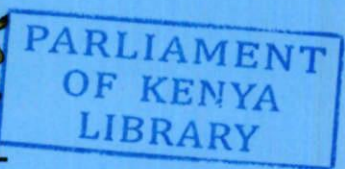


REPUBLIC OF KENYA

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYANDARUA

**FOR THE YEAR ENDED
30 JUNE, 2020**





COUNTY GOVERNMENT OF NYANDARUA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2020

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



COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

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COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Nyandarua County Government is constituted as per the Constitution of Kenya, 2010. Its mandates are stipulated by the Fourth Schedule of the Constitution of Kenya and are discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process that is cyclical in nature. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the Defunct Local Authority and the ones that have been transferred from the National Government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Development is in charge of the County Treasury. One of the functions of the CECM for Finance is Financial Reporting at the County level.

VISION

A Productive, Prosperous, Secure and a Newly Industrialized County that adds value to its citizens and competes effectively in the 21st Century.

MISSION

To transform the lives of the people to sustainable levels of development through the provision of an enabling Social, Economic and Political Environment.

b) Key Management

The County's day-to-day management during the year under review was under the following key organs:

	Name	Designation	Date Of Holding Office
1	H.E. Francis. T Kimemia	Governor	21 st August 2017
2	H.E. Cecilia Mbutia	Deputy Governor	21 st August 2017
3	Mr. Hiram Mwangi	County Secretary	14 th November 2017
4	Hon. Mary Mugwanja	CECM, Finance And Economic Development	14 th November 2017

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

5	Hon. Dominic Murani	CECM, Youth, Sports & Arts	14 th November 2017
6	Hon. Lawrence Mukundi	CECM, Lands, Housing, Physical Planning & Urban Development	14 th November 2017
7	Hon. Dr. James Karitu	CECM, Agriculture, Livestock & Fisheries	14 th November 2017
8	Hon. Wangenye Daniel Ndung'u	CECM, Transport, Energy & Public Works	3 rd May 2019
9	Hon. (Dr.) John Njenga Mungai	CECM, Health Services	3 rd May 2019
10	Hon. Raphael Njui Njoroge	CECM, Industrialization, Trade & Cooperatives	November 2019
11	Hon. Ann Mary Gathigia	CECM, Public Administration & ICT	November 2019
12	Hon. Stephen Mwaura Njoroge	CECM, Education, Gender, Culture And Social Services	November 2019
13	Hon. Milka Wanjiru	CECM, Water, Environment, Tourism & Natural Resources	November 2019
14	Hon. Anne Githinji	County Attorney	November 2019

COUNTY GOVERNMENT OF NYANDARUA



THE LEADERSHIP OF NYANDARUA COUNTY
For the Financial Year 2019 / 2020

H.E Hon Francis T. Kimemia, E.G.H, C.B.S



Governor Francis Thuita Kimemia was born in Sabugo, Ol'Kalou Constituency, Nyandarua County. He vied for Nyandarua County's gubernatorial seat and won in 2017. He has previously served as Head of Public Service and Secretary to the Cabinet.

He also served as Permanent Secretary, Ministry of State for Provincial Administration and Internal Security, Deputy Secretary in the Ministry of State for Provincial Administration, Under Secretary in the Ministry of State for Education, Assistant Secretary in the Ministry of Education, Assistant Secretary for Ministry of State for Provincial Administration and Internal Security, Director of Personnel Management in the Office of the President for Ministry of State for Provincial Administration and Internal Security and District Commissioner in both Mandera and Kakamega. The Governor holds a Master's degree in Business Administration as well as a Bachelor's degree in Political Science and Public Administration.

H.E. Hon. Cecilia Wanjiru Mbuthia

Her Excellency Hon. Cecilia Wanjiru Mbuthia is the Deputy Governor of Nyandarua County and acting County Executive Committee Member for Health Services. She holds a Master's of Business and Administration degree (MBA) and a Bachelor's degree in Education (B.Ed.)

In addition, she has attained training from many Global Centers of Excellence, including the Les Aspin Centre of Governance in the United States, the United Nations Staff College in Italy, German Summer School for Trade and Agriculture, the World Bank, University of London, among others. She has extensive experience in development programming, management and partnership building. Her academic and research interests are in the area of public policy management for social development. She has many years of working experience in development within the United Nations and Civil Society. She has also served as a Commissioner for Kenya's National Gender and Equality Commission.



COUNTY GOVERNMENT OF NYANDARUA



COUNTY EXECUTIVE COMMITTEE
MEMBERS' PROFILES
The County Executive Committee during the
Financial Year consisted of:



Hon. Mary Mugwanja – CECM Finance and Economic Development

Hon. Mugwanja holds a Double Major in Public Administration and NPO Degree in Leadership and Management from Strathmore University and a Certificate in Leadership and Management from the same Institution. She also holds a Diploma in Secretarial duties.

A stickler for professional standards, she has had a lengthy, impeccable background in Kenya's vibrant Banking Sector. At Equity Bank Limited, she was a Senior Business Growth and Development Manager - Westlands Corporate Branch which had an annual portfolio of more than Ksh 30 Billion and previously served as a Business Growth and Development Manager Westlands - Retail Branch from the same bank.

At Barclays Bank of Kenya, she worked as Area Business Growth and Development Manager, Branch Manager in Westlands and Kasarani Branches, Prestige Manager in Plaza and Karen Prestige Centres, Personal Banker and Manager's Secretary in JKI Airport Branch.

Mr. Hiram Mwangi Kahiro - County Secretary and Head of Public Service

Mr. Kahiro holds a Master's degree in Armed Conflict and Peace Studies, alongside a Bachelor's degree in Government and Literature from the University of Nairobi. He acquired further training in the United States and Malaysia. He has previously served as the Acting County Commissioner for Kwale County. His outstanding Public Administration qualities have led to him serving as Assistant Secretary for Finance in the Ministry of Agriculture, District Officer for eight years and as Deputy County Commissioner.



Hon. Hon. Daniel Ndungu Wangenye – CECM Transport, Energy and Public Works

Born on in 1978 in Milangine Sub-County, Hon. Wangenye was until this appointment domiciled in Laikipia County where, since April 2011, he worked as the Executive Secretary of the Kenya Union for Post-Primary Teachers (KUPPET). He brings to Nyandarua over two decades of experience in both the Public and Private Sector, which has included transformative leadership roles at the Dedan Kimathi Foundation, the County Education Board of Laikipia, Kenya Teachers in Hardship and Arid Areas Welfare Association (KATHA), Kenya National Integrated Civic Education Programme (Laikipia), 2010 Constitutional Referendum, 2007 General Election, 2005 Constitutional Referendum, teaching (2003-2005/2005-2011), 2002 and 1997 General Elections.



Hon. Wangenye holds a Masters' degree in Project Planning and Management from the University of Nairobi, which was conferred in 2013. He graduated with a Bachelor of Education in Science degree in 2004 from Egerton University. He holds professional certificates in disaster management skills from the Kenya Red Cross Society and political leadership development from Friedrich Ebert Stiftung. He is currently pursuing a Bachelor of Laws degree from the University of Nairobi.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020



Hon. Stephen Mwaura Njoroge – CECM Education, Gender, Culture and Social Services

Hon. Njoroge was born in 1958 around Njabini area. He registered for an Executive Master of Business Administration (EMBA) at Jomo Kenyatta University of Agriculture and Technology (JKUAT), graduating in 2010. Hon Njoroge had joined the University of Nairobi for a Master of Education degree, specializing in Education, Administration and Planning, graduating in 2004. He had attended Kenyatta University College, then a constituent college of the University of Nairobi, from where he graduated in 1984 with a Bachelor of Education (Science) Second Upper Class Honors degree. He went to St. Christopher Primary School and later in 1974 joined Nyahururu High School for his 'O' Level studies. He joined Njiri's High School in Murang'a County in 1978 for his 'A' Level studies.

Hon. Njoroge started working as a teacher in 1984 at Moi High School, Kabartonjo, in Baringo County. Through hard work, determination and commitment to duty, Hon. Njoroge rose to the rank of Deputy Principal and was in 1994 promoted to be the Principal of Baragoi Secondary School in Samburu County. In 1996, he was transferred to Maralal High School, in the same County, where he continued serving as Principal until 2000. He later served as a Principal of Parklands Secondary School (2001-2004), Jamhuri High School (2005-2007) and later as Chief Principal, Moi Forces Academy (2007-2013), all in Nairobi County.

In his endeavors to give back to the society, he currently serves as Chairman Nyakio Secondary School Board of Management (BOM), Member Nyahururu High School Board of Management, member Karima Girls' Board of Management, and Member Bongo Girls' Board of Management, all in Nyandarua County. This is addition to being a Member of Kijabe Boys' Secondary School's Board of Management, in Kiambu County.

Hon. Raphael Njui Njoroge - CECM Trade, Industrialization and Co-operatives

Hon. Raphael Njui Njoroge – Industrialization, Trade and Co-operatives
Born in Miharati's Kiriko village, Kipipiri Ward in Kipipiri Sub-County, Hon. Njoroge has been a Project Manager, Business and Technology Consultant with many years of experience in project execution.

Having served with several Private and Public Sector Institutions in Kenya and beyond, he has acquired excellent skills in managing large multi-disciplinary teams to deliver complex, multi-faceted international projects.

Hon. Njoroge has served as Projects Manager at Indra Systemas (South Africa), Manager of the Information system at Kenya Ports Authority, Projects Manager at Soluziona and Systems Administrator at Kenya Power and Lighting. Until his appointment, he served as Director of Projects and Business Development at Infocentury Solutions limited, Hon. Njoroge holds a Project Management Professional Certification (PMP) from Project Management Institute, a Master's in Business Administration Degree from Heriot Watt University (Edinburgh Business School, Scotland), a Diploma in System Management Methodology from Puenta Nuevo (Spain) and a Bachelor's of Education Sciences degree (Mathematics and Physics) from Kenyatta University. Hon. Njoroge is a member of the Commonwealth Institute of Directors and a Fellow at the Computer Society of Kenya.



COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020



Hon. (Dr.) James Karitu - CECM, Agriculture, Livestock and Fisheries

A former Principal of the Meat Training Institute, Hon. (Dr.) Karitu holds a Master's Degree in Meat Science from Bristol University and a Bachelor's Degree in Veterinary Medicine from the University of Nairobi. He is a registered Member of the Kenya Veterinary Board and a Corporate Member of the Kenya Veterinary Association.

A career civil servant under the National Government's Ministry of Agriculture and Livestock Development, he rose from serving as Veterinary Officer II, Veterinary Officer I and Senior Veterinary Officer, among other positions. He represented the Ministry in various International Fora, including CODEX Committee in Australia, United States and Argentina as well as the World Animal Health Organisation in Paris, France and the European Union in Rome, Italy.

Hon. Hon. Milkah Wanjiru Ndirangu - CECM, Water, Environment, Tourism and Natural Resources.

Until her appointment, Hon. Wanjiru was serving as a specially elected Member of the County Assembly from Kiriita Ward in Ndaragwa Sub-County. In the County Assembly of Nyandarua, she served as Vice-Chairperson of the Trade and Co-operatives Development Committee; a Member of the Budget and Appropriation Committee; a Member of the Education, Gender Culture and Social Services Committee; a Member of the Health Committee and Chairperson of the Women's Caucus in Nyandarua. She has also served as the National Chairperson of the County Assemblies Women's Caucus.



Outside the legislative process, Hon. Wanjiru has worked as a Human Resources Manager, Marketing Manager, Liaison Manager, and Property Manager in various organizations. This included serving for five years as a Director for the Kenya Film Classification Board. As a Gender Ambassador for more than eight years, she also served as a Trainee and Trainer in various organizations on affirmative action, County Government Budgeting, Devolved Legislation, Gender and Development, among other issues.

Hon. Wanjiru holds a Bachelor of Arts degree in Peace and Conflict Studies (Mount Kenya University) and is currently pursuing a Master's in Governance, Peace and Security degree at African Nazarene University. She also holds a Diploma in Co-operative Management (Kabete Technical Training College), coupled with specialized training in Governance and Leadership from the Chinese Academy of Governance; effective leadership from the Jomo Kenyatta University of Agriculture and Technology; Conflict Mediation and Peace Building from the African Center for the Constructive Resolution of Disputes (ACCORD) and the United Nations Development Programme (UNDP).



Hon. Dominic Murani - CECM, Youth, Sports and the Arts

Hon. Murani holds a Bachelor's degree in Economics from Kenyatta University. He believes that youth leadership is a major incentive for development. He has served in various positions, including as a District Manager, Branch Manager, Service Delivery Manager, Operations Manager and Acting Head of Secure Solutions at G4S Kenya.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020



Hon. Ann Mary Gathigia Nduriri – CECM Public Administration and Information Communication Technology

Ms. Gathigia has an MA in Counseling Psychology from Kwazulu-Natal University in South Africa, Bachelor of Arts Honours in Psychology from Rhodes University, and Bachelors in Business Administration from the University of South Africa.

She is a resident of Gatimu Ward, Oljoro-orok and is the founder and CEO of Mkono Wa Upendo Centre. Ms. Gathigia previously worked with Petermaritzburg Agency for Christian Social Awareness Organization (PACSA) as a Gender and HIV manager in South Africa.

Hon. Lawrence Mukundi – CECM Lands, Housing, Physical Planning and Urban Development

Hon. Mukundi holds a Master's of Business Administration (Strategy) Degree from the University of Nairobi, a Master's degree in Philosophy from Moi University, and a Bachelor's degree in Production Engineering, also from Moi University. He also holds a Certificate in Finance Management from Cornell University, in addition to professional training in France, South Africa, the United States, Sweden and Singapore.



Hon. Mukundi has previously served with Nachu Ballast Masters Limited (Managing Partner), Unga Holding Limited (Business Improvement Manager), Total Kenya Limited (Consumer Sales Manager and Lubricants Manager), Tetra Park Kenya Limited (Engineer Manager) and Industrial Plant East Africa Limited.



Hon. (Dr.) John Njenga Mungai – CECM Health Services

Born in 1970 in Ndaragwa Sub-County, Hon. (Dr.) Mungai was until this appointment domiciled in Kitui County where, since April 2017, he worked as the Medical Superintendent at the Kitui County Referral Hospital. He brings to Nyandarua 21 years of a progressive medical and managerial career, with a keen eye for details and the social environment that determines the health outcomes of a people. His ability to deliver results under pressure and to motivate other team members has been enriched by additional experience as a Medical Specialist / Physician at Kitui County Referral Hospital (2012-2018), Intern and Medical Officer at Nyeri Provincial Hospital (1997-2001).

Hon. (Dr.) Mungai holds a Masters' Degree in Medicine (Internal Medicine) from the University of Nairobi, which was conferred in 2011. He graduated with a Bachelor of Medicine and Bachelor of Surgery Degree from the same institution in 1997. He holds several local and International Professional Certificates, including in dialysis, bio-ethics, quality health, teaching and mentorship.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

c) Fiduciary Management

The key management personnel who held office during the Financial Year ended 30th June 2020 and who had direct fiduciary responsibility changed eventually and were as follows:

No.	Designation	Name	Date of holding Office
1.	Hon. Mary Mugwanja	CECM, Finance and Economic Development	1 st July 2019 to 30 th June 2020
2.	Accounting Officer	John G. Njoroge	1 st July 2019 to 30 th March 2020
3.	Accounting Officer	Muigai Wainaina	30 th March 2020 to 30 th June 2020
5.	Ag. Director Payments and Financial Controls	Phoebe Mbiyu	1 st July 2019 to 30 th June 2020

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the Year ended 30th June 2020 were:

- County Assembly of Nyandarua;
- Audit Committee;
- Public Accounts Committee;
- Budget and Appropriations Committee; and
- Finance Committee.

e) Entity Headquarters

P.O. Box 701 – 20303
Ol Kalou, Kenya

f) Entity Contacts

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

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

City Square 00200
Nairobi, Kenya

2. Kenya Commercial Bank Ltd.
Revenue Collection Account
P.O. BOX 138-20303
Ol Kalou
3. Equity Bank Kenya Ltd.
Revenue Collection Account
P.O. BOX 215-20303
Ol Kalou

h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CECM – FINANCE AND ECONOMIC DEVELOPMENT

It is my pleasure to present the County Government of Nyandarua Financial Statements for the Year ended 30th June 2020. The Financial Statements present the financial performance of the County Government over the FY 2019/20.

Pursuant to section 164 (1) of the Public Finance Management Act, the Accounting Officer for a County Government Entity at the end of each Financial Year, shall prepare Financial Statements in respect of the Entity in formats to be prescribed by the Accounting Standards Board. The Financial Statements should be submitted to the Office of the Auditor-General, Office of the Controller of Budget, the National Treasury, Commission of Revenue Allocation and the County Assembly.

Financing by the County Government

County Governments have multiple sources of revenues including equitable share from Commission for Revenue Allocation (CARA), Grants from Development Partners, Investments and Own Source Revenue. Revenues from these sources are utilized in priorities of County development projects, programmes, recurrent expenditures and provision of essential County Government services.

It is essential to acknowledge that Own Source Revenue gained more prominent after the introduction of CRA's Second Generation Formula on Revenue Allocation among Counties where fiscal responsibility accounted for 2% of the allocation proportion. Prudence in the utilization of County Public Finances and Own Source Revenue generated per Year determined Fiscal Responsibility Score and by extension, the amount a County received through the Annual County Allocation of Revenue Act (CARA). However, these parameters have since changed with the passing of the Third Generation Formula by the Senate which guarantees more allocations to the Counties.

The County Government of Nyandarua has grown its Own Source Revenue from Kshs. 138.4 Million in FY 2013/14, to Kshs. 379.4 Million in FY 2019/20. However, the revenue targets in the Year under review would have been achieved were it not for the emergence of **COVID 19** Pandemic. This remarkable achievement follows a concerted effort by the County Treasury to broaden the revenue base, full automation of revenue collection as well as enforcement.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Financial performance

Revenues.

In the Financial Year 2019/20, the County's total appropriations were Kshs. 7,983,710,937 as per the Second Supplementary Budgets. The total Recurrent Expenditure in the Financial Year amounted to Kshs. 5,102,091,197 (64%) while the Development Expenditure was Kshs. 2,881,619,740 (36%).

The revenue estimates comprised of Kshs. 6,323,630,101 (76.24%) of Estimates captured in the CARA 2019 Kshs.1, 660,080,836 (23.76%) of Estimates not captured in the CARA 2019. The Equitable Share as captured in the CARA was Kshs. 4,454,927,400 a 63.75 % of the Estimates for the FY 2019/2020.

Out of the County's Resource Envelope of Kshs. 7,983,710,937, Kshs. 2,881,619,740 (36%) was appropriated to go to the development expenditure. In the Year under review, the County thus met the Fiscal responsibilities requirement in the PFM Act (Section 107) that requires that at least 30% of the County Budget be dedicated for development.

The revenue streams captured in the Budget Estimates and not captured in the CARA 2019 include:

- (a.) World Bank Grant for Climate Smart Agriculture Programme (KCSAP) balance brought forward FY 2018/19 of Kshs. 21,042,937;
- (b.) Rehabilitation of Village Polytechnics FY 17/18 of Kshs 5,669,246;
- (c.) Rehabilitation of Village Polytechnics FY 18/19 of Kshs. 1,030,457;
- (d.) World Bank Grant for KDSP - Level I Balance Brought Forward for the FY 2018/19 of Kshs. 43,069,316;
- (e.) Road Maintenance Levy Fund b/f 2018/19 of Kshs. 49,483,869;
- (f.) World Bank Grant for KDSP - Level II B/F FY 2017/18 of Kshs. 282,647,811;
- (g.) World Bank Grant for KDSP - Level II of Kshs. 254,280,493 of FY 2018/19;
- (h.) NHC Engineer Hospital Refund of Kshs. 22,628,148; and
- (i.) Balance Brought Forward from FY 2018/19 is Kshs. 980,228,559

The County Own-Source Revenue was under collected by Kshs. 250,519,370 while the equitable share fell short of the anticipated amount by Kshs. 419,172,600. Other revenues that were not realised are IDA (World Bank) Kenya Urban Support Project (KUSP) (UDG) of Kshs. 38,597,502 and EU Grant (Instruments for Devolution Advice and Support- IDEAS) of Kshs. 20,223,224.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Table 1 captures the Budgeted Revenue Estimates for the FY 2019/2020:

Description	Original Budget Estimates as approved	Approved first supplementary Estimates	Second Supplementary Budget Estimates as approved
Equitable Share Transfers	4,867,000,000	4,874,100,000	4,874,100,000
Own Source Revenue	600,000,000	600,000,000	600,000,000
Linda mama (A-I-A)	30,000,000	30,000,000	30,000,000
Conditional grants			
World Bank (IDA) Loan for Transforming Health Systems	50,000,000	35,000,000	35,000,000
EU grant for potato Tissue Culture Lab (IDEAS)	-	20,223,224	20,223,224
Sweden- Agricultural Sector Development Support Programme (ASDP)	-	15,987,360	15,987,360
DANIDA Grant For Universal Healthcare for Devolved System Programme	15,997,500	14,718,750	14,718,750
Road maintenance levy fund	141,049,781	138,354,563	138,354,563
Road maintenance levy fund b/f 2019/20		49,483,869	49,483,869
User fees foregone	12,735,922	12,735,922	12,735,922
Rehabilitation of village polytechnics	39,700,000	37,983,298	37,983,298
Rehabilitation of village polytechnics FY 17/18	5,669,246	5,669,246	5,669,246
Rehabilitation of village polytechnics FY 18/19		1,030,457	1,030,457
Supplement for construction of County headquarters	121,000,000	121,000,000	121,000,000
Leasing of Medical Equipment	131,914,894	131,914,894	131,914,894
World Bank Grant for Kenya Urban Support Programme (KUSP) Level 1	-	8,800,000	8,800,000
World Bank Grant for Kenya Urban Support Programme (KUSP) Level 2	135,543,400	135,543,400	135,543,400
World Bank Grant for Climate Smart Agriculture Programme (KCSAP)	117,000,000	117,268,690	117,268,690
World Bank Grant for Climate Smart Agriculture Programme (KCSAP) b/f FY 2019/20		21,042,937	21,042,937
World Bank Grant for KDSP -	-	30,000,000	30,000,000

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Description	Original Budget Estimates as approved	Approved first supplementary Estimates	Second Supplementary Budget Estimates as approved
Level I			
World Bank Grant for KDSP - Level I b/f FY 2019/20	-	43,069,316	43,069,316
World Bank Grant for KDSP - Level II b/f FY 2017/18	-	282,647,811	282,647,811
World Bank Grant for KDSP - Level II FY 2019/20	254,280,493	254,280,493	254,280,493
NHC Engineer Hospital Refund		22,628,148	22,628,148
B/F from FY 2018/19- Others		980,228,559	980,228,559
Grand Total	6,521,891,236	7,983,710,937	7,983,710,937

As highlighted in the table above, the County projected revenues comprised of equitable share from the National Government, Own Source Revenues, Conditional Grants, Donor Funds and Balance Brought Forward from the 2018/19 FY.

Expenditure

In the year under review, the County projected total expenditure amounted to Kshs. 7,983,710,937 as tabulated in the table below.

Table 2: Approved summary of expenditure estimates for the FY 2019/20

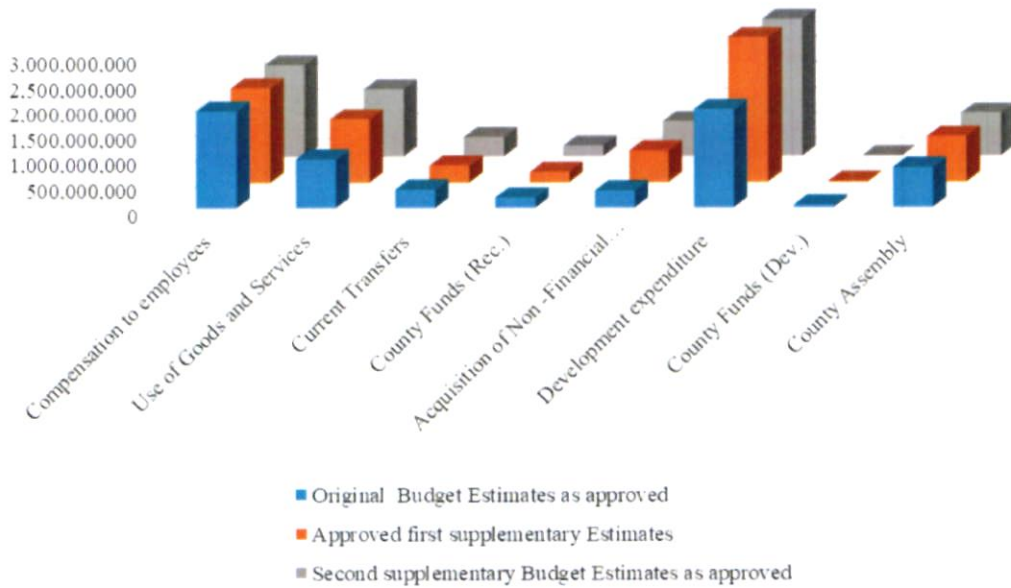
Description	Original Budget Estimates as approved	Approved first supplementary Estimates	Approved Second supplementary Estimates
Compensation to employees	1,903,000,000	1,858,527,292	1,805,527,292
Use of Goods and Services	948,355,160	1,243,202,427	1,338,770,102
Current Transfers	360,017,562	332,022,110	384,022,110
County Funds (Rec.)	203,400,000	200,900,000	216,400,000
Acquisition of Non - Financial Assets	339,552,500	613,099,763	692,704,763
Development expenditure	1,927,666,213	2,831,700,690	2,685,028,015
County Funds (Dev.)	57,000,000	17,000,000	12,000,000
County Assembly	782,899,801	887,258,655	849,258,655
Total	6,521,891,236	7,983,710,937	7,983,710,937

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

As tabulated above, the expenditures comprised of Kshs. 1,805,527,292 for Compensation to Employees, Kshs. 1,338,770,102 for the Use of Goods and Services, Kshs. 384,022,110 as Current Transfers, Kshs. 216,400,000 as County Funds Recurrent, Kshs. 692,704,763 as Acquisition of Non -Financial Assets, Kshs. 2,685,028,015 as Development Expenditure, Kshs. 12,000,000 as County Funds Development and Kshs 849,258,655 as County Assembly allocations (the County Assembly allocation comprises of both Recurrent and Development expenditures)

The chart below illustrates the appropriations by category for the FY 2019/2020:

Expenditure appropriations for th FY 2019/2020



Departmental allocations

In the 2019/20FY, Departmental allocations were as shown in table 3 with details on recurrent and development allocations as well as proportions for each Department/ office to the whole County Budget.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

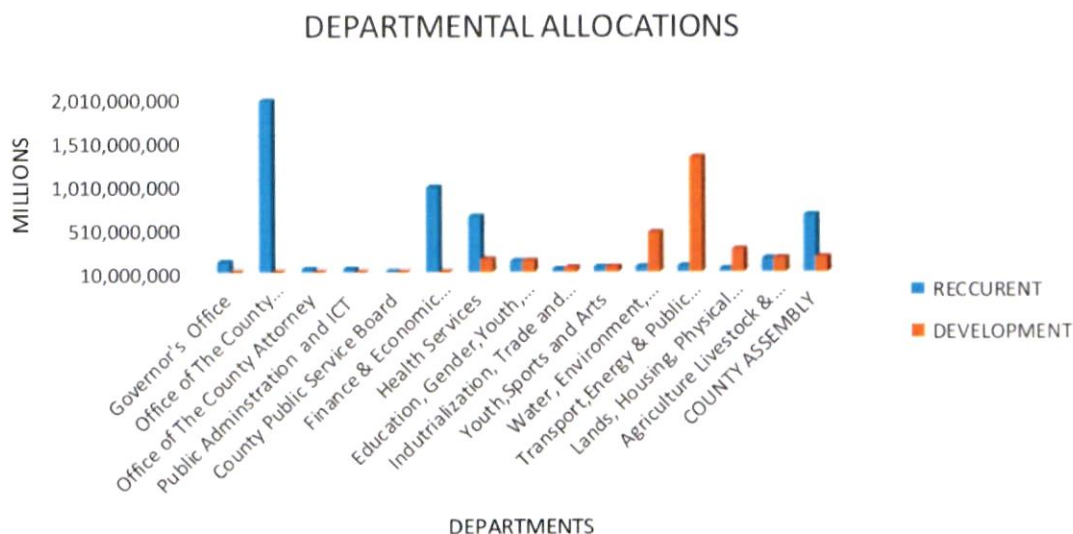
Table 3: Approved Departmental allocations for the FY 2019/2020

Department	Recurrent	Development	Total	% allocation
Governor's Office	126,723,190	2,900,000	129,623,190	1.6
Office of The County Secretary including compensation to employees	1,967,480,449	-	1,967,480,449	24.6
Office of The County Attorney	41,421,909	1,970,807	43,392,716	0.5
Public Administration and ICT	44,798,444	3,000,000	47,798,444	0.6
County Public Service Board	14,750,000	-	14,750,000	0.2
Finance & Economic Development	979,972,202	12,000,000	991,972,202	12.4
Health Services	648,150,365	160,013,556	808,163,921	10.1
Education, Gender, Youth, Culture, Gender and Social Services	139,050,302	143,823,029	282,873,331	3.5
Industrialization, Trade and Cooperative Development	43,310,263	65,107,251	108,417,514	1.4
Youth, Sports and Arts	68,583,468	70,961,499	139,544,967	1.7
Water, Environment, Tourism & Natural Resources	72,154,927	466,761,522	538,916,449	6.8
Transport, Energy & Public Works	79,987,910	1,324,572,465	1,404,560,375	17.6
Lands, Housing, Physical Planning and Urban Development	46,341,812	272,435,605	318,777,417	4.0
Agriculture Livestock & Fisheries	164,699,026	173,482,281	338,181,307	4.2
County Assembly	664,666,930	184,591,725	849,258,655	10.6
TOTAL	5,102,091,197	2,881,619,740	7,983,710,937	100.0

As indicated in the above table, the Office of the County Secretary received the highest allocation of 24.6% due to the fact that it deals with employees' welfare, therefore, hosting allocation of compensation to employees and other benefits. Other Departments' allocations are in line with their programmes and projects.

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The chart below illustrates the distribution of appropriations per Department:



Actual Revenue Performance FY 2019/20

The Novel *COVID-19* Pandemic resulted in various challenges which have disrupted the world's Economy largely. To curb the Pandemic, the National Government set aside measures to curb the spread of the virus which include 7.00 pm to 5.00 am curfew, cessation of movements in and from six Counties, closure of business among others. These measures were cascaded to the Counties which saw the closure of many businesses. The County was unable to collect revenue due to the aforementioned issues.

Table 4: Revenue performance in FY 2019/20

REVENUES	CARA FY 2019/20	ACTUAL RECEIPTS	SURPLUS/DEFICIT
Local Revenue	630,000,000.0	379,480,630.0	- 250,519,370.0
Equitable Share	4,874,100,000.0	4,454,927,400.0	- 419,172,600.0
Supplement for Construction of County Headquarters	121,000,000.0	-	- 121,000,000.0
Compensation for User Fees Forgone	12,735,922.0	12,735,922.0	-
Leasing of Medical Equipment	131,914,894.0	-	- 131,914,894.0
Road Maintenance Fuel Levy Fund	138,354,563.0	138,354,562.8	- 0.3
Rehabilitation of Village Polytechnics	37,983,298.0	37,983,298.0	-

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REVENUES	CARA FY 2019/20	ACTUAL RECEIPTS	SURPLUS/DEFICIT
Transforming Health Systems for Universal Care Project (WB)	35,000,000.0	35,000,000.3	0.3
IDA (World Bank) Kenya Climate Smart Agriculture Project (KCSAP)	117,268,690.0	103,261,629.9	- 14,007,060.1
IDA (World Bank) Kenya Devolution Support Programme (KDSP) Level 1 grant	30,000,000.0	30,000,000.0	-
IDA (World Bank) Kenya Urban Support Project (KUSP)(UDG)	135,543,400.0	96,945,898.1	- 38,597,501.9
DANIDA Grant (Universal Healthcare in Devolved System Program)	14,718,750.0	14,718,750.0	-
EU Grant (Instruments for Devolution Advice and Support IDEAS)	20,223,224.0	-	- 20,223,224.0
Agricultural Sector Development Support Programme (ASDSP) II	15,987,360.0	15,739,467.0	- 247,893.0
IDA (World Bank) Kenya Urban Support Project (KUSP)(UIG)	8,800,000.0	8,800,000.0	-
TOTAL	6,323,630,101.0	5,327,947,558.0	- 995,682,543.0
REVENUES NOT CAPTURED IN THE CARA			-
World Bank Grant for Climate Smart Agriculture Programme (KCSAP) B/f FY 2018/19	21,042,937.0	21,042,937.0	-
Rehabilitation of village polytechnics FY 17/18	5,669,246.0	5,669,246.0	-
Rehabilitation of village polytechnics FY 18/19	1,030,457.0	1,030,457.0	-
World Bank Grant for KDSP - Level I b/f FY 2018/19	43,069,316.0		- 43,069,316.0
Road maintenance levy fund b/f 2018/19	49,483,869.0	49,483,869.0	-
World Bank Grant for	282,647,811.0	282,647,811.0	-

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REVENUES	CARA FY 2019/20	ACTUAL RECEIPTS	SURPLUS/DEFICIT
KDSP - Level II b/f FY 2017/18			
World Bank Grant for KDSP - Level II	254,280,493.0	254,280,493.0	-
NHC Engineer Hospital Refund	22,628,148.0	22,628,148.0	-
B/F from FY 2018/19 - Others	980,228,559.0	980,228,559.0	-
TOTAL	1,660,080,836.0	1,617,011,520.0	- 43,069,316.0

Table 4 above highlights the performance of the projected revenues in the year under review. The County had a shortfall in the OSR (Own source revenue) by Kshs. 250,519,370. Other revenues not realized include Kshs. 419,172,600 for the equitable share, Kshs. 14,007,060 from IDA (World Bank) Kenya Climate-Smart Agriculture Project (KCSAP), Kshs. 38,597,502 from IDA (World Bank) Kenya Urban Support Project (KUSP) (UDG), Kshs. 20,223,224 from EU Grant (Instruments for Devolution Advice and Support IDEAS), Kshs. 247,893 for Agricultural Sector Development Support Programme (ASDSP) II and Kshs. 43,069,316.0 for World Bank Grant for KDSP - Level I b/f FY 2018/19.

Equitable Share

In the FY 2019/2020, The County had projected to receive Kshs. 4,874,100,000 as the equitable share from the National Government. For the period under review, the County only received 91% of the anticipated revenues. That is Kshs. 4,454,927,400. The Analysis of the exchequer releases vis-à-vis the equitable share revenue estimate is shown in table 4.

Exchequer Releases for the period ending 30th June 2020

RELEASE	REVENUE ESTIMATE	TOTAL EXCHEQUER RECEIPTS	SURPLUS/DEFICIT
Amount	4,874,100,000	4,454,927,400	(419,172,600)
% of the total	100	91	9

Releases per quarter

RELEASE	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL
	1	2		4	

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Amount	848,093,400	877,338,000	1,779,046,500	950,449,500	4,454,927,400
% Release	19.04	19.69	39.9	21.33	100.00

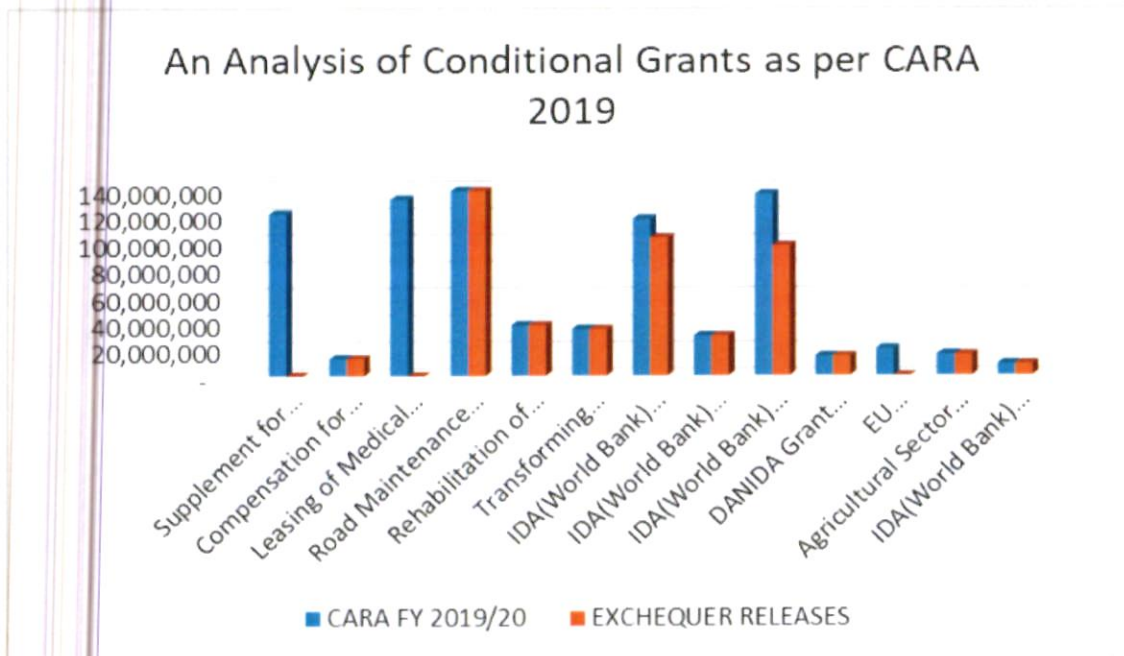
Source: Financial Reporting

Conditional grants from National Government and Donor Funds

Of the anticipated Conditional Grants, Supplement for Construction of County Headquarters of Kshs. 121,000,000 was not received by the County Government while the Grant for Leasing of Medical Equipment of Kshs. 131,914,894 was not released to the County but was paid directly at the National Treasury. Others that indicated variations and non-receipts from the anticipated revenues are:

- (i) IDA(World Bank) Kenya Climate-Smart Agriculture Project (KCSAP) Kshs. 14,007,060
- (ii) IDA(World Bank) Kenya Urban Support Project (KUSP)(UDG) Kshs. 38,597,502
- (iii) EU Grant(Instruments for Devolution Advice and Support IDEAS) Kshs. 20,223,224
- (iv) Agricultural Sector Development Support Programme (ASDSP) II Kshs. 247,893.
- (v) World Bank Grant for KDSP - Level I b/f FY 2018/19. Kshs. 43,069,316.0

This is illustrated in the chart below-



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Own Source Revenue (OSR)

Due to the ripple effects of the menace *COVID-19* Pandemic, the County was not in a position to raise its full own-source revenue. There was a shortfall of Kshs. 250,519,370. This could be attributed to the measures taken up to cushion county residents and business enterprises.

Unspent Balances

In FY 2019/20, the County had a total of Kshs. 980,228,559.00 as balance brought forward from FY 2018/2019 budget and other receipts not captured in the CARA. These are as captured in table 5 in the next page.

Table 5: Revenue Streams not captured in the CARA

Description	Amount
World Bank Grant for Climate Smart Agriculture Programme (KCSAP) b/f FY 2018/19	21,042,937.00
Rehabilitation of village polytechnics FY 17/18	5,669,246.00
Rehabilitation of village polytechnics FY 18/19	1,030,457.00
World Bank Grant for KDSP - Level I b/f FY 2018/19	43,069,316.00
Road maintenance levy fund b/f 2018/19	49,483,869.00
World Bank Grant for KDSP - Level II b/f FY 2017/18	282,647,811.00
World Bank Grant for KDSP - Level II	254,280,493.00
NHC Engineer Hospital Refund	22,628,148.00
B/F from FY 2018/19 - Others	980,228,559.00
TOTAL	1,660,080,836.00

Actual Expenditure Performance FY 2019/20

County expenditure

In the period under review, the County spent 60.9 % of its recurrent budget and 23.7 % of its development Budget. Overall, County spending stood at 84.5 % of the entire Budget as shown in table 6.

Table 6: County expenditure for the period ending 30th June 2020

2019/20 FY Budget	Expenditure	% utilization of the total	% utilization of the actual

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			Budget	expenditure
Recurrent	5,102,091,197	4,858,291,393	60.9	71.99
Development	2,881,619,740	1,890,546,246	23.7	28.01
Total	7,983,710,937	6,748,837,639	84.5	100.00

Departmental Expenditure

In the year under review, the County total expenditure amounted to Kshs. 6,748,837,639 which accounted for 84.53% of the total budget. Kshs. 1,234,873,298 was not spent in the Financial Year.

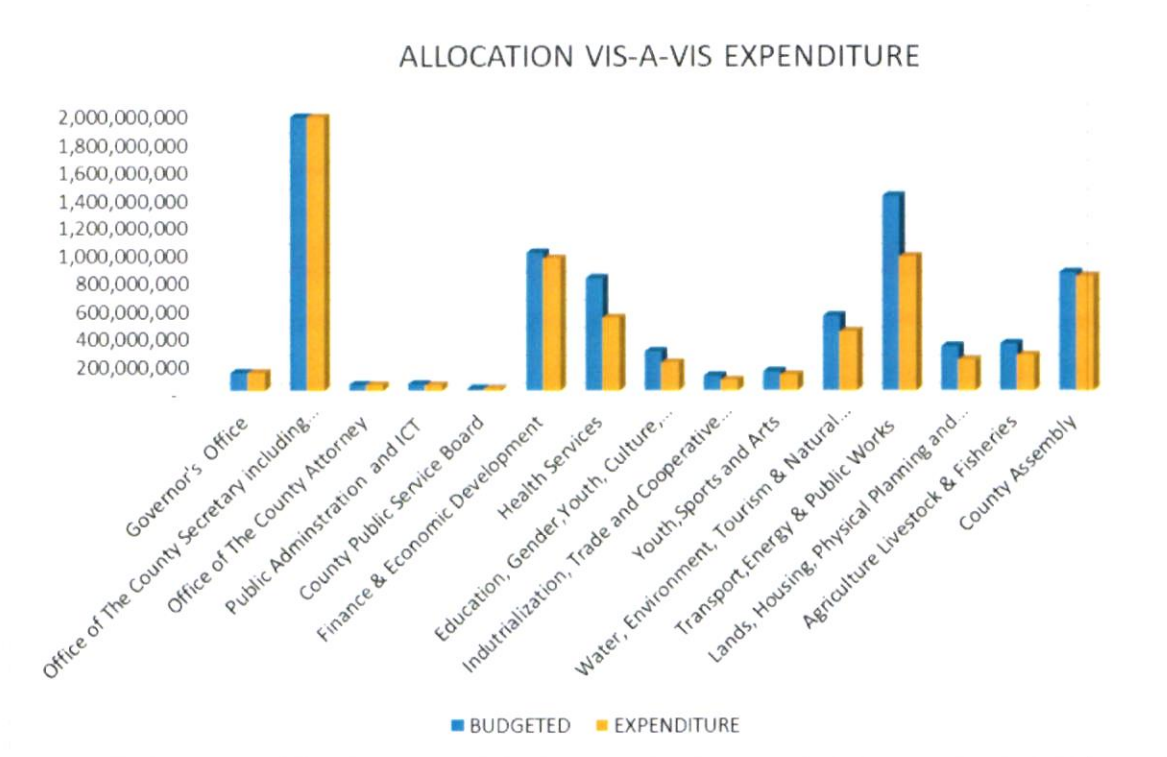
Table 7: Summary of Budgeted Verses the Actual Expenditure

Department	Budgeted	Expenditure	Unspent Balances	% of Absorption
Governor's Office	129,623,190	129,093,335	529,855	99.59
Office of The County Secretary including compensation to employees	1,967,480,449	1,967,377,938	102,511	99.99
Office of The County Attorney	43,392,716	42,591,366	801,350	98.15
Public Administration and ICT	47,798,444	40,604,242	7,194,202	84.95
County Public Service Board	14,750,000	14,749,457	543	100.00
Finance & Economic Development	991,972,202	948,902,886	43,069,316	95.66
Health Services	808,163,921	526,631,586	281,532,335	65.16
Education, Gender, Youth, Culture, Gender and Social Services	282,873,331	202,949,168	79,924,164	71.75
Industrialization, Trade and Cooperative Development	108,417,514	77,388,297	31,029,217	71.38
Youth, Sports and Arts	139,544,967	114,105,545	25,439,422	81.77
Water, Environment, Tourism & Natural Resources	538,916,449	426,416,435	112,500,014	79.12
Transport, Energy & Public Works	1,404,560,375	962,615,326	441,945,049	68.53
Lands, Housing, Physical Planning and Urban Development	318,777,417	220,962,289	97,815,128	69.32
Agriculture Livestock &	338,181,307	254,339,586	83,841,721	75.21

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Department	Budgeted	Expenditure	Unspent Balances	% of Absorption
Fisheries				
County Assembly	849,258,655	820,110,183	29,148,472	96.57
TOTAL	7,983,710,937	6,748,837,639	1,234,873,298	84.53

Summary of Departmental allocations versus the actual expenditures by County Executive Departments (KShs.)



Office of the Governor

The Office of the Governor ideally is the face of the County. The strategic priority of the Office of the Governor is to provide policy direction for the County, Coordinate Service Delivery, Promotion of Investment and Intergovernmental Relations.

The Office recorded an absorption of Kshs. 129,093,335, 99.59 % in the year under review. In the year under review, Kshs. 2,900,000 was set for development while Kshs. 126,723,190 was set for the recurrent expenditure and facilitation of the programmes not limited to the Service Delivery

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Unit, Inter-Governmental Relation, Public Civic Education and Investment Promotion for the Transformative Socio-economic agenda of the County. In the Year under review, the Department:

- ❖ Improved and sustained Investor Relations;
- ❖ Held Governor Mashinani forum at village levels across the County
- ❖ Improved Intergovernmental Relations with the National Government, Development Partners, the Council of Governor's etc.;
- ❖ Signing and follow up of various Memorandum of Understanding for projects geared towards improving the County;
- ❖ Promotion and facilitation of a Central Region Economic Block which HE the Governor Chairs;
- ❖ Provision of regular updates on the level of Service Delivery/Transformative Agenda;
- ❖ Commissioned the Governor's Service Delivery Unit;
- ❖ Established **COVID-19** Committee to help fight the Pandemic;
- ❖ Participated in the International and National Day celebrations;
- ❖ Through the Governor's Outreach Programme, vulnerable persons have been assisted;
- ❖ Greening of the Environment through tree planting programmes;
- ❖ SDU visited projects across the County and prepared reports to the Governor;
- ❖ Commissioned Road Improvement Infrastructure Programme in the 5 construction units;
- ❖ Developed an M&E Framework for use by the GSDU;
- ❖ Coordinated Civic Education and Public Participation activities; and
- ❖ Regular communication on briefs from the GPS on levels of service delivery

Office of the County Secretary

This office coordinates the County Departmental structures and functions as directed by the County Executive Committee. The County Secretary is also the Head of the County Public Service. To this end, the salaries and other staff welfare expenses are factored under the Department. The Department recorded an absorption of Kshs. 1,967,377,938 which was a 99.99% of its appropriations for the Year. The office fulfilled its mandates through:

- ❖ Development of key draft performance tools including Transport Policy, Service Charter;
- ❖ Coordination, planning and execution of Cabinet meetings;
- ❖ Development of a Human Resource Manual and sensitization of key stakeholders on the same;

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- ❖ Introduction, institutionalization and sensitization of staff on performance management;
- ❖ Finalized and coordinated implementation of the Internship Policy;
- ❖ Coordination of KDSP programme;
- ❖ Streamlined operations of County Human Resource Management and Advisory Committee;
- ❖ Timely processing of payroll for staff salaries in line with the Performance Contract Targets;
- ❖ Coordination of County Government Security of staff and buildings;
- ❖ Enhancement of a Complaints and Compliment System;
- ❖ Development of a framework for Public Participation;
- ❖ Development of weekly publications (The Governor Weekly);
- ❖ Sustained and improved media relations resulting in positive coverage of the County Government activities;
- ❖ Development and deployment of content across various social media platforms;
- ❖ Enhanced visibility of H.E. the Governor and other senior County Government Officials in the National landscape;
- ❖ Timely coverage and publicity of H.E. the Governor's Manifesto Programs and Plans;
- ❖ Maintenance of County Headquarters;
- ❖ Custody of County Assets;
- ❖ Held monthly meetings with Chief Officers to track on Departmental Projects; and
- ❖ Coordinated induction of Chief Officers.

Office of the County Attorney

The office of the County Attorney had an appropriation of Kshs. 41,421,909 set for the recurrent expenditure whilst Kshs. 1,970,807 was set for the development expenditure. As at the end of the Financial Year, the office spent Kshs. 42,591,366 an absorption of 98.15%.

Key priorities of the Department are drafting of various Regulations and Acts, tabling various Bills and Regulations before forwarding them to the County Assembly for debate and approval, drawing various Commercial and Conveyance transactions, Alternative Dispute Resolution (ADR) litigation on behalf of the County Government as well as offering general legal services. The office achieved its priorities by:

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- ❖ Commencement of establishment of the Office of the County Attorney. Infrastructure has been put in place awaiting recruitment of a County Solicitor, Legal Officers, Legal Clerk, Secretary and a driver. Procurement of Office furniture, General Office Supplies (GOS) and computers and renovation of the newly allocated offices has been achieved.
- ❖ Successful litigations in the Employment and Labor Relations Court for the following matters leading to engagement of new County Executive Committee Members:
 - Nakuru E.L.R.C No. 53 of 2019 Venansio Mbataru Kariuki –Vs- The Governor County Government of Nyandarua, County Government of Nyandarua, County Assembly of Nyandarua.
 - Nakuru E.L.R.C No. 160 of 2019 Rose Esther Muthoni Wamuiya, Faith Wanjiru Mbugua And Simon Mwangi Ng’ang’a –Vs- The Hon. Governor Nyandarua County, County Government of Nyandarua, Hon. Speaker of County Assembly Nyandarua & County Assembly of Nyandarua
 - Nairobi Civil Appeal No. 172 of 2019 Rose Esther Muthoni & 2 others Vs Governor and 2 others
 - Nairobi Civil Appeal No. 87 of 2019 Venancio Kariuki Mbataru Vs Governor and 2 others
 - Successful litigations in favour of the County Government in the following matters.
 - Nakuru ELRC. Misc. App No. 3 Of 2019 Stephen Kinuthia Kiiru Vs Governor, County Government Of Nyandarua & 2 Others, and Nyandarua CPSB & Another as interested parties
 - Nyahururu HCCC 38 of 2016 (formerly Naivasha Civil Suit Number 5 of 2016 George Ndung’u Kimani - Versus - Daniel Waithaka Mwangi & County Government Of Nyandarua
 - Nyahururu HC no 2 of 2020 –Highpoint agencies LTD –vs- County Government of Nyandarua
 - Naivasha HC Civil Suit no 40 of 2019-Njabini Co-Operative Society Vs Benson Mwangi Nderitu (Being an appeal from the judgement of Hon. J. Karanja SPM delivered at Naivasha CMCC No. 226 of 2012) and CGN as an interested party

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- ❖ Conducted the swearing-in ceremonies for new County Executive Committee Members (CECMs), County Public Service Board Members and Chief Officers respectively as follows :
 - i. CECMs – Hon. Stephen Mwaura Njoroge, Hon. Milkah Wanjiru, Hon. Raphael Njui and Hon. Ann Gathigia.
 - ii. CPSB - William Goko Gatehi, Filbert Sammy Gitiha, Jane Njeri Michuki , Gabriel Githinji Kimotho, John Mwangi Maina and Dr. James Ndirangu Kung’u.
 - iii. Chief Officers - Joseph Maina Machangi, Rose Kajaira Oyolo, Juvenalis Gitau Thiong’o, Lawrence Mwangi Gitau, Martin Kabubii Mwangi, Mary Waithera Gathegu, Muigai Wainaina, Samuel Kiriri Muchunu, Samson Kabugi Njau Mweru, Florence Wanzila Annan, Isaac Waithaka Wanjiru, Mary Wangui Ndorongo, Nelson Kimilu Mutua and Sarah Waithira Ndegwa
- ❖ Conducted a Legislative Drafting Forum of a total of 20 proposals together with County Departments and the Assembly Committee on Legal, Labour & Intergovernmental Relations & Coordination.
- ❖ Punctual gazettelement of County official Publications.
- ❖ Published the amended Nyandarua County Alcoholic Drinks Control Act, 2019 and Nyandarua County Bursary Fund Act, 2019.
- ❖ Negotiations and settlement of historical pending bills and current financial year legal fees.
- ❖ Vigorous engagement with National offices i.e. County Commissioner, Land Registry, Ministry of Water, WASREB, Ministry of Public Works in handling the issue of the Headquarters among others.
- ❖ Providing legal advice and opinions when called upon to all Departments, County Public Service Board, County Assembly, Olkalou Municipal Board and Olkalou Water and Sanitation Board, all who have registered their appreciation for services rendered.
- ❖ Attendance of various Committees including the County Executive Committee and involvement in the County Governments **COVID-19** Pandemic preventive and social assistance measures within the County.
- ❖ Construction of the County court lending it usable by the judiciary. This will assist bring justice closer to the people and enhance the enforcement of laws.

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- ❖ Negotiating, drafting, vetting and interpreting agreements, contracts, MOUs etc as per request by Departments.

County Public Service Board

With an appropriation of Kshs. 14,749,457, the County Public Service Board recorded a 100 % absorption rate as at the end of the Financial Year 2019/2020. To facilitate development and sustenance of coherent human resource for high standards in the public service of the County, the Board is involved in setting up optimal County offices and staffing levels for effective service delivery, entrenching values and principles to all County staff and maintaining discipline within the County Public Service.

Finance and Economic Development

Public Finance Management is a key facet for the implementation of all County Programmes and projects. In the financial Year 2019/2020, the Finance and Economic Development in advancing its programmes and facilitating those of other Departments recorded a 92.03 % absorption rate. The expenditures in the Department were Kshs. 948,902,886 against a budget of Kshs. 991,972,202. Key to note is the acquisition of the machinery for the County Rural Roads Programme that is meant to drive the Socio-Economic Agenda of the Government through Infrastructural Development. This machinery is currently implementing projects in 5 units across the County. Key County Funds that are largely recurrent in nature are also domiciled in this Department. These are the County Emergency Fund, County Bursary and County Staff Mortgage Fund.

Kshs. 12 Million of the Department's Budget had been set to go to Development Expenditures under the Nyandarua County Trade Development and Investment Authority that is meant to change the face of Investment and Trade Development in the County. The Department achieved the following:

- ❖ Prepared timely monthly, quarterly and annual Financial Reports;
- ❖ Coordinated the External Audit by Office of the Auditor General (OAG);
- ❖ Processing of requisitions and payments to enhance project implementation through absorption of resources;
- ❖ Prepared various reports and responses to the County Assembly;

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- ❖ Prepared all Planning and Budget Documents i.e. Budget Circular, Annual Development Plan, CBROPs, CFSPs, Debt Management Strategy Paper, Programme and Itemized Budget, Appropriation Acts, An Annual Cash Flow Projection and 2 Supplementary Budgets;
- ❖ Coordinated the preparation County Work Plans;
- ❖ Coordinated the preparation and implementation of the County RRI.
- ❖ Prepared Projects Implementation, Annual Progress Report for 2019/20 FY;
- ❖ Prepared the 2019 Finance Act;
- ❖ Held various Public Participation for Budget Estimates and Finance Act;
- ❖ Mobilized Kshs. 379 Million from Own Source Revenue;
- ❖ Conducted various Internal Audits on Revenue, payments, Assets and liabilities, Pending Bills, Payroll among others;
- ❖ Facilitated the acquisition of goods, services and works for all County Departments;
- ❖ Prepared Consolidated County Procurement Plan;
- ❖ Facilitated the acquisition of the roads machinery;
- ❖ Facilitated the implementation of various County Funds i.e. Bursary, Mortgage and Emergency Fund.

Transport, Public Works and Energy

The Department had an appropriation of Kshs. 1,324,572,465 for development expenditure in the FY 2019/2020 and Kshs. 79,987,910 for recurrent expenditure. The Department recorded an absorption of Kshs 962,615,326 (68.53%)

County Rural Roads Programme was facilitated for roll out across the County. It is expected that the programme will help the County cut costs of road rehabilitation and general works hence optimally utilize the available resources. The Department carried out the following:

- ❖ Improved rural road network including grading, gravelling, drainage culvert installation and bush clearing across the County.
- ❖ Procured equipment/machinery for construction of road networks across the County.
- ❖ Maintenance of road network in the entire County
- ❖ Procured and installed transformers
- ❖ Procurement and installation of floodlights

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- ❖ Initiated the Construction of No. 3 bridge in Geta ward, Wangui bridge in Ndaragwa central ward, Mwakama bridge in Geta ward, and Kihuho Kwa MOA bridge in Mirangine Ward which are still ongoing
- ❖ Boda Boda sheds construction and installation.
- ❖ Construction and supervision of ECDE classrooms in various Wards.
- ❖ Completion of Nyandarua County Ardhi House.
- ❖ Ongoing construction and supervision of the County Assembly offices, County Headquarters, Law Courts and Civil Registry.

Health Services

The Department recorded an absorption rate with 65.16%. Only Kshs. 526,631,586 was absorbed in the Financial Year against a budget of KShs 808,163,921.

The Department's priorities notwithstanding, *COVID-19* Pandemic to a large extent affected the implementation of some programmes and projects in the Department.

In the Department, Kshs. 160,013,556 had been set for the development projects whilst Kshs. 648,150,365 for planning, general administration, preventive and curative health care among other recurrent programmes in the Department. The Department achieved the following:

- ❖ Upgrade of JM Kariuki Hospital through;
 - Construction of an Incinerator Housing,
 - Construction of Modern Mortuary,
 - Renovation of Maternity Theatre
 - Equipping of JM ICU
 - Renovation of JM Kariuki Kitchen
- ❖ Expansion of Manunga and Bamboo Health Centres
- ❖ Renovations and maintenance of various Health Facilities.
- ❖ Procured health products for all the Health Facilities
- ❖ Equipment for various facilities.
- ❖ Issued sanitizers and masks across the County
- ❖ Trained and sensitized citizens on *COVID-19* Pandemic precautionary measures

Lands, Housing & Physical Planning

Key priorities of the Department in the Financial Year 2019/2020 were to streamline land ownership and promote investment in the County, the Budget prioritized buying land (for public facilities), land survey & mapping, drainage construction, Urban Development and construction of lands offices. The Department was allocated a sum of Kshs. 272,435,605 for development whilst Kshs. 46,341,812 was an appropriation for the recurrent expenditures. The Department recorded an absorption of Kshs. 220,962,289 (69.32%).

Ardhi house and the KUSP Programme for Urban Development remain the key Flagship Projects for the Department in the last Financial Year. The allocations were used to:

- ❖ Complete the County Spatial Plan (95%);
- ❖ The construct of Lands Offices is at 98% complete and already operational;
- ❖ Complete drainage and walkways at Ndaragwa, Njabini, Ol-joro-rok, Nduyu Njeru, Engineer, Olkalou and Miharate;
- ❖ Complete 26 Colonial villages have been surveyed to complete.700 title deeds have already been issued;
- ❖ The Department through Ol-Kalou Municipality procured a Waste Management truck with four industrial garbage bins under the World Bank KUSP Programme Allocation and is now operational;
- ❖ Complete the construction of the Ol-Kalou Urban Market Stalls and Candy Shops which are now at 98% Completion Status;
- ❖ Installation of Solar Street Lights within Ol-Kalou Municipality which is at 95% Completion Status;
- ❖ Upgrade of Ol-Kalou Estate Roads within the Municipality, which is 70% Complete;
- ❖ Provision for Olkalou parking lot is complete, and the additional parking lot is at 90% completion status;
- ❖ Acquisition of more than 65 parcels of land has been done; and
- ❖ Construction of Walkway to Administration area, it is 95% Complete.

Trade, Industrialisation & Cooperative Development

The FY 2019/20 Budget for this Department aimed at promoting trade, cooperative movement and cottage industries in the County through an upgrade, rehabilitation & completion of market sheds, construction of Jua kali sheds and purchase of milk coolers for cooperatives. It also purposed to

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enhance value addition to reduce postharvest losses, enhance cheap credit and fairness in weights and measures. This Department had an allocation of Kshs. 108,417,514 and recorded an absorption of Kshs. 77,388,297 (71.38%). The Department managed to:

- ❖ Construct 6 markets
- ❖ register 30 new cooperatives societies'
- ❖ install 6 Milk coolers
- ❖ Promote good governance and ethics in cooperatives
- ❖ Construct jua Kali shed

Education, Gender, Culture and Social Services

The Department is mandated with the promotion of education in the County, the FY 2019/20 Budget emphasized the completion and construction of ECDE Centres, completion of Youth Polytechnics and provision of sanitation materials and learning materials in the ECDE centres. This Department had a total allocation of Kshs. 282,873,331 and managed to absorb Kshs. 202,949,168. The Department had an absorption at 71.75 % of its budget.

With the advent of the novel **COVID-19**, the Department played an essential role through offering social services to the vulnerable. Food rations and other socio assistance was done by the Department. The Department allocated amounts were used for:

- ❖ Construction and equipping of 26 ECDE classes. (8 complete, 18 ongoing)
- ❖ Procurement and distribution of furniture, resting materials, learning and play materials for 498 ECDE centres.
- ❖ Procurement and distribution of teaching materials for 498 ECDE centres.
- ❖ Construction of 40 ECDE toilets (16 complete, 24 ongoing).
- ❖ Training of 1,320 ECDE teachers on the competence-based curriculum.
- ❖ ECDE milk feeding programme with 22,700 beneficiaries.
- ❖ Provision of County Education Bursaries to needy learners with 26,076 beneficiaries.
- ❖ Participation of 7 ECDE teams in County drama festivals.
- ❖ Increased trainees' enrolment in VTCs from 1,809 to 1,918
- ❖ Disbursement of Kshs. 39.7M subsidized Vocational Training Centres Support Grants (SVTCSG) to all 1,918 trainees.
- ❖ Construction to completion of Mirangine VTC sanitation facility.

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- ❖ Implementation of NVCET curriculum with the certification of trainees increasing from 470 to 694.
- ❖ Participation of VTCs in regional level (Nyeri, Muranga, Kiambu, Kirinyaga, Nyandarua, Laikipia counties) ball games.
- ❖ Produced 154,816 cloth face masks in response to the *COVID-19* Pandemic for Nyandarua community.
- ❖ Emergency *COVID-19* Pandemic food distribution worth Kshs.33M to over 23,000 households.
- ❖ Christmas celebration food distribution to over 3,000 less fortunate households in the society.
- ❖ Procurement and distribution of catering service equipment, tents and chairs, water tanks among other items to 53 community groups and 1,175 elderly persons.
- ❖ Women empowerment sensitization programme to over 500 women leaders on entrepreneurship in the community.
- ❖ Issuance of sanitary towels/kits to 4,430 vulnerable boys and girls in the community.

Agriculture, Livestock & Fisheries

With a budget of Kshs, 338,181,307 in the FY 2019/20, only appropriations of Kshs. 254,339,586 (75.21%) were absorbed by the Department.

In the Financial Year under review, the Department had planned to concentrate on enhancing access to information, skills and adoption of modern technologies to increase Agricultural production, Productivity for food security and improved livelihoods. To achieve this, the Department was to focus on strengthening of Institutional Policy, Legal Framework and Integrated Extension Services, enhancing access to quality inputs and safety of food products, promotion of postharvest handling services, market access, and sustainable land use and mechanized agriculture. The Department remains a key beneficiary of conditional grants in the County that operationalize various programmes in the Department.

The Department carried out the following:

- ❖ 33,805 cattle were vaccinated against Foot and Mouth Disease and Lumpy Skin Diseases;
- ❖ 11,432 Bovine, 58,710 Ovine and 3561 caprine were slaughtered and inspected. They generated revenue of Ksh 5.4 Million;

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- ❖ 6,771 certificates of transport and 2640 movement permits were issued;
- ❖ Three slaughterhouses (Milangine, Olkalou, Miharati) were repaired;
- ❖ The re-stocking and stocking of 360,000 fish fingerlings;
- ❖ Support for Kahuruko Fish Farmers Group with the construction of fish ponds and de-silting tank;
- ❖ A total of 10,000 bags of DAP and 1,660 bags of NPK fertilizer was procured and distributed to farmers at a subsidized rate;
- ❖ ATC Ol Joro Orok was refurbished and other infrastructural work is done;
- ❖ A total of 11,550 avocado trees, 2,583 passion fruits and 1,712 tree tomato trees, 2000kg of sunflower, 8500 Bamboo seedlings procured and distributed to farmers;
- ❖ 10,000 seedlings of macadamia and 10,000 seedlings of avocado from the National Government received and distributed to farmers;
- ❖ Purchase of chemicals for various migratory pests and fall armyworms control;
- ❖ Procurement of 4,000 giant bamboo seedlings, 76,923 pyrethrum clones procured for Farmers Countywide;
- ❖ Horticultural farmers promoted with 570kg of snow peas seeds and 300 plastic crates to access the export market;
- ❖ Purchase of 451 bags of potato seeds for vulnerable farmers;
- ❖ Construction of grading sheds at Gathaara, Githioro and Mirangine Wards;
- ❖ Renovation of the soil testing lab at Gatimu Ward and procurement of 1 mobile soil testing kit;
- ❖ Equipping of a mushroom house at North Kinangop Ward;
- ❖ Enhancement of market access for 1800 pyrethrum farmers through contracted farming;
- ❖ Procurement of the following agricultural machinery for the AMS;
 - i. 1 flail mower;
 - ii. 3-row ridge formers; and
 - iii. Workshop tools.
- ❖ Procurement of 20 piglets and feeds for farmers;
- ❖ Procurement of various high quality feeds and fodder seeds for farmers;
- ❖ Purchase of 10,500 chicks for youth/women – Kinangop, Ndaragwa and OlJoroorok Wards;

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- ❖ Construction of Livestock sale yards at Geta is ongoing;
- ❖ Construction of Model Zero-Grazing at Njabini ATC to enhance training;
- ❖ About 200 dairy cattle were registered with KSTUD book; and
- ❖ Approximately 270 tons of silage fodder were conserved and about 25 Ha. of fodder were established.

Public Administration and ICT

In the Financial Year 2019/20, the Department had a total approved appropriation of Kshs. 47,798,444 and recorded an absorption rate of 84.95% of its budget. Kshs. 3 Milion in the Department had been appropriated for development whilst Kshs. 44,798,444 was appropriated for recurrent expenditures for the facilitation of the programmes in the Department that are not limited to County Administration, Provision of Security services to County Assets and ensured compliance with County Legislation and relevant National Laws and Coordination of County Government functions for efficient service delivery. The Department carried out the following:

- ❖ Capacity building of staff. Five (5) administrators completed SMC at various KSG campuses;
- ❖ Development of Directorate Scheme of Service awaiting ratification by the CPSB;
- ❖ Development of Directorate Service Charter. Development of directorate's operations manual;
- ❖ Held Barazas and Public Participations;
- ❖ Identified and reported issues requiring action by the Government in the Sub County and Wards. Daily reporting in the official WhatsApp and office Sub-County logbook. Reporting of incidents in the Sub-County in the prescribed format within seven days;
- ❖ Smooth office operations. Purchase of office furniture and fittings and general office supplies has been very successful;
- ❖ Disasters and emergency response. Sensitizing Wananchi on disasters and their mitigations. Timely reporting of disaster incidences. coordinated disaster responses in sub-counties;

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- ❖ Supervision of County Government and other development programmes and projects in the Sub-Counties and Wards. regular project progress reports and visits on-site and ensuring projects are implemented according to specifications and demanding value for money;
- ❖ Termination and Configuration of Optic Fiber Internet Services at County Health Facilities. Engineer Hospital, Njabini Health Centre, Manunga Health Centre, Ndaragwa Health Centre;
- ❖ Point-to-point Internet connection to Sub Counties, Revenue Offices and Youth Centres. Njabini Revenue, Engineer Revenue, Kipipiri Sub County & Revenue Office, Ol jororok Sub County office and Ndaragwa Sub County office;
- ❖ Installation and configuration of Firewall, Domain configuration and Storage configuration. County Headquarters server room
- ❖ Supply and Delivery of Switches for Business Continuity planning. Ardhi house and Old Headquarter;
- ❖ Purchase of uniforms for enforcement officers;
- ❖ Enhanced level of compliance in the matatus transport sector;
- ❖ Enforcement of the Irish Potatoes Policies and Regulations;
- ❖ Enforcement of market due to **COVID-19** Pandemic up to compliance levels with the government protocols;
- ❖ Provision of security to government premises;
- ❖ Prepared an Enforcement Bill which is at the County Assembly awaiting approval;
- ❖ Ensured the County Government complies with Key Result Area 4 (Civic Education and Public Participation) under the Kenya Devolution Support Programme (KDSP), funded by the World Bank;
- ❖ Formulated and developed a draft County Public Communications Policy;
- ❖ Formulated and developed a draft County Access to Information Bill;
- ❖ Formulated and developed draft County Access to Information Procedures;

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- ❖ Formulated and developed a draft County Public Participation Framework;
- ❖ Facilitated and managed implementation of County Communication Platforms;
- ❖ Initiated discussions on the establishment of a County Media and Public Relations Centre, including a radio station;
- ❖ Developed and implemented County Publicity and Communication Strategies and Campaigns;
- ❖ Developed press releases on various issues of interest to citizens and County Government employees;
- ❖ Handled inquiries from the public, the press, and related organizations;
- ❖ Organized promotional events such as press conferences, round tables and visits;
- ❖ Prepared media coverage in mainstream media outlets on issues relating to the County;
- ❖ Wrote and / or produced presentations, press releases, articles, leaflets, 'in-house' journals, information for web sites and promotional videos on various topical issues;
- ❖ Handled internal and external communication of the County Government;
- ❖ Implemented strategies for increasing the visibility of the County Government in the national and international arena;
- ❖ Facilitated production of reports highlighting programs, developments, achievements and success stories in the County;
- ❖ Managed the design, development and dissemination of outreach materials and activities to target selected audiences and media, including fact sheets and tweets to keep the public informed on achievements made by the County Government; and
- ❖ Managed implementation of the County's public complaints handling system.

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Youth, Sports and Arts

The Olkalou Stadium and the Studio are key flagship projects that were rolled out in the FY 2017/18 and 2019/2020 respectively. The Olkalou Stadium is a phased project that has continually been funded by the County.

In the FY 2019/2020, appropriations of Kshs. 70,961,499 were set for the development expenditures in the Department while Kshs. among others, equipping of Youth Centres and development of the studio. Kshs. 68,583,468 was appropriated of the recurrent expenditures in the Department for the facilitation of other programmes therein. With the advent of the **COVID-19**, the second supplementary reorganized programmes in the Department to mitigate and respond to the Pandemic. The Department recorded an absorption of Kshs. 114,105,545, that is 81.77%. The Department:

- ❖ Issued 33 teams with uniforms and 110 teams with balls 120 Youth groups issued with equipment;
- ❖ Constructed 4 Greenhouses;
- ❖ Operationalized three Youth Centres;
- ❖ Supported Nyandarua County FKF Sub-branch league;
- ❖ Upgraded 10 playgrounds;
- ❖ In Olkalou Stadium, constructed VIP Dias which is almost complete with mechanical works and foul water drainage ongoing, Perimeter wall construction is complete;
- ❖ Promoted sports talents by sponsoring youth in athletics and Kenya Youth Inter-county Sports Association Games;
- ❖ Provided youth with a platform to showcase their skills and talents;
- ❖ Established a Music Production Studio;
- ❖ Involved the youth in sensitizing the public on **COVID-19**
- ❖ Hosted a movie production theatre group with over 100 youth who were from 70 Nationalities

Water, Environment, Tourism and Natural Resources

The Department had an appropriation of Kshs. 538,916,449 and managed to absorb Kshs. 433,884,297 recording an absorption of 80.51 %.

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Water resource development has been a focal area for the Department. To this end, water reticulation has continually been the focus of the Department. Development projects under these programmes among others in the Department had an appropriation of Kshs. 466,761,522. To facilitate programmes that are recurrent, the Department had an appropriation of Kshs. 72,154,927. The Department carried out the following:

- ❖ 63 water projects planned for water articulation networks by laying pipes and fittings. Trenching and pipes laying were completed on time and the water networks were connected to the community.
- ❖ Pump testing is done to 8 projects which enable the Department to identify their yield capacity m³/hr, depth determination and water analysis was conducted.
- ❖ Contracted the construction of 8 masonry water tanks of which 7 are already complete and in use
- ❖ Plastic tanks of different size ranging from 10m³, 500ltr and 10,00ltrs were distributed to various water projects, public institutions and vulnerable person in the County. Some of these tanks were placed on fabricated and erected platforms. Others were placed to collect harvested roof water in public primary schools.
- ❖ Supply, delivery and installation of solar panel and inverters, solar-powered submersible pump, panel support structure and solar controller was completed in 9 water projects within the County. Powerhouse constructed.
- ❖ 8 water project land was fenced to improve the protection of both the land and clean for supply.
- ❖ To enable the supply of water, 11 water towers steel made were constructed many elevated to a height of 9metres. The installation of 10m³ plastic tanks was done and water supplied to the community.
- ❖ 9 boreholes were drilled, casing, gravel pack, welding and drill rods materials were delivered and supplied to this boreholes and installed.
- ❖ 19 Schools and Public Institutions were installed with gutters for roof water harvesting to increase the water collection, storage use and hygiene
- ❖ New construction of one (1) intake was completed and two (2) other intake were rehabilitated. This is to enable an increase in water supply for domestic use.

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- ❖ Seven (7) water project especially the borehole drilling projects were successfully conducted for Environmental Impact Assessment to approve the project as viable for implementation.
- ❖ To extend the water supply to the community, 4 water kiosk were constructed, 1 dam was desilted and the hydrogeological survey was conducted to 7 borehole water projects.
- ❖ 2,160 6kg filled cooking gas cylinders ere supplied to the community across the County to enhance the protection of the Aberdare Forest.
- ❖ Stormwater drains were done in the 5 Sub-County Headquarter by achieving 15km cleaned drains.
- ❖ The 400metres of Gwa Kiongo Dam was completed in time
- ❖ 42,700 trees seedling were planted in Health Centre, Dams and Schools
- ❖ Five (5) staff from various Directorates and three (3) staff from the County Assembly participated in a climate change sensitization workshop as a basis for mainstreaming climate change resilience in the County Planning, Budgeting and Implementation
- ❖ The directorate was involved in a climate change proposals to Global climate Fund through NEMA.
- ❖ 8 irrigation projects were completed. This was meant to increase the acreage under irrigation and promote the small scale farming for food security.
- ❖ The development of the Ol'klaou Arboretum has been ongoing, the construction of the water tower is complete, trees have been planted to green the Arboretum, and payment construction is ongoing.

County Assembly

The County Assembly plays an essential role of oversight and approval of various Planning and Budgeting Policy documents among other roles and responsibilities as stipulated in the Constitution of Kenya 2010 and the County Government Act, 2012.

For the facilitation of programmes and projects that are recurrent, the County Assembly had appropriations of Kshs. 664,666,930 vis-à-vis an approved Budget Estimate of Kshs. 184,591,725. The absorption rate of the County Assembly was 96.57.

Some of the achievements are represented in the below pictorials.

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Nyandarua Potato Cold Storage Facility



JM Memorial Hospital Casualty/ Emergency Unit

Assessment report > Regions were evaluated on five key indicators

Nyeri, Nyandarua win top WB rating for prudent spending

Counties also scored tops on involvement of residents in decision making

BY GRACE GITAU

AND WAIKWA NAINA

The World Bank has ranked Nyandarua and Nyeri counties among the best performing devolved units in spending public resources and involving their residents in decision making. The Annual Capacity and Performance Score ranking was revealed in a Gazette Notice dated April 4 published by National Treasury Cabinet Secretary Henry Rotich, which also announced the release of the fifth World Bank grant of 2.2 billion to the current financial year.

As per the Capacity Bonus, Nyandarua will receive the highest amount of 502.2 million, followed by Kiambu (150 million) and Kakamega (130 million). The World Bank funding is part of a four-year grant-in-aid under the Kenya Devolution Support Programme (KDSP) worth 10.2 billion aimed at supporting capacity building and technical assistance at the county level. The assessment report prepared by the Ministry of Devolution and Regional Planning (MORDP) is based on the five key performance indicators measured while Nyeri got 84 per cent. The five indicators included public finance management, planning and evaluation, human resource management, client education and participation and service implementation. Nyandarua Governor Francis Kariuki celebrated the good

Sh20bn

The grant that the World Bank has given 22 counties in a 4-year devolution support programme

performance to prudent and disciplined management of public resources using the consolidated report by the National Council of Governors for the 2019/20 financial year. "I promised that Nyandarua will be the model county. I came from the national government where I headed the entire public sector with a budget of 100 billion, with 62 departments. The challenges we encountered there seemed as insurmountable as those we are facing here. Finance Executive Mary Magennis said county staff had to work extra hard

to ensure consistency in projects implementation and expenditure. World Governor Murithi Kabiga and his Deputy Dr. Catherine Kariga applauded their achievement to an agreement between the county executive and the assembly, saying to ensure prudent use of the grant. "The county received 502.2 million grant for 2019/20 financial year as promised to be diligent in utilisation of this fund through proper accountability and transparency," said Dr. Kariga. "KDSP is a performance-based grant scheme in which world performing counties will receive a extra allocation shared out using an index combining the equitable share formula and performance scores. Counties will however not benefit from the second disbursement of funds if they have not met the minimum conditions set by the World Bank."



Issued hundreds of gas cylinders, water tanks, relief food and blankets to vulnerable families



Schools' Uniform Programme targeting over ten thousand pupils in the County.

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County residents benefitted with over 6000 bags of subsidized fertilizer among other implements.



Ensuring all Hospitals and Health Facilities across the County are adequately stocked and prepared to offer quality health services through the Department of Health Services has procured drugs and medical supplies.




Proposed New Nyandarua County Head Quarters

Challenges experienced

In carrying out its role during the FY 2019/2020, Nyandarua County encountered the challenges not limited to the **COVID-19** Pandemic that has resulted to a myriad of other multiplier challenges ranging from diminishing revenue streams, increase expenditure for mitigation of the effects of the Pandemic. These challenges pose a monumental hurdle to the County in its operationalization of programmes. It is important that going forward, the County Government and the National Government and its agencies institute mitigation measures to curb uncertainties that culminate to these challenges to allow for the implementation of the programmes and projects.

A highlight of these challenges is highlighted below.

1. Delay in the passing of the County Allocation of Revenues Act (CARA)

Public Financial Management Act requires Budgets Estimates to be submitted to the County Assembly by 30th April of every Year. However, by this time of the year in 2019, the County Allocation of Revenue Act (CARA) was not ready. With the publishing of the Act, a downward revision on the Fuel Levy Fund and the Grant for the Rehabilitation of the Village Polytechnics was inevitable. This directly hinders implementation as envisaged with the tentative allocations.

2. COVID-19 Pandemic

With the advent of the novel **COVID-19** Pandemic, the socio-economic effects and impacts have been multifaceted. In mitigating the effects of the Pandemic, a reallocation of resources meant for development has been inevitable. This has impacted negatively on the County meet its Socio-Economic Transformative Agenda as envisaged in the County Integrated Development Plan.

3. Lack of disbursement of funds

In the FY2019/2020, the Equitable Share for the County was Kshs. 4,874,100,000 as per the CARA 2019. The same was to be released to the County in line with the disbursement schedule approved by the Senate. However, this was not the case. There was a delay in approving the disbursement to the County hindering the implementation of some programmes. Also, this allocation and other Conditional Grants have not been disbursed to the County as at the closure of the Financial Year. Lack of disbursement of funds as set up in the CARA impacts on projects and programmes implementation as encapsulated in the County Approved Budget.

4. IFMIS downtimes

Challenges with IFMIS as a result of downtimes and poor Internet Connectivity

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5. Unfavourable Weather Conditions

Heavy rains that interfered with the construction of roads and other constructions. The County has resolved to award tenders early to give ample time for implementation.

6. A shortfall in Own Source Revenue achieved 60% of the target.

The collection of revenue at the first two quarters kicked off greatly but with the emergence of COVID 19 Pandemic and the imposed measures to curb the Pandemic, revenue collection declined in the last quarter. The highest revenue collection is usually during the last quarter of the Financial Year and it's where the collection was hindered greatly by the Pandemic. Going forward, the County will endeavour to achieve its revenue targets despite the emerging issues

Conclusion

During the year under review, the County Government of Nyandarua made good progress in key deliverable areas and the momentum has been created to enable Nyandarua County to continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their invaluable support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other Departments whom we have worked for hand in hand to ensure that Nyandarua County Government achieves its objectives.

I thank all Staff in the entire County for their continued commitment and dedication through hard work in delivering services to the People of Nyandarua County.



HON. MARY MUGWANJA

C. E. C.M – FINANCE AND ECONOMIC DEVELOPMENT

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 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.

Strategic Development Objectives

The County's 2018-2022 CIDP II has identified **six 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 Nyandarua County's 2018-2022 CIDP II is encapsulated in H.E. The Governor's Manifesto as:

- a) Good Governance;
- b) Social Sector Development;
- c) Infrastructure Development;
- d) Financial And Trade Services;
- e) Agriculture Development; And
- f) Industrialization.

Progress on the attainment of strategic development objectives

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

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for reasons of tracking progress and performance measurement: below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Office of the governor	To coordinate and monitor the implementation of County programmes	A mutual platform for engagement with the citizens/stakeholders	No. of reports prepared No. Of policies made/approved No. Of media briefs/ documentaries/ Publications	In FY 2019/20, the office of the governor steered the preparation of the RRIS for good governance for all the Departments
	To attract private investments to supplement government funding	Increased economic growth	No. Of PPPS Contracts signed No of investment Forums held A multisectoral Investment profile Completed Approved investment policy	In the FY 2019/2020, the office of the governor, through other agencies was able to bring investors into the County. A draft investment policy has also been prepared to await approval
	To create a mutual platform for engagement with the citizens/stakeholders	A mutual platform for engagement with the citizens/stakeholders	No of summit Forums attended No. Of the council of Governors forums	In the FY 2019/20, h.e. The governor took part in all the cog meetings and chaired CEREB meetings for the

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Department	Objective	Outcome	Indicator	Performance
			Participated and Facilitated Devolution Conference in No. Of Development Partners identified	economic bloc.
	To facilitate the participation of members of the public and other stakeholders in County matters	A mutual platform for engagement with the citizens/stakeholders	No. Of civic Education forums Coordinated No. Of public Engagement Forums held	In the FY 2019/2020, the office of the governor organized various public Barazas for consultation and sensitization
Public administration and ICT	To provide security of County assets and ensure compliance with County legislation and relevant national laws.	Compliance with County laws	Percentage level of compliance to County laws	60%
	Improved asset security and accountability in County government institutions	Security of County assets	No. Of County government premises secured	7
	Coordination of	Quality service	The percentage	80%

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Department	Objective	Outcome	Indicator	Performance
	government functions for efficient service delivery	to the citizenry	level of public satisfaction as demonstrated by customer satisfaction Survey	
	To automate all County services	Automation of all County services	No. Of approved ICT governance and accountability Tools	5
	Provide communication & pr services	Improved public Relations	No. Of developed and implemented public communication and access to information frameworks	4
County secretary	Professional management of the human resource in the County for efficient service delivery	Productive public service	No. Of developed and implemented manuals/policies	1
	Timely monthly payment of employee remuneration	Productive public service	No. Of months salaries and commitments are paid on a timely	35

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Department	Objective	Outcome	Indicator	Performance
			basis	
County attorney	Provide legal services	Enhanced provision of legal services	% of reduction in litigation	Reduced litigation cases by 35%
	To promote settlement of disputes out of courts	Reduction of court cases affecting the County government	Number of disputes resolved out of Court	5
County public service board	To facilitate the management, development and sustenance of integrated public service	Highest standards in the public service	Number of instruments developed and cascade to the County executive for human resource management and planning	3
Agriculture, livestock and fisheries	To improve production & productivity of crops for food security and economic growth.	Improved crop Production	Number of additional hectares of the crop under cultivation	In the FY 2019/20, the Department promoted issuance of seedlings increasing the acreage under cultivation
	Improved Post-harvest	Reduced post-harvest losses	The tonnage of produce going to	In FY 2019/20, the Department

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Department	Objective	Outcome	Indicator	Performance
	management of crop produce		the markets and stored in the packhouses	has enhanced usage of cold storage facilities to reduce the loss of horticulture produce
	To promote livestock production for increased incomes and better livelihoods.	Improved livestock productivity for wealth creation.	The output of livestock for marketing	In the FY 2019/20, the Department embarked on extensive extension services that encompassed various elements of animal husbandry hence an increase in animal productivity.
	To prevent and control animal diseases and pests	Reduced disease outbreaks	Number of animals vaccinated	In FY 2019/2020, over 2000 animals were vaccinated against various diseases.

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
Education culture and social services	To improve the quality of education and training in the County	Improved livelihood and participation in social-economic development in the County	No. Of students and pupils whose education is facilitated by the County at both the ECDE and the vocational training centres.	470 ECDE centres were under the milk feeding programme in the FY 2019/2020, construction of ECDEs centres and equipping was undertaken in the FY 2019/2020 The County also did facilitate
	To create more effective organizations, build a value-based society, and promote equality and opportunity	Improved wellbeing of individuals and community	No. Of households provided with foodstuff and other essential commodities	In the FY 2019/2020, the County provided households with foodstuffs to cushion needy households given the COVID-19 Pandemic.
Finance and economic development	To ensure prudence in allocation and utilization of	Improved efficiency and effectiveness	No. Of requisition facilitated by the	In FY 2019/20, the County treasury

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
	County public financial resources	in financial management	County treasury	facilitated 44 requisitions and payments to the user Departments.
	To report timely as stipulated in the legal instruments	Improved accountability and integrity in financial resources use	No. Of reports prepared and submitted to the requisite stakeholders	In the FY, the County prepared 25 reports as stipulated by in the PFM
	To improve decision making in County economic development	Enhanced decision making in economic development affairs	No. Of policy document prepared and approved by the requisite entities for budget implementation	In the FY 2019/20, the County treasury prepared all the requisite documents for the approval of the County executive and ca. Also, the NCTDIA was enacted.
	To increase revenue mobilization at reasonable costs	Improved efficiency and effectiveness in the mobilization of own-source revenue	% of own-source revenue collected	In FY 2019/2020, the County collected over 60% of its revenues, the Pandemic

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
				effects notwithstanding
	To ensure value for money	Enhanced value for money in the utilization of public funds	Prequalification listing and preparation and adherence to the procurement plan.	In the FY 2019/2020 a prequalification list of suppliers was prepared and a County procurement plan that was adhered to.
	To reduce financial risks	Reduced audit queries	Audit queries and issues captured in the management letter	In the FY 2019/20, the County embarked on internal audits and followed up on action on previous queries through establishing various frameworks in the Departments.
Health services	To improve health care quality and accessibility	Improved accessibility of quality	No. Of operationalized health facilities	In the FY 2019/20, the County

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
		health services	and introduced health care services	operationalized over 5 Health Centres and dispensaries and equipped the facilities/
	Increased Access to Drugs and Treatment	Improved accessibility of quality health services	No of facilities Receiving health Commodities Quarterly	All the Health Facilities were provided with strategic stocks in the FY 2019/2020.
	To ensure safe and controlled disposal of solid waste and human remains	Improved environmental health across the County	Number of strategies for solid waste management	In the FY 2019/2020, the County undertook garbage collection across all the County townships and maintained the cemeteries across the County.
	To promote healthy practices at the household level and the general	Improved health practices at the household	No. Of level 1 health care promotion exercises	The Department undertook sensitization campaigns in

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
	community	and community level		schools before the advent of the Pandemic trained the CHVS and conducted campaigns for the sensitization on COVID-19 and testing of the community.
Industrialization, cooperatives and trade	To promote private sector development through enterprise and entrepreneurship development	Stable personal and County incomes	No. Of markets improved and upgraded	The County undertook an upgrade of market and utilities in the FY 2019/202
	To improve cottage industries by value addition to local raw materials and increased quality & productivity	Quality and productivity of cottage industries	Quantity processed and produced by the cottage industries in the County	The County facilitated the cottage industries through several programmes in the FY 2019/2020.
	To enable members access services of co-operatives	Enhanced economies of scale and market control	No. Of whose operations have been facilitated by the County	The County provided software to cooperatives,

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
			government	assisted them in the acquisition of equipment in the FY 2019/2020
	To ensure fairness in all trade transactions involving quantities through regular checking of all weights & measures, equipment.	Fairtrade practices	Reduced cases of bad trade practices	In the FY 2019/2020, the Department conducted exercises on weights and measures reducing cases reported of bad practices across the County.
Lands housing and physical planning	To bring services closer to the people	Enhanced service delivery	Office constructed	In the FY 2019/20, the Department completed and settled into its news offices centralizing the delivery of services for the residents.
	To implement approved plans and enhancement	Surveyed public land, urban and	No. Of villages/townships surveyed and	The Department facilitated surveys in the

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
	development control and regulations	trading centres	title deeds issued	County and issuance of title deeds in the FY 2019/2020
Transport, public works and energy	To develop transport infrastructure to improve efficiency in connectivity and access	Improved road infrastructure for socio- economic development for poverty reduction	No. Of kilometres of motorable and passable roads within the County	In FY 19/20 maintenance of roads and rehabilitation was done across the County
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	No. Of insecurity cases reported	Street lighting was undertaken in particular areas in the County dependent on population and community needs
Water, environment, tourism and natural resources	To provide adequate and sustainable water supply for domestic livestock and industrial purposes	Improved accessibility to adequate water supply	No. Of households with access to water	In FY 2019/20, the County has promoted water supply through increased reticulation across the County.
Youth, sports and arts	Identify, nurture, develop and promote sporting talents within the County through the	Empowered the youths	No. Of youths benefiting from sporting activities	In the FY2019/2020, the Department focused on the Olkalou Stadium project that has been

COUNTY GOVERNMENT OF NYANDARUA
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Department	Objective	Outcome	Indicator	Performance
	development of adequate standard sports facilities.			phased.
	To improve and increase youth participation in economic development	Job creation	No. Of youth groups beneficiaries of the youth empowerment equipment	In the FY 2019/20, youth groups benefited from County equipment

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

Nyandarua County has its roles cut out in the Fourth Schedule of the Constitution of Kenya. The County Government Act further elucidates on tasks and responsibilities of various organs at the County. **The County's vision is to be a Productive, Prosperous, Secure and a Newly Industrialized County that adds value to its citizens and competes effectively in the 21st Century.**

In the implementation of the Budget for the FY 2019/2020, the County Government has integrated social and environmental concerns in its operations and interactions with the County citizenry. It has continually been addressing events/issues that are directly affecting the people and factors the environmental impact and sustainability at large.

The FY 2019/2020, the appropriated projects had various items that addressing its Corporate Social Responsibility. These fall under various programmes such as the County Funds, Gender and social services, youth empowerment, subsidized fertilizer among others. A highlight of achievements under various tenets of development as envisaged in the County CIDP II are:

(1) Good governance

For the sustainability of good service delivery, accountability, integrity, inclusivity and equity are key facets the County has endeavoured to pursue. Various Policies currently await the approval and are ideally supposed to ensure seamless delivery of services optimally. The County Treasury has developed a Financial Manual that is in sync with the existing legal instruments. Seamless operations at the County Treasury will optimize the implementation of the Budget by all the user Departments/Entities.

Adherence to the set legal instruments has also had the County Treasury embrace the Emergency Fund that exists to address payments for unforeseen events that have not been appropriated in the Financial Year. This enhances the implementation of the year's appropriations as provided for in the PFM Act 2012 and County Regulations 2015. With the occurrence of unforeseen events, the County can address the situation and where possible allow minimal disturbances to the victim or affected persons or community.

(2) Social-Economic Sector Development

In the Social Sector, the Health Sector a key enabler for development has received immense support in the FY 2019/20. The *COVID-19* Pandemic did necessitate the strengthening and optimizing the Department's programmes to withstand the shocks of the Pandemic onto its manpower and infrastructure. The County facilitated the payment of allowances to the medical staff in their various capacities while addressing the *COVID-19* Pandemic. Isolation wards and their equipping was also inevitable. Strategic stocks were also provided to all the operational health facilities on a timely basis as per the recommendations of the Ministry of Health.

The upgrade of health facilities and the referral system in the County will advertently promote health care and access in the County. With the upgrade of the JM Kariuki Memorial Hospital, more specialized care can be offered at the facility. An increase in the number of clients, both inpatient and outpatient will increase revenue collection at the facility and culminate to the sustainability of Health care in the County.

The County through the Bursary fund has advertently been pursuing the promotion of education in the County. Needy students who would otherwise miss on their secondary and tertiary education have had their school fees subsidized via bursary allocations. This is essential for sustained economic growth and development.

Arts and Sports Development has continually been a key facet for talent development. The County has established a studio. It is expected to promote talent development by offering a platform to the youth in the County.

(3) Infrastructure Development

The County Treasury has been in pursuit of ensuring that a high proportion of its Budget appropriations go to development and in this case infrastructure development. The County Budgeted for the acquisition of roads machinery for rural roads. With over 7400Kms of roads and rains experienced round the year, the County resource envelope and appropriations to the Roads Department cannot address the needs.

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To improve accessibility across the rural areas in the County in a sustainable way, the equipment is allocated to 5 units where each is to serve 5 wards. The road rehabilitation and maintenance costs have also gone down. Measures have also been put in place for proper fleet management.

(4) Financial and Trade services

The Department of Industrialization, Trade and Cooperatives has extensively embarked on the programme of cooperatives development. Revitalizing the Sector has been essential in uplifting the livelihoods of the citizenry of the County given their financing and operation models. The Department has facilitated the installation of equipment and machinery for optimizing operations of the Cooperative Societies. Software applications have been provided to cooperatives for efficiency.

The County Treasury has in the FY 2019/2020 facilitated the establishment of the Nyandarua County Trade Development and Investment Authority (NCTDIA). It is expected to be operationalized in the FY 2020/21 after the approval of the appointees by the County Assembly.

(5) Environmental Sustainability

The County embarked on three planting exercises as appropriated in the tree planting programme under the office of the Governor and the Water, Environment, and Natural Resources Department. An increase in the forest cover is essential for the County as it serves as a water Tower for the Country. The programme has also resulted in the enhancement of livelihoods for the County residents working under the programme from tree nursery preparation for planting.

Project implementation is depended on the Environmental Impact Assessment to assess the sustainability of the projects and their impact on the Community and County at large.

COUNTY GOVERNMENT OF NYANDARUA
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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, the 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 Member (CECM) for Finance and Economic Development of the County Government is responsible for the preparation and presentation of the County Government's Financial Statements, which give a true and fair view of the State of Affairs of the County Government for and as at the end of the Financial Year ended on June 30, 2020. 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 Government;
- iii. Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv. Safeguarding the assets of the County Government;
- v. Selecting and applying appropriate accounting policies; and
- vi. Making accounting estimates that are reasonable in the circumstances.

The CECM for Finance and Economic Development accepts responsibility for the County Government'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 CECM for Finance is of the opinion that the County Government's Financial Statements give a true and fair view of the state of the County Government's transactions during the Financial Year ended June 30, 2020, and of its financial position as at that date. The CECM for Finance and Economic Development further confirms the completeness of the accounting records maintained for the County Government which have been

COUNTY GOVERNMENT OF NYANDARUA
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relied upon in the preparation of its Financial Statements as well as the adequacy of the systems of internal financial control.

The CECM for Finance and Economic Development confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 CECM confirms that the County Government'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 Government's Financial Statements were approved and signed by the CECM for Finance and Economic Development on 17/12 2020.

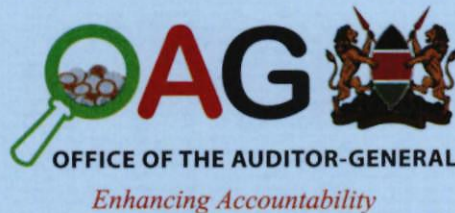


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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYANDARUA FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of the County Executive of Nyandarua set out on pages 1 to 64, which comprise the statement of assets and liabilities as at 30 June, 2020, and statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly the financial position of the County Executive of Nyandarua as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

A review of the financial statements presented for audit revealed the following unsatisfactory and inaccuracies:

- i. The statement of receipts and payments reflects compensation of employees cost of Kshs.1,853,386,089 which comprises remuneration to staff made through the Integrated Personal and Payroll Database (IPPD), manual PayFlex payroll system and vouchers. However, analysis of the summaries of these payments reflects Kshs.1,852,249,499, resulting to an unexplained variance of Kshs.1,136,590,
- ii. As disclosed in Note 17 to the financial statements, the statement of receipts and payments also reflects acquisition of assets cost of Kshs.2,173,486,455 Included in this figure is expenditure of Kshs.1,366,154,497 on construction and civil works. However, the amount excludes payments to contractors and suppliers of Kshs.14,999,329 that was excluded from the supporting schedules to the financial statements,

- iii. The statement of cashflows reflects cash and cash equivalents opening balance and closing balance of Kshs.1,600,023,593 and Kshs.305,347,513 respectively, being the net financing assets instead of the actual cash and bank balances as reflected in the books of account.
- iv. Adjustment for increase/(decrease) on receivable and payables in the statement of cashflows have not reflected,
- v. The statement of receipts and payments for the year ended 30 June, 2020 reflects nil returned County Revenue Fund (CRF) issues. However, the statement of financial assets and liabilities reflects prior year cash and cash equivalents balance of Kshs.1,626,359,238, being balances in various bank accounts and cash balances. However, the bank and cash balances were not transferred to the County Revenue Fund Account after the closure of the financial year.
- vi. Summary statement of appropriation - recurrent and development combined reflects total budget utilization difference on total receipts and payments of Kshs.2,529,549,379 and Kshs.1,234,873,301 respectively. A recast of the figures reflects balances of Kshs.2,331,085,197 and Kshs.1,228,933,300 resulting to an unexplained variance of Kshs.198,464,182 and Kshs.5,940,001 respectively.

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Unsupported Expenditure - Use of Goods and Services

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.1,223,530,224 under use of goods and services. However, examination of records revealed several items whose expenditure were not supported as tabulated below:

Item	Total Payments (Kshs.)	Amount not Supported (Kshs.)	Nature
Domestic Travel and Subsistence	218,360,177	2,777,547	No cash sale receipts, payment schedules and work tickets.
Hospitality Supplies and Services	185,715,754	2,147,160	Payment vouchers have not been provided for audit review.
Insurance Costs	102,727,934	15,053,842	Insurance policy documents and list of assets and services
Specialised Materials and Services	222,145,853	20,706,076	No evidence of receipt and delivery of the items
Routine Maintenance – Vehicles and other transport equipment	25,139,655	2,851,211	Payment vouchers were unsupported with invoices
	754,089,373	43,535,836	

Management has not given any explanations for failure to provide the necessary documentations.

Further, the balance includes other operating expenses amounting to Kshs.162,592,559. Included in the expenditure is Kshs.14,258,418 paid to 15 firms in form of legal fees for service rendered during the previous years. However, the bills were not listed under pending bills of the respective periods and no documentary evidence was provided to confirm that the bills were proper charge for the prior period(s).

From the foregoing, the accuracy and validity of use of goods and services expenditure amounting to Kshs.57,794,254 for the year ended 30 June, 2020 cannot be confirmed.

3. Unsupported Expenditure on Other Grants and Payments

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and payments of Kshs.678,324,685. Included in the amount is other current transfers (Hospital Transfers) amounting to Kshs.185,501,062. Of the amount, remittances to health centres and two local non-health facilities was Kshs.28,259,353. However, returns and payment vouchers indicating the purpose for the payments were not provided for audit verification.

Consequently, the propriety and validity of other grants and payments of Kshs.28,259,353 for the year ended 30 June, 2020 cannot be confirmed.

4. Acquisition of Assets

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets balance of Kshs.2,173,486,455. However, the following observations were made: -

4.1 Unsupplied and Uninstalled Transformers

The balance includes purchase of specialised plant, equipment and machinery of Kshs.280,359,523. Included in the expenditure is Kshs.8,205,000 paid to Rural Electrification and Renewable Energy Corporation (REREC) for acquisition and installation of transformers. However, the partnership or contract agreement between the County Government and the Corporation, detailing responsibilities of each entity were not provided for audit review.

Further, the County Government had made similar payments to the Corporation in the 2018/2019 financial year amounting to Kshs.33,073,000 in two equal instalments. However, no transformers had been supplied nor installed at the time of finalizing the audit in November, 2020.

4.2 Irregular Expenditure on Civil Works

Further, the balance includes construction and civil works balance of Kshs.1,366,154,497 which includes Kshs.59,517,687 paid to thirty-eight (38) firms for civil works carried out in the prior years. However, the bills were not listed under pending bills in the respective periods and there is no evidence of the bills having been authenticated for payment.

4.3 Unsupported Hire of Road Construction Equipment

In addition, the balance includes construction and civil works balance of Kshs.1,366,154,497. Included in the construction and civil works is Kshs.13,611,200 paid

to a firm, for hire of road construction equipment for the period between 3 June, 2014 to 7 June, 2014. However, no contract documents were provided to confirm the basis for the billing and the equipment daily utilization (EDU) sheets or equivalent confirming the duration the equipment was operational were not provided for verification.

4.4 Unconfirmed Purchase and Distribution of Seedlings

The balance also includes purchase of certified seed, breeding stock and live animals amounting to Kshs.10,189,934 which includes a balance of Kshs.2,896,300 spent on purchase of 11,230 assorted seedlings for onward distribution and planting. The procurement of the seedlings was done through request for quotation dated 22 June, 2020 and the payments made on 25 June, 2020 and 26 June, 2020 respectively. However, the distribution of the seedlings took place before the commencement of the procurement process between 5 May, 2020 and 9 June, 2020 while the counter receipt vouchers (S13) were undated making it difficult to confirm the actual date of receipt of the tree seedlings. The distribution list reflected 23,750 seedlings, which was in excess of the procured quantity by 12,520 that has not been explained.

From the foregoing, the accuracy, validity and value for money on acquisition of assets amounting to Kshs.2,173,486,455 cannot be confirmed.

5. Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.360,833,079 as disclosed under Note 21A to the financial statements. However, the following unsatisfactory issues were noted: -

5.1 Unreconciled Bank Balance - Special Purpose Account (SPA)

The balance includes Special Purpose Account (SPA) - Health Account held at Central Bank of Kenya of Kshs.11,669,770. However, the cashbook reflects a balance of Kshs.22,495,295 resulting to an unreconciled variance of Kshs.10,789,525

5.2 Unconfirmed Bank Accounts for Sub Counties and Health Centres

Further, the balance excludes unconfirmed bank balances from six (6) Sub-county imprest accounts and seventy-seven (77) health centres operated in various commercial banks. The reconciliation statements, cashbook and bank certificates indicating the balances therein as at the year-end were not provided for review.

5.3 Unconfirmed Bank Reconciliation Statements

In addition, the balance includes an amount of Kshs.2,302 being bank balance held in a recurrent account at the Central Bank. However, the bank reconciliation statement in support of the balance reflects payments in cashbook not in the bank of Kshs.345,089,004 and receipts in the cashbook not recorded in the bank of Kshs.207,921,882 for which are unsupported by detailed schedules indicating the dates of the respective transactions.

Consequently, the accuracy, completeness and presentation and disclosure of bank balances of Kshs.360,833,079 as at 30 June, 2020 cannot be confirmed.

6. Unsupported - Outstanding Imprest and Clearance

As disclosed in Note 22 to the financial statements, the statement of assets and liabilities reflects accounts receivable - outstanding imprest and clearance accounts of Kshs.3,756,347. However, the imprest register provided does not show the imprest warrants against which imprest were issued. Further, included in the balance is long outstanding multiple imprests of Kshs.980,000 and Kshs.103,000 held by two officers.

Consequently, the accuracy and completeness of the accounts receivables – outstanding imprests and clearance balance of Kshs.3,756,347 as at 30 June, 2020 cannot be confirmed.

7. Irregular Acquisition of Land

The statement of receipts and payments for the year ended 30 June, 2020 reflects acquisition of assets of Kshs.2,173,486,455, out of which Kshs.31,398,694 was spent for acquisition of land. Included in the expenditure is Kshs.28,136,700 used to acquire eighteen (18) parcels of land for social amenities and roads. However, there was no evidence of requisitions from user departments and whether citizen participation to confirm need analysis for the parcels of land was done. Further, the titles of ownership for eight (8) parcels of land bought for social amenities valued at Kshs.11,555,000 have not been provided for audit.

Consequently, the propriety on the expenditure amounting to Kshs.28,136,700 could not be ascertain.

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

Emphasis of Matter

Pending Accounts Payables

Note 9 to the financial statements on other important disclosures - Pending accounts payables reflects amounts owed to suppliers of Kshs.689,426,038 as at 30 June, 2020 for construction of buildings, civil works and the supply of goods and services. However, a third-party confirmation exercise for sampled creditors reflected discrepancies resulting to a net understatement of Kshs.86,379,161 between the reported and confirmed balances as detailed out below: -

Creditor	Financial Statements Balances (Kshs.)	Creditor's Confirmation (Kshs.)	Variance (Kshs.)
Kenya Power Company	246,000	34,638,007	(34,392,007)
Robkam Building Contractors	14,035,765	61,159,157	(47,123,392)
Gouanzhaou Construction Co. Ltd	1,915,786	7,780,312	(5,864,526)
Muiruri Wachira & Co Advocates	5,000,000	5,566,420	(566,420)
Mutonyi Mbiyu & co Advocates	2,451,000	2,682,088	(231,088)
Laschicas Investments Ltd	12,036,204	10,237,932	1,798,272
Total	35,684,755	122,063,916	86,379,161

Further, the County Government does not maintain the pending bills register or creditors control accounts.

Further, the balances includes bills amounting to Kshs.263,682,647 owed by six departments. However, the pending bills were not adequately supported as detailed below:-

Department	Pending Bills Amount (Kshs.)	Observation Missing Documents
Lands, Housing and Physical Planning	28,582,921	Requisition from user departments, LSOs, invoices, certificates of practical completion.
Transport, Energy and Public Works	66,006,587	Completion certificates for 19 contracts did not indicate the commencement and completion dates, and were neither signed nor dated. 10 contracts had no invoices. 19 contracts had invoices with no dates. No completion certificates.
Transport, Energy and Public Works	105,707,833	Files for 31 contracts were not provided. Therefore, invoices and completion certificates could not be verified.
Sports, Youth and Arts	15,215,153	LPOs/LSOs/, delivery notes, invoices, counter receipt vouchers (S13)
Water, Environment, Tourism and Natural Resources	38,861,002	Invoices, completion certificates
Health Services	9,309,151	LPOs/LSOs/, fee notes/ invoices
Total	263,682,647	

Consequently, the validity, accuracy, completeness and presentation and disclosure of the pending accounts payable balances of Kshs.689,426,038 as at 30 June, 2020 cannot

be confirmed and Management has not explained the above discrepancies or given reasons why the bills were not settled during the year when they occurred.

Failure to settle bills in the year to which they relate adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge.

My opinion is however not modified on the effects of the above matter.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget of Kshs.7,983,710,937 and actual on comparable basis of Kshs.5,454,161,558 resulting to a shortfall of Kshs.2,529,549,379 or 32%. Similarly, the statement reflects a budgeted expenditure of Kshs.7,983,710,937 and actual expenditure of Kshs.6,748,837,636 resulting to a under expenditure of Kshs.1,234,873,301 or 15% of the approved budget.

The shortfall was mainly due to non-release on exchequer receipts and low realization of the county generated receipts of Kshs.1,243,616,687 and Kshs.250,519,370 respectively while the under expenditure mainly occurred in acquisition of assets where an amount of Kshs.1,216,246,323 or over 36% of the approved budget was not utilised.

This is an indication that some of the programmes and activities that had been planned were not implemented. This may be an indicator of improper budget making process or revenue leakages especially from the own generated funds that would otherwise have improved service delivery of goods and services to the residents of Nyandarua County.

2. Management of Projects

2.1. Incomplete Project

During the year under review, the approved development budget was Kshs.2,881,619,740 against an absorption of Kshs.2,535,754,945. Physical verification of sampled projects with a total contract sum of Kshs.78,165,859 were noted to be incomplete as detailed below: -

Project Description	Contract Amount (Kshs.)	Audit Observation
1. Levelling of Mirangine Market	1,496,362	There was interference from third parties and the contractor was unable to do the work.
2. Construction of a Toilet in Mirangine	1,200,000	There was interference from third parties and contractor left the site. Contract sum paid in full but work done is about 80%.
3. Proposed levelling works at Kasuku Market	997,416	Contractor was paid full contract sum but work is incomplete, estimated at 10%.
4. Maran borehole	3,400,000	Project complete but water yet to be distributed to homesteads.
5. Kianda borehole	3,999,704	Project serving the community from only a single tap point, with potential for several distribution points.
6. 225m ³ masonry tank at Nyakania	2,999,130	Complete but not put to use for the benefit of the community.
7. Kangubiri Dispensary	12,965,697	Contractor had abandoned site after completing only 5% of work. No evidence of any payment for work done.
8. VIP Dias at Olkalou Stadium	51,107,550	Contractor not on site, but has received 88% of the contract sum against 75% of the work done
Total	78,165,859	

From the foregoing, the value for money from the contracts valued at Kshs.78,165,859 cannot be confirmed.

Further, physical verification carried out on 12 November, 2020 revealed that projects with a contract sum of Kshs.8,325,734 were completed and put to use but had not branded.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Lack of Managed Equipment Service Lease Contract

As reported previously, the County Government and the Ministry of Health of the National Government signed a Memorandum of Understanding (MOU) for the provision of medical equipment and related services, otherwise referred to as the Managed Equipment Services (MES) on 10 February, 2015. The medical equipment were to be provided in seven (7) to two (2) hospitals in the County, namely, J. M. Kariuki (Ol Kalou) Hospital, which is a Level 4 hospital and Engineer SDH, a Level 3 facility, on a 7-year lease arrangement.

According to the annual County Allocation of Revenue Act (CARA), in the five years that the MES programme has been in operation, the County has paid lease rentals amounting to Kshs.619,148,937. It was noted that the lease rentals is reflected in the CARA as a conditional grant for leasing of medical equipment. However, the amount is not remitted to the County Government, but is retained at the Ministry of Health.

Examination of records revealed that the basis of the amounts of annual lease rentals cannot be determined and the County Government does not have a register for recording the delivered MES assets.

Further, Lots 3 and 4 of the MES equipment have not been supplied despite the fact that the County Government has constructed two laboratories for the items while the Intensive Care Unit, ICU equipment which are under Lot 6, is reserved for level 5 hospitals has not been provided since the County Government does not have such a facility.

Consequently, it has not been possible to confirm whether the County residents have received value for money from the expenditure on Managed Equipment Services (MES) programme.

2. Non-Compliance with Ethnic Composition

Note 11 to the financial statements reflects compensation of employees balance of Kshs.1,853,386,089. Review of the payroll records reflects that all the 74 staff members recruited in the year under review were from the dominant community. This is contrary to Section 65 (1) of the County Governments Act of 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant community in the county.

In the circumstance, the Management is in breach of the law.

3. Acquisition of Assets

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.2,173,486,455 in respect of acquisition of assets which includes construction and civil works amounting to Kshs.1,366,154,497. However, examination of records revealed the following unsatisfactory matters: -

3.1. Failure to Deduct and Remit Withholding Tax

The expenditure includes an amount of Kshs.746,729,322 paid to various contractors for undertaking civil works during the period. However, 3% withholding tax amounting to Kshs.19,361,965 was not deducted and remitted to the Commissioner of Domestic Taxes pursuant to Section 34(1)(a) of the Income Tax Act, 2010.

3.2. Irregular Procurement of Works, Goods and Services

Further, examination of records indicates that the Departments of Agriculture, Finance, Health Services and Water procured works, goods and services amounting to Kshs.64,290,284 during the year under review. However, the process used was non-competitive as limited number of bidders were invited as detailed below : -

Procuring Department	Amount (Kshs.)	Remarks
Department of Agriculture	999,933	One bidder for construction of a Horticultural Grading Shed.
Department of Agriculture	1,498,500	One bidder for construction of Agricultural Training Center Njabini Machinery Shed.
Department of Agriculture	1,799,600	One bidder for supply and delivery of assorted seeds.
Department of Finance	5,796,597	Single sourcing for Insurance Cover.
Department of Health Services	5,076,874	Single sourcing for purchase of Medical Equipment.
Department of Water	49,118,780	Tender splitting for 26 minor works.
Total	64,290,284	

This is contrary to Article 227(1) of the Constitution of Kenya which provides that when a state organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.

Consequently, Management is therefore in breach of the law.

4. Failure to Use the E-Procurement System

During the year under review, the County Government procured fuel worth Kshs.1,250,000 from a local company two (2) of its vehicles using 8 Local Purchase Orders (LPO) outside the e-procurement system. This is contrary to Part IV(B) of Executive Order No. 2 of 2018 which requires that effective 1 January, 2019, all public procuring entities to undertake all their procurement through the e-procurement module in IFMIS,

Consequently, Management is in breach of the law.

5. Recruitment of Chief Officers

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects compensation of employees' balance of Kshs.1,853,386,089. During

the year under review, the County Executive vide advertisement number 1/2019 published in a local daily newspaper, invited applications for the position of fifteen (15) Chief Officers. Among the requirements, an applicant must be a member of a professional body in the relevant field. However, review of the files of five of the successful applicants indicated that there was no evidence of membership to a professional body. The recruitment process of the Chief Officers was irregular and the County Government did not adhere to the set application criteria and the County Public Service Board violated its own rules.

Consequently, Management is 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, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

1. Illegal Possession and Encroachment of County Land

As was reported in the prior year, the assets register maintained by the Department of Agriculture, Livestock and Fisheries indicated that the Agricultural Mechanization Services, (AMS) Department had two parcels of land measuring 5.51 and 7.23 acres in Nyahururu Municipality. The two parcels of land are not registered under the Department and private companies and individuals have irregularly taken possession of approximately 2.5 acres of the land. Approximate 0.919 hectares consisting of 8 blocks of land each measuring approximately 0.0465 hectares have been hived off from one of the parcels and certificate of leases issued. The two parcels of land also do not have complete perimeter fences while large sections have been left idle with no development.

Further, an approximated 1.5 acres of the other parcel has been encroached on and illegally fenced off by private developers. Copies of certificates of official search presented for audit reflects six (6) private developers as having encroached while the rest were unknown. One of the private developers has since given a notice dated 20 August, 2018 of an intention to enter legal suit against the Department. Although Management has notified the Nyandarua County Coordinator in charge of National Lands Commission, no response had been received or action taken by the Commission by the time of the audit. To date the County has not obtained ownership documents of the parcels of land.

In the circumstances, it has not been possible to determine whether the Management has instituted strong and effective internal control systems to safeguard and secure the land under the County Executive held in trust for the people of the Nyandarua County.

2. County Fixed Assets

2.1 Assets Register

Annex 4—summary of fixed assets register reflects historical costs balance of Kshs.9,037,128,338.05. However, the assets register indicates that during the financial year 2014/2015 to 2018/2019, the County Government acquired 46 parcels of land valued at Kshs.88,508,954. However, the handing over report from the Supply Chain Management Officer to the Department of Lands, Housing and Physical Planning, reflected seventy-eight (78) parcels valued at Kshs.80,549,700, leading to a variance of 32 parcels of land with a value of Kshs.7,959,254. Further, the asset register does not provide for land registration numbers, acreage and use for 20 parcels of land valued at Kshs.31,398,694.

Further, and as previously reported, the County Government inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County Government fixed assets and their respective values attached.

2.2 Grounded Motor Vehicles

As previously reported, Annex 4 to the financial statements on the summary of fixed assets register also includes forty-eight (48) grounded motor vehicles whose value could not be confirmed as at 30 June, 2020. One of the vehicles, Land Cruiser Prado which was to be repaired at a cost of Kshs.80,000, has been held in a garage in Nyahururu for the last 10 years and has accrued storage charges to the tune of Kshs.515,000. The continued cost accruing from holding grounded vehicles should be evaluated against the disposal of the vehicle.

Consequently, it has not been possible to establish whether the Management has proper management policy and mechanism to safeguard its assets.

3. Lack of Capacity of the Internal Audit Department

According to the staff establishment list for the year 2019/2020, the Internal Audit Department had only ten (10) against an authorized establishment of twenty-five (25) officers. The Department does not have access to the Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Payroll Database (IPPD) systems. Consequently, the Department may not make an impact in its role to review the effectiveness of the financial and non-financial performance management systems of the County.

Consequently, the existence of an effective internal audit function to review the financial and non-financial performance management systems of the County Government cannot be confirmed.

4. Lack of Risk Management Policy

During the year under review, the County Executive did not have a risk management policy or strategy in place. It had no approved processes and guidelines on how to mitigate operational, legal and financial risks. As a result, there is no evidence that Management performed formal risk assessments on all key financial risk areas such as cash, revenue and expenditure. Additionally, it was noted that the Management lacks a disaster recovery plan and therefore crucial information may not be recovered in the event of a disaster such as fire, breakages or wanton destruction by natural catastrophes.

In the absence of a risk management policy, the Management is not in a position to identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures.

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 overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve County Government 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 financial reporting process, reviewing the effectiveness of how the County Executive 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 overall 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

02 November, 2021

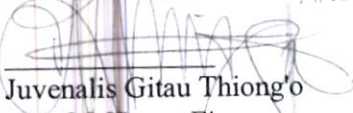
COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

7. FINANCIAL STATEMENTS


7.1 STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020 Kshs	2018-2019 Kshs
RECEIPTS			
Exchequer releases	1	4,797,376,443	5,521,386,013
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	277,304,485	175,175,212
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	379,480,630	403,402,541
Returned CRF issues	10	-	-
TOTAL REVENUES		5,454,161,558	6,099,963,766
PAYMENTS			
Compensation of Employees	11	1,853,386,089	1,807,309,571
Use of goods and services	12	1,223,530,224	1,086,107,691
Subsidies	13	-	-
Transfers to Other Government Units	14	820,110,183	771,278,086
Other grants and transfers	15	678,324,685	665,946,738
Social Security Benefits	16	-	-
Acquisition of Assets	17	2,173,486,455	1,423,986,343
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	10,446,955
TOTAL PAYMENTS		6,748,837,636	5,765,075,384
SURPLUS/DEFICIT		- 1,294,676,078	334,888,382

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial Statements were approved on _____ 2020 and signed by:


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

17 DEC 2020


 Phoebe Mbiyu
 Ag. Head of treasury
 ICPAK M/No. 16267

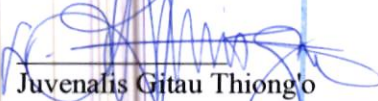
NYANDARUA COUNTY GOVERNMENT TREASURY
 P. O. Box 701-20003, ELDORET

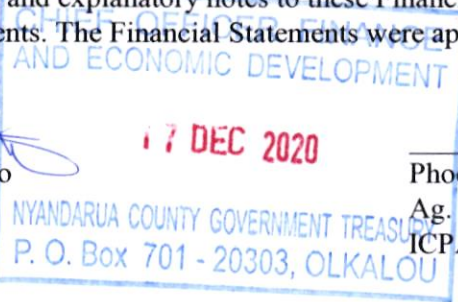
COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020


7.2 STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	360,833,079	1,626,359,238
Cash Balances	21B	-	-
Total Cash And Cash Equivalents		360,833,079	1,626,359,238
Accounts Receivables - Outstanding Imprest and Clearance Accounts	22	3,756,347	11,250,453
TOTAL FINANCIAL ASSETS		364,589,426	1,637,609,691
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	23	59,241,913	37,586,098
NET FINANCIAL ASSETS		305,347,513	1,600,023,593
REPRESENTED BY			
Fund balance b/fwd	24	1,600,023,593	1,265,135,211
Surplus/Deficit for the year	-	1,294,676,078	334,888,382
Prior year adjustments		-	-
NET FINANCIAL POSITION		305,347,515	1,600,023,593

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial Statements were approved on _____ 2020 and signed by:


 Juvenalis Gitau Thiongo
 Chief Officer - Finance
 ICPAK M/No. 6358


 17 DEC 2020
 NYANDARUA COUNTY GOVERNMENT TREASURY
 P. O. Box 701 - 20303, OLKALOU


 Phoebe Mbiyu
 Ag. Head of treasury
 ICPAK M/No. 16267


COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

7.3 STATEMENT OF CASH FLOWS


	Note	2019-2020	2018-2019
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Exchequer releases	1	4,797,376,443	5,521,386,013
Proceeds from Domestic and Foreign Grants	2	-	-
Transfers from Other Government Entities	3	277,304,485	175,175,212
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	379,480,630	403,402,541
Returned CRF issues	10	-	-
Total operating receipts		5,454,161,558	6,099,963,766
Payments for operating expenses			
Compensation of Employees	11	1,853,386,089	1,807,309,571
Use of goods and services	12	1,223,530,224	1,086,107,691
Subsidies	13	-	-
Transfers to Other Government Units	14	820,110,183	771,278,086
Other grants and transfers	15	678,324,685	665,946,738
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other payments	20	-	10,446,955
Total operating payments		4,575,351,181	4,341,089,041
Adjusted for:			
Decrease/(Increase) in Accounts receivable	26		
Increase/(Decrease) in Accounts Payable	27		
Adjustments during the year	28	-	-
Total Adjustments		-	-
Net cashflow from operating activities		878,810,377	1,758,874,725
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	2,173,486,455	1,423,986,343
Net cash flows from Investing Activities		2,173,486,455	1,423,986,343
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		-1,294,676,078	334,888,382
Cash and cash equivalent at BEGINNING of the year	21	1,600,023,593	1,265,135,211
Cash and cash equivalent at END of the year	21	305,347,515	1,600,023,593

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The financial statements were approved on _____ 2020 and signed by:


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

CHIEF OFFICER FINANCE
AND ECONOMIC DEVELOPMENT
17 DEC 2020
NYANDARUA COUNTY GOVERNMENT
P. O. Box 701 - 20303, OLKALOU


Phoebe Mbiyu
Ag. Head of treasury
ICPAK M/No. 16267

COUNTY GOVERNMENT OF NYANDARUA
Reports and Financial Statements for the Year ended June 30, 2020

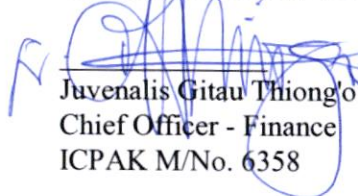
7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

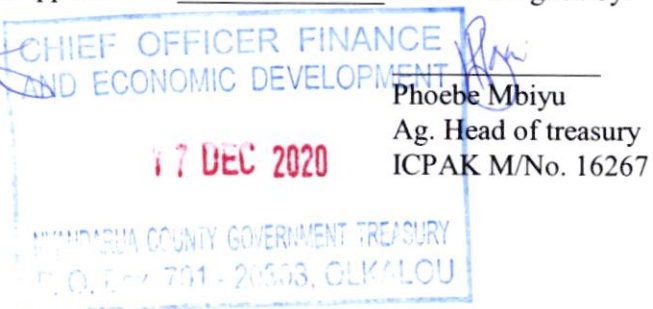
Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		A1	B1	C1=A1+B1	D1	E=D1-C1	F=D/C%
	RECEIPTS						
1	Exchequer releases	5,606,190,639	434,802,491	6,040,993,130	4,797,376,443	1,243,616,687	79%
2	Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
3	Transfers from Other Government Entities	285,700,597	46,788,651	332,489,248	277,304,485	55,184,763	83%
4	Proceeds from Domestic Borrowings	-	-	-	-	-	0%
5	Proceeds from Foreign Borrowings	-	-	-	-	-	0%
6	Proceeds from Sale of Assets	-	-	-	-	-	0%
7	Reimbursements and Refunds	-	-	-	-	-	0%
8	Returns of Equity Holdings	-	-	-	-	-	0%
9	County Own Generated Receipts	630,000,000	-	630,000,000	379,480,630	250,519,370	60%
10	Returned CRF issues	-	980,228,559	980,228,559	-	980,228,559	0%
	Total Receipts	6,521,891,236	1,461,819,701	7,983,710,937	5,454,161,558	2,529,549,379	68%
						-	
	Payments					-	
						-	
12	Compensation of Employees	2,008,050,100	-97,472,708	1,910,577,392	1,853,386,089	57,191,303	97%
13	Use of goods and services	843,305,060	390,414,942	1,233,720,002	1,223,530,224	10,189,778	99%
14	Subsidies	-	-	-	-	-	0%
15	Transfers to Other Government Units	782,899,801	66,358,854	849,258,655	820,110,183	29,148,472	97%
16	Other grants and	563,417,562	37,004,548	600,422,110	678,324,685	-	113%

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	transfers					77,902,575	
17	Social Security Benefits	-	-	-	-	-	0%
18	Acquisition of Assets	2,324,218,713	1,065,514,065	3,389,732,778	2,173,486,455	1,216,246,323	64%
19	Finance Costs, including Loan Interest	-	-	-	-	-	0%
20	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
21	Other Payments	-	-	-	-	-	0%
	Total	6,521,891,236	1,461,819,701	7,983,710,937	6,748,837,636	1,234,873,301	85%

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial Statements were approved on _____ 2020 and signed by:


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


 Phoebe Mbiyu
 Ag. Head of treasury
 ICPAK M/No. 16267

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020


7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		A1	B1	C1=A1+B1	D1		F=D4/C4 %
	RECEIPTS						
1	Exchequer releases	3,864,374,207	689,866,174	4,554,240,381	3,586,341,307	- 967,899,074	79%
2	Proceeds from Domestic and Foreign Grants			-	-	-	0%
3	Transfers from Other Government Entities	144,650,816		144,650,816	138,949,922	- 5,700,894	96%
4	Proceeds from Domestic Borrowings			-	-	-	0%
5	Proceeds from Foreign Borrowings			-	-	-	0%
6	Proceeds from Sale of Assets			-	-	-	0%
7	Reimbursements and Refunds			-	-	-	0%
8	Returns of Equity Holdings			-	-	-	0%
9	County Own Generated Receipts	403,200,000		403,200,000	242,867,603	- 160,332,397	0%
10	Returned CRF issues			-	-	-	0%
	Total Receipts	4,412,225,023	689,866,174	5,102,091,197	3,968,158,832	- 1,133,932,365	78%
	Payments						
12	Compensation of Employees	2,008,050,100	- 97,472,708	1,910,577,392	1,853,386,089	- 57,191,303	97%
13	Use of goods and services	843,305,060	390,414,942	1,233,720,002	1,223,530,224	- 10,189,778	99%
14	Subsidies			-	-	-	0%
15	Transfers to Other Government Units	657,899,801	6,767,129	664,666,930	663,903,364	- 763,566	100%
16	Other grants and transfers	563,417,562	37,004,548	600,422,110	478,203,015	- 122,219,095	80%
17	Social Security Benefits				-	-	0%

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

18	Acquisition of Assets	339,552,500	353,152,263	692,704,763	-	-	0%
19	Finance Costs, including Loan Interest			-	-	692,704,763	0%
20	Repayment of principal on Domestic and Foreign borrowing			-	-	-	0%
21	Other Payments			-	-	-	0%
Grand Total		4,412,225,023	689,866,174	5,102,091,197	4,219,022,692	-	83%
						883,068,505	

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial Statements were approved on _____ 2020 and signed by:


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


 Phoebe Mbiyu
 Ag. Head of treasury
 ICPAK M/No. 16267

CHIEF OFFICER FINANCE
 AND ECONOMIC DEVELOPMENT
 17 DEC 2020
 NYANDARUA COUNTY GOVERNMENT TREASURY
 P.O. Box 791 - 20303, OLKALOU

COUNTY GOVERNMENT OF NYANDARUA
Reports and Financial Statements for the Year ended June 30, 2020

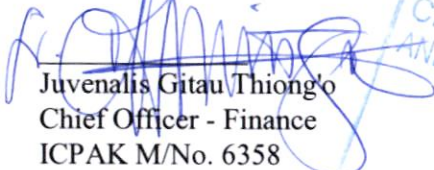
7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		A1	B1	C1=A1+B1	D1		F=D4/C4 %
	RECEIPTS						
1	Exchequer releases	1,741,816,432	- 255,063,683	1,486,752,749	1,409,499,318	- 77,253,431	95%
2	Proceeds from Domestic and Foreign Grants			-	-	-	0%
3	Transfers from Other Government Entities	141,049,781	46,788,651	187,838,432	138,354,563	- 49,483,869	74%
4	Proceeds from Domestic Borrowings			-	-	-	0%
5	Proceeds from Foreign Borrowings			-	-	-	0%
6	Proceeds from Sale of Assets			-	-	-	0%
7	Reimbursements and Refunds			-	-	-	0%
8	Returns of Equity Holdings			-	-	-	0%
9	County Own Generated Receipts	226,800,000		226,800,000	136,613,027	- 90,186,973	60%
10	Returned CRF issues		980,228,559	980,228,559	980,228,559	-	100%
	Total Receipts	2,109,666,213	771,953,527	2,881,619,740	2,664,695,467	- 216,924,273	92%
	Payments						
12	Compensation of Employees			-	-	-	0%
13	Use of goods and services			-	-	-	0%
14	Subsidies			-	-	-	0%
15	Transfers to Other Government Units	125,000,000	59,591,725	184,591,725	156,206,819	- 28,384,906	85%
16	Other grants and			-	-	-	0%

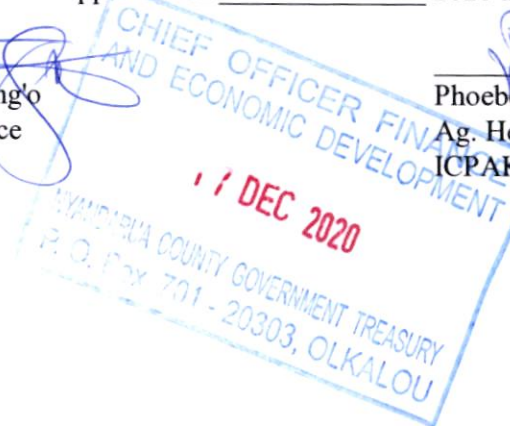
COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	transfers						
17	Social Security Benefits			-	-	-	0%
18	Acquisition of Assets	1,984,666,213	712,361,802	2,697,028,015	2,379,548,126	-	88%
						317,479,889	
19	Finance Costs, including Loan Interest			-	-	-	0%
20	Repayment of principal on Domestic and Foreign borrowing			-	-	-	0%
21	Other Payments			-	-	-	0%
Grand Total		2,109,666,213	771,953,527	2,881,619,740	2,535,754,945	-	88%
						345,864,795	

The accounting policies and explanatory notes to these Financial Statements form an integral part of the Financial Statements. The Financial Statements were approved on _____ 2020 and signed by:


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


 Phoebe Mbiyu
 Ag. Head of treasury
 ICPAK M/No. 16267



**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget KShs	Adjustments KShs	Final Budget KShs	Actual on comparable basis KShs	Budget utilization difference KShs
General administration, planning and support services					
Service Delivery Unit	12,480,000	1,940,000	14,420,000	12,483,076	1,936,924
Governor's Office & Investment Promotion	76,432,000	13,106,088	89,538,088	90,305,241	(767,153)
Liaison and Intergovernmental Relations	23,203,558	(12,100,000)	11,103,558	10,702,060	401,498
Civic Education and Public Participation	8,000,000	6,561,544	14,561,544	15,602,958	(1,041,414)
County Secretary					
County Secretary-Administration	7,788,205	7,900,000	15,688,205	21,509,222	(5,821,017)
Communication and Public Relations	11,388,144	200,000	11,588,144	6,399,107	5,189,037
Cabinet Affairs	724,000	-	724,000	724,000	-
Human Resource Management					
Payroll (Including Compensation to employees)	1,904,310,000	(103,050,000)	1,801,260,000	1,801,260,000	-
Human Resource Management (Including employee gratuity, pension and medical insurance)	108,650,100	29,570,000	138,220,100	137,485,609	734,491
County Attorney Services					
legal and public affairs	15,280,000	28,112,716	43,392,716	42,591,366	801,350
Public administration					
Public Administration	6,955,700	(451,250)	6,504,450	5,590,080	914,370
sub-county and ward administration	31,614,394	(2,650,000)	28,964,394	26,968,124	1,996,270
Enforcement and Compliance	4,410,000	939,000	5,349,000	4,565,698	783,302
ICT and E-government Services					
ICT and E-government Services	15,000,000	(8,019,400)	6,980,600	3,480,340	3,500,260
County Public Service Board					
County Public Service Board	12,550,000	2,200,000	14,750,000	14,749,457	543

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
Public Finance Management	KShs	KShs	KShs	KShs	KShs
County Funds	220,400,000	8,000,000	228,400,000	216,400,000	12,000,000
County Pending Bills	40,000,000	(40,000,000)	-	-	-
Treasury services	295,891,970	333,440,284	629,332,254	601,072,509	28,259,745
Financial reporting	3,225,000	500,000	3,725,000	3,712,260	12,740
Revenue Collection and Administration (Including automation)	27,000,000	7,048,600	34,048,600	32,409,850	1,638,750
Revenue Enhancement and Monitoring	12,203,825	3,450,000	15,653,825	15,646,569	7,256
Supply Chain Management	5,750,000	1,400,000	7,150,000	7,162,259	(12,259)
Internal Audit and Risk Management	11,620,000	3,400,000	15,020,000	14,460,407	559,593
Economic planning and development					
County Budgeting	10,300,000	2,200,000	12,500,000	12,530,001	(30,001)
County Statistics and Data Bank	4,950,000	5,751,122	10,701,122	10,701,100	22
Monitoring and Evaluation	3,650,000	6,343,589	9,993,589	9,991,153	2,436
Economic Modelling and Research	4,900,000	6,000,000	10,900,000	10,929,134	(29,134)
Economic Development Planning (Including CEKEB)	10,400,000	4,147,812	14,547,812	13,887,644	660,168
Preventive and Promotive Services					
Preventive and Promotive Services	7,650,000	4,500,000	12,150,000	11,791,467	358,533
Curative Services					
Curative Services (including universal health care and grants)	475,755,836	151,491,529	627,247,365	403,906,899	223,340,466
General administration, planning and support services					
Solid Waste and Cemeteries	7,603,000	2,650,000	10,253,000	8,204,630	2,048,370
Infrastructure and Equipment	110,000,000	48,513,556	158,513,556	102,728,590	55,784,966
Primary education					
ECDE	104,264,000	41,996,626	146,260,626	92,643,982	53,616,644
Youth training and development					
revitalization of youth polytechnics	52,723,112	8,723,674	61,446,786	43,264,609	18,182,177

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Gender Affairs and Social Services & youth empowerment				-	-
Gender Affairs and Social Services	25,666,000	43,633,613	69,299,613	62,143,552	7,156,061
General administration, planning and support services				-	-
Alcohol Drinks Control and Civic Education	3,436,306	(700,000)	2,736,306	2,724,387	11,919
Culture				-	-
development and promotion of culture	5,830,000	(2,700,000)	3,130,000	2,172,638	957,362
Trade development and promotion					
Financial and Trade Services (excluding CEKEB, county corporation & Micro-Finance fund)	32,613,401	35,908,938	68,522,339	37,688,564	30,833,775
Industrial development and investment					
Industrial and Enterprise Development (Inclusive of KDSP)	338,210,000	(332,030,000)	6,180,000	6,163,883	16,117
Weights & Measures	1,820,000	-	1,820,000	1,806,350	13,650
Cooperative development and management					
Cooperative advisory services	16,770,000	15,125,175	31,895,175	31,729,500	165,675
Sports					
Sports Development	99,046,200	(868,393)	98,177,807	75,290,065	22,887,742
Youth Affairs					
Youth Affairs	16,125,000	16,570,268	32,695,268	30,377,908	2,317,360
Arts & Theater					
Arts & Theater	6,322,000	2,349,892	8,671,892	8,437,572	234,320
Water Resource Development.					
water resource conservation and protection, infrastructure and flood control	245,870,000	206,444,616	452,314,616	359,129,076	93,185,540

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Environment					
environmental support and management	27,600,000	16,348,449	43,948,449	39,253,378	4,695,071
Tourism development and promotion					
tourism infrastructure development	11,918,000	3,816,577	15,734,577	6,120,642	9,613,935
Irrigation and Drainage infrastructure					
promotion of irrigation and drainage development and management	16,640,000	10,278,807	26,918,807	21,913,339	5,005,468
Road transport					
Transport (Including fuel level, General Administration & Support Services)	559,169,781	636,128,421	1,195,298,202	902,619,426	292,678,776
Public Works	161,677,400	(15,467,000)	146,210,400	18,102,445	128,107,955
Alternative energy technologies					
alternative energy technologies	33,944,000	24,857,773	58,801,773	38,468,550	20,333,223
General administration, planning and support services					
Emergency Response & Preparedness	5,000,000	(750,000)	4,250,000	3,424,905	825,095
Land policy and planning					
Physical Planning	27,893,000	(21,450,000)	6,443,000	6,383,878	59,122
Survey and Mapping	15,272,760	(2,470,608)	12,802,152	12,463,532	338,620
Land Administration and Management	34,915,000	33,276,020	68,191,020	36,745,060	31,445,960
Housing & Urban Development					
Housing & Urban Development (Kenya Urban Support Programme)	159,845,900	71,495,345	231,341,245	165,369,819	65,971,426
Crop development and management					
land and crop development	175,366,372	77,024,911	252,391,283	176,803,756	75,587,527
Livestock resources management and development					

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
livestock production and management	10,110,000	9,360,343	19,470,343	15,725,903	3,744,440
Veterinary Services	13,115,000	1,620,586	14,735,586	14,209,706	525,880
Fisheries Development and management					-
fisheries policy, strategy and capacity building	4,500,000	(5,750)	4,494,250	3,396,375	1,097,875
General administration, planning and support services					-
Institution Support (ATCs)	10,014,500	9,644,892	19,659,392	17,522,920	2,136,472
Agriculture Mechanization Services	7,080,000	(1,739,042)	5,340,958	5,072,053	268,905
General administration and Extension Services	18,097,971	(5,108,326)	12,989,645	12,509,023	480,622
Subsidized Artificial Insemination	8,050,000	1,049,850	9,099,850	9,099,850	-
County assembly					-
legislative, oversight and representation	782,899,801	66,358,854	849,258,655	820,110,183	29,148,472
TOTAL	6,521,891,236	1,461,819,701	7,983,710,937	6,748,837,639	1,234,873,298

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

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 entity 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 County Government of Nyandarua - 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

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.

***COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020***

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 entity.

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 recipient entity 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 entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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

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.

***COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020***

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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 entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

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.

Interest on borrowing

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

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.

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.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

4. In-kind contributions

In-kind contributions are donations that are made to the County Government of Nyandarua 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, County Government of Nyandarua 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.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

6. 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.

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 59,241,913** compared to **KShs 37,586,098** in prior period as indicated on note 23

There were no other restrictions on cash during the year

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. 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.

8. 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.

9. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

10. 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 Government of Nyandarua - Executive at the end of the year. Pending bill 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.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Liabilities

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 Entity 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 6 of this Financial Statement is a register of the contingent liabilities in the year.

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

12. Contingent Assets

The Entity 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 Entity 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.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. 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 Government of Nyandarua - Executive 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 29th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were 2 number of supplementary budgets passed in the year. A high-level assessment of the County Government of Nyandarua actual performance against the comparable budget for the financial year under review has been included in an annex to these Financial Statements.

14. Comparative figures

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

15. 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.

16. 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.

17. 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

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

8. NOTES TO FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases	4,797,376,443	5,521,386,013.00
Total	4,797,376,443	5,521,386,013.00

1A. Equitable Share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	848,093,400	246,490,000
Total Equitable Share for quarter 2	877,338,000	1,281,748,000
Total Equitable Share for quarter 3	1,779,046,500	1,355,695,000
Total Equitable Share for quarter 4	950,449,500	2,045,867,000
Total	4,454,927,400	4,929,800,000

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	0	0
Total	0	0

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	14,718,750	15,997,500.00
World Bank – THUSCP	35,000,000	21,168,347.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)		
Kenya Devolution Support Programme	30,000,000	254,280,493.00
Youth Polytechnic support grant	37,983,298	
Abolishment of user fees in health centres and dispensaries		
Kenya Urban Support Programme	105,745,898	176,743,400.00
Agriculture Sector Development Support Project (ASDSP)	15,739,467	6,743,680.00
Kenya Climate Smart Agriculture Project (KCSAP)	103,261,630	37,877,017.00
EU IDEAS		78,775,576.00
Total	342,449,043	591,586,013.00

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 – 2019
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
Grants Received from Multilateral Donors (International Organisations)				
Grants Received from other levels of government				
Total				

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers from Central government entities		
Transfers from Central government entities	-	-
Kenya Roads Board Fuel Levy Fund	138,354,563	162,439,290
Ministry of Health Maternity fees	-	-
Ministry of Health User fees Forgone	12,735,922	12,735,922
Ministry of Health Result Based Financing	31,365,000	
Ministry of Health World Bank	94,849,000	
TOTAL	277,304,485	175,175,212

The transfers relate to i) RMLF towards rehabilitating of County Roads ii) Support by World Bank on the fight against COVID 19 Pandemic and iii) User fees foregone

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019 - 2020	2018 - 2019
	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		
Total		

The County had No borrowings

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Total		

The County Had No borrowings

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	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		
Total		

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	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		
Total		

There were No reimbursements and refunds

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
Total		

9. COUNTY OWN GENERATED RECEIPTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Interest Received	-	-
Profits and Dividends	-	-
Rents	857,730	1,371,525
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	3,324,154	6,946,813
Receipts from Voluntary transfers other than grants	-	-
Business Permits	77,823,838	87,993,193
Cess	41,909,446	49,866,463
Poll Rates	-	-
Plot Rents		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	15,152,063	29,051,235
Other Local Levies	75,584,159	61,375,480
Administrative Services Fees	-	-
Various Fees	-	-
Council's Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council'S Infrastructure Assets	1,153,770	999,590
Other Miscellaneous Receipts	3,489,247	1,335,916
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-
Other Receipts From Financial Assets Loan	-	-
Market/Trade Centre Fee	9,069,222	12,017,281
Vehicle Parking Fees	20,443,690	24,912,695
Housing	-	-
Social Premises Use Charges	-	-
School Fees	-	-
Other Education-Related Fees	-	2,104,500
Other Education Receipts	-	-
Public Health Services		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	124,497,209	117,990,130
Public Health Facilities Operations	4,379,324	4,600,798
Environment & Conservancy Administration	-	340,500
Slaughter Houses Administration	793,280	1,097,250
Water Supply Administration	755,338	514,172
Sewerage Administration	248,160	885,000
Other Health & Sanitation Revenues	-	-
Technical Services Fees	-	-
External Services Fees	-	-
Total	379,480,630	403,402,541

10. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account		
Development account		
Deposit account		
Total		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	1,705,297,498	1,723,046,313
Basic wages of temporary employees	1,337,872	1,623,880
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	146,750,719	82,639,378
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,853,386,089	1,807,309,571

12. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	16,237,288	19,264,592
Communication, supplies and services	19,411,335	22,962,828
Domestic travel and subsistence	218,360,177	212,904,376
Foreign travel and subsistence	341,600	12,633,426
Printing, advertising and information supplies & services	22,675,818	47,323,185
Rentals of produced assets	7,779,511	10,429,670
Training expenses	148,677,432	52,822,641
Hospitality supplies and services	185,715,754	98,638,476
Insurance costs	102,727,934	60,722,093
Specialised materials and services	222,145,853	217,611,410
Office and general supplies and services	21,014,982	31,654,178
Other operating expenses	162,592,559	181,142,380
Routine maintenance – vehicles and other transport equipment	25,139,655	37,321,871
Routine maintenance – other assets	8,495,651	25,718,145
Fuel oil and lubricants	62,214,676	54,958,420
Total	1,223,530,224	1,086,107,691

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Private Enterprises		

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers to County Government entities		
Nyandarua County Assembly	820,110,183	771,278,086.00
Transfers to Other Counties		
Transfers to National Government entities		
TOTAL	820,110,183	771,278,086.00

15. OTHER GRANTS AND PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	115,400,000	104,300,000
Emergency relief and refugee assistance	41,000,000	20,000,000
Subsidies to small businesses, cooperatives, and self employed	-	550,000
Other Current Transfers (Hospital Transfers)	185,501,062	201,394,923
Car and Mortgage	60,000,000	60,000,000
Transfer To Youth Polytechnics	41,441,334	20,244,000
Transfer To KUSP	105,745,898	176,743,400
Transfer To EU IDEAS Project	2,267,682	82,714,415
Transfer to Agriculture - KSCAP	124,218,709	
Transfer to Agriculture -ASDSP	2,750,000	
Total	678,324,685	665,946,738.00

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total		

17. ACQUISITION OF ASSETS

Non- Financial Assets	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings		-
Construction of Buildings	182,183,981	459,093,856
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	1,366,154,497.15	733,913,463
Overhaul and Refurbishment of Construction and Civil Works		-
Purchase of Vehicles and Other Transport Equipment	277,297,111	86,294,014
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	40,060	787,996
Purchase of Office Furniture and General Equipment	9,766,219	17,336,447
Purchase of ICT Equipment	9,241,069.40	9,786,737
Purchase of Specialised Plant, Equipment and Machinery	280,359,523	40,717,957
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	10,189,934	-
Research, Studies, Project Preparation, Design & Supervision	4,177,360	24,101,452
Rehabilitation of Civil Works	5,940,001	10,595,881
Acquisition of Strategic Stocks and commodities	-	276,080
Acquisition of Land	28,136,700	41,082,460
Acquisition of Intangible Assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	2,173,486,455	1,423,986,343

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses		
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		
Total		

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

	2019 - 2020	2018 - 2019
	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		
Total		

20. OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Budget Reserves		-
Civil Contingency Reserves		-
Other expenses - withholding tax	0	10,446,955
Domestic Accounts		-
Total	0	10,446,955

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
CBK ACCOUNTS				KShs	KShs
CBK A/C 1000170182	Kshs	Revenue		143,109,632	1,216,358,913
CBK A/C 1000170174	Kshs	Development		635,922	3,951,846
CBK A/C 1000237295	Kshs	Deposit		59,241,913	37,586,098
CBK A/C 1000170204	Kshs	Recurrent		2,302	254
CBK A/C 1000268301	Kshs	Fuel Levy		28,869,585	49,483,869
CBK A/C 1000368478	Kshs	Youth Poly		6,703,152	1,030,457
CBK A/C 1000321148	Kshs	SPA-HEALTH		11,669,770	59,014
CBK A/C 1000365878	Kshs	Climate Smart		85,857	21,042,937
CBK A/C 1000380519	Kshs	KUSP		0	-
CBK A/C 1000365878	Kshs	KDSP 2		88,796,258	282,647,811
CBK A/C 1000365889	Kshs	ASDSP		18,489,467	-
COMMERCIAL ACCOUNTS					
KCB A/C 1140736779	Kshs	Revenue		1,652,592	9,155,187.00
Equity A/C 0620261016673	Kshs	Revenue		1,576,630	5,042,852.00
Total				360,833,079	1,626,359,238

21B. CASH IN HAND

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

Cash in hand should also be analysed as follows:

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	2019 - 2020	2018 - 2019
	KShs	KShs
Location 1		
Location 2		
Location 3		
Total		

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	3,756,347	11,250,453
Clearance accounts	-	-
Staff Advances		
Other Advances		
Total	3,756,347	11,250,453

See annex 8

23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits	59,241,913	37,586,098.00
Retention monies		
Total	59,241,913	37,586,098.00

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	1,626,359,238	1,296,243,113.00
Cash in hand	-	-
Accounts Receivables	11,250,453	6,452,218.00
Accounts Payables	-37,586,098	-37,560,120.00
Total	1,600,023,593	1,265,135,211.00

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			

(Explain whether the prior year relates to errors noted in the prior year, changes in estimates or accounting policy.)

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	397,219,026	135,272,104	105,322,365	133,397,861
Construction of civil works	451,314,902	328,304,006	339,624,612	328,304,006.67
Supply of goods	53,676,787	85,729,640	61,300,427	150,445,749
Supply of services	39,400,706	50,130,832	42,539,487	77,278,420
Total	941,611,421	599,436,582	548,786,891	689,426,037.91

2. PENDING STAFF PAYABLES

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

3. OTHER PENDING PAYABLES

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

4. EXTERNAL ASSISTANCE

	FY 2019/2020	FY 2018/2019
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		
Total		

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total			

c) Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

d) Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	2 Mitsubishi double cabs GK registration from the World bank to KSCAP grant	
Services		
Total		

1. The Vehicles were donated to the department from the Ministry of Agriculture towards the KSCAP Project

2. The County Government of Nyandarua was to receive transformers and related accessories from Rural Electrification Authority worth Kshs. 16,410,000 after paying Kshs. 8,205,000 and the Authority paying a similar amount under the matching funds' project. The County only identifies the areas for Transformer installation whilst the transformers are assets of the Authority.

a) Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
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		
TOTAL		

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

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

Classification by Source

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
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		
TOTAL		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

6. RELATED PARTY DISCLOSURES

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

The following comprises of related parties to the County Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)		
Transfers to related parties		
Transfer to the County Assembly	820,110,183	771,278,086
Transfers to other County Government Entities	0	0
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		
Total Transfers to related parties		
Transfers from related parties		
Transfers from the Exchequer		
Transfers from MDAs		
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties	820,110,183	771,278,086

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Car loan and Mortgage	2015	Nyandarua County Executive	The County Secretary
Emergency Fund	2015	Nyandarua County Executive	CECM - Finance
Bursary Fund	2014	Nyandarua County Executive	CECM - Education

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has to be 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)	2019 - 2020	2018 - 2019
			KShs	KShs
EQUITY BANK -A/C NO: 0620261016673	N/A	N/A	1,576,630.50	5,042'852.39
KCB BANK-A/C NO:1140736779	N/A	N/A	1,652,591.85	9,155,187.00
Total			3,229,222.35	9,155,187.00

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

9. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external 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)																				
	<p>1. Variance Between Financial Statements and IFMIS Balances</p> <p>The financial statements presented for audit and the Integrated Financial Management Information Systems (IFMIS) trial balance presented in support had a net variance of negative Kshs. 35,828,719,633 as detailed below: -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Item</th> <th style="width: 20%;">Financial statements Balance (Kshs.)</th> <th style="width: 20%;">IFMIS Balance (Kshs.)</th> <th style="width: 20%;">Variance (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Exchequer Releases</td> <td style="text-align: right;">5,696,561,225</td> <td style="text-align: right;">4,042,464,000</td> <td style="text-align: right;">1,654,097,225</td> </tr> <tr> <td>Proceeds from Domestic and Foreign Grants</td> <td></td> <td style="text-align: right;">966,052,423</td> <td style="text-align: right;">-966,052,423</td> </tr> <tr> <td>Transfers from Other Government Entities</td> <td></td> <td style="text-align: right;">175,175,212</td> <td style="text-align: right;">-175,175,212</td> </tr> <tr> <td>Proceeds from</td> <td></td> <td style="text-align: right;">20,481,000</td> <td style="text-align: right;">-20,481,000</td> </tr> </tbody> </table>	Item	Financial statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)	Exchequer Releases	5,696,561,225	4,042,464,000	1,654,097,225	Proceeds from Domestic and Foreign Grants		966,052,423	-966,052,423	Transfers from Other Government Entities		175,175,212	-175,175,212	Proceeds from		20,481,000	-20,481,000	<p>Management Response</p> <p>In the Financial Year 2018/19, the County Treasury experienced challenges with various IFMIS modules which include Cash management, accounts receivable, Procurement and accounts payable. The County Treasury undertook an activity of reconciliation of all the bank accounts defined in IFMIS starting FY 2014/15 to date. It's worth noting that IFMIS modules on Reports produces different reports at different dates even when the parameters used are the same.</p> <p>As at the time of audit the schedules presented for audit were verified and had no material errors, which in my opinion the Financial</p>	Chief officer Finance	ongoing	
Item	Financial statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)																						
Exchequer Releases	5,696,561,225	4,042,464,000	1,654,097,225																						
Proceeds from Domestic and Foreign Grants		966,052,423	-966,052,423																						
Transfers from Other Government Entities		175,175,212	-175,175,212																						
Proceeds from		20,481,000	-20,481,000																						

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	Foreign Borrowings				Statements are presented fairly. (Annex 1)			
	County Own Generated							
	Receipts	403,402,541	345,985,321	57,417,220				
	Returned CRF Issues	21,234,727	0	21,234,727				
	Compensation of Employees	1,807,309,571	36,699,264	1,770,610,307				
	Use of Goods and Services	1,086,107,690	752,594,709	333,512,981				
	Transfers to Other Government Units		383,526,607	-383,526,607				
	Other Grants and Transfers	665,946,738	111,529,897	554,416,841				
	Acquisition of Assets	1,423,986,342	1,532,407,891	-108,421,549				
	Other Payments		186,673,679	-186,673,679				
	Bank Balances	1,626,359,238	1,098,838,146	527,521,092				
	Cash Balances		20,544,564,868	-20,544,564,868				
	Accounts Receivables - Outstanding Imprest and Clearance Accounts	11,250,453	1,375,942,969	-1,364,692,516				
	Accounts Payable	37,586,098	17,631,568,354	-17,593,982,256				
	Fund Balances Brought Forward	1,243,900,484	647,860,398	596,040,086				
	Total	14,023,645,107	49,852,364,740	-35,828,719,633				
The variances have not been reconciled nor explained. Consequently, the								

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	<p>accuracy, validity and completeness of the Financial Statements presented for audit for the year ended 30 June 2019 could not be confirmed.</p>			
<p>2. Understated Revenue- Sale of Fertilizer The statement of receipts and payments reflects county own generated receipts of Kshs.403,402,541;(318,585,599) and as disclosed under Note 9 to the financial statements. However, an amount of Kshs.13,158,750 being proceeds from sale of fertilizer to farmers during the year under review has been excluded. Consequently, the accuracy and completeness of the reported county own generated revenue of Kshs.403,402,541 for the year ended 30 June 2019 could not be confirmed.</p>	<p>Management Response The sale of fertilizer was included in the financial statement which reported the local revenue generated in the FY 2018-2019 kshs.403, 402,541. The revenue return is attached. (Annex 2) Reconciliation The County Government has been supplying Subsidized fertilizer to the farmers to boost farming in the whole County. The dispatch of fertilizer is done to all 25 wards. The list of farmers who benefits from the Subsidized fertilizer is done by the committees. The farmers who qualify to receive Subsidized fertilizer are required to deposit money in revenue fund account and present deposit slip to revenue department for issuance of receipt. The receipt is then presented to Agricultural officer for the issuance of fertilizer. The date when receipt of payment is made and the day of issuance of fertilizer to the farmer</p>			

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

		<p>may differ. The report of revenue from subsidized fertilizer generated by revenue department and report of sale and distribution of fertilizer to the farmers by the department of Agriculture may result to the difference.</p> <p>Revenue department recognizes revenue when payment is made by the farmers in the revenue fund account and deposit slip presented for receipting. The Agriculture department recognizes sales of fertilizer when receipt is presented by the farmer for issuance of fertilizer. The department of Agriculture reported the fertilizer for the second batch which has overflow to the current financial period but will appear in 2019/2020 financial report. There is overlap of the fertilizer in two financial years 2018/19 and 2019/2020. The reconciliation is as shown below;</p> <p><u>Reconciliation statement</u></p> <p>Revenue received from Sub-sidized fertilizer as per the financial report..... 13,158,750</p> <p>Less; Fertilizer paid for the FY 2018/19 July to February for</p>			
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COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

		<p>1st Dispatch..... (4,315,500)</p> <p>Fertilizer paid by the farmers from March to June 2019 2nd Dispatch..... 8,843,250</p> <p>Add: Fertilizer paid by the farmers from July to October 2019 2nd Dispatch..... 1,489,100</p> <p>Total Revenue collection for 2nd Dispatch..... 10,332,350</p> <p>Add: Unpresented Bank Slips by the farmers by 31st Oct 2019 <u>9,450</u> Total collections for 2nd Dispatch... <u>10,341,800</u></p>																		
		<table border="1"> <thead> <tr> <th></th> <th>Report on Subsidized fertilizer</th> <th></th> </tr> </thead> <tbody> <tr> <td>Other Local Levies</td> <td>Sale Of Application/Renewal</td> <td>1,336,110</td> </tr> <tr> <td>Other Local Levies</td> <td>Cattle Dips</td> <td>127,139</td> </tr> <tr> <td>Other Local Levies</td> <td>Reg.And Renewal Of Groups</td> <td>103,100</td> </tr> <tr> <td>Other Local</td> <td>Hire Of Machines(Agricul</td> <td>1,620,472</td> </tr> </tbody> </table>		Report on Subsidized fertilizer		Other Local Levies	Sale Of Application/Renewal	1,336,110	Other Local Levies	Cattle Dips	127,139	Other Local Levies	Reg.And Renewal Of Groups	103,100	Other Local	Hire Of Machines(Agricul	1,620,472			
	Report on Subsidized fertilizer																			
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Other Local	Hire Of Machines(Agricul	1,620,472																		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

		Levies	ture)				
		Other Local Levies	Sub-Division Of Land	5,557,213			
		Other Local Levies	Building Plan Inspection Fee	345,915			
		Other Local Levies	Site Indication	109,858			
		Other Local Levies	Change Of User	2,375,926			
		Other Local Levies	Change Of Business	11,400			
		Other Local Levies	Land/Plot Reg. Fees	1,872,250			
		Other Local Levies	Dev.(Ppa Forms)	2,206,150			
		Other Local Levies	App. Of Building Plans	7,335,825			
		Other Local Levies	Storage Fees	9,950			
		Other Local Levies	Transfer Fees	2,774,450			
		Other Local Levies	Town Parking Fee	267,500			
		Other Local Levies	Clearance Certificate	4,224,100			
		Other	Weights And				

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	Local Levies	Measures	676,000			
	Other Local Levies	Sign Board	151,665			
	Other Local Levies	Grave Fees	34,210			
	Other Local Levies	Vet Department(Ai Services)	2,833,528			
	Other Local Levies	Vaccination	984,000			
	Other Local Levies	Survey Fees	204,230			
	Other Local Levies	Branding	1,073,150			
	Other Local Levies	Promotion	3,065,540			
	Other Local Levies	C.O.T	22,960			
	Other Local Levies	Lease Extension	218,000			
	Other Local Levies	Betting	10,000			
	Other Local Levies	Stadium Hire	7,500			
	Other Local Levies	Movement Permit	26,620			

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Other Local Levies	Search Fee	2,600			
Other Local Levies	Atc Njabini	9,850			
Other Local Levies	Atc Oljoro Orok	392,104			
Other Local Levies	Certificate Of Compliance	937,700			
Other Local Levies	Cooperative Audit Fees	454,760			
Other Local Levies	Advertisement	3,262,320			
Other Local Levies	Fisheries	41,550			
Other Local Levies	Motorcycle Mortgage Fees	587,700			
Other Local Levies	Subsidized Fertilizer Sale	13,158,750			
Other Local Levies	Dumping Fee	44,730			
Other Local Levies	Project Management Fee	2,898,655			
Total		61,375,480			

Note; Sale of fertilizer of Kes. 13,158, 750 was included in as Other Local Levies as shown in the above table.

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	<p>3. Expenditure on Construction and Civil Works</p> <p>The statement of receipts and payments also reflects payments on acquisition of assets of Kshs.1,423,986,342;(2018-Kshs.981,228,677) and as disclosed under Note 17 to the financial statements. Included in the construction and civil works figure is Kshs.153,136,581 paid out to the Chief Engineer Mechanical Transport Fund (MTF) for grading and gravelling of roads, and hire of vehicles, plant and equipment used for road construction in the County. However, out of the amount, Kshs.15,353,920 and Kshs.2,266,339 paid towards grading and gravelling works respectively have not been accounted for by way of payment schedules, work tickets, equipment daily utilization schedules (MTF 3) and gravel delivery notes for the specific roads done.</p> <p>Consequently, the accuracy of the construction and civil works payments of Kshs.733,913,463 for the year ended 30 June 2019 could not be confirmed.</p>	<p>Management Response</p> <p>On the issue of grading and gravelling, we have attached schedules showing how the amount was utilized and the following documents supporting the expenditure have been forwarded to your office for your review. (Annex 3)</p> <ol style="list-style-type: none"> 1. Work Tickets. 2. MTF 3 forms. 3. Gravel delivery notes 4. Fuel delivery notes 			
	<p>4. Bank Balances</p> <p>The statement of assets and liabilities reflects bank balances of Kshs. 1,626,359,238;(1,296,243,113) and as disclosed under Note 21A to the financial statements. Included in the balance is Kshs. 9,155,187 held at Kenya Commercial Bank revenue account. However, the cashbook in support of the balance reflects Kshs. 22,838,187, resulting to unexplained and reconciled difference of Kshs. 13,683,010.</p> <p>Included also is the CRF Account balances held at CBK of Kshs.1,216,358,913, however, the account bank reconciliation statement as at 30 June 2019 reflected payments in cashbook not yet recorded in the bank</p>	<p>Management Response</p> <p>i) The County Treasury operates Revenue bank accounts held in OIkalou Branch for the purpose of revenue collections. These are;</p> <ol style="list-style-type: none"> 1. KCB Bank Account No. 1140736779. 2. Equity Bank 			

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

<p>statements of Kshs. 791,115,656 and payments in the bank statements not yet recorded in the cashbook of Kshs. 1,136,680,993 for which detailed analysis was not rendered.</p>	<p>account No. 0620261016673</p>													
<p>Consequently, the accuracy and completeness of the reported bank balances of Kshs.1,626,359,238 as at 30 June 2019 could not be confirmed.</p>	<p>At the End of FY 2018/19, a Swift/RTGS transfer of Kes. 13,683,010 from J.M Hospital's Co-operative Bank to KCB Revenue Account No. 1140736779 was made on 28th June 2019. The remittance advice note was presented to Ol Kalou Revenue Office for receipt. However, the money was credited by the KCB bank on 2nd July 2019. The Reconciliation statement is as presented below;</p> <p>The Reconciliation statement</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Kes.</td> </tr> <tr> <td>Bank Balance as per Bank statement on 30th June 2019.....</td> <td style="text-align: right;">9,155,187</td> </tr> <tr> <td>Add</td> <td style="text-align: right;">Uncredited transfer.....</td> </tr> <tr> <td></td> <td style="text-align: right;">13,683,010</td> </tr> <tr> <td>Balance as per Cash Book on 30th June 2019.....</td> <td style="text-align: right;">22,838,187</td> </tr> </table> <p>The KCB Account Statement Account No.1140736779 reflected a balance of Kes. 9,155,187 as at 30th June 2019. (Annex 4)</p> <p>The schedules relating to the payments in cashbook not in bank statements of Ksh. 687,453,699.45 and receipts in cashbook not in bank statements of Ksh. 587,285,050.65 have been availed for audit as annexed for development accounts. Whereas the schedules relating to the payments in cashbook not in bank statements of Kshs. 450,173,010.15 and receipts in cashbook not in bank statements of Kshs. 181,498,858.45 have been availed for</p>		Kes.	Bank Balance as per Bank statement on 30 th June 2019.....	9,155,187	Add	Uncredited transfer.....		13,683,010	Balance as per Cash Book on 30 th June 2019.....	22,838,187			
	Kes.													
Bank Balance as per Bank statement on 30 th June 2019.....	9,155,187													
Add	Uncredited transfer.....													
	13,683,010													
Balance as per Cash Book on 30 th June 2019.....	22,838,187													

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	<p>5. Unsupported Deposits and Retentions The statement of assets and liabilities also reflects accounts payables- deposits and retentions balance of Kshs.37,586,098;(2018-Kshs.37,560,120) and as disclosed under note 23 to the financial statements. However, the management did not support the balance by way of detailed schedule. Consequently, the accuracy, validity and completeness of the accounts payables- deposits and retentions balance of Kshs. 37,586,098 as at 30 June 2019 could not be confirmed.</p>	<p>audit as annexed for recurrent account. (Annex 4b)</p> <p>Management Response The supporting schedule for deposits as at 30th June 2019 is hereby attached (Annex 5)</p>		
<p>6. Assets Inherited from the Defunct Local Authority The County inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County fixed assets as they were not formally handed over by the defunct Transition Authority and do not have their respective values attached. Consequently, the accuracy and completeness of the statement of financial assets and liabilities as presented as at 30 June 2019 could not be confirmed.</p>	<p>Management Response The Intergovernmental Relation Technical Committee on identification, verification, validation and transfer of assets and liabilities of the defunct local authorities concluded their report in 2018. Subsequently, they issued their report to the County Government on 22nd July 2019. The County Treasury prepares and submits its Budget to the County Assembly by 30th of April, this is then approved by the County Assembly on 30th June, hence the County would not have factored the allocation to the valuation of the Assets and Liabilities which are expected to</p>			

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

		<p>have varied materially since 2018 thus was not done in the year under audit. To this end, the County Treasury has budgeted for it in the FY 2020/21.</p> <p>The Financial Statements are presented on IPSAS Cash Basis and what was reported as assets are the specific ones incurred in the Financial Year under audit. In this regard, they are accurately and conclusively presented. The defunct Local Authorities Assets do not affect this position. (Annex 6)</p>																		
	<p>7. Budgetary Control and Performance</p> <p>The summary statement of appropriation: recurrent and development combined reflects final expenditure budget and actual on comparable basis of Kshs. 7,669,536,086 and Kshs. 5,765,075,383 respectively resulting to an under absorption of Kshs 1,904,460,704 or 25% of the budget and as detailed below: -</p> <table border="1" data-bbox="383 1062 1151 1356"> <thead> <tr> <th>Payments</th> <th>Final Budget (Kshs)</th> <th>Actual on Compar Basis (Kshs)</th> </tr> </thead> <tbody> <tr> <td>Compensation of Employees</td> <td>1,869,630,068</td> <td>1,807,309,571</td> </tr> <tr> <td>Use of goods and services</td> <td>1,236,825,586</td> <td>1,086,107,690</td> </tr> <tr> <td>Transfers to Other Government Units</td> <td>839,574,296</td> <td>771,278,086</td> </tr> <tr> <td>Other grants and transfer</td> <td>665,946,738</td> <td>665,946,738</td> </tr> </tbody> </table>	Payments	Final Budget (Kshs)	Actual on Compar Basis (Kshs)	Compensation of Employees	1,869,630,068	1,807,309,571	Use of goods and services	1,236,825,586	1,086,107,690	Transfers to Other Government Units	839,574,296	771,278,086	Other grants and transfer	665,946,738	665,946,738	<p>Management Response</p> <p>Taking cognizant of the above facts, it's worth noting though that the County Government of Nyandarua experienced heavy rainfall and the Roads, energy and Transport department which has the main infrastructural budget on road maintenance could not actualize their work plans. However, most of the works have since been completed and there will be notable improvements in FY 2019.20 absorption</p>			
Payments	Final Budget (Kshs)	Actual on Compar Basis (Kshs)																		
Compensation of Employees	1,869,630,068	1,807,309,571																		
Use of goods and services	1,236,825,586	1,086,107,690																		
Transfers to Other Government Units	839,574,296	771,278,086																		
Other grants and transfer	665,946,738	665,946,738																		

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

Acquisition of Assets	3,047,112.443	1,423,986.342	1,623,126.101	47%				
Other payments	10,446,955	10,446,955	0	0				
Total	7,669,536,086	5,765,075,383	1,904,460,704	75%				
<p>The under absorption of the budget especially on the acquisition of assets is indicative of failure to implement all the planned programmes for the year, thus negatively impacting on the service delivery to the residents of the County.</p>								
<p>8. Pending Accounts Payable</p>					<p>Management Response Page 76 of the Financial statements have amended to correct the anomaly. (Annex 7)</p>			
<p>Note 5.10 Other Important disclosures 1. Pending Accounts Payables discloses a balance of Kshs.907,001,605 being the pending bills amount as at 30 June 2019. However, re-computation of the balance using the prior year audited closing balance of Kshs.740,606,636 adjusted for the additions and payments during the year of Kshs.941,611,421 and Kshs.740,606,636 respectively yields closing pending bill balance of Kshs.941,611,421 resulting to a variance of Kshs.34,609,817 from the reported balance for which has not been explained nor reconciled. Consequently, the accuracy and completeness of the reported pending bills balance of Kshs.907,001,605 as at 30 June 2019 could not be confirmed.</p>						<p>Management Response The Intergovernmental Relations Act which was enacted in 2012, was supposed to address a myriad of issues as aptly put in Section 37 quoted in the audit query. However, upon the advent of the County Governments in 2013, the</p>		
<p>9. Payment to Council of Governors</p>					<p>Management Response The Intergovernmental Relations Act which was enacted in 2012, was supposed to address a myriad of issues as aptly put in Section 37 quoted in the audit query. However, upon the advent of the County Governments in 2013, the</p>			
<p>The statement of receipts and payments reflects payments on use of goods and services of Kshs.1,086,107,690;(2018-Kshs.641,452,973) and as</p>								

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	<p>disclosed under Note 12 to the financial statements. Included in the other operating expenses amount is Kshs.6,000,000 paid to the Council of Governors being membership fees, dues and subscriptions to professional and trade bodies. However, the funding for the operations of the Council of Governors are provided by the National Government in accordance with section 37 of the Intergovernmental Relations Act, 2012.</p> <p>In the circumstance, the County is in breach of the law.</p>	<p>structures for financing anticipated committees and organs did not function. The Council of Governors was formed by the first group of Governors elected in 2013 to address the structural gaps arising from the IRA malfunctioning. Among these gaps was the need to have a functioning secretariat that would be able to run the affairs of the Counties in a coordinated way as opposed to the disjointed nature that the IRC Act was making for the secretariat. Where IRA promised to fund the Summit, the Council of County Governors, the Technical Committee, Secretariat and the sectorial working groups established by the Technical Committee; and the sectorial working groups established by the Council, the situation was different with no funding forthcoming as had been anticipated. The Council of Governors, having been starved of funds by the same body that was supposed to cater for its operations, resolved through Governors to set an amount to be paid by each Member County, which thereby gave the basis for subscriptions to the Council of Governors. Attached are extracts of minutes, reminders and correspondences to lend credence to the payment</p>			
	<p>10. Failure to Withhold Taxes</p> <p>The statement of receipts and payments also reflects payments on acquisition of assets of Kshs.1,423,986,342;(2018-Kshs.981,228,677) and as disclosed under Note 17 to the financial statements. Included in the construction and civil works figure is Kshs.153,136,581 paid out to the Chief Engineer Mechanical Transport Fund (MTF) for road grading and gravelling. However, withholding taxes amounting to Kshs.17,499,535, on account of VAT and withholding tax of Kshs.185,208 and Kshs.17,314,327 respectively were not withheld for onward remittance to the Commissioner</p>	<p>Management response</p> <p>We acknowledge that withholding taxes amounting to 17,499,535 was not withheld. This was due to challenges experienced by the configuration of the IFMIS. However, the issue was noted and brought to the attention of Finance Department for action through IFMIS configuration by the National Treasury</p>			

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	<p>of Domestic taxes in accordance with the rates. The omission violates section 34 (1) (a) of the Income Tax Act 2010 which states that tax upon the total income of an individual, shall be charged for a year of income at the individual rates for that year of income; Consequently, the County is in breach of the law.</p>																												
	<p>11. Lack of Managed Equipment Service Lease Contract</p> <p>The County Executive of Nyandarua and the State Ministry of Health signed a memorandum of understanding (MOU) for the provision of medical equipment and related services -Managed Equipment Services (MES) on 10 February 2015. The equipment was to be provided on a 7-year lease arrangement, and classified under 'lots' as shown below: -</p> <table border="1" data-bbox="392 805 1131 1340"> <thead> <tr> <th>Lot No.</th> <th>Items</th> <th>Financial Year</th> <th>Amount Deducted Kshs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Theatre equipment</td> <td>2015/2016</td> <td>95,744,681</td> </tr> <tr> <td>2</td> <td>Theatre, Central Sterile Stores Department (CSSD) equipment</td> <td>2016/2017</td> <td>95,744,681</td> </tr> <tr> <td>3</td> <td>Laboratory equipment (Category 1)</td> <td>2017/2018</td> <td>95,744,681</td> </tr> <tr> <td>4</td> <td>Laboratory equipment (Category 2)</td> <td>2018/2019</td> <td>200,000,000</td> </tr> <tr> <td>5</td> <td>Renal Equipment</td> <td></td> <td></td> </tr> </tbody> </table>	Lot No.	Items	Financial Year	Amount Deducted Kshs.	1	Theatre equipment	2015/2016	95,744,681	2	Theatre, Central Sterile Stores Department (CSSD) equipment	2016/2017	95,744,681	3	Laboratory equipment (Category 1)	2017/2018	95,744,681	4	Laboratory equipment (Category 2)	2018/2019	200,000,000	5	Renal Equipment			<p>Management Response</p> <p>As correctly indicated, basis of the amounts for annual lease rentals cannot be determined at the level of devolved units because the financial and procurement components of the project has largely been implemented by the National Ministry of Health. This information would best be sought from National Ministry of Health.</p> <p>Lot 3 and 4 of MES equipment have not been supplied despite the fact that the county invested in two new laboratories. This is true. The explanation that was given by the National Ministry of Health was that they experienced a procurement hitch. Further explanation can be sought from The National Ministry of Health because it is the implementer of the project.</p> <p>ICU equipment was not supplied to Nyandarua County as it was a reserve of eleven level five (5) hospitals in the whole county. Despite this, all counties have been paying the same amount</p>			
Lot No.	Items	Financial Year	Amount Deducted Kshs.																										
1	Theatre equipment	2015/2016	95,744,681																										
2	Theatre, Central Sterile Stores Department (CSSD) equipment	2016/2017	95,744,681																										
3	Laboratory equipment (Category 1)	2017/2018	95,744,681																										
4	Laboratory equipment (Category 2)	2018/2019	200,000,000																										
5	Renal Equipment																												

**COUNTY GOVERNMENT OF NYANDARUA
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	6	Intensive Care Unit Equipment (ICU)		<p>annually for lease. Again these are decisions that were made and implemented by the National Ministry of Health. This Ministry is best placed to explain this.</p>			
	7	Radiology Equipment					
		Total	487,234,043				
<p>The amounts are deducted at source at the National Treasury and retained at the State Ministry of Health. Further, the costs of the items received are unknown and therefore the basis for the rentals amounts cannot be determined. The County is yet to receive equipment under Lots 3, 4 and 6 despite over five years having lapsed since the signing of the MOU. Consequently, I am unable to confirm if the County has received value for money from the Managed Equipment Services (MES) agreement.</p>							
<p>12. Inadequate advertisement period for vacant positions</p> <p>The County Public Service Board (CPSB) placed an advertisement for 42 vacant positions in the department of Health services on the newspapers of 14 December 2018. The advert closed on 31st December 2018 after 17 days contrary to clause B.4 (1) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which requires that departments will advertise all vacant posts in a manner that reaches the widest pool of potential applicants and allow for at least 21 days before closing the advert.</p>				<p>Management Response</p> <p>The Board will endeavor in future recruitments of Staff for Nyandarua County Government to strictly adhere to the Human Resource Policies and Procedures Manual for Public Service</p>			
<p>13. Ethnic Composition</p> <p>95% of the 42 health workers recruited, were from a dominant ethnic community in the county. This is contrary to section 65 (1) of the County</p>				<p>Management Response</p> <p>The CPSB has moving forward endeavored to ensure future recruitment will encompass staff</p>			

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	<p>Government Act of 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need 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. To the extent, the County is in breach of the law.</p>	<p>from all ethnic background.</p>											
	<p>14. Lack of Risk Management Policy</p> <p>The County does not have a risk management policy that guides on assessment and evaluation of risk and development of the strategies to mitigate them. This is contrary to clause 158 (1) of the Public Finance Management Act (County Government) Regulations 2015 which require the Accounting Officer to ensure that the county government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.</p> <p>Consequently, the County is in breach of the law.</p>	<p>Management Response</p> <p>H.E the governor appointed a Task force for the preparation of the risk management policy, and had begun working on it, but due to the Covid-19 situation in the Country it was put on hold until the country returns to normalcy. (Annex 8)</p>											
	<p>15. Projects Implementation Status</p> <p>Physical verification of four (4) sampled projects with total contracted sums of Kshs. 655,589,813 as detailed out below during the month of October 2019 revealed the following observations: -</p> <table border="1" data-bbox="394 1126 1126 1367"> <thead> <tr> <th data-bbox="394 1126 427 1222"></th> <th data-bbox="427 1126 591 1222">Project</th> <th data-bbox="591 1126 730 1222">Contract Sum (Kshs)</th> <th data-bbox="730 1126 1126 1222">Physical Observation</th> </tr> </thead> <tbody> <tr> <td data-bbox="394 1222 427 1367">1</td> <td data-bbox="427 1222 591 1367">Construction of County Government Headquarters</td> <td data-bbox="591 1222 730 1367">617,644,564</td> <td data-bbox="730 1222 1126 1367">Construction had stalled following the contract termination on 25 March 2019; work done at 30%.</td> </tr> </tbody> </table>		Project	Contract Sum (Kshs)	Physical Observation	1	Construction of County Government Headquarters	617,644,564	Construction had stalled following the contract termination on 25 March 2019; work done at 30%.	<p>Management Response</p> <p>1. Construction of County Government Headquarters</p> <p>The contract was terminated by the Principal Secretary, Ministry of Transport, Infrastructure, Public works, Housing and Urban Development on 25th March 2019 vide letter Ref No. BD103/10121A/Vol.2/103 due to the contractor's breach of fundamental contract terms. The letter of termination is hereon</p>			
	Project	Contract Sum (Kshs)	Physical Observation										
1	Construction of County Government Headquarters	617,644,564	Construction had stalled following the contract termination on 25 March 2019; work done at 30%.										

**COUNTY GOVERNMENT OF NYANDARUA
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	2	Market stalls and sheds at Soko Mpya	14,712,498	Stalls and sheds are complete but are yet to be put into use; traders to occupy are yet to be determined.	attached. The works have been reviewed and the county is in the process of finalizing on the tender documents. The project will be re			
	3	Construction and completion of entrance gates, sentry boxes and perimeter wall for OIkalou Stadium project	21,983,556	Project is at 80% completion; contract period extended to 31 st December 2019 without formal request from contractor contrary to section 139 (2) of Public Procurement and Asset Disposal Act, 2015.	tendered immediately the documentation is complete.			
	4	Acquisition of 2-tonne hydraulic hoist, six car washing machines and two desktop computers	1,249,195	The items were delivered in June 2019 but are yet to be issued to the intended social groups for lack of storage spaces.	Market stalls and sheds at Soko Mpya During the financial year 2018/2019, the department spent Ksh. 7,200,000/= to construct a horticultural shed, a toilet block and a refuse bin. Therefore, the figure is not Ksh. 14,712,498/= but Ksh. 7,200,000/=			
		Total	655,589,813		The horticultural shed was constructed for the purposes of grading. It can only be used by the stall owners who have not yet occupied them. It was discovered that the area is affected by very strong winds that has affected the stalls to be occupied. The stalls are not safe to operate in in such a situation.			
	From the foregoing, I am unable to confirm if and when the County will realize value for money for the contracts entered into valued at Kshs. 655,589,813 on ongoing projects as at 30 June 2019.				Through a public participation, it was agreed that a wall to be constructed to shield the stalls from the wind. The department has requested for the money through the supplementary budget. Once the budget is approved, construction will be done in the current financial year 2019/2020. The market shed was constructed under SHOMAP programme by the National			

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		<p>Government and was reserved for the roadside traders around Soko Mjinga who were operating in the open under the sun.</p> <p>There was no access road before but Kenha gave access road in late 2018 where they were operating from.</p> <p>The market shed is not occupied since it was discovered during a public participation that for the market to be fully operational it urgently requires;</p> <ul style="list-style-type: none"> - A stage - A gate - A wall - Water - Proper levelling and laying of cabros due to the poor soil in the area. <p>The water department is expected to sink a water borehole for supply of water. The Trade department will cater for the other most necessary infrastructure in the current financial year.</p> <p>Construction and completion of entrance gates, sentry boxes and perimeter wall at Olkalou Stadium project</p> <p>There was a formal request by the contractor dated 16th September 2019 a copy is attached (Annex 9)</p> <p>Acquisition of 2-tonne hydraulic hoist, six car</p>			
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COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

		<p>washing machines and two desktop computers For the Jua Kali equipment which included a two-tonne hydraulic hoist and six car washing machines (petrol) each with a 5,000 litres plastic water tank, the groups did not have modalities of how the items would be distributed due to internal disagreements. The department could not release the equipment by the financial year end until the group had solved the disagreements. The group has now resolved the problems and the equipment has been issued. For the desktops and printer, the recipient cooperative did not have an office space where the equipment was to be installed. They were in the process of looking for one but now they have one and the equipment has been issued, installed and in use. Attached herein please find the list of the beneficiaries Car washing machines New Vision Bodaboda Sacco Karangatha Bodaboda Sacco Nyambose Bodaboda Sacco Kiwanja Line Transporters Mainya Transporters MSE Ndaragwa Sacco Desktops and Printers were issued to: Mirangine Youth Sacco Mavuno Tele Sacco</p>			
	<p>16. Grounded Vehicles Annex 2 to the financial statements on the summary of fixed assets register reflects assets at historical costs carried forward of Kshs.6,863,641,883 which include 48 grounded vehicles whose value is undetermined as at 30 June 2019. The distribution of the vehicles between the departments is as</p>	<p>Management Response Industrialization, Trade and Cooperatives Grounded Motor Vehicles 1. Subaru Forrester Reg No. 18CG002A at Ndundori Police Station</p>			

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

<p>shown below: -</p>	<table border="1"> <thead> <tr> <th>Ministry</th> <th>No. of Vehicles</th> </tr> </thead> <tbody> <tr> <td>Agriculture, Livestock and Fisheries</td> <td align="center">40</td> </tr> <tr> <td>Health Services</td> <td align="center">6</td> </tr> <tr> <td>Industrialization, Trade and Cooperatives</td> <td align="center">2</td> </tr> <tr> <td>Total</td> <td align="center">48</td> </tr> </tbody> </table>	Ministry	No. of Vehicles	Agriculture, Livestock and Fisheries	40	Health Services	6	Industrialization, Trade and Cooperatives	2	Total	48	<p>2. Toyota Corolla Reg No. GK H531 at Engineer Co-operative Office</p>	<p>The Subaru Forrester was involved in an accident on 29th February 2019. The department is following up the issue with the insurance company for compensation</p> <p>The Toyota Corolla inherited from National Government which broke down in 2012 is non-serviceable. The department is waiting for the County to issue the Disposal Policy for the vehicle to be bonded.</p> <p>Agriculture, Livestock and Fisheries</p> <p>A report had been made to the County Chief Officer in charge of Finance indicating this precarious status of our vehicles so that they could take appropriate action as the department responsible for disposal of all vehicles (annex 8.2.1). The county had drafted the assets disposal policy; this policy document is ready to be tabled to the cabinet the draft soft copy policy is herein attached.</p> <p>Health Services</p> <p>The grounded motor vehicles stationed in various areas. These are potentially headed for disposal. Delay of their disposal has been</p>
Ministry	No. of Vehicles												
Agriculture, Livestock and Fisheries	40												
Health Services	6												
Industrialization, Trade and Cooperatives	2												
Total	48												

COUNTY GOVERNMENT OF NYANDARUA
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		occasioned by disagreement between The National Ministry of Health and the Council of Governors. According to the arrangement, the vehicles should be disposed of by the County Government of Nyandarua but the National Ministry of Health is the custodian of logbooks of these motor vehicles. So this matter is being pursued in earnest to have them disposed of.			

COUNTY GOVERNMENT OF NYANDARUA
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10. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	Danida	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	848,093,400	0	0	0	848,093,400
Exchequer Releases for quarter 2	877,338,000	7,359,375	0	57,287,546	941,984,921
Exchequer Releases for quarter 3	1,779,046,500	0	0	33,613,526	1,812,660,026
Exchequer Releases for quarter 4	950,449,500	7,359,375	0	236,829,221	1,194,638,096
Total	4,454,927,400	14,718,750	0	327,730,293	4,797,376,443

COUNTY GOVERNMENT OF NYANDARUA
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ANNEX 2– ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of goods or services	Original amount	Date contracted	Amount paid to-date	Outstanding balance 2019/2020	Outstanding balance Comments	Comments
	A	B	C	D=a-c		
Construction of buildings						
Aquachem technologies	999,926	2019/2020	0	999,926		
Wamugis holdings limited	998,020	2019/2020	0	998,020		
Sonic construction ltd	7,101,013	2019/2020	0	7,101,013		
Gouanzhaou construction company ltd	1,915,786	2016/2017	0	1,915,786		
Mercross enterprises	1,276,365	2017/2018	0	1,276,365		
Kibson general merchants	2,010,257	2017/2018	0	2,010,257		
True savers ent k ltd	330,825	2018/2019	0	330,825		
Njunu contractors	741,997	2017/2018	0	741,997		
Cifra enterprise ltd	351,000	2017/2018	0	351,000		
Redhill renovators	123,689	2018/2019	0	123,689		

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Juwalister enterprise l.td	278,978	2017/2018	0	278,978	
Cifra enterprise ltd	167,897	2017/2018	0	167,897	
Zaina building contractors	452,676	2016/2017	0	452,676	
Civitra company l.td,nakims enterprise	1,236,565	2014/2015	0	1,236,565	
Juwalister enterprise l.td	279,444	2017/2018	0	279,444	
Truesavers enterprise l.td	316,001	2017/2018	0	316,001	
Prigaz concepts limited	749,956	2016/2017	0	749,956	
Lawste investments	858,305	2018/2019	0	858,305	
Midland ventures limited	850,628	2018/2019	0	850,628	
Branson investments limited	600,000	2019/2020	0	600,000	
Wanyongambu ventures company limite	209,340	2019/2020	0	209,340	
Zaego construction limited	1,908,555	2019/2020	0	1,908,555	
New kinangop construction and trans	1,598,543	2019/2020	0	1,598,543	
Powerpoint cyber solutions limited	1,433,350	2019/2020	0	1,433,350	
Pitah enterprises Kenya	999,265	2019/2020	0	999,265	
Donking general agency limited		2017/2018	0		

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	2,443,613			2,443,613		
In letizia limited	172,230	2018/2019	0	172,230		
Dannycot enterprises	1,316,100	2016/2017	0	1,316,100		
Msingi imara limited	300,000	2019/2020	0	300,000		
Rewichca	3,747,885	2017/2018	0	3,747,885		
Rewichca	1,748,550	2017/2018	0	1,748,550		
Nandarasi yp	650,000	2017/2018	0	650,000		
Zachmes	283,404	2018/2019	0	283,404		
Cataract investment company limited	742,851	2018/2019	0	742,851		
	298,840	2018/2019	0	298,840		
Carnegie ltd	149,431	2019/2020	0	149,431		
Pick hill high limited	129,950	2019/2020	0	129,950		
Cataract investment company limited	316,689	2019/2020	0	316,689		
First world group limited	676,417	2018/2019	0	676,417		
Sambuga contractors ltd	145,820	2019/2020	0	145,820		
Gitmac company ltd	263,086	2017/2018	0	263,086		

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Greens and grains	296,620	2018/2019	0	296,620	
Frank fundi limited	50,000	2018/2019	0	50,000	
Frank fundi limited	50,000	2018/2019	0	50,000	
Danpal enterprises	1,000,000	2018/2019	0	1,000,000	
	400,000	2018/2019	0	400,000	
Mactall builders enterprises	596,380	2018/2019	0	596,380	
Limwa general agencies	600,000	2018/2019	0	600,000	
Limwa general agencies	600,000	2018/2019	0	600,000	
Labmack enterprises	600,000	2018/2019	0	600,000	
Zaago construction ltd	600,000	2018/2019	0	600,000	
Flashlight limited	997,380	2018/2019	0	997,380	
Flashlight limited	997,380	2018/2019	0	997,380	
Golden pillars	999,752	2017/2018	0	999,752	
Ndaragwa hardware	1,000,000	2018/2019	0	1,000,000	
Waiflo enterprises	1,000,000	2018/2019	0	1,000,000	
Jaro holdings ltd		2018/2019	0		

**COUNTY GOVERNMENT OF NYANDARUA
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	1,000,000							
Danpal enterprises	1,000,000	2018/2019	0			1,000,000		
Tachwains technologies ltd	1,000,000	2018/2019	0			1,000,000		
Timberworks enterprises & stationaries ltd	1,000,000	2018/2019	0			1,000,000		
Chi young construction company ltd	1,000,000	2018/2019	0			1,000,000		
Chi young construction company ltd	1,000,000	2018/2019	0			1,000,000		
Freeza enterprises	1,200,000	2018/2019	0			1,200,000		
Sigjo construction ltd	1,000,000	2018/2019	0			1,000,000		
Bertricon investments ltd	1,200,000	2018/2019	0			1,200,000		
Jedryn construction ltd	1,600,000	2018/2019	0			1,600,000		
Wilfamorous limited	1,600,000	2018/2019	0			1,600,000		
Civitra co. Ltd	1,600,000	2018/2019	0			1,600,000		
Chi young construction company ltd	1,600,000	2018/2019	0			1,600,000		
Miitz earthworks limited	1,600,000	2018/2019	0			1,600,000		
Kinangop everbest supplies	1,600,000	2018/2019	0			1,600,000		
Kimnjam holdings ltd	1,600,000	2018/2019	0			1,600,000		

**COUNTY GOVERNMENT OF NYANDARUA
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Jyncoh ltd	1,600,000	2018/2019	0	1,600,000					
Tmm engineering ltd	1,600,000	2018/2019	0	1,600,000					
Angabewan	102,845	2018/2019	0	102,845					
Mespanish	104,400	2018/2019	0	104,400					
Teegee properties	133,921	2018/2019	0	133,921					
Pitah enterprises Kenya	1,200,000	2019/2019	0	1,200,000					
Central empowerment	1,200,000	2018/2019	0	1,200,000					
Bethda construction limited	1,200,000	2019/2020	0	1,200,000					
Henry developers limited	1,200,000	2019/2020	0	1,200,000					
Kerblink limited	1,200,000	2019/2020	0	1,200,000					
Kerblink limited	1,200,000	2019/2020	0	1,200,000					
Kentry contractors	1,200,000	2019/2020	0	1,200,000					
Mbiwa construction	1,200,000	2019/2020	0	1,200,000					
Timberworks enterprises & stationaries ltd	206,884	2019/2020	0	206,884					
Kinangop everbest supplies	1,799,920	2019/2020	0	1,799,920					
Zago contactor limited		2019/2020	0						

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	1,200,000				1,200,000	
Sambu contractors	1,200,000	2019/2020	0		1,200,000	
Cataract investment company limited	372,303	2019/2020	0		372,303	
Chemkija general merchants	1,200,000	2019/2020	0		1,200,000	
Frank fundi limited	220,000	2019/2020	0		220,000	
Powerpoint cyber solutions limited	1,200,000	2019/2020	0		1,200,000	
Gussi hardware limited	1,200,000	2019/2020	0		1,200,000	
Heucefarm	1,200,000	2019/2020	0		1,200,000	
Lazuri solution limited	1,200,000	2019/2020	0		1,200,000	
Jordan company	600,000	2019/2020	0		600,000	
First world group limited	1,200,000	2019/2020	0		1,200,000	
First world group limited	280,000	2019/2020	0		280,000	
Dgs contractors	1,200,000	2019/2020	0		1,200,000	
Freeza enterprises	1,200,000	2019/2020	0		1,200,000	
Dgs contractors	1,200,000	2019/2020	0		1,200,000	
Havefort developers	1,200,000	2019/2020	0		1,200,000	

**COUNTY GOVERNMENT OF NYANDARUA
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	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
New kinangop construction aand trans	1,200,000	0	1,200,000		
Glokev limited	2,620,000	0	2,620,000		
Frank fundi limited	220,000	0	220,000		
Frank fundi limited	600,000	0	600,000		
Sambuga contractors ltd	354,735	0	354,735		
Marynjere company	600,000	0	600,000		
Kentry contractors	600,000	0	600,000		
Zago constructionsltd	600,000	0	600,000		
Pemunga building co ltd	600,000	0	600,000		
Pemunga building co ltd	600,000	0	600,000		
Jimtab agencies ltd	600,000	0	600,000		
Kinangop everbest supplies	600,000	0	600,000		
Brisam agencies	600,000	0	600,000		
Mahrjic contractors	600,000	0	600,000		
Archweez constructors ltd	600,000	0	600,000		
Archweez constructors ltd		0			

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	600,000						
Cataract investment company limited	600,000	2019/2020	0			600,000	
Tahe square	600,000	2019/2020	0			600,000	
Tahe square	600,000	2019/2020	0			600,000	
Olkalou harmony	600,000	2019/2020	0			600,000	
Lazuri solutions limited	600,000	2019/2020	0			600,000	
First world group limited	600,000	2019/2020	0			600,000	
Pax limited	600,000	2019/2020	0			600,000	
Pax limited	600,000	2019/2020	0			600,000	
Dgs contractors	600,000	2019/2020	0			600,000	
Kerblink limited	165,610	2019/2020	0			165,610	
Kerblink limited	300,000	2019/2020	0			300,000	
Allweather company limited	1,500,000	2019/2020	0			1,500,000	
Squarecom limited	1,000,000	2019/2020	0			1,000,000	
Blackson limited	1,000,000	2019/2020	0			1,000,000	
Freeza enterprises	1,200,000	2018/2019	0			1,200,000	

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Aliwama peak limited	1,198,558	2019/2020	0	1,198,558	
Powerpoint cyber solution	499,747	2019/2020	0	499,747	
Samtash limited	348,244	2019/2020	0	348,244	
Shimar enterprises	1,200,000	2019/2020	0	1,200,000	
Annmulla ltd	1,199,000	2019/2020	0	1,199,000	
Mopek enterprises	1,441,360	2019/2020	0	1,441,360	
Chabaha enterprises ltd	2,709,578	2019/2020	0	2,709,578	
Annmulla ltd	30,000	2019/2020	0	30,000	
Essymumby limited	30,000	2019/2020	0	30,000	
Sub-total	133,397,861			133,397,861	
Construction of civil works					
Pitbull agencies ltd	100,000	2019/2020	0	100,000	
Pitbull agencies ltd	125,000	2019/2020	0	125,000	
Upperdam enterprises	199,965	2019/2020	0	199,965	
Prestige civil and building contractors	200,000	2019/2020	0	200,000	

**COUNTY GOVERNMENT OF NYANDARUA
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Murison company ltd	200,000	2019/2020	0	200,000
Zago	232,000	2019/2020	0	232,000
Waikim enterprises	249,118	2019/2020	0	249,118
Kunene constructions ltd	349,460	2019/2020	0	349,460
clayman leads limited	349,870	2019/2020	0	349,870
Gego pemo agencies	398,400	2019/2020	0	398,400
jedawa investments	399,980	2019/2020	0	399,980
Wilter construction	480,000	2019/2020	0	480,000
Samuco limited	499,000	2019/2020	0	499,000
Velosa ventures ltd	499,751	2019/2020	0	499,751
Mespanis company ltd	599,111	2019/2020	0	599,111
Jyncoh limited	631,669	2019/2020	0	631,669
Brawncivil building and contractors	639,999	2019/2020	0	639,999
Gates solutions	643,563	2019/2020	0	643,563
Yonax general contractors	662,400	2019/2020	0	662,400
Civitra company limited	662,580	2019/2020	0	662,580

**COUNTY GOVERNMENT OF NYANDARUA
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	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
Jedryn ltd	663,000	0	663,000		
Lesnach company	699,953	0	699,953		
Patano general supplies	700,000	0	700,000		
Pitbull agencies limited	759,155	0	759,155		
Josma holdings limited	799,575	0	799,575		
Sawa sawa ltd	860,576	0	860,576		
Glatich youth ltd	898,816	0	898,816		
Jaytach investment limited	899,904	0	899,904		
Jefrex company limited	899,999	0	899,999		
True saver enterprises	937,412	0	937,412		
Clear crystal kinangop enterprises	963,437	0	963,437		
Mijash company limited	992,443	0	992,443		
dgs contractors ltd	995,400	0	995,400		
new royal enterprises ltd	997,555	0	997,555		
Mega rock co ltd	997,650	0	997,650		
gego.pemo.agencies	998,025	0	998,025		

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

gladmos investment (k) ltd	998,160	2019/2020	0	998,160	
accromass construction	998,250	2019/2020	0	998,250	
mwenetiri enterprises limited	999,300	2019/2020	0	999,300	
jodan construction company limited	999,640	2019/2020	0	999,640	
Kundibo limited	999,920	2019/2020	0	999,920	
Timber works	999,940	2019/2020	0	999,940	
crine enterprises	999,980	2019/2020	0	999,980	
Njamba limited	999,985	2019/2020	0	999,985	
zaggo construction limited	999,997	2019/2020	0	999,997	
Bullson's agencies limited	1,000,000	2019/2020	0	1,000,000	
eddypath enterprises limited	1,000,000	2019/2020	0	1,000,000	
Bethda construction	1,000,000	2019/2020	0	1,000,000	
Bethda construction	1,000,000	2019/2020	0	1,000,000	
Jynco ltd	1,040,000	2019/2020	0	1,040,000	
Catalysah limited	1,080,221	2019/2020	0	1,080,221	
Shore port ltd	1,088,367	2019/2020	0	1,088,367	

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Archcost limited	1,097,232	2019/2020	0	1,097,232	
Catalysah limited	1,099,172	2019/2020	0	1,099,172	
elgibbor enterprises ltd	1,099,930	2019/2020	0	1,099,930	
Shixvian enterprises	1,150,000	2019/2020	0	1,150,000	
Eduxon investments	1,193,300	2019/2020	0	1,193,300	
Mervin investment	1,199,000	2019/2020	0	1,199,000	
Tajaawa agencies	1,199,500	2019/2020	0	1,199,500	
Glantnon(k)ltd	1,199,577	2019/2020	0	1,199,577	
Karce ventures youth limited	1,250,000	2019/2020	0	1,250,000	
Tropsy investments ltd	1,272,800	2019/2020	0	1,272,800	
Mex max enterprises ltd	1,298,000	2019/2020	0	1,298,000	
Mijash company limited	1,299,869	2019/2020	0	1,299,869	
Sheks enterprises women limited	1,300,000	2019/2020	0	1,300,000	
Cynvin merchants	1,300,000	2019/2020	0	1,300,000	
Pitbull agencies ltd	1,355,450	2019/2020	0	1,355,450	
Mesh & pipes international	1,373,105	2019/2020	0	1,373,105	

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worcester engineering ltd	1,374,500	2019/2020	0	1,374,500	
Danblaq company limited	1,450,000	2019/2020	0	1,450,000	
Pitbull agencies	1,450,000	2019/2020	0	1,450,000	
Reci general contractors	1,478,930	2019/2020	0	1,478,930	
Etap company	1,480,000	2019/2020	0	1,480,000	
iopermu enterprises	1,489,432	2019/2020	0	1,489,432	
Mbisaw enterprises ltd	1,495,650	2019/2020	0	1,495,650	
Morben technical	1,496,362	2019/2020	0	1,496,362	
Double portion agency	1,496,446	2019/2020	0	1,496,446	
Freeza enterprises limited	1,498,000	2019/2020	0	1,498,000	
Nyonjoro east africa	1,498,500	2019/2020	0	1,498,500	
Violem enterprises	1,498,980	2019/2020	0	1,498,980	
Jamuh ltd	1,499,400	2019/2020	0	1,499,400	
Jomusons investment ltd	1,499,474	2019/2020	0	1,499,474	
ivmcom network limited	1,499,760	2019/2020	0	1,499,760	
Ceanmi merchants	1,499,800	2019/2020	0	1,499,800	

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Chabaha enterprises limited	1,499,880	2019/2020	0	1,499,880	
Beadove afric enterprises	1,499,909	2019/2020	0	1,499,909	
Riamoh company limited	1,499,980	2019/2020	0	1,499,980	
Nitsumi ventures	1,499,991	2019/2020	0	1,499,991	
Lowled enterprises	1,499,992	2019/2020	0	1,499,992	
Njamba limited	1,561,300	2019/2020	0	1,561,300	
Tereken enterprises	1,572,165	2019/2020	0	1,572,165	
Ottimo construction co ltd	1,598,287	2019/2020	0	1,598,287	
Mckenna blue enterprises	1,599,999	2019/2020	0	1,599,999	
Bertricon investments limited	1,600,000	2019/2020	0	1,600,000	
Beadove africa ltd	1,649,557	2019/2020	0	1,649,557	
Jadri construction	1,700,000	2019/2020	0	1,700,000	
Laschicas investments ltd	1,798,272	2019/2020	0	1,798,272	
samcolumbus general contractors limited	1,799,155	2019/2020	0	1,799,155	
Lowlim enterprises	1,799,928	2019/2020	0	1,799,928	
Lowlim enterprises	1,799,928	2019/2020	0	1,799,928	

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

Hass enterprises ltd	1,799,970	2019/2020	0	1,799,970	
Geocast agencies	1,800,000	2019/2020	0	1,800,000	
On & on ltd	1,800,000	2019/2020	0	1,800,000	
Robkom contractors	1,875,000	2019/2020	0	1,875,000	
Geodorm east africa	1,882,966	2019/2020	0	1,882,966	
Himamu ltd	1,899,000	2019/2020	0	1,899,000	
Drill bit africa ltd	1,899,980	2019/2020	0	1,899,980	
Commercedock services	1,951,644	2019/2020	0	1,951,644	
chates investment limited	1,968,203	2019/2020	0	1,968,203	
houseman general contractors	1,976,400	2019/2020	0	1,976,400	
Danveck construction ltd	1,982,000	2019/2020	0	1,982,000	
bluetape investment limited	1,982,700	2019/2020	0	1,982,700	
aben limited	1,989,816	2019/2020	0	1,989,816	
fourwheel contractors ltd	1,994,920	2019/2020	0	1,994,920	
bethda construction limited	1,996,750	2019/2020	0	1,996,750	
Desima agency	1,997,565	2019/2020	0	1,997,565	

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	1,997,739	2019/2020	0	1,997,739	
Elgibor enterprises ltd	1,997,739	2019/2020	0	1,997,739	
Hamethyst limited	1,998,169	2019/2020	0	1,998,169	
Nkonge solution	1,998,526	2019/2020	0	1,998,526	
Pickhill high limited	1,998,850	2019/2020	0	1,998,850	
daprima contractors and general suppliers	1,999,240	2019/2020	0	1,999,240	
Tear mark investment	1,999,250	2019/2020	0	1,999,250	
Jokwasa achievers company ltd	1,999,615	2019/2020	0	1,999,615	
jan's contractors ltd	1,999,650	2019/2020	0	1,999,650	
kimnjiam holdings limited	1,999,800	2019/2020	0	1,999,800	
Mercross enterprises	1,999,830	2019/2020	0	1,999,830	
Paprene construction company limited	1,999,845	2019/2020	0	1,999,845	
Afro ninety enterprises	1,999,993	2019/2020	0	1,999,993	
Mactall builders	2,000,000	2019/2020	0	2,000,000	
Aben limited	2,000,000	2019/2020	0	2,000,000	
glare technology and electrical systems limited	2,187,329	2019/2020	0	2,187,329	
Squarecom company limited	2,199,047	2019/2020	0	2,199,047	

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Triweka holdngs limited	2,199,700	2019/2020	0	2,199,700
Everley company limited	2,199,997	2019/2020	0	2,199,997
Merich international limited	2,246,900	2019/2020	0	2,246,900
Solelised company ltd	2,321,600	2019/2020	0	2,321,600
Tagman roses ltd	2,394,289	2019/2020	0	2,394,289
Taylor made solution	2,398,400	2019/2020	0	2,398,400
Mother nature limited	2,469,801	2019/2020	0	2,469,801
Past nine limited	2,497,950	2019/2020	0	2,497,950
Sub mira development limited	2,499,882	2019/2020	0	2,499,882
Pitbull agencies ltd	2,505,656	2019/2020	0	2,505,656
worcester engineering ltd	2,551,800	2019/2020	0	2,551,800
Riamoh company limited	2,554,563	2019/2020	0	2,554,563
Ryankey limited	2,593,800	2019/2020	0	2,593,800
Davista building & civil construction	2,697,405	2019/2020	0	2,697,405
zikto enterprises ltd	2,889,502	2019/2020	0	2,889,502
Malewa construction & civil works	2,989,000	2019/2020	0	2,989,000

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Chromawave enterprises	2,993,855	2019/2020	0	2,993,855	
Kew creations	2,994,890	2019/2020	0	2,994,890	
Allsquare ltd	2,996,000	2019/2020	0	2,996,000	
Jambu galole company ltd	2,997,858	2019/2020	0	2,997,858	
wilter construction limited	2,998,000	2019/2020	0	2,998,000	
Fuska engineering	2,999,566	2019/2020	0	2,999,566	
Kimjam holdinglimited	2,999,992	2019/2020	0	2,999,992	
Brawn civil and construction ltd	3,000,000	2019/2020	0	3,000,000	
Freeza enterprises	3,065,000	2019/2020	0	3,065,000	
Viscon construction co. Ltd	3,197,680	2019/2020	0	3,197,680	
Glosec Securities Ltd	3,240,000	2019/2020	0	3,240,000	
Sawa sawa ltd	3,278,000	2019/2020	0	3,278,000	
Framu contractors limited	3,359,973	2019/2020	0	3,359,973	
Robkam contractors limited	3,406,804	2019/2020	0	3,406,804	
Quidmasters ltd	3,496,500	2019/2020	0	3,496,500	
Laggeo limited	3,500,000	2019/2020	0	3,500,000	

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Volta moonsoon traders	3,769,860	2019/2020	0	3,769,860	
Tagman roses ltd	3,798,165	2019/2020	0	3,798,165	
Morning bay enterprises	3,799,950	2019/2020	0	3,799,950	
Nemy classy enterprise	3,799,976	2019/2020	0	3,799,976	
Zolando enterprises	3,900,000	2019/2020	0	3,900,000	
Public craft international ltd	3,986,865	2019/2020	0	3,986,865	
pemiva supplies limited	3,995,249	2019/2020	0	3,995,249	
History pillars supplies	3,999,996	2019/2020	0	3,999,996	
Kimnjam holdings limited	4,920,240	2019/2020	0	4,920,240	
Sance limited	4,996,350	2019/2020	0	4,996,350	
Gesa construction limited	5,000,000	2019/2020	0	5,000,000	
Civitra company ltd	7,420,752	2019/2020	0	7,420,752	
Civitra company limited	13,449,410	2019/2020	0	13,449,410	
Sub-total	328,304,007			328,304,007	
Supply of goods					
Mawangji ventures		2019/2020	0		

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	149,100			149,100		
Magrica women limited	109,900	2019/2020	0	109,900		
Jackiedaniels contractors	548,000	2019/2020	0	548,000		
Pamojabora enterprise	700,000	2019/2020	0	700,000		
Lageo limited	1,808,100	2018/2019	0	1,808,100		
Quidmaster limited	800,000	2018/2019	0	800,000		
Terrejoy limited	600,000	2018/2019	0	600,000		
Johagez limited	320,000	2018/2019	0	320,000		
Lameskid investments	824,680	2019/2020	0	824,680		
Fifa holdings limited	2,000,000	2019/2020	0	2,000,000		
Lugares limited	2,044,629	2018/2019	0	2,044,629		
Datalyns systems (e.a) limited	412,759	2019/2020	0	412,759		
On n on ltd	783,553	2018/2019	0	783,553		
Akaamweesii investments	481,552	2018/2019	0	481,552		
Pamojabora enterprise	687,931	2019/2020	0	687,931		
Lugares limited	49,138	2019/2020	0	49,138		

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Pamojabora enterprise	982,759	2018/2019	0	982,759	
Nyahururu water and sanitation comp	646,435	2019/2020	0	646,435	
Kenya forest service	100,000	2019/2020	0	100,000	
Nyahururu water and sanitation comp	353,565	2019/2020	0	353,565	
Olkalou water and sanitation	447,779	2019/2020	0	447,779	
Eliana gifted hands	1,200,000	2019/2020	0	1,200,000	
Margaret wangepci	1,600,000	2019/2020	0	1,600,000	
Samsom kihuhu kinini	800,000	2019/2020	0	800,000	
Rusiah ndundu	1,000,000	2019/2020	0	1,000,000	
Benard muchami	300,000	2019/2020	0	300,000	
Samson kibe gititu	950,000	2019/2020	0	950,000	
David njuguna kariuki	700,000	2019/2020	0	700,000	
Daniel wachira kirathe	800,000	2019/2020	0	800,000	
Francis mwai kirathe	1,200,000	2019/2020	0	1,200,000	
Francis mwangi	895,000	2019/2020	0	895,000	
John maina mwangi	400,000	2019/2020	0	400,000	

Susan waitimu gahango	23,000	0	2019/2020	23,000	
Elijah wainaina mbuthia	73,000	0	2019/2020	73,000	
Zacharia githuku muceru	29,000	0	2019/2020	29,000	
Geoffrey mbatia mucheru	89,000	0	2019/2020	89,000	
Bernard njenga kamau	90,000	0	2019/2020	90,000	
Teresiah waringa waikonya	30,500	0	2019/2020	30,500	
Gatherine wambui mungai	23,000	0	2019/2020	23,000	
Kangethe nganga	69,000	0	2019/2020	69,000	
Mary njeri gitahi	550,000	0	2019/2020	550,000	
Antony njuru njoroge	5,250,000	0	2019/2020	5,250,000	
Esther wanjiru nganga	500,000	0	2019/2020	500,000	
Stephen kamau waweru	150,000	0	2018/2019	150,000	
Akamwesi investments	306,800	0	2019/2020	306,800	
Everley company limited	442,000	0	2019/2020	442,000	
Jedryn limited	166,880	0	2019/2020	166,880	
Arch consortium limited		0	2019/2020		

		500,000			500,000	
		120,000	0	2019/2020	120,000	Archeez construction company
		300,000	0	2019/2020	300,000	Munice investment
		499,000	0	2019/2020	499,000	Glatch youth limited
		1,499,995	0	2019/2020	1,499,995	Unik kivuli solution
		105,000	0	2019/2020	105,000	Dedsiiva international limited
		585,000	0	2017/2018	585,000	Bersn bernley enterprises
		2,994,750	0	2019/2020	2,994,750	Hills converters ltd
		825,000	0	2019/2020	825,000	Vanice enterprises
		2,619,000	0	2019/2020	2,619,000	Glatch youth limited
		1,999,400	0	2019/2020	1,999,400	Bamboo horizons
		999,000	0	2019/2020	999,000	All weather ventures ltd
		799,750	0	2019/2020	799,750	Autologic investments
		800,000	0	2019/2020	800,000	Shitek ventures
		499,500	0	2019/2020	499,500	Grinlearn company limited
		1,228,308	0	2019/2020	1,228,308	Magrica women limited

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	2019/2020	0	2,599,000	2019/2020	0	2,599,000
Squarecom limited			2,599,000			
Kenya medical supplies authority	2019/2020	0	1,955,740	2019/2020	0	1,955,740
Semu medical technologies limited	2019/2020	0	10,587,000	2019/2020	0	10,587,000
Dekib pharmaceuticals	2019/2020	0	1,743,017	2019/2020	0	1,743,017
Allmed medical supplies limited	2019/2020	0	1,924,000	2019/2020	0	1,924,000
Kenya medical supplies authority	2019/2020	0	3,106,500	2019/2020	0	3,106,500
Rayfem solutions ltd	2019/2020	0	1,966,680	2019/2020	0	1,966,680
Finescope systems limited	2019/2020	0	500,000	2019/2020	0	500,000
Sm alphabeta technologies limited	2019/2020	0	500,000	2019/2020	0	500,000
Penta medicals ltd	2019/2020	0	930,600	2019/2020	0	930,600
Kenya medical supplies authority	2019/2020	0	1,194,892	2019/2020	0	1,194,892
Kenya medical supplies authority	2019/2020	0	7,050,000	2019/2020	0	7,050,000
Finescope systems limited	2019/2020	0	50,000	2019/2020	0	50,000
Desima agency	2019/2020	0	349,400	2019/2020	0	349,400
Zagco construction ltd	2019/2020	0	700,000	2019/2020	0	700,000
Morben technical agencies ltd	2019/2020	0		2019/2020	0	

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	140,000				140,000	
Selma technologies ltd	99,950	2019/2020	0		99,950	
Meds	14,704,583	2019/2020	0		14,704,583	
Kemsa	46,000	2019/2020	0		46,000	
Logicdit expert services	2,199,000	2019/2020	0		2,199,000	
Greenway international company limi	250,000	2019/2020	0		250,000	
Ndaragwa hardware and plumbers Ltd	589,066	2019/2020	0		589,066	
Njabini vtc	700,000	2019/2020	0		700,000	
Margaret muthoni gatimu	768,000	2019/2020	0		768,000	
Jessaro general limited	847,160	2019/2020	0		847,160	
Jaki wholesalers limited	754,200	2019/2020	0		754,200	
Jamaa supermarket	1,009,627	2019/2020	0		1,009,627	
Melangine youth polytechnic	1,050,000	2019/2020	0		1,050,000	
Janrum construction and supplies It	1,298,600	2019/2020	0		1,298,600	
Gray savy company ltd	1,299,355	2019/2020	0		1,299,355	
Litbase limited	1,299,808	2019/2020	0		1,299,808	

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		1,998,000	0	2019/2020	1,998,000	Greens and grains
		2,000,700	0	2019/2020	2,000,700	Jamaa supermarket
		100,434	0	2019/2020	100,434	Three piece investment
		234,300	0	2019/2020	234,300	Mourich company limited
		500,000	0	2019/2020	500,000	Wanyongambu ventures company limite
		372,000	0	2019/2020	372,000	Green and grains
		337,250	0	18/19	337,250	Frimac general merchants ltd
		300,000	0	19/20	300,000	Gpon ltd
		1,279,480	0	19/20	1,279,480	Lainisha africa ltd
		699,808	0	19/20	699,808	Swams stationeries
		1,500,000	0	18/19	1,500,000	Legend suppliers
		1,393,175	0	18/19	1,393,175	Beazy biz ventures
		2,214,440	0	19/20	2,214,440	Earthline ventures
		999,000	0	2019/2020	999,000	Crine enterprises
		999,000	0	2019/2020	999,000	Bono contractors and suppliers limited
		999,000	0	2019/2020	999,000	Pyne enterprises limited

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	798,494			798,494
Wamugi's holdings limited	499,500	2019/2020	0	499,500
Radiant touch services	417,000	2019/2020	0	417,000
Eliana gifted hands general supplies	632,050	2019/2020	0	632,050
Kenya veterinary vaccines production institute	972,048	2019/2020	0	972,048
Great rift general merchant	698,000	2019/2020	0	698,000
Kenya animal genetic resource centre	441,600	2019/2020	0	441,600
Murphy chemicals east africa limited	878,300	2019/2020	0	878,300
Murphy chemicals east africa limited	750,000	2019/2020	0	750,000
Kenya national trading corporation limited	9,999,030	2019/2020	0	9,999,030
Olknda company ltd	460,000	2019/2020	0	460,000
Powerpoint cyber solutions co. Ltd	1,198,450	2019/2020	0	1,198,450
Essyummyby limited	600,000	2019/2020	0	600,000
Arthrift enterprises	1,199,600	2019/2020	0	1,199,600
Colways investments	396,700	2019/2020	0	396,700
Wareng market resource centre	2,889,000	2019/2020	0	2,889,000

**COUNTY GOVERNMENT OF NYANDARUA
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Skylink schools limited	999,900	2019/2020	0	999,900
Royal enterprises limited	890,150	2019/2020	0	890,150
Jenius enterprises	544,000	2019/2020	0	544,000
Essymumby	381,400	2019/2020	0	381,400
Sub-total	150,445,749			150,445,749

Supply of services

Aakamwesi investment	490,000	2018/2019	0	490,000
Rowako agencies	100,463	2019/2020	0	100,463
Trepa garage and auto spares	560,172	2019/2020	0	560,172
Wakahii garage	2,000	2019/2020	0	2,000
Wakahii garage	11,000	2019/2020	0	11,000
Kahari's garage	14,053	2019/2020	0	14,053
Kenstanz company limited	412,759	2018/2019	0	412,759
Trepa garage and auto spares	343,474	2019/2020	0	343,474
John kiama	300,000	2019/2020	0	300,000

**COUNTY GOVERNMENT OF NYANDARUA
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Kenya power and lighting	60,000	2019/2020	0	60,000	
Maina ngaruiya & co advocates	100,000	2019/2020	0	100,000	
Maina ngaruiya & co advocates	6,073,200	2019/2020	0	6,073,200	
Maina ngaruiya & co advocates	4,000,000	2019/2020	0	4,000,000	
Maina ngaruiya & co advocates	3,104,000	2018/2019	0	3,104,000	
Maina ngaruiya & co advocates	3,704,000	2019/2020	0	3,704,000	
Maina ngaruiya & co advocates	5,972,000	2019/2020	0	5,972,000	
Maina ngaruiya & co advocates	3,352,000	2019/2020	0	3,352,000	
Njuguna kamanga & co advocates	670,000	2019/2020	0	670,000	
Muiruri wachira & co advocates	5,000,000	2019/2020	0	5,000,000	
Wambugu muriuki & co advocates	443,000	2019/2020	0	443,000	
Mutonyi mbiyu & co advocates	2,451,000	2019/2020	0	2,451,000	
Wabwile & co advocates	1,094,000	2019/2020	0	1,094,000	
Wabwile & co advocates	584,000	2019/2020	0	584,000	
Wabwile & co advocates	584,000	2019/2020	0	584,000	
Kanyi ngure & co advocates		2019/2020	0		

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

	238,496				238,496
Kanyi ngure & co advocates	414,352	2019/2020	0		414,352
Kanyi ngure & co advocates	1,722,875	2019/2020	0		1,722,875
Mwamuye& co advocates	1,492,000	2019/2020	0		1,492,000
Ngotho waweru & co advocates	681,984	2019/2020	0		681,984
Nyakundi & co advocates	4,757,254	2019/2020	0		4,757,254
Oi kalou waithaka autospare and garage limited	547,000	2019/2020	0		547,000
Royal gardens	395,000	2019/2020	0		395,000
Gatunganga garage	560,000	2019/2020	0		560,000
Oi kalou waithaka auto	574,000	2019/2020	0		574,000
Standard media	712,000	2019/2020	0		712,000
Telewise networks systems limited	1,499,100	2019/2020	0		1,499,100
System -wide communications services	506,502	2019/2020	0		506,502
John kiama	1,760,000	2019/2020	0		1,760,000
Bsk automation	3,689,868	2019/2020	0		3,689,868
River bank solutions	5,429,145	2019/2020	0		5,429,145

**COUNTY GOVERNMENT OF NYANDARUA
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Kahari garage	297,000	2019/2020	0	297,000
Kplc	146,000	2019/2020	0	146,000
Sweet lake resort (naivasha)	100,000	2019/2020	0	100,000
Wakahii garage	313,844	2019/2020	0	313,844
Ol kalou-waithaka autospars and ga	149,000	2019/2020	0	149,000
Trepa garage and auto spares	148,500	2018/2019	0	148,500
Safetech tracking ltd	276,000	2019/2020	0	276,000
Nyandarua county government imprest	158,000	2019/2020	0	158,000
Wakahii garage	250,000	2019/2020	0	250,000
The standard newspaper- advertisements	153,120	2019/2020	0	153,120
The standard newspaper- advertisements	628,780	2019/2020	0	628,780
Glosec securities	1,365,000	2019/2020	0	1,365,000
Glosec securities	378,000	2019/2020	0	378,000
African touch safaris	699,000	2018/19	0	699,000
Thika motor dealers	1,420,656	2018/19	0	1,420,656
Thika motor dealers		2019/2020	0	

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	113,765			113,765		
Thika motor dealers	81,578	2019/2020	0	81,578		
Trepa garage & auto spare	402,000	2019/2020	0	402,000		
Nyabose security ltd	648,000	2019/2020	0	648,000		
Glosec securities ltd	3,240,000	2019/2020	0	3,240,000		
OI-kalou water & sanitation company	144,480	2019/2020	0	144,480		
Kenya power & lighting company	40,000	2019/2020	0	40,000		
Toyota kenya	14,250	2019/2020	0	14,250		
Pewin garage	69,125,00	2019/2020	0	69,125,00		
Kahari`s garage	355,000	2019/2020	0	355,000		
Documentary films	750,000	2019/2020	0	750,000		
Gatunganga auto spares	601,750	2019/2020	0	601,750		
Sub-total	77,278,421			77,278,421		
TOTAL PENDING BILLS	689,426,038	-	-	689,426,038		

COUNTY GOVERNMENT OF NYANDARUA
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ANNEX 3 – BANK ACCOUNTS

Bank Account Name	Bank account No.	Bank Account Currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2019-2020	2018-2019
					Kshs	Kshs
a) County Executive						
CBK Accounts						
NYANDARUA COUNTY REVENUE FUND	1000170182	Kshs.	Revenue		143,109,632	1,216,358,913
NYANDARUA COUNTY DEVELOPMENT	1000170174	Kshs.	Development		635,922	3,951,846
NYANDARUA COUNTY DEPOSIT ACCOUNT	1000237295	Kshs.	Deposit		59,241,913	37,586,098
NYANDARUA COUNTY RECURRENT	1000170204	Kshs.	Recurrent		2,302	254
NYANDARUA COUNTY RD MAINT LEVY FUND	1000268301	Kshs.	Fuel Levy		28,869,585	49,483,869
NYANDARUA COUNTY YOUTH POLYTECHNIC	1000368478	Kshs.	Youth Poly		6,703,152	1,030,457
NYANDARUA COUNTY SPECIAL PURPOSE AC	1000321148	Kshs.	SPA- HEALTH		11,669,770	59,014
NYANDARUA COUNTY KE CL SMART AGR PR	1000365878	Kshs.	Climate Smart		85,857	21,042,937
NYANDARUA COUNTY K.URBAN S.PROG	1000380519	Kshs.	KUSP		-	-
NYANDARUA COUNTY KE DEVOLUT SUPP PR	1000365878	Kshs.	KDSP 2		88,796,258	282,647,811
NYANDARUA COUNTY AGR SEC DEV SUP PR	1000365889	Kshs.	ASDSP		18,489,467	-
Sub Total					357,603,857	1,612,161,199

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

COMMERCIAL ACCOUNTS						
REVENUE COLLECTION ACCOUNT - KCB	1140736779	Kshs.	Revenue Collection		1,652,592	9,155,187
REVENUE COLLECTION ACCOUNT - EQUITY	620261016673	Kshs.	Revenue Collection		1,576,631	5,042,852
KENYA URBAN SUPPORT PROG (UIG)	620278998041	Kshs.	Municipality Project Account		29,766,020.00	-
OLKALOU MUNICIPALITY URBAN DEVELOPMENT GRANT	620277326491	Kshs.	Municipality Project Account		48,100,841.92	-
NYANDARUA COUNTY KCSAP	620275829859	Kshs.	Project Account		571,323.15	-
IDEAS LED GRANT NYANDARUA COUNTY	1240139284	Kshs.	Project Account		80,248,664.40	-
KIPIPIRI SUB-COUNTY IMPREST ACCOUNT	0620261758404	Kshs.	Sub County Imprest Account		35.60	-
KINANGOP SUB-COUNTY IMPREST ACCOUNT	0200261760981	Kshs.	Sub County Imprest Account		473.4	
OLJOROOROK SUB-COUNTY IMPREST ACCOUNT	01141501744000	Kshs.	Sub County Imprest Account		1,690	
NDARAGWA SUB COUNTY IMPREST ACCOUNT	1147754241	Kshs.	Sub County Imprest Account		1,519	
OL KALOU TOWN SUB COUNTY IMPREST ACCOUNT	1147578575	Kshs.	Sub County Imprest Account		340	
OL KALOU RURAL SUBCOUNTY IMPREST	1147747008	Kshs.	Sub County Imprest Account		1,120	
Captain Dispensary	01141468009600(Co-op bank)	(Co-op bank)			170,311.10	
Chamuka (CDF) Dispensary	01141501524600(Co-op bank)	(Co-op bank)			276,934.37	
Charagita dispensary	01141690973800(Co-op bank)	(Co-op bank)			1,000.00	
Engineer District Hospital	01141605107000(Co-op bank)	(Co-op bank)			2,429,449.80	
Gatimu Health Centre	01141501365900(Co-op bank)	(Co-op bank)				
Gatondo Dispensary	01141467565700(Co-op bank)	(Co-op bank)			-	
Geta Bush Health Centre	01141467565800(Co-op bank)	(Co-op bank)				

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	<i>op bank</i>				-	
<i>JM Kariuki County Memorial Hospital (Olkalou)</i>	<i>01141467546000(Co-op bank)</i>	(Co-op bank)			6,280,411.55	
<i>Kahembe Health Centre</i>	<i>01141501770400(Co-op bank)</i>	(Co-op bank)			72.25	
<i>Kahuru Dispensary</i>	<i>01141511927600(Co-op bank)</i>	(Co-op bank)			90,083.00	
<i>Kamiruri Dispensary</i>	<i>01141689427500(Co-op bank)</i>	(Co-op bank)			121,265.15	
<i>Kasuku Health Centre</i>	<i>01141501767700(Co-op bank)</i>	(Co-op bank)			6.15	
<i>Kianjogu Dispensary</i>	<i>01141689440800(Co-op bank)</i>	(Co-op bank)			142,152.40	
<i>Kiburuti Dispensary</i>	<i>01141467983800(Co-op bank)</i>	(Co-op bank)			146,550.50	
<i>Kiriogo Dispensary</i>	<i>001141037418600(Co-op bank)</i>	(Co-op bank)			157,075.95	
<i>Kitogo Dispensary</i>	<i>01141605404100(Co-op bank)</i>	(Co-op bank)			252,494.45	
<i>Koinange Dispensary</i>	<i>01141606016700(Co-op bank)</i>	(Co-op bank)			243,060.85	
<i>Kwa Mbekenya Dispensary</i>	<i>01141605150000(Co-op bank)</i>	(Co-op bank)			-	
<i>Leshau Pondo Health Centre</i>	<i>01141501768100(Co-op bank)</i>	(Co-op bank)			-	
<i>Maina & Mwangi Health Centre</i>	<i>01141501768900(Co-op bank)</i>	(Co-op bank)			0.50	
<i>Manunga Health Centre</i>	<i>01141467566100(Co-op bank)</i>	(Co-op bank)			527.50	
<i>Mikeu Dispensary</i>	<i>01141467992000(Co-op bank)</i>	(Co-op bank)			123,967.75	
<i>Mumui Dispensary</i>	<i>01141605858000(Co-op bank)</i>	(Co-op bank)			228,576.85	
<i>munoru Dispensary</i>	<i>01141834938300(Co-op bank)</i>	(Co-op bank)			1,025.00	
<i>Nandarasi Dispensary</i>	<i>01141605160600(Co-op bank)</i>	(Co-op bank)			-	
<i>Ndaragwa Health Centre</i>	<i>01141501767400(Co-</i>	(Co-op bank)				

COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020

	<i>op bank</i>				-	
<i>Ndemi Health Centre</i>	<i>0114146756600(Co-op bank)</i>	(Co-op bank)			-	
<i>Ngano Health Centre</i>	<i>01141501769100(Co-op bank)</i>	(Co-op bank)			-	
<i>Ngorika Health Centre</i>	<i>01141412596500(Co-op bank)</i>	(Co-op bank)			622,431.10	
<i>Nyairoko Dispensary</i>	<i>01141689752500(Co-op bank)</i>	(Co-op bank)			136,792.15	
<i>Pesi Dispensary</i>	<i>01141501863200(Co-op bank)</i>	(Co-op bank)			78,079.50	
<i>RURII DISPENSARY</i>	<i>01141467776600(Co-op bank)</i>	(Co-op bank)			137,295.45	
<i>Shamata Health Centre</i>	<i>01141501768400(Co-op bank)</i>	(Co-op bank)			-	
<i>Subuku Dispensary (Nyandarua North)</i>	<i>01141501770200(Co-op bank)</i>	(Co-op bank)			1,487.75	
<i>Weru Health Centre</i>	<i>01141572024501(Co-op bank)</i>	(Co-op bank)			CLOSED	
<i>Baari Health Centre</i>	<i>0160297009611(equity bank)</i>	(Equity bank)			334,740.10	
<i>Huhoini Dispensary</i>	<i>0160261584173(Equity bank)</i>	(Equity bank)			189,132.00	
<i>Kaimbaga Health Centre</i>	<i>0620296990016(Equity bank)</i>	(Equity bank)			4,061.90	
<i>Kanjui Dispensary</i>	<i>0620262406158(Equity bank)</i>	(Equity bank)			-	
<i>kihuho dispensary</i>	<i>0620262447559(Equity bank)</i>	(Equity bank)			166,594.90	
<i>Kirima Dispensary</i>	<i>0620262425161(Equity bank)</i>	(Equity bank)			2,725.00	
<i>Lereshwa Dispensary</i>	<i>0770262414363(Equity bank)</i>	(Equity bank)			1,478.00	
<i>Mastoo Dispensary</i>	<i>0160262427497(Equity bank)</i>	(Equity bank)			1,115.00	
<i>Mbuyu Dispensary</i>	<i>0160262411775(Equity bank)</i>	(Equity bank)				

COUNTY GOVERNMENT OF NYANDARUA
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	<i>bank</i>			65.00	
<i>Mukindu Dispensary</i>	<i>0620262408162(Equity bank)</i>	(Equity bank)		715.00	
<i>Mukungi Dispensary</i>	<i>0200297101234(Equity bank)</i>	(Equity bank)		197,972.00	
<i>Murungaru Health Centre</i>	<i>0200296916108(Equity bank)</i>	(Equity bank)		727,031.60	
<i>Mutarakwa Dispensary (Nyandarua South)</i>	<i>0200297481896(Equity bank)</i>	(Equity bank)		255,816.35	
<i>Ndivai Dispensary</i>	<i>0160262408142(Equity bank)</i>	(Equity bank)		35.00	
<i>Ndunyu Njeru Dispensary</i>	<i>0200262420273(Equity bank)</i>	(Equity bank)		910.00	
<i>New Mawingo Dispensary</i>	<i>0620262406234(Equity bank)</i>	(Equity bank)		182,261.00	
<i>New Tumaini Health Centre</i>	<i>0620296969917(Equity bank)</i>	(Equity bank)		182,054.85	
<i>Olbollosat Dispensary</i>	<i>0160297004387(Equity Bank)</i>	(Equity bank)		190,322.35	
<i>Old Mawingu Health Centre</i>	<i>0200297019141(Equity bank)</i>	(Equity bank)		508,651.15	
<i>Shalom Dispensary</i>	<i>0620296997392(Equity bank)</i>	(Equity bank)		142,293.25	
<i>Shauri Health Centre</i>	<i>0160262414417(Equity bank)</i>	(Equity bank)		-	
<i>Silibwet Health Centre</i>	<i>0160262407356(Equity bank)</i>	(Equity bank)		-	
<i>Tumaini National Youth Service Dispensary</i>	<i>0620296969917(Equity bank)</i>	(Equity bank)		182,054.85	
<i>Turasha Dispensary</i>	<i>0200262418452(Equity bank)</i>	(Equity bank)		177,858.75	
<i>Uruku Dispensary</i>	<i>0160262407435(Equity bank)</i>	(Equity bank)		355.00	
<i>Bamboo Health Centre</i>	<i>1104141752(KCB)</i>	KCB		713,122.95	
<i>Gathara Dispensary</i>	<i>1153152851(KCB)</i>	KCB		CLOSED	
<i>Geta Forest Dispensary</i>	<i>115322272(KCB)</i>	KCB		CLOSED	
<i>Githabai Dispensary</i>	<i>1175428175(KCB)</i>	KCB		CLOSED	

COUNTY GOVERNMENT OF NYANDARUA
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					224,463.90	
<i>Haraka Dispensary</i>	1169655599(KCB)	KCB				
<i>Heni Health Centre</i>	1153161877(KCB)	KCB			228,183.80	
<i>Kamuchege Dispensary</i>	1141955210(KCB)	KCB				
<i>Karangatha Health Centre</i>	1153210975(KCB)	KCB			531,207.00	
<i>Kenton Dispensary</i>	1153160307(KCB)	KCB				
<i>Kiambogo Dispensary (Nyandarua South)</i>	1205423664(KCB)	KCB			202,614.30	
<i>Mikaro Dispensary</i>	1153162504(Family bank)	FAMILY BANK			CLOSED	
<i>Mirangine Health Centre</i>	1118089553(KCB)	KCB			CLOSED	
<i>Munyaka Dispensary</i>	1153216752(KCB)	KCB			CLOSED	
<i>Njabini Health Centre</i>	1153158922(KCB)	KCB			CLOSED	
<i>Rwanyambo Dispensary</i>	1153151863(KCB)	KCB			CLOSED	
<i>Wanjohi Health Centre</i>	1153162040(KCB)	KCB			CLOSED	
<i>kimathi dispensary</i>	New Health Centre				NEW	
Sub total					179,121,375.56	14,198,039
b) County Assembly						
CBK Accounts						
<i>NYANDARUA COUNTY ASSEMBLY RECURRENT</i>	1000239743	Kshs.	Recurrent		0.3	795,012
<i>NYANDARUA COUNTY ASSEMBLY DEVELOPMENT</i>	1000250135	Kshs.	Development		0.4	1,500,673
<i>Nyandarua County Assembly Deposit Account</i>	1000292978	Kshs.	Deposit		346,140.50	27,608,760
Sub Total					346,141	29,904,445
COMMERCIAL ACCOUNTS						
<i>NYANDARUA COUNTY ASSEMBLY MORTGAGE AND CAR LOAN FUND</i>	112094709001	Kshs.	Car and Mortgage		160,438,586	-

**COUNTY GOVERNMENT OF NYANDARUA
REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

NYANDARUA COUNTY ASSEMBLY MORTGAGE AND CAR LOAN FUND	1111094709008	K.shs.	Car and Mortgage	148,978	-
c) County Funds					
CBK Accounts					
Nyandarua County Executive committee members car loan scheme	370000009974	K.shs.	Car and Mortgage	21,959,966	-
Nyandarua County Civil Servants Loan and Mortgage scheme	3700000011607	K.shs.	Car and Mortgage	27,937,215	-
Nyandarua County Emergency Fund – Equity Bank	620276530508	K.shs.	Emergency Fund	9,125,035	-
Nyandarua County Emergency Fund – Family bank	37000008303	K.shs.	Emergency Fund	223,828	-
Nyandarua County Bursary Fund – Family bank	3700006218	K.shs.	Bursary Fund	25,926,304	-
Nyandarua County Bursary Fund – Equity bank	62027275330770	K.shs.	Bursary Fund	1,455,497	-
				-	-
Sub Total				86,627,845	-

COUNTY GOVERNMENT OF NYANDARUA
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ANNEX 4– SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(KShs) 2018/19	(KShs) 2019/20	(KShs)	(KShs)	(KShs) 2019/20
Land	209,974,575	28,136,700.00	0	0	238,111,275.00
Buildings and structures	1,357,684,060	182,183,980.90	0	0	1,539,868,040.90
Transport equipment	291,181,000	277,297,111.00	0	0	568,478,111.00
Office equipment, furniture and fittings	132,331,500	9,806,279.00	0	0	142,137,779.00
ICT Equipment	48,716,855	9,241,069.40	0	0	57,957,924.40
Machinery and Equipment	223,930,884	280,359,523.00	0	0	504,290,407.00
Heritage and cultural assets	0		0	0	0.00
Biological assets	0	10,189,934.10	0	0	10,189,934.10
Intangible assets	198,164,763	4,177,359.50	0	0	202,342,122.50
Infrastructure assets- Roads, Rails	4,401,658,246	1,372,094,498.15	0	0	5,773,752,744.15
Work in progress	0	0	0	0	0.00
Total	6,863,641,883.00	2,173,486,455.05	0	0	9,037,128,338.05

COUNTY GOVERNMENT OF NYANDARUA
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ANNEX 5 - UNSURRENDERED IMPREST AT 30TH JUNE 2020

NAME OF OFFICER OR INSTITUTION	DATE IMPREST TAKEN	AMOUNT TAKEN	AMOUNT SURRENDERED	BALANCE
		KSHS	KSHS	KSHS
SAMMY WACHIRA NGUGI	29/06/2020	149,950	-	149,950
KENNEDY MANTHI MUTUNGA	14/11/2019	56,000	-	56,000
SAMUEL WAWERU KAGO	24/06/2020	165,000	-	165,000
JOYCE WAMBUI MREFU	26/05/2020	366,000	-	366,000
VINCENT MUIRURI	15/04/2020	780,000	-	780,000
VINCENT MUIRURI	04/02/2020	200,000	-	200,000
PATRICK NDUNGU KABUGI	06/11/2020	100,000		100,000
DAVID KAMANDE KAMAU	03/04/2020	17,200		17,200
HELLEN NYAMBURA KARUGA	03/04/2020	125,077		125,077
ELIZABETH WANJIKU GICHINGA	19/9/2020	34,220		34,220
FADHIR JUMA CHARO	23/09/2019	154,080		154,080
MARY WANJIRU KINYANJUI	17/10/2019	200,000		200,000
SAMMY WACHIRA NGUGI	29/06/2020	975,200		975,200
PAUL MWANGI NDICHU	24/09/2019	30,000		30,000
ROSEMARY WANJIKU MUKURIA	29/06/2020	171,420		171,420
LOISE WANJIKU WAWERU	24/06/2020	129,200		129,200
KELVIN MWAURA MWAURA	11/12/2019	15,000		15,000
KELVIN MWAURA MWAURA	20/11/2019	58,000		58,000
KELVIN MWAURA MWAURA	14/01/2020	30,000		30,000
TOTAL		3,756,347	-	3,756,347



11/11/11

