845,251
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g., schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
<b>Total Transfers to related parties</b>	<b>1,137,489,857</b>	<b>1,055,610,201</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	4,241,100,000	4,618,608,058
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	<b>4,241,100,000</b>	<b>4,618,608,058</b>

**7. Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

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**OTHER IMPORTANT DISCLOSURES (Continued)**

Entity	Date Established	Location	Accounting Officer responsible
Kirinyaga Water & Sewerage Co.	2002	Kerugoya	Managing Director, Ephantus Maina
County Assembly car & mortgage fund	2014	Kerugoya	Clerk County Assembly, Kamau Aidi
Kirinyaga County Emergency Fund	2015	Kutus	Director Accounting services, Zephaniah Ndungu Kiongo
Alcoholic Drink & Substance Abuse Fund	2014	Kutus	Director Alcoholic Drinks, Samuel Mwangi Muriithi
County Executive car & mortgage fund	2015	Kutus	Chief officer Finance, Johnson Ndege Waweru
Hospital Facility Improvement Fund	2013	Kutus	Chief Officer Health, Stanley Muriithi
Kirinyaga County Bursary Fund	2014	Kutus	Chief officer Education, Patrick Mugo Ndathi

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

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
Adsaf Collection- 01141567202400	KShs		0	0
Hospital Fund Collection-Coop Bank 01141567073500	KShs		36.54	36.54
Sub County Revenue-Coop Bank 01141489581000	KShs		0	0
Equity Collection Account 0420260844601	KShs		6,163,449.00	801.86
Kirinyaga County Revenue Account-KCB 1140758497	KShs		618,607.78	265,251.63
Kamwetii Demonstration Fund-KCB 1104075997	KShs		1.95	33,638.80
Kirinyaga City Public Health-KCB 1225956242	KShs		8,478.00	10,791.08
Kerugoya Hospital Improvement Fund-KCB 1104073153	KShs		32,985,389.50	32,985,389.50
Kerugoya County Referral Hospital-KCB 1224816366	KShs		2,817,584.75	79,526

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<i>Kimbimbi Sub County Hospital-KCB 1224816722</i>	<i>KShs</i>		<i>366,327.00</i>	<i>33,090</i>
<i>Kianyaga Sub County Hospital-KCB 1224816846</i>	<i>KShs</i>		<i>26,090.00</i>	<i>27,548</i>
<i>Sagana Sub County Hospital-KCB 1224817109</i>	<i>KShs</i>		<i>104,349.38</i>	<i>25,720.88</i>
<i>KCB,1254841075, Kirinyaga County Hospital Revenue</i>	<i>KShs</i>		<i>10,905,996.00</i>	<i>10,907,061.00</i>
<i>Family Bank, Gathuthuma Dispensary, 57000034987</i>	<i>KShs</i>		<i>25,940.00</i>	<i>0</i>
<i>Co-Op Bank, Baricho Health Care Center, 1141035288400</i>	<i>KShs</i>		<i>1,277,440.00</i>	<i>0</i>
<i>Equity Bank, Ciagini Health Centre, 380296924361</i>	<i>KShs</i>		<i>-</i>	<i>0</i>
<i>Co-Op Bank, Gathambi Dispensary, 1141034519600</i>	<i>KShs</i>		<i>493,584.50</i>	<i>0</i>
<i>Co-Op Bank, Gatithi Dispensary, 1141059973100</i>	<i>KShs</i>		<i>126,417.00</i>	<i>0</i>
<i>Co-Op Bank, Gatugura Dispensary, 1141035279200</i>	<i>KShs</i>		<i>133,017.00</i>	<i>0</i>
<i>Co-Op Bank, Gatuto Dispensary, 1141035246300</i>	<i>KShs</i>		<i>293,562.55</i>	<i>0</i>
<i>Co-Op Bank, Gatwe Health Centre, 1141568432700</i>	<i>KShs</i>		<i>271,070.00</i>	<i>0</i>
<i>Kcb Bank, Hssf Karumandi Health Centre, 1255408677</i>	<i>KShs</i>		<i>495,712.00</i>	<i>0</i>
<i>Kcb Bank, Kabare Health Centre, 1119347610</i>	<i>KShs</i>		<i>808,399.50</i>	<i>0</i>
<i>Co-Op Bank, Kagumo Dispensary, 1141035053500</i>	<i>KShs</i>		<i>732,901.75</i>	<i>0</i>
<i>Co-Op Bank, Kairini Dispensary, 1141059570900</i>	<i>KShs</i>		<i>42,584.00</i>	<i>0</i>
<i>Co-Op Bank, Kamuiru Dispensary, 1141568141100</i>	<i>KShs</i>		<i>101,434.00</i>	<i>0</i>
<i>Co-Op Bank, Kamweti Dispensary, 1141035284900</i>	<i>KShs</i>		<i>64,374.00</i>	<i>0</i>
<i>Co-Op Bank, Kangaita Health Centre, 1141272157200</i>	<i>KShs</i>		<i>683,267.50</i>	<i>0</i>
<i>Co-Op Bank, Kangu Dispensary, 1141272391300</i>	<i>KShs</i>		<i>363,756.00</i>	<i>0</i>
<i>Co-Op Bank, Kanjinji Dispensary, 1141034730300</i>	<i>KShs</i>		<i>40,236.50</i>	<i>0</i>
<i>Co-Op Bank, Karimaini Community Dispensary, 1141273990600</i>	<i>KShs</i>		<i>-</i>	<i>0</i>
<i>Co-Op Bank, Kiamutugu Health Centre, 1141035294500</i>	<i>KShs</i>		<i>815,931.00</i>	<i>0</i>
<i>Co-Op Bank, Kiangai Dispensary, 1141059992500</i>	<i>KShs</i>		<i>126,084.38</i>	<i>0</i>
<i>Co-Op Bank, Kiangombe Dispensary, 1141035279200</i>	<i>KShs</i>		<i>133,017.00</i>	<i>0</i>
<i>Co-Op Bank, Kianjeje Dispensary, 1141059976300</i>	<i>KShs</i>		<i>19,445.00</i>	<i>0</i>
<i>Kiarukungu Dispensary, 76000007540</i>	<i>KShs</i>		<i>100.00</i>	<i>0</i>
<i>Co-Op Bank, Kibirigwi Dispensary, 1141059524100</i>	<i>KShs</i>		<i>55,108.00</i>	<i>0</i>
<i>Equity Bank, Kii ogo Hssf Dispensary, 380296917718</i>	<i>KShs</i>		<i>117,156.00</i>	<i>0</i>
<i>Co-Op Bank, Kutus Dispensary, 1141034766100</i>	<i>KShs</i>		<i>1,046,015.00</i>	<i>0</i>
<i>Co-Op Bank, Mukangu Dispensary, 1141059501800</i>	<i>KShs</i>		<i>65,273.00</i>	<i>0</i>
<i>Co-Op Bank, Mumbuni Dispensary, 1141051477700</i>	<i>KShs</i>		<i>443.00</i>	<i>0</i>
<i>Co-Op Bank, Murinduko Health Centre, 1141051830800</i>	<i>KShs</i>		<i>312,185.00</i>	<i>0</i>
<i>Co-Op Bank, Mutitu Dispensary, 1141035003600</i>	<i>KShs</i>		<i>163,708.80</i>	<i>0</i>
<i>Equity Bank, Nguka Dispensary, 380296960724</i>	<i>KShs</i>		<i>212,133.00</i>	<i>0</i>
<i>Equity Bank, Thiba Dispensary, 380296928194</i>	<i>KShs</i>		<i>183,870.00</i>	<i>0</i>
<i>Equity Bank, Wamumu Dispensary, 380296917476</i>	<i>KShs</i>		<i>61,872.00</i>	<i>0</i>
<i>ABC Revenue Account - 001217001000046</i>	<i>KShs</i>		<i>-1,413.00</i>	<i>0</i>
<b>Total</b>			<b>63,260,934.38</b>	<b>44,368,855.29</b>

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**OTHER IMPORTANT DISCLOSURES (Continued)**

**9. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the year 2020/21 amounts relating to leased medical equipment was Kshs nil (2019/2020 Kshs nil)

**10. Contingent Liabilities**

<b>Contingent liabilities</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from Pensions (lapfund)	36,983,665.10	-
<b>Total</b>	<b>36,983,665.10</b>	<b>-</b>

**11. Covid- 19 Funds**

<b>Covid -19 Funds</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>		
Receipts from the National Government to fight (Note 3)	-	160,096,000.00
Other donations for Covid-19 received directly (Note 2)	-	-
Receipts from the National Government carried forward FY 2020/2021	160,096,000.00	-
<b>Total Receipts</b>	<b>160,096,000.00</b>	<b>160,096,000.00</b>
<b>Payments</b>		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	95,643,223.00	-
Allowances for Front Line Health Care Workers	43,740,000.00	-
<b>Total payments</b>	<b>139,383,223.00</b>	<b>0</b>
<b>Balance in the covid 19 Fund</b>	<b>20,712,777.00</b>	<b>160,096,000.00</b>



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**7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S  
RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
CEN/HUB/KR GA C/EXEC/3 B/9	Presentation and accuracy of the financial statement	Financial statement corrected and amended copy submitted to the auditor	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA C/EXEC/3 B/9	Variations between figures in IFMIS and figures as per the financial statement	National Treasury to operationalise the IFMIS cash payment module to enable auto bank reconciliation and accuracy of the IFMIS trial balance. IFMIS Accounts receivable module to record revenue and reconcile was not operational.	Zephaniah Ndungu Kiongo, Director Accounting Services	Partially resolved	1 year
CEN/HUB/KR GA C/EXEC/3 B/9	Failure to record receipts of ksh.6,000,000 in cash book	Receipt recorded in emergency cashbook	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA C/EXEC/3 B/9	Use of goods and services and acquisition of assets supporting schedule not provided	Supporting schedule for use of good and services, acquisition of assets, availed to auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA C/EXEC/3 B/9	Unsupported bank balances	Bank certificate and reconciliations availed to	Zephaniah Ndungu	resolved	

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Reference No. on the Internal Audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the auditors	Kiongo, Director Accounting Services		
CEN/HUB/KR GA.C/EXEC/3 B/9	Undisclosed bank accounts	All county bank accounts disclosed in the amended financial statement	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA.C/EXEC/3 B/9	Failure to prepare funds accounts	All county funds financial statement prepared and audited	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	

Sign.....

Date..... 17/12/2021

Moses Migwi Maina  
 CEC, Kirinyaga County Treasury  
 ICPAK No.20661

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	-	1,399,563,000	699,781,500	2,141,755,500	4,241,100,000
DANIDA	-	6,030,000	-	6,030,000	12,060,000
World Bank – THUSCP	-	12,767,407	-	12,504,834.75	25,272,241.75
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	49,242,533	-	31,343,965.90	80,586,498.80
Kenya Devolution Support Programme (KDSP)	-	-	45,000,000.00	146,608,512.00	191,608,512.00
Youth Polytechnic support grant	-	-	13,449,947.00	13,449,947.00	26,899,894.00
Abolishment of user fees in health centres and dispensaries (HSSF)	-	-	-	11,282,570.00	11,282,570.00
Kenya Urban Support Programme (KUSP)	-	20,304,100	-	18,312,425.80	38,616,526.20
Agriculture Sector Development Support Project (ASDSP)	-	-	10,857,378.00	152,325.00	11,009,703.00
Fuel Levy	-	-	63,674,543.00	63,674,542.95	127,349,085.95
<b>Total</b>	-	<b>1,487,907,040</b>	<b>832,763,368</b>	<b>2,445,114,623</b>	<b>4,765,785,031</b>

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>Construction of buildings</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Construction of civil works</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Supply of goods</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Supply of services</b>							
7.							
<b>Sub-Total</b>							
<b>Grand Total</b>							
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>							

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**ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
<b>Senior Management</b>	-	-	-	-	-	-	-
1.	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Middle Management</b>	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Unionisable Employees</b>	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Others (specify)</b>	-	-	-	-	-	-	-
7.	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-	-	-

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**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
<b>Amounts due to National Govt Entities</b>	-	-	-	-	-	-	-
1.	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Amounts due to County Govt Entities</b>	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Amounts due to Third Parties</b>	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Others (specify)</b>	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
<b>Sub-Total</b>	-	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-	-	-

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**ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES**

*(a) Government Imprest*

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>	dd/mm/yr.	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yr.	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yr.	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yr.	-	-	-
<b>Total</b>		-	-	-

*(b) Salary Advance*

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>	dd/mm/yr.	-	-	-
<i>Name of Officer</i>	dd/mm/yr.	-	-	-
<i>Name of Officer</i>	dd/mm/yr.	-	-	-
<i>Name of Officer</i>	dd/mm/yr.	-	-	-
<b>Total</b>		-	-	-

**KIRINYAGA COUNTY EXECUTIVE**  
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**ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2020/2021</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out) during the year (KShs)</b>	<b>Historical Cost c/f (KShs) 2020/2021</b>
Land	2,250,000	10,750,000	-	-	13,000,000
Buildings and structures	426,950,550	56,393,242	-	-	483,343,792
Transport equipment	754,307,698	-	-	-	754,307,698
Office equipment, furniture and fittings	40,149,857	-	-	-	40,149,857
ICT Equipment	44,086,317	10,960,000	-	-	44,086,317
Machinery and Equipment	55,240,694	36,440,336	-	-	91,681,030
Heritage and cultural assets	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	32,279,398	9,893,320	-	-	42,172,718
Infrastructure assets- Roads, Rails	589,156,708	327,757,015	-	-	916,913,723
Work in progress	561,745,599	342,513,483	-	-	904,259,082
<b>Total</b>	<b>2,506,166,821</b>	<b>783,747,396</b>	<b>-</b>	<b>-</b>	<b>3,289,914,217</b>



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**ANNEX 7 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1.	County Assembly	-	216,443,628	184,755,201	437,486,994	838,685,823	838,685,823	-	
2.	Car & mortgage fund	-	31,300,000	-	-	31,300,000	31,300,000	-	
3.	youth polytechnic grant	-	26,899,894	13,449,947	13,449,947	53,799,788	53,799,788	-	
4.	Hospital Facility improvement fund	-	6,725,000	-	-	6,725,000	6,725,000	-	
5.	National Agriculture and Rural Growth Inclusive Programme	-	6,500,000	49,242,533	31,343,966	87,086,499	87,086,499	-	
6.	Emergency fund	-	-	-	3,361,710	3,361,710	3,361,710	-	
7.	Danida	-	4,584,998	6,030,002	6,030,000	16,645,000	16,645,000	-	
8.	Alcoholic Drinks and Substance Abuse Control Fund	-	774,500	774,500	-	1,549,000	1,549,000	-	
9.	Health Sector Service Funds /User Fee Forgone	-	-	-	11,282,570	11,282,570	11,282,570	-	
10.	Kenya Urban Support Programme	-	20,304,100	-	18,312,426	38,616,526	38,616,526	-	
11.	Agricultural Sector Development Support Programme	-	6,097,158	10,857,378	152,325	17,106,861	17,106,861	-	
12.	Transforming Health Services Universal Care Project	-	-	-	23,545,930	23,545,930	23,545,930	-	
13.	Aqua Culture Business Development Programme	-	-	-	7,785,150	7,785,150	7,785,150	-	
	<b>Total</b>		<b>319,629,278</b>	<b>265,109,561</b>	<b>552,751,018</b>	<b>1,137,489,857</b>	<b>1,137,489,857</b>	<b>-</b>	


Chief Officer Finance

County Executive



Director of Accounts

County Executive



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**ANNEX 8 Contingent liabilities register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1	Pension	Lapfund	kshs	36,983,665.10		
	<b>TOTAL</b>			<b>36,983,665.10</b>		

*(Attach FO 30 Reports from IFMIS)*

**ANNEX9 – BANK RECONCILIATION/FO 30 REPORT**

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**KIRINYAGA COUNTY EXECUTIVE**  
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## TRIAL BALANCE AS AT 30 JUNE 2021

ACCOUNT SUB ITEM	DEBIT	CREDIT
Basic salaries of permanent employees	1,965,946,812	
Basic wages of temporary employees	83,080,125	
Pension and other social security contributions	147,802,498	
Compulsory national social security schemes	10,575,688	
Compulsory national health insurance schemes	37,893,400	
Utilities, supplies and services	41,605,173	
Communication, supplies and services	16,473,863	
Domestic travel and subsistence	47,965,542	
Foreign travel and subsistence	24,115	
Printing, advertising and information supplies & services	40,467,106	
Rentals of produced assets	1,200,000	
Training expenses	41,868,456	
Hospitality supplies and services	11,237,811	
Insurance costs	96,520,465	
Specialized materials and services	493,365,387.00	
Office and general supplies and services	12,920,073.00	
Other operating expenses	151,534,748	
Routine maintenance – vehicles and other transport equipment	23,508,065	
Fuel oil lubricants	68,458,530	
Routine maintenance – other assets	10,634,397	
Transfers to car & mortgage fund	31,300,000	
Transfer to County Assembly	838,685,823	
Transfer to Hospital Facility improvement fund	6,725,000	
Transfer to youth polytechnic	53,799,788	
Transfer to National Agriculture and Rural Growth Inclusive Programme	87,086,499	
Transfer to Emergency fund	3,361,710	
Transfer to Health centres danida fund	16,645,000	
Transfer to Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	
Transfer to Kenya Urban Support Programme	38,616,526	
Transfer of User fees (Health Sector Service Funds)	11,282,570	
Transfer to Agricultural Sector Development Support Programme	17,106,861	
Transfer to Aqua Culture Business Development Programme	7,785,150	
Transforming Health Services Universal Care Project	23,545,930	
Scholarships and other educational benefits/Bursary	76,500,000	
Other current transfers, grants	72,318,607	
Construction of Buildings	352,005,364	
Refurbishment of Buildings	1,105,795	
Construction of Roads	121,373,475	
Construction and Civil Works	137,236,577	
Purchase of ICT Equipment, Software and Other ICT Assets	41,776,536	
Purchase of Household Furniture and Institutional Equipment	2,892,800	
Purchase of Office Furniture and General Equipment	20,293,132	
Purchase of Specialized Plant, Equipment and Machinery	9,906,292	
Research, Studies, Project Preparation, Design & Supervision	127,689,059	
Acquisition of Land	10,750,000	
Other Creditors	88,402,756	

## TRIAL BALANCE AS AT 30 JUNE 2021

Suspense Payments		
Banks (difference of opening and closing bank balances)		336,873,733
local revenue		382,91
Abolishment of user fees in health centers and dispensaries		11,282,570
Grants To Tvets (youth polytechnic)		26,899,894
Fuel Levy receipts		127,349,086
DANIDA receipts		12,060,000
World Bank – Transforming Health Services Universal Care Project Receipts		25,272,242
Agricultural Sector Development Support Programme Receipts		11,009,703
Kenya Devolution Support Program receipt		191,608,512
National Agriculture and Rural Growth Inclusive Programme Receipts		80,586,499
Kenya Urban Support Programme Receipts		38,616,526
Aqua Culture Business Development Programme Receipts		7,785,150
Equitable Share		4,241,100,000
Deposit (difference of opening and closing balance)		9,459,968
	<b>5,502,822,503</b>	<b>5,502,822,503</b>