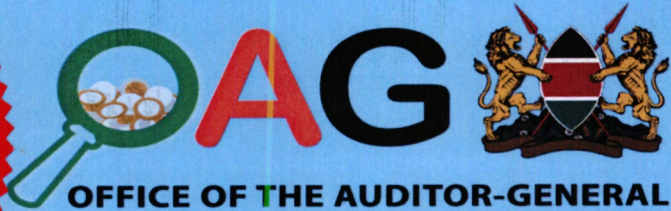


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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NANDI

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



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COUNTY EXECUTIVE OF NANDI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

COUNTY EXECUTIVE OF NANDI:
Reports and Financial Statements
For the year ended June 30, 2022

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1. Key Entity Information And Management

a) Background information

County Government of Nandi is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing devolved functions 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 Planning is in charge of the County Treasury. One of the functions of the CECM – Finance and Economic Planning is financial reporting at the County level.

Vision

“To be the leading County in Kenya where people are empowered economically, socially and politically through equitable sharing of resources to achieve the highest standards of living

Mission

“To improve the living standards of all residents of Nandi County by offering quality and sustainable services in an equitable and transparent manner through modern technology, innovation, enhance workforce, environmental sustainability and entrepreneurship in all spheres of life.”

Core Values

County Government of Nandi upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and teamwork.

b) Key management

The County’s day-to-day management is under the following key organs:

S/No	Name	Designation	Date of holding office
1.	H.E. Stephen Kipyego Sang	Governor	21 st Aug. 2017
2.	H.E. Dr. Yulita Cheruiyot	Deputy Governor	21 st Aug. 2017
3.	CPA Alfred Lagat	CECM, Finance and Economic Planning	24th Oct. 2017
4.	Ms.Ruth Koech	CECM, Health & Sanitation	24th Oct. 2017
5.	Mr.Elly Kurgat	CECM, Sports, Youth Affairs and Arts	24th Oct. 2017
6.	Dr. Benard K. Lagat	CECM, Agriculture and Cooperative Development	24th Oct. 2017
7.	Mr. Jacob Tanui	CECM, Trade, Investment and	24th Oct. 2017

COUNTY EXECUTIVE OF NANDI:
Reports and Financial Statements
For the year ended June 30, 2022

		Industrialization	
8.	Mr. Wilson Taiy	CECM, Tourism, Culture and Social Welfare	24th Oct. 2017
9.	Eng. Drice Rono	CECM, Transport & Infrastructure, and Ag Administration, Public Service & E-Government	25 th Oct. 2019
10.	Dr. Philemon Kiptoo Bureti	CECM, Land Environment & Natural Resources	25 th Oct. 2019
11.	Ms. Grace Sugut	CECM, Education, Research and Vocational Training	25 th Oct. 2019
12.	Mr. Meshack Malakwen	C.O Finance	4 th Apr. 2018
	Mr. Felix Sambu	C.O Economic Planning	4 th Apr. 2018
13.	Mr. Mohammed A. Feisal	C.O Administration, Public Service	4 th Apr. 2018
14.	Mr. Jonathan Misoi	C.O ICT & E-Government	4 th Apr. 2018
15.	Dr Paul Kipng'etich Lagat	C.O Medical Services	4 th Apr. 2018
16.	Mrs. Sally Kemboi	C.O Preventive and Promotive	4 th Apr. 2018
17.	Mr. Wilson Kipsigei Lelei	C.O Agriculture	4 th Apr. 2018
18.	Dr. Bernadette Misoi	C.O Cooperative Development	4 th Apr. 2018
19.	Dr. Rose Serem	C.O Trade and Investment	4 th Apr. 2018
20.	Mr. Philip Kipsang Towett	C.O Industrialization and Enterprise Development	4 th Apr. 2018
21.	Mr. Kennedy Cheruiyot Tanui	C.O Sports	4 th Apr. 2018
22.	Mr. Nelson Ligaga	C.O Youth Affairs and Arts	4 th Apr. 2018
23.	Ms Scholastica J. Tuwei	C.O Education, Research and Vocational Training	4 th Apr. 2018
24.	Mr. Solomon K. Mang'ira	C.O Land & Environment	4 th Apr. 2018
25.	Mr. Daniel Sang	C.O Water & Natural Resources	4 th Apr. 2018
26.	Mr. Jonah K. Biwott	C.O Transport & Infrastructure	4 th Apr. 2018
27.	Ms. Jepchumba Chemurgor	C.O Tourism, Culture and Social Welfare	4 th Apr. 2018

The County Executive team during the financial year consisted of:



H.E. Stephen Kipyego Sang - Governor

H.E. Stephen Kipyego Sang was elected the second Governor of Nandi County on 21st Aug. 2017. The governor was elected on an agenda of transforming Nandi County, improving the County's roads, boosting agriculture output, improving the health sector and uplifting the people of Nandi County from poverty. It is on these key pillars that the government of H.E. Stephen Kipyego Sang has been working on since coming into power.

Governor Sang holds a Bachelor of Law Degree from the University of Nairobi and postgraduate Diploma from Kenya School Of Law. Before his election as the governor, he served as the Senator for Nandi County for one term.

H.E. Dr. Yulita Cheruiyot – Deputy Governor

H.E. Dr. Yulita Cheruiyot was elected as the second Deputy Governor of Nandi County on 21st Aug 2017. Before her election as the Deputy Governor, she served as a Senior lecturer at the University of Eldoret. She has also held various top management positions in different institutions among them chairperson of the Disability Mainstreaming Committee at the University of Eldoret

The Deputy Governor has a passion for PWLDs and the less fortunate whom she has been championing for the empowerment.



CPA Alfred Lagat - CECM, Finance and Economic Planning

CPA Alfred Lagat was appointed as the CECM, Finance and Economic Planning on 24th Oct 2017. He has since been in the same role and has been driving the financial management agenda in the County.

Before his appointment, he worked as a Senior Associate in Deloitte and Touché. He also worked as an Assistant Finance Manager at Diamond Trust Bank. He was previously the lead consultant for Tullon Consulting Ltd. CPA Alfred holds a Bachelor of Commerce (Finance). He is also a Certified Public Accountant of Kenya (CPAK).

Ms. Ruth C. Koech - CECM, Health Services and sanitation

Ms. Ruth C. Koech was appointed the CECM, Health services on 24th Oct 2017. Ruth is a well renowned healthcare provider with global acclamations for her work. She has been involved in Health Administration for Iowa State Public Health Department in the USA.

Mrs. Koech has a degree in Nursing, Biology and Masters in Public Health Management, with a public background in the Health sector for over two decades.



Dr. Benard Kiplimo Lagat - CECM, Agriculture and Cooperative Development

Dr. Benard Kiplimo Lagat is a Development Economist with over ten years' experience in consultancy research and training in both Public and Private sectors.

He was initially a senior Lecturer and the postgraduate Chairman in the department of Economic, School of Business and Economics at Moi University teaching both postgraduate and undergraduate students.

Dr. Lagat was initially in-charge of Trade.



Mr. Jacob Tanui - CECM, Trade and Investment

Jacob heads the Department of Trade and Investment. He was appointed into this position on 24th Oct 2017. Mr Tanui graduated from JKUAT with a Bachelor of Science Degree in Applied Mathematics, Computer and Physics.

Jacob has over ten years' experience in the Banking sector, having worked in the Cooperative Bank, branch manager K-Rep Bank and Business Growth Development Manager Equity Bank.



Mr. Wilson Kibor Taiy - CECM, Tourism, culture & social welfare

Mr. Wilson Kibor Taiy is a holder of a master's Degree in Agricultural extension and Bachelor's Degree in Animal Production and has worked in the Agricultural sector for 32 years. He was appointed into this position on 24th Oct 2017

Mr. Taiy initially headed the docket of Agriculture before being moved to head the department of **Tourism, culture & social welfare**





Mr. Elly Kurgat - CECM, Sports, Youth Affairs & Arts.

Mr. Elly Kurgat is an Agribusiness Management graduate who has demonstrated experience developing intervention strategies that addresses youth radicalization in high risk environments.

He has practical experience designing, sourcing funds and implementing ideas geared towards addressing youth unemployment.

He is credited with the generation and development of the Youth Agribusiness Incubation centers that trains, mentors and support Youth Led Initiatives in the Agribusiness Sector.

Elly has been extensively involved in community youth mentorship programs and initiatives and has widely consulted with international donor agencies on multi-cultural projects and supported their implementations, simultaneously.

Recently, he consulted as a Youth Sector Specialist in the development of the Kenya Investment Mechanism; a funded programme that aims at boosting investments and business development by the youth by \$1M in five years.

He has also worked with Agricultural Development Corporation.



Grace Sugut CECM, Education, Research and Vocational Training

Grace Sugut was appointed as a CECM, Education, Research and Vocational Training on 20th October 2019. Before her appointment; she served as a member of the Nandi County Public Service Board. She holds a Bachelor of Arts degree in Government & Linguistics from University Of Nairobi, and a Post Graduate Diploma In Education from Egerton University.

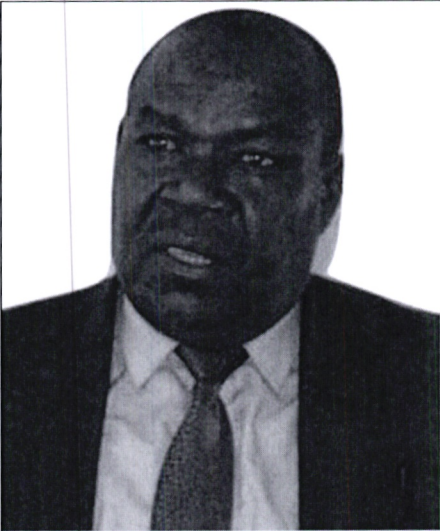


ENG. DRICE RONO

CECM, TRANSPORT & INFRASTRUCTURE and Ag. CECM, Administration, Public Service & E-Government

Eng. Drice Rono was appointed as a CECM, Transport and Infrastructure on 20th October 2019. Before his appointment he had served as Senior Superintendent Engineer Mechanical in Samburu County Government.

He holds a Bachelor of Engineering (Mechanical & Production) Moi University, executive certificate of proficiency in insurance (ECOP)



DR. PHILEMON KIPTOO BURETI

CECM, LAND ENVIRONMENT & NATURAL RESOURCES

Dr. Philemon Kiptoo Bureti was appointed as a CECM, Land Environment and Natural Resources on 20th October 2019. Before his appointment he had served in a dynamic academician and administrator with 10 years in Teaching, Research and Administration at the University, 10 years as an Accountant in the Army and 10 years as a Finance Officer in the Kenyan Ordinance and Factories Corporation.

He holds a MBA in strategic management-GLUK, BBM-Accounting option-GLUK, DPHIL in Religious Studies-Southern Evangelical Seminary (USA), MA in Strategic Leadership-Luther Rice University, CPA-KASNEB and ACNC-KASNEB.

c) Fiduciary Management

The key management personnel who were in office during the financial year end June 30, 2022 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	CPA. Alfred Lagat Bcom, CPA (K),	CECM, Finance and Economic Planning
2.	Mr. Meshack Malakwen BSc Agri, (MBA)	Chief Officer Finance
3.	CPA Hellen Kemboi, Bcom, CPA (K), (MBA Finance)	Director of Finance
4.	CPA Prisca Jepchirchir, BA(Economics) CPA (K)	Head of Budget & Economic Planning

d) Fiduciary oversight arrangements:

The key fiduciary oversight bodies at the County for the year ended June 30, 2022 were:

1. County Assembly of Nandi.
2. Public Accounts and Investment Committee
3. Budget and Appropriations Committee.

Some of the fiduciary activities undertaken during the financial year included the review of the audit report of the financial year 2020/2021 by PIC and PAC the committee.

e) County Executive Headquarters

County Government of Nandi,
P.O. Box 802 – 30300,
Kapsabet, Kenya.

f) County Executive Contacts

Telephone: (254) 053 525 2355,
E-mail: info@nandi.go.ke
Website: www.nandi.go.ke.

g) County Executive Bankers

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

2. Cooperative Bank
P.O. Box 19828 – 00100,
Nairobi, Kenya.

3. Equity Bank
P.O. Box 75104–00200,
Nairobi, Kenya.

4. KCB
P.O. Box 48400–00100,
GPO Nairobi.

h) Independent Auditors

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

i) Principal Legal Advisor

The Attorney General,
State Law office &
Department of Justice,
Harambee Avenue,
P.O Box 40112,
Nairobi, Kenya.

2. Forward by the CECM Finance and Economic Planning

It is my pleasure to present the Financial Statements for the County Government of Nandi for the year ended June 30, 2022. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance.

The devolved system of governance consists of the National Government and 47 County Governments.

I. Functions of the County Government

The county Government shall be responsible for any function assigned to it under the constitution or by an act of parliament, a county government shall be responsible for:

- a. County legislation in accordance with Article 185 of the constitution.
- b. Exercise executive functions in accordance with Article 183 of the constitution.
- c. Functions provided for in Article 186 and assigned in the fourth schedule of the constitution.
- d. Any other function that may be transferred to County governments from the National government under Article 187 of the constitution.
- e. Any function agreed upon with other County governments under Article 182 of the constitution and.
- f. Establishment and staffing of its public service as contemplated under Article 235 of the constitution

II. Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Nandi County includes Health and Sanitation, Vehicle Parking Fees, Business Permits, Kiborgok tea Estate proceeds, liquor licensing, House and stall Rents, Cess, Plot Rents, Agriculture, Market/Trade Centre fees, Slaughterhouses Administration cost, Sewerage and water, Cattle dips/veterinary and other small varied sources.

Public sector struggles to respond to the countless demand placed on them, in addition to the complexity of managing county government budget constraints forms a major risk, to

mitigate budget constraints an average local collection forecast was considered by involving all the stakeholders in budget planning and preparation process.

The Fourth Schedule of the Constitution contains information on the devolved services in Kenya. It stipulates the division of functions between the national and the county governments in Kenya. The devolved functions in Kenya performed by county governments are as follows.

- a. Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs (slaughterhouses), plant and animal disease control, and fisheries.
- b. County health services, including, in particular – county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession which is a national government function), cemeteries, funeral parlors and crematoria, and refuse removal, refuse dumps and solid waste disposal.
- c. Control of air pollution, noise pollution, other public nuisances, and outdoor advertising.
- d. Cultural activities, public entertainment and public amenities, including – betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities, and county parks, beaches and recreation facilities.

The County continues to explore new and innovative ways of increasing its own source revenue collections.

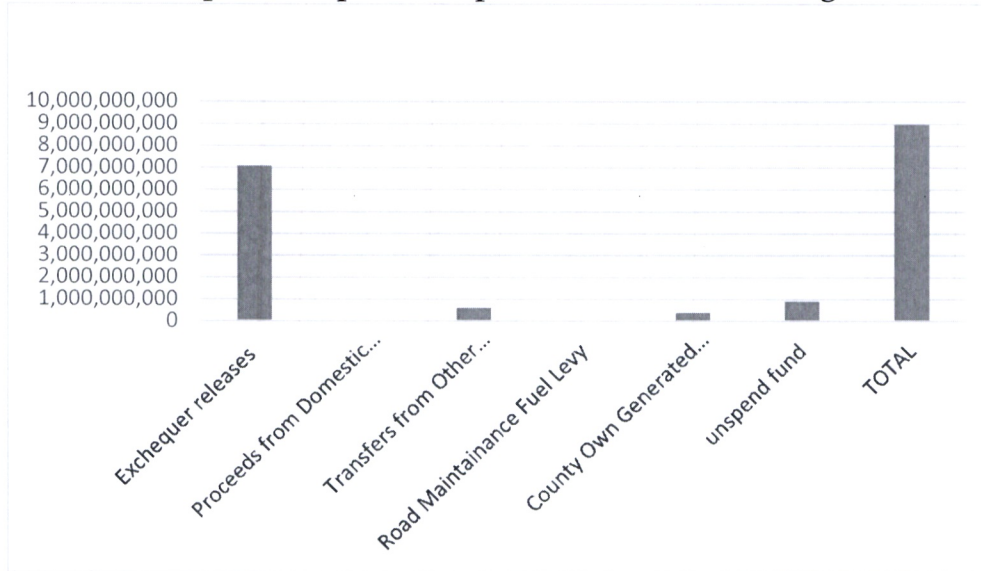
III. Financial Performance

(i) Revenue

In the year ended June 30, 2022, the County had projected revenues of Kshs. **8,965,549,809** consisting of Kshs **387,106,430** from own sources and Kshs. **8,578,443,379** from other sources i.e equitable share, transfer from other government entities and proceeds from domestic and foreign grants.

I. A graphical representation of the revenue budget is as shown below:

1.0 Graph 1: Graphical Representation of the Budget



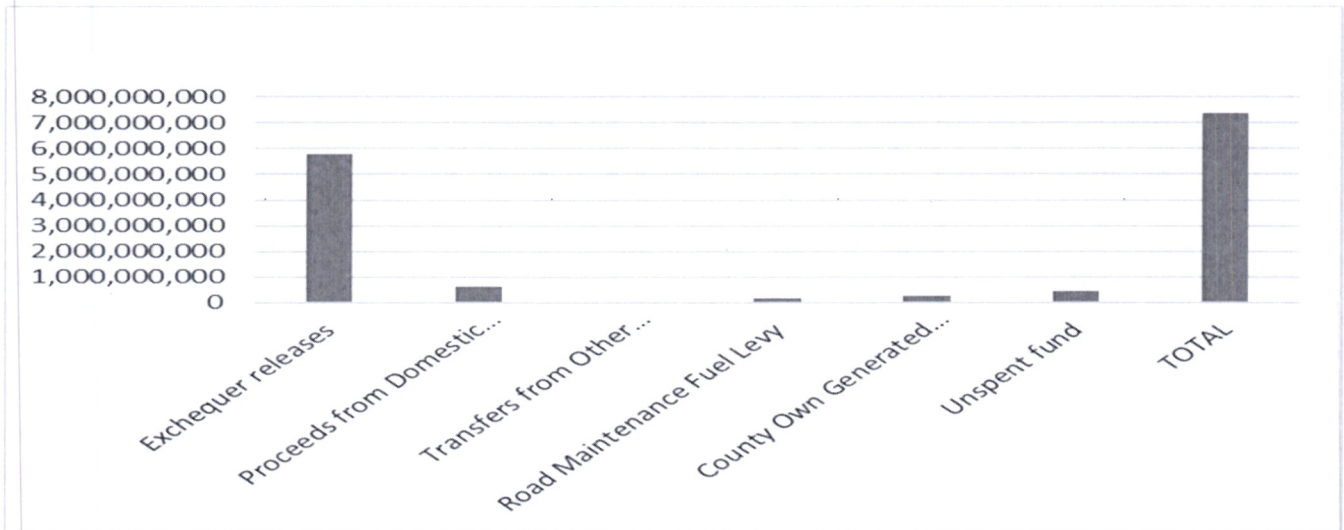
1.1 Figure 1: Nandi County revenue sources in FY 2021/2022

Equitable share revenue continues to form the largest part of our revenue budget, contributing 78% towards our budget. Our own generated revenues formed 4% of our budget. In order to plug in the deficit, we projected revenue from opening balance and transfer from other government entities of 11 % and 7% respectively of our budget. Out of the projected revenue, the County was able to realize **Kshs.7,534,803,049** in actual revenues, representing 84% performance. This performance decreased by 13% compared to previous financial year. In the table below, we present an analysis of revenue performance during the year.

Budget performance against actual amounts

Revenue classification	Budgeted (Kshs)	Actual (Kshs)	Realization (%)
Exchequer releases	8,578,443,379	7,235,998,225	84%
Proceeds from sale of assets	-	-	-
Other Receipts	387,106,430	298,804,624	74%
TOTAL	8,965,549,809	7,534,803,049	84%

Graph 2: Revenue Performance in FY 2021/2022



III. Payments

Our total expenditure for the year amounted to **Ksh. 7,315,568,463** comprising of recurrent, other grants and transfers and development.

Some of the development projects in FY 2021/2022 included the following:

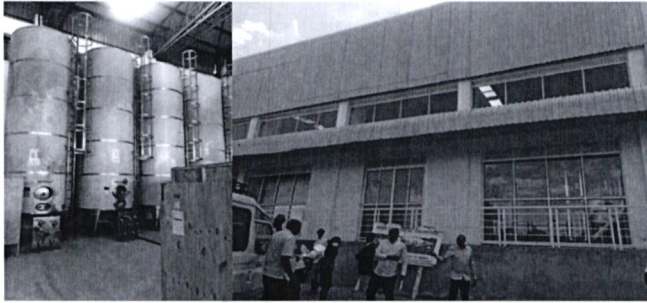
IV. County flagship projects and how they have been achieved.

In pursuit of addressing the needs of its people and spurring economic growth, the County Government of Nandi through public participation in the development of the CIDP 2018- 2022, came up with strategies that culminated into various programmes and projects. This led to identification of four flagship projects meant to have a significant impact on the livelihood of the people and also stimulate the realization of various programmes in the CIDP II. The four flagship projects namely: new hospital complex with mother and baby unit at Kapsabet County Referral Hospital; Nandi Cooperative Creameries in Kabiyet (Milk processing Plant); Eliud Kipchoge Modern Athletic Training Camp in Kapsabet and Nandi Textile and Apparel Unit in Mosoriot (NATEX).

The flagship projects are capital intensive in nature hence are multiyear funded through the County Budgets.

Figure 2: County Government Flagship projects completed in FY 2021/2022

NANDI COOPERATIVE CREAMERIES IN KABIYET



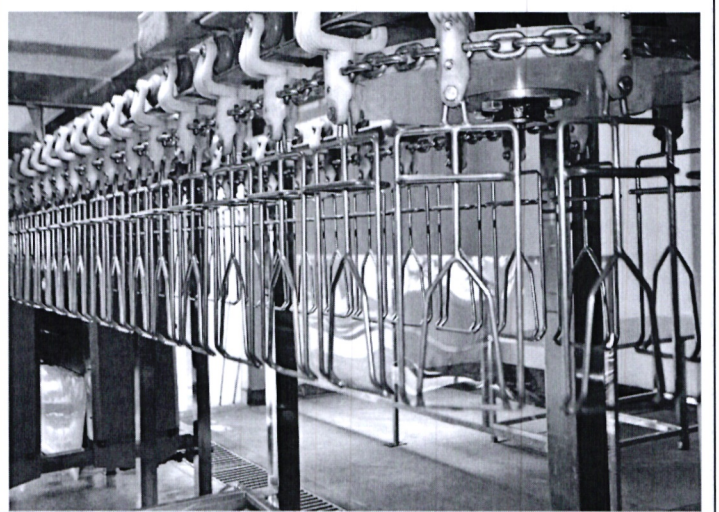
ELIUD KIPCHOGE MODERN ATHLETIC TRAINING CAMP IN KAPSABET



NEW MODERN CHICKEN PROCESSING PLANT AT KAPSABET



NEW MODERN CHICKEN PROCESSING PLANT AT KAPSABET



V. Cash Flows

In the FY 2021/2022, there was smooth cash flow compared to the previous financial year. This was as a result of timely disbursements by the National Treasury. The cash and cash equivalents increased from **Kshs. 353,216,392** as at 30th June 2021 to **Kshs. 572,450,778** as at 30th June 2022.

Accounts Receivables

During the financial year ended June 30, 2022 the County Government realised 100% in sharable revenue, this was majorly attributed to timely disbursement by the national treasury.

Pending Bills

The total pending bills as the end of the financial year was **Kshs 83,348,794**. Our focus as a County is to settle bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of pending obligations.

Fixed Assets

Nandi County Government has made significant investments in fixed assets since its inception in the year 2013. Additionally, we inherited some assets from the defunct local authorities. A newly developed asset management system is operational and currently we are in process of tagging all county assets, which we hope to finalize in FY 2022/2023. The system has among other things incorporated physical verification of all assets, valuation of assets and maintenance of asset register.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their continued support. I also want to thank my colleagues, the County Executive Committee Members in charge of all the other departments, for their teamwork and having worked tirelessly to ensure that County Government Nandi delivers.

I thank all staff in the entire County Government for their continued commitment and dedication through hard work in delivering services to the people of Nandi County and ensuring that Nandi County remains the source of champions.

.....

CECM Finance and Economic Planning
County Government of Nandi

3. Statement of Performance against County Predetermined Objectives

Introduction

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

I. Strategic development objectives

The County's 2018-2022 CIDP has identified seven 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 Nandi County's 2018-2022 CIDP are to:

- a) Provide quality physical infrastructure in the County
- b) Provision of maternal and child health services.
- c) Improved livestock breed.
- d) Expansion of ECDE infrastructure.
- e) Construction and upgrading of sports facilities within the county.
- f) Establishment of resource centres at community level.
- g) Increased access to safe and clean water

Progress on 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 for reasons of tracking progress and performance measurement: tabulated below is the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and	70% of motorable and passableroads within the city	In FY 21/22 we increased motorable and passable roads by 45%(2,830 Km of

COUNTY EXECUTIVE OF NANDI:
Reports and Financial Statements
For the year ended June 30, 2022

		services		roads were maintained during the financial year)
Health Services	To reduce incidences of child birth death	Reduction of child birth related complications	60% reduction of child birth death	In FY 21/22 we reduced incidences of child birth death from 26/1000 in FY 20/21 to 22/1000 in FY 2020/21
Agriculture	To Improve livestock breeds	Improvement of livestock breed	70% Improvement of livestock breed	In FY 21/22 we improved livestock breed by 45%
Sports, youth affairs and arts	To promote talent and training of youths through sports and youth programme.	More talents identified	75% talent identification	In FY 21/22 we identified new talents by 30%
Trade, investment and industrialization	To provide friendly business environment	More trading	73% business attraction	In FY 21/22 we attracted new businessmen and women by 32%
Finance and Economic Planning	To ensure prudent public finance management	More value for money	80% transparency in public funds	In FY 21/22 we ensured that there was over 50% transparency and accountability of public funds.
Tourism, Culture and Social Welfare	To promote culture through marketing programme.	More tourist	78% local tourist attraction	In FY 21/22 we attracted new local tourist by 14%
Land Environment & Natural Resources	To minimize and mitigate adverse environmental and social impact.	Pollution free environment	70% clean working environment	In FY 21/22 we ensured more clean working environment

**Nandi County Executive
Annual Report and Financial Statements
For the year ended June 30, 2022.**

Education, Research and Vocational Training	To provide, promote and coordinate quality education training and research.	Quality education for pre-school education	82% school turn out	In FY 21/22 we attracted more pre- school by 14%
Administration, Public Services and E – Government	Providing people centred, timely and user friendly human resources services to the general public	Reformed public service	79% public service	In FY 21/22 we increased public service satisfaction by 25%

4.Environmental and Sustainability Reporting

i. Sustainability strategy and profile

In the financial year 2021-2022 we had to go an extra mile to balance the politics and service provision to the public, value for money remains to be our key objective.

The County Government of Nandi has advocated for all the stakeholders i.e. Constituencies and County officials to work together in promoting participatory, governance and accountability.

The strategy has been achieved through public participation in budget making process.

ii. Environmental performance

When the County treasury provide departments with finance to invest in projects such as building a road, providing people with water the aim is to ensure that the people and the environment are protected from potential adverse impacts. This is done through policies that identify, avoid, and minimize harm to people and the environment. These policies requires department to address certain environmental and social risks in order to receive further support for investment projects from experience including environmental and social considerations into project design and implementation to improve development outcomes.

Safeguard Policies

The current environmental and social policies are known as the "Safeguard Policies," the mechanism for addressing environmental and social issues in our project design, implementation and operation, and they provide a framework for consultation with communities and for public disclosure. Examples of these requirements include conducting environmental and social impact assessments, consulting with affected communities about potential project impacts, and restoring the livelihoods of displaced people.

iii. Employee welfare

Nandi county government has provided instruction, training and supervision so as to ensure health and safety at work of his workers.

Policies have been put in place to ensure Employment of worker at any machine or in any process that may cause ill health or bodily injury is prohibited unless worker has been fully instructed about the hazards involved and precautions that must be observed. Worker should be properly trained or required to work under supervision of experienced persons

iv. Market place practices

To ensure responsible competition practices, the County Government of Nandi has undertaken vigorous training at various sub counties on emerging issues of corruption both touching on county staff and the public.

The Government has ensured that fair competition environment exist for all the residents living in Nandi by eliminating all unethical or illegal business practices.

During the financial year 21/22 there was timely payment to the suppliers. 30% of the total contracts for the year were reserved to groups under AGPO

To maintain ethical marketing, the County Government of Nandi has embarked on ensuring that products of various companies operating within the county are not only benefiting consumers but also socially responsible and environmentally suitable.

To safeguard customer rights and interest, the County Government of Nandi has adopted weight & measures to ensure that majority of products sold to the public meet the required quantity and quality.

5.Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ending June 30, 2022. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

Approval of the financial statements

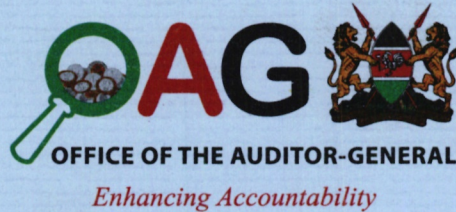
The County Executive's financial statements were approved and signed by the CEC member for finance on _____ 2022.

.....

**County Executive Committee Member
Finance and Economic Planning**

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NANDI FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nandi set out on pages 1 to 42, which comprise the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, the statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and

a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Nandi as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1.0 Presentation, Accuracy and Completeness of the Financial Statements

1.1 Differences Between Financial Statements and Integrated Financial Management Information System (IFMIS) Reports

The financial statements reflect balances that vary from the reports generated from IFMIS as detailed below;

Notes to Financial statement	Amount as per Financial Statements (Kshs)	Amount as per Notes to IFMIS Reports (Kshs)	Variance (Kshs)
Exchequer Releases	7,235,998,225	-	7,235,998,225
Other Receipts	298,804,624	-	298,804,624
Compensation of Employees	3,649,417,748	3,877,026,950	(227,609,202)
Use of Goods and Services	1,380,479,065	2,167,956,443	(787,477,378)
Subsidies	9,500,000	-	9,500,000
Transfer to Other Government entities	803,003,318	-	803,003,318
Other Grants and Payments	392,680,715	121,790,767	270,889,948
Acquisition of Assets	1,080,487,617	1,537,849,493	(457,361,876)
Cash and Bank Balances	573,925,503	388,170,169	185,755,334
Cash in hand	20,372	7,474,612,858	(7,474,592,486)
Accounts Receivables - Outstanding Imprest	-	968,154,385	(968,154,385)
Deposits and Retention	7,829,373	-	7,829,373
Fund Balance Brought Forward	573,945,875	(34,413,083,519)	34,987,029,394
Prior Year Adjustments	15,649,903	-	15,649,903
Pending Accounts Payable	83,348,794	50,965,243,317	(50,881,894,523)
Related party transactions	6,990,869,041	-	6,990,869,041

No satisfactory explanations or reconciliations has been provided for the above variances.

In the circumstances, the accuracy and completeness of the financial statements' amounts and balances for the year ended 30 June, 2022 could not be confirmed.

1.2 Misstatements in the Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts-recurrent and development combined reflects total actual payments on comparable basis amount of Kshs.7,315,568,463, while a recast revealed a total of Kshs.7,725,891,066 resulting to an under-cast of Kshs.410,322,603. Further, other grants and transfers actual expenditure is reflected as Kshs.803,003,318 instead of Kshs.392,680,715 as reflected in the statement of receipts and payments, leading to a difference of Kshs.410,322,603.

In addition, the statement of comparison of budget and actual amounts (development) reflects under actual on comparable basis, total payments of Kshs.1,579,050,137. A recast of the payments however, revealed a total of Kshs.1,588,550,137 resulting to an under-cast of Kshs.9,500,000. The statement also reflects, under the payments, a budget utilization difference of Kshs.1,112,124,663, while a recast revealed a budget utilization difference of Kshs.1,102,624,663 resulting to an overcast of Kshs.9,500,000.

1.3 Budget Execution by Programmes and Sub-Programmes

The budget execution by programmes and sub-programmes reflects an over expenditure of Kshs.1,215,000 under account number 202040000 - design of roads and bridges. Similarly, the statement reflects expenditure of Kshs.349,869,941 under account 501010000 - free primary education which is a misrepresentation since the budget has no item on free primary education. Further, the statement reflects under account 502010000 - secondary bursary management services expenditure of Kshs.156,504,115 which is at variance with the amount of Kshs.107,000,000 reflected as transfer to Nandi County Education Fund in Note 7 to the financial statements.

In the circumstances, the accuracy and completeness of the budget amount could not be confirmed.

2. Summary of Non-Current Assets Register

Annex 6 to the financial statements on summary of non-current assets register reflects historical cost as at 30 June, 2022 carried forward balance of Kshs.8,992,730,283 which includes heritage and cultural assets balance of Kshs.1,406,759,241. Examination of assets records revealed purchase of breeding stocks amount of Kshs.29,979,303 classified as additions to heritage and cultural assets during the year. In addition, acquisition of strategic stocks and commodities amount of Kshs.54,007,589 was included under additions for the year as biological assets. The amount was however, for vaccines and liquid Nitrogen purchased by the department of Agriculture for service delivery to farmers but were included in the asset register. Further, buildings and structures and transport equipment balances of Kshs.519,689,394 and Kshs.31,184,178 respectively, included as additions during the year could not be confirmed as the supporting documents were not provided. The historical cost carried forward column has been indicated as 2022-2022 instead of 2021-2022.

In the circumstances, the accuracy and completeness of non-current assets balance of Kshs.8,992,730,283 as at 30 June, 2022 could not be confirmed.

3. Misstatements in Cash and Cash equivalents

3.1 Bank Reconciliation Statements

Examination of bank reconciliation statement for the Central Bank of Kenya Recurrent Account for the month of June, 2022 revealed payments in the cash book not recorded in bank statement (unpresented cheques) of Kshs.145,449,228. Details on the dates when the payments were subsequently cleared in the bank were however, not provided. Further, out of the total unpresented cheques, payments totalling to Kshs.19,734,054 relate to imprests issued to members of staff. The County Government did not however disclose any outstanding imprests in the financial statements and the imprest registers, warrants and approvals were not provided for audit.

Further the cash and cash equivalents balance of Kshs.573,925,503 includes Nandi County KDSP Account balance of Kshs.49,245,004 whereas the cash book reflects a balance of Kshs.34,516,564 resulting to a variance of Kshs.14,728,440 which has not been explained.

3.2 Irregular Netting off Negative balances

The Statement of Assets and Liabilities reflects cash and cash equivalents of Kshs.573,925,503 which includes net off of deposits account balance of Kshs.7,829,373 and Nandi county salary account balance of Kshs.219,779,009 as disclosed in Note 14A to the financial statements. This is contrary to IPSAS 1, paragraph 48 which states that assets and liabilities and revenue and expenses shall not be offset unless required or permitted by an IPSAS.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.573,925,503 as at 30 June, 2022 could not be confirmed.

4. Pending Accounts Payable

Note 1 on other important disclosures reflects pending accounts payable of Kshs.83,348,794. The analysis under Annex 2 for pending accounts payable has not been included as required by the Public Sector Accounting Standards Board.

In the circumstances, the accuracy and completeness of pending accounts payable balance of Kshs.83,348,794 could not be confirmed.

5. Payments Made Outside IFMIS

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,380,479,065 which includes hospitality supplies and services amount of Kshs.147,464,882 as disclosed in Note 5 to the financial statements. Documents provided for audit in support of the amount revealed that payments totalling to Kshs.14,469,230 were made to hotels for hire of conference facilities outside IFMIS system without supporting documentation.

In the circumstances, propriety of the expenditure of Kshs.14,469,230 on hospitality supplies and services for the year ended 30 June, 2022 could not be confirmed.

6. Irregular Payment of Insurance Costs

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,380,479,065 which includes insurance costs of Kshs.229,913,793 as disclosed in Note 5 to the financial statements. The amount includes payments made to an Insurance Broker, of Kshs.175,000,000 for provision of medical insurance cover. The anomalies indicated below were however, noted;

- i. Payment voucher number 43579 for Kshs.75,000,000 was not provided for audit review. Further, payment voucher for Kshs.100,000,000 was not supported with a Local Service Order.
- ii. The professional opinion by the head of procurement function was issued on 14 October, 2021. The tender evaluation was done on 28 October, 2021, fourteen (14) days after the professional opinion was given contrary to regulation 78 (2) of the Public Procurement and Asset Disposal Regulations, 2020 which states that the evaluation report under paragraph (1), shall be reviewed by the head of the procurement function and forwarded to the accounting officer together with the professional opinion referred to in Section 84 of the Act within a day upon receipt of the evaluation report.
- iii. Letters appointing the tender opening committee members and the committee's minutes were not provided for audit.
- iv. The contract agreement was to come into force on the date of execution of the agreement and to continue for the initial period of 12 months from the effective date. The contract agreement did not however, indicate the date the agreement was entered into. Therefore, it was not possible to determine the effective date and the initial period.
- v. The insurance policy document was not provided for audit.

In the circumstances, the regularity and propriety of the expenditure of Kshs.175,000,000 on insurance could not be confirmed.

7. Unsupported Deposits Account Balance

The statement of assets and liabilities and Note 16 to the financial statement reflects accounts payable/deposits and retentions Nil balance (Kshs.299,207,297:2020/2021) as at 30 June 2022. The clearance of the balance brought forward has not been supported with a note and schedule detailing the refunds made to the contractors and occasioning the Nil balance as at 30 June, 2022. In addition, a deposits ledger was not maintained to support the balance held in this account.

In the circumstances, the accuracy and completeness of the accounts payable Nil balance could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts- recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.8,965,549,809 and Kshs.7,534,802,849 respectively resulting to an under-funding of Kshs.1,430,746,960 or 16% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.8,965,549,809 and Kshs.7,315,568,463 respectively resulting to an under expenditure of Kshs.1,649,981,346 or 18 % of the budget. The expenditure was limited to the amount realized.

The Management explained that the variances mainly occurred as a result of failure to collect own generated receipts, low transfers from other Government entities and delays in the disbursement of funds from The National Treasury.

The under-funding and under-expenditure affected the planned activities and impacted negatively on service delivery to the residents of Nandi County.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. The Management has however, not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

3. Project verification

The physical verification of projects conducted during the month of December, 2022 revealed that, eleven (11) projects with an expenditure of Kshs.30,737,483 were

implemented, out of which, seven (7) were completed, one (1) was incomplete, one (1) had stalled and two (2) were ongoing. The details are at **Appendix I**.

In the circumstances, the resident of Nandi County have not gotten value for the money expended.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

1.1 Lack of approved staff establishment

A review of the staff records provided for audit revealed that the County Government did not have an approved staff establishment to determine the optimum number of the employees required to achievement of goals and objectives in the strategic plan.

The Management is in breach of the law for not having an approved staff establishment as required by Public Service Human Resource Policies.

1.2 Excessive Wage Bill

The statement of receipts and payments reflects compensation of employees of Kshs.3,649,417,748, or 49% of the total revenue of Kshs.7,534,802,849. This is contrary to the provisions of section 25 (1) (b) of the Public Finance Management (County Government) Regulations,2015 and part B.5 (2) of the County Human Resources Manual, 2013 which provides that wages shall not exceed thirty-five percent (35%) of the county government's total revenue

In the circumstances, Management was in breach of the law for payment of salary beyond the set threshold.

1.3 Officers Paid through both Manual and IPPD Payrolls

The statement of receipts and payments reflects Compensation of employees amount of Kshs.3,649,417,748. The analysis of payrolls revealed that two hundred and thirteen (213) employees were paid through both IPPD and manual payrolls, for an amount of Kshs.221,723,160 which could be a double payment. The Management explained the

payments outside IPPD to be for airtime allowances and salary increments. The detailed list of the officers, amounts and authorities have not been provided for audit review.

In the circumstances, Management was in breach of the law for payment of salary outside IPPD system.

2. Non-Compliance with the One Third of Basic Salary Rule

Analysis of IPPD payroll for the month of June 2022 revealed that forty-eight (48) employees had committed their salaries beyond the one third of their basic salary contrary to the provisions of Section 19 (3) of the Employment Act. Over-commitment of salary may lead to 'pecuniary embarrassment' of the public service.

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

3. Non-Compliance with Law on Ethnic Diversity

The analysis of Integrated Payroll and Personnel Data revealed that the County Government of Nandi had 5,172 employees. Out of the number, 4,946 or 96% were members of the same ethnic community.

The Management is in Contravention of Articles 232(1) (g), (h) and (i) of the Constitution of Kenya, 2010 and Sections 7(1) and (2) of the National Cohesion and Integration Act, 2008 which requires all public establishments to seek to represent the diversity of the people of Kenya in employment of staff and that no public establishment shall have more than one third of its establishment from the same ethnic community.

4. Failure to Prepare Financial Statements

4.1 Consolidated Financial Statements

The County Treasury did not prepare and submit the consolidated financial statements and summaries to the Auditor-General and copies to The National Treasury, Controller of Budget and the Commission on Revenue Allocation contrary to provisions of Section 163 (1) and (4) of the Public Finance Management Act, 2012.

In the circumstances, Management was in breach of the law

4.2 Departmental Financial Statements

The County Executive Management designated, in writing, accounting officers to be responsible for managing finances of the County Government entities during the year under review. The officers did not however, prepare annual financial statements in respect of all the County Government entities under their jurisdiction as prescribed by Sections 148(1), 163(1) and 164(1) of the Public Finance Management Act, 2012, which requires accounting officers to prepare and submit the entities' financial statements to the Auditor-General and deliver copies to the relevant County Treasury, Controller of Budget, and the Commission on Revenue Allocation.

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

4.3 Financial statements for Municipality of Kapsabet

The County Executive Management did not submit financial statements for Municipality of Kapsabet for the year ended 30 June, 2022 to the Auditor-General as required by Section 46 of the Urban Areas and Cities Act, 2011.

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

5. Un-Supported Expenditure

5.1 The statement of receipts and payments reflects use of goods and services amount of Kshs.1,380,479,065 which includes domestic travel and subsistence allowances amount of Kshs.140,270,871 as disclosed in Note 5 to the financial statements. A review of the payment vouchers revealed that an amount of Kshs.3,092,315 was not supported by requisite documents including imprest warrants, work tickets, report on the activity, program and attendance list.

5.2 The statement of receipts and payments reflects use of goods and services amount of Kshs.1,380,479,065 which includes other operating expenses amount of Kshs.38,002,007 as disclosed in Note 5 to the financial statements. Out of the amount, Kshs.33,296,000 relate to imprest expensed directly and was not supported by imprest warrants, surrender forms, work/air tickets and authority to travel. This is contrary to Regulation 104 of the Public Finance Management Regulations, 2015 which states that all receipts and payments voucher of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

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

6. Acquisition of Assets

6.1 Proposed Construction of New Hospital

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,080,487,617, which includes construction of buildings amount of Kshs.292,163,104 as disclosed in Note 10 to the financial statements. Included in the amount is expenditure for the construction of a new hospital with mother and baby unit at Kapsabet county referral hospital through Contract No.NDCG/TND/HS/21/2018-2019. The contract, was signed on 17 April, 2019 at a contract price of Kshs.409,813,441 for a duration of two years, two months and two weeks to coincide with the closure of the financial year 2020-2021. The physical verification conducted in November, 2022 however revealed the issues below.

- i. The roofing was incomplete.
- ii. Plastering and partitioning had not been done.
- iii. Windows and doors had not been fixed.

- iv. The project is approximately 65% complete, one year and seven months after the final contract period date.
- v. The payments to the contractor could not be vouched as certificates of works and payment vouchers for the financial year 2021-2022 were not provided for audit review.

6.2 Irregularity in Design, Supply, Installation and Commissioning of Milk Processing Equipment

The statement of receipts and payments reflects acquisition of assets balance of Kshs.1,080,487,617 which includes construction of buildings and purchase of specialized plants, equipment and machinery amounts of Kshs.292,163,104 and Kshs.29,423,798 respectively. The amount includes payments totalling to Kshs.28,980,226 for design, supply, installation and commissioning of Nandi Co-operative creameries milk processing plant. The site visit on 28 October, 2022 and review of documents revealed the issues noted below

- i. Payment of Kshs.13,000,000 to a local firm for supply and installation of phase I of the equipment was supported by the certified works and inspection and acceptance committee report. The amount was however, an advance payment for clearance of transportation cost and port charges for the equipment which was not provided for in the contract.
- ii. The 10% retention monies were not withheld against the payments made totaling to Kshs.28,980,226.
- iii. A contract for phase II of builder's work was entered into on 7 February, 2020 at a contract sum of Kshs.67,753,818. The contract did not however, specify the contract period. Further, the contract indicated payments at 30% on signing contract, 30% upon completion of half of the works and 40% on completion. This is however against the government regulation on payments only being made on certified works or where advance payment is done, this should be specified in the contract and a security for the advance payment be provided.
- iv. A site instruction ref. CCD/01/03/2021 signed on 16 March, 2021 was issued by the project manager/project Engineer varying the works by Kshs.15,878,716 or 23% of the contract price, resulting to an addendum to the contract which was signed on 26 April, 2021. The contract sum increased to Kshs.83,582,534. The Management has not explained why the extra works were not included in phase II contract.
- v. The payment vouchers numbers, 44150377 and 44150557 were supported with photocopies instead of original certificates of work done, posing a risk of making double payments.
- vi. Details of actual certified works against the payments made for the builder's works were not attached to the payments vouchers neither were they included in the project file.

- vii. Phase II, which included office block and external works was still in progress at the time of the audit. The epoxy floor finish had not been done on one half of the floor and installation of additional machineries under phase II was incomplete.
- viii. The payment certificate number 3 indicated prime costs and provisional sums amount of Kshs.4,974,845 as certified but which was not supported with schedules of work done.

In the circumstances the Management did not adhere to procurement law in the implementation of the project and value for money may not have been realized.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Risk Management Policy and Disaster Recovery Plan

As reported previously, the County Government did not have in place a risk management policy and there were no formal risk assessments performed during the year under review.

In addition, there was no internal audit review and audit committee assurance on the integrity of the entity's financial information, its system of governance, risk and internal controls and the legal and ethical conduct of management and employees. There was also no audit committee's evaluation of the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended.

Further, no disaster recovery plan was in place to mitigate against loss of data and information.

In the circumstances, the internal control systems and processes are weak and the County Government is exposed to risk of failure to achieve its goals

2. Internal Control Weaknesses on Processing of Payments

Examination of payment vouchers in support of the expenditure incurred during the financial year 2021/2022 revealed the following control weaknesses: -

- i. Most of the payment vouchers did not indicate cheque numbers or internet banking (IB) references, cash book voucher numbers and dates, thereby making it difficult to trace the payments in the cash book and bank statements.
- ii. Payment vouchers and the supporting documents were not stamped with dated stamp.
- iii. Internal Audit section completion and sign was lacking in all the payment vouchers sampled for audit.
- iv. The vote control section on the payment vouchers did not indicate the vote charged, the budgetary allocation, available balance before and after the charge and an authentication by the vote book accountant.
- v. The IFMIS System Generated Purchase Orders were not attached to payment vouchers but manual purchase orders were used, with few instances of IFMIS purchase Order numbers being quoted on the payment vouchers.

In the circumstances, the controls in payments process are weak and the process is prone to errors and fraud.

3. Weakness in internal controls on Hire of Equipment

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,080,487,617, which includes expenditure on construction of roads of Kshs.406,490,463, as disclosed in Note 10 to the financial statements. Out of the expenditure, Kshs.193,699,837 was on hire of equipment and machinery. A review of a sample of payment vouchers totalling to Kshs.20,085,000 on hire of machinery and equipment revealed the following anomalies:

- i. The invoices did not indicate the LSO number and measurement sheet did not indicate details of the road constructed.
- ii. The invoice were not authenticated by stamping and signing. The invoices were not dated and numbered and the equipment utilization form did not indicate the equipment used.

In the circumstances, the Management was in breach of Regulation 85 (4) of the Public Finance Management (County Governments) Regulations, 2015 which requires signatories to thoroughly scrutinize the documents supporting payments.

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 Government's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the 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 County Executive financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 County Executive 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 March, 2023

Appendix I: Projects Verification

	Payee	Project	Project Cost (Kshs.)	Remarks
	Department of Agriculture			
1.	Shadom Engineering Ltd	Construction of Phase I Chemalal cattle dip	507,748	Phase 1 of the project is complete, but Phase 2 has not yet started hence the project has stalled, no project signage erected
	Department of Trade			
2.	M/S Kipkenda Ventures Ltd	Construction of typical market stalls at Ndalat trading Centre	1,234,610	As per the Bill of Quantities the following were not done; <ul style="list-style-type: none"> Roofing was to use galvanized gauge 28 sheets at a cost of Kshs.84,000 but gauge 30 was used Was to have box gutters and downpipe at Kshs.26,000 but not done There was a provisional sum of Kshs.100,000 for electrical work but was not done
3.	M/S Optimax Group Ltd	Construction of jua shed at Kurgung Centre	1,531,330	The project was inspected as complete, but the following works were not done as per Bill of Quantities; <ul style="list-style-type: none"> No soldered box gutter on fascia board and downpipe fixed at Kshs.60,440 No complete fascia board at Kshs.14,400 No ventilation blocks all round and on partition at Kshs.25,200
4.	Danaken Company limited	Installation of water, Sheds and Seats, Renovation of watch tower, Foot bridge and supply and installation of Dustbins at Chepkiit Water fall	3,276,780	Complete
5.	M/S Riscan Enterprises ltd	Renovation of OPD, Lab, Maternity and construction of Pit latrine and incinerator at Kingwal Dispensary	4,068,985	Complete but not in use
6.	Malsupro Services Company	Construction of septic tank, steel gate and fence at Sigot Dispensary	2,496,980	Complete
	Department of Roads			
7.	Foly Link Ltd	Spot improvement Kibungu Centre - Chepkumia Dip - Kimugulmet	4,586,800	Road works Complete

	Payee	Project	Project Cost (Kshs.)	Remarks
8.	Juliket Auto Services Ltd	Spot Improvement Kapnyil- Mogoiwet Rd. Chesumei	2,398,309	Road works Complete
9.	Lallana Investment Ltd	Construction of Simbi Box Culvert - Nandil Hill	3,563,241	Road works Complete
10.	Uaban Venture Ltd	Spot Improvement of eastview - Kiptoros Rd - Chesumei	2,262,000	Road works Complete
11.	Coltech Civil works	Emergency Construction of Amai Box Culvert	4,810,700	Road works Complete
Total			30,737,483	

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For the year ended June 30, 2022.**

7.Statement of Receipts and Payments for the year ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	7,235,998,225	6,661,643,002
Proceeds from sale of assets	2	-	-
Other receipts	3	298,804,624	278,408,973
Total receipts		7,534,802,849	6,940,051,975
Payments			
Compensation of employees	4	3,649,417,748	3,575,932,560
Use of goods and services	5	1,380,479,065	934,170,678
Subsidies	6	9,500,000	6,400,000
Transfers to other government entities	7	803,003,318	780,723,986
Other grants and transfers	8	392,680,715	530,630,784
Social security benefits	9	-	-
Acquisition of assets	10	1,080,487,617	1,178,933,060
Finance costs, including loan interest	11	-	-
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	-	-
Total payments		7,315,568,463	7,006,791,068
Surplus/deficit		219,234,386	(66,739,093)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2nd Feb 2022 and signed by:



Name: Meshack Malakwen
Chief Officer-Finance



Name: Hellen Kemboi
Head of Accounting Unit
ICPAK M/No 11936

**Nandi County Executive
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8.Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	573,925,503	668,789,195
Cash balances	14B	20,372	29,495
Total cash and cash equivalent		573,945,875	668,818,690
Outstanding imprests and advances	15	-	750,000
Total financial assets		573,945,875	669,568,690
Financial liabilities			
Accounts payable/Deposits and retentions	16	-	(299,207,297)
Net financial assets		573,945,875	370,361,393
Represented by			
Fund balance b/fwd.	17	370,361,392	437,100,486
Prior year adjustments	18	(15,649,903)	-
Surplus/deficit for the year		219,234,386	(66,739,093)
Net financial position		573,945,875	370,361,393

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

2nd Feb 2022 and signed by:



.....
Name: Meshack Malakwen
Chief Officer - Finance



.....
Name: Hellen Kemboi
Head of Accounting Services
ICPAK M/No 11936


**Nandi County Executive
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For the year ended June 30, 2022.**

9. Statement of Cash Flows for the period ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	7,235,998,225	6,661,643,002
Other receipts	3	287,403,322	278,408,973
Payments for operating expenses			
Compensation of employees	4	(3,649,417,748)	(3,575,932,560)
Use of goods and services	5	(1,380,479,065)	(934,170,678)
Subsidies	6	(9,500,000)	(6,400,000)
Transfers to other government units	7	(803,003,318)	(780,723,986)
Other grants and transfers	8	(392,680,715)	(530,630,784)
Social security benefits	9	-	-
Finance costs, including loan interest	11	-	-
Other payments	13	-	-
Adjusted for:			
Other adjustments Prior year adjustments	18	-	-
Decrease/(increase) in outstanding imprests & advances	19	(750,000)	-
Increase/(decrease) in deposits and retentions	20	(3,498,601)	-
Net cash flow from operating activities		1,284,072,100	1,112,193,967
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(1,080,487,617)	(1,178,933,060)
Net cash flows from investing activities		(1,080,487,617)	(1,178,933,060)
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		203,584,483	(66,739,093)
Cash and cash equivalents at beginning of the year		370,361,392	437,100,486
Cash and cash equivalents at end of the year		573,945,875	370,361,392

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2nd Feb 2022 and signed by:

.....
Name: Meshack Malakwen
Chief Officer Finance

..... 
Name: Hellen Kemboi
Chief Officer Finance
ICPAK Member Number 11936

*Nandi County Executive
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For the year ended June 30, 2022.*

10.Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	8,578,443,379	-	8,578,443,379	7,235,998,225	1,331,043,852	84
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	387,106,430		387,106,430	298,804,624	99,702,908	74
Total	8,965,549,809	-	8,965,549,809	7,534,802,849	1,430,746,960	84%
Payments						
Compensation of employees	3,837,791,442	-	3,837,791,442	3,649,417,748	188,373,694	95%
Use of goods and services	1,380,124,356	-	1,380,124,356	1,380,479,065	(354,709)	100%
Subsidies	10,000,000		10,000,000	9,500,000	500,000	95%
Transfers to other government units	752,018,413	-	752,018,413	803,003,318	-	100%
Other grants and transfers	803,003,318	-	803,003,318	803,003,318	-	100%
Acquisition of assets	2,182,612,280	-	2,182,612,280	1,080,487,617	1,102,124,663	50%
Total	8,965,549,809	-	8,965,549,809	7,315,568,463	1,649,981,346	82%
Surplus/(Deficit)	-	-	-	219,234,386	(219,234,386)	0

(a) the 74% realization of the own source revenue was due to establishment of county entities which in turn transferred some of the revenue streams to the department.

(b) The 50% utilization on the acquisition of assets was attributed to non-realization of the receipts which affected implementation of some of the projects.

(c) The underperformance of 52% under other grants and transfers was due to under realization of receipts of the same source

The County Executive's financial statements were approved on 27th Feb 2022 and signed by:



Name: Meshack Malakwen
Chief Officer Finance



Name: Hellen Kemboi
Head of Accounting Services
ICPAK Member Number: 11936

**Annual Report and Financial Statements
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11. Statement of Comparison of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=b-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	5,586,162,549	-	5,586,162,549	5,439,615,004	146,547,545	100
Proceeds from sale of assets					-	-
Other receipts	387,106,430		387,106,430	287,403,322	99,703,108	74
Total	6,274,375,009	-	6,274,375,009	5,727,018,326	547,356,683	91%
Payments						
Compensation of employees	3,837,791,442		3,837,791,442	3,649,417,748	188,373,694	95%
Use of goods and services	1,380,124,356		1,380,124,356	1,380,479,065	(354,709)	100%
Subsidies	-	-	-	-	-	-
Transfers to other government units	570,202,323		570,202,323	570,202,323	0	100%
Other grants and transfers	486,256,888	-	486,256,888	126,919,190	359,337,698	26%
Surplus/(deficit)	6,274,375,009	-	6,274,375,009	5,727,018,326	547,356,683	91%

- (a) The 74% realization of the own source revenue was due to establishment of county entities which in turn transferred some of the revenue streams to the department.
 (b) The 50% utilization on the acquisition of assets was attributed to non-realization of the receipts which affected implementation of some of the projects.
 (c) The underperformance of 52% under other grants and transfers was due to under realization of receipts of the same source.

The County Executive's financial statements were approved on 2nd Feb 2022 and signed by



Name: Meshack Malakwen
Chief Officer Finance



Name: Hellen Kemboi
Head of Accounting Services
ICPAK Member Number: 11936

**Nandi County Executive
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12.Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	2,691,174,800		2,691,174,800	1,968,387,074	722,787,726	73%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	2,691,174,800		2,691,174,800	1,968,387,074	722,787,726	73%
Payments						
Subsidies	10,000,000		10,000,000	9,500,000	500,000	95%
Transfers to other government units	232,800,995		232,800,995	232,800,995	(0)	100%
Other grants and transfers	265,761,525		265,761,525	265,761,525	0	100%
Acquisition of assets	2,182,612,280		2,182,612,280	1,080,487,617	1,102,124,663	50%
Totals	2,691,174,800	-	2,691,174,800	1,579,050,137	1,112,124,663	59%
Surplus/(deficit)				389,336,937	(389,336,937)	0

(a) The 74% realization of the own source revenue was due to establishment of county entities which in turn transferred some of the revenue streams to the department.

(d) The 50% utilization on the acquisition of assets was attributed to non-realization of the receipts which affected implementation of some of the projects.

(b) The underperformance of 52% under other grants and transfers was due to under realization of receipts of the same source

The County Executive's financial statements were approved on 2nd Feb 2023 and signed by:

.....
Name: Meshack Malakwen
Chief Officer Finance

.....
Name: Hellen Kemboi
Head of Accounting Services
ICPAK Member Number: 11936

*Nandi County Executive
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13. Budget Execution by Programmes and Sub-Programmes

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
-		Default - Non Programmatic	-	-	-
	-	Default - Non Programmatic	-	-	-
101000000		Land Policy and Planning	272,298,844.00	257,064,395.30	15,234,448.70
	101010000	Development Planning and Land Reforms	272,298,844.00	257,064,395.30	15,234,448.70
102000000		Housing Development and Human Settlement	-	-	-
	102010000	Housing Development	-	-	-
	102040000		-	-	-
103000000			720,645,039.00	327,716,863.65	392,928,175.35
	103020000	Building Standards and Research	720,645,039.00	327,716,863.65	392,928,175.35
	103030000		-	-	-
	103040000		-	-	-
104000000			-	-	-
	104020000		-	-	-
105000000		Urban and Metropolitan Development	-	-	-
	105010000	Urban Mobility and Transport	-	-	-
106000000		General Administration Planning and Support Services	-	-	-
	106010000	Administration, Planning & Support Services	-	-	-
	106020000	Procurement, Warehousing and Supply	-	-	-
107000000		General Administration Planning and Support Services	539,446,273.00	344,328,695.80	195,117,577.20
	107010000	Agricultural Policy, Legal and Regulatory Frameworks	539,446,273.00	344,328,695.80	195,117,577.20
108000000		Crop Development and Management	2,600,000.00	-	2,600,000.00
	108010000	Land and Crops Development	2,600,000.00	-	2,600,000.00
109000000		Agribusiness and Information Management	-	-	-
	109010000	Agribusiness and Market Development	-	-	-

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110000000		Irrigation and Drainage Infrastructure	361,847,634.00	213,899,233.65	147,948,400.35
	110010000	Promotion of Irrigation and Drainage Development and Management	361,847,634.00	213,899,233.65	147,948,400.35
201000000		General Administration, Planning and Support Services	253,849,445.00	214,506,198.15	39,343,246.85
	201010000	General Administration, Planning and Support Services	253,849,445.00	214,506,198.15	39,343,246.85
202000000		Road Transport	574,045,041.00	511,855,337.75	62,189,703.25
	202010000	Construction of Roads and Bridges	-	-	-
	202020000	Rehabilitation of Roads	574,045,041.00	510,640,337.75	63,404,703.25
	202030000	Maintenance of Roads	-	-	-
	202040000	Design of Roads and Bridges	-	1,215,000.00	(1,215,000.00)
203000000		Rail Transport	-	-	-
	203010000	Rail Transport	-	-	-
301000000		General Administration Planning and Support Services	218,465,558.00	202,215,955.60	16,249,602.40
	301010000		218,465,558.00	202,215,955.60	16,249,602.40
302000000		Industrial Development and Investments	54,968,853.00	6,001,752.00	48,967,101.00
	302010000	Promotion of Industrial Development and Investments	54,968,853.00	6,001,752.00	48,967,101.00
303000000		Standards and Business Incubation	-	-	-
	303010000	Standardization, Metrology and conformity assessment	-	-	-
	303020000	Business financing & incubation for MSMEs	-	-	-
304000000		Cooperative Development and Management	-	-	-
	304010000	Governance and Accountability	-	-	-
305000000		East African Affairs and Regional Integration	-	-	-
	305010000	East African Customs Union	-	-	-
	305020000	East African Common Market	-	-	-
	305030000	EAC Monetary Union	-	-	-
306000000		Tourism Development and Promotion	37,299,290.00	5,202,196.00	32,097,094.00

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	306010000	Tourism Promotion and Marketing	-	-	-
	306020000	Niche tourism product development and diversification	37,299,290.00	5,202,196.00	32,097,094.00
307000000		Trade Development and Promotion	-	-	-
	307010000	Domestic Trade Development	-	-	-
	307020000	Fair Trade and Consumer Protection	-	-	-
401000000		Preventive & Promotive Health Services	2,863,677,874.00	2,814,543,357.45	49,134,516.55
	401010000	Communicable Disease Control	2,863,677,874.00	2,814,543,357.45	49,134,516.55
402000000		Curative Health Services	-	-	-
	402010000	National Referral Services	-	-	-
403000000		Health Research and Development	-	-	-
	403010000	Capacity Building & Training	-	-	-
	403020000	Research & Innovations	-	-	-
404000000		General Administration, Planning & Support Services	-	-	-
	404010000	Health Policy, Planning & Financing	-	-	-
	404020000	Health Standards, Quality Assurance & Standards	-	-	-
	404030000	National Quality Control Laboratories	-	-	-
405000000		Maternal and Child Health	-	-	-
	405010000	Family planning services	-	-	-
	405030000	Immunization	-	-	-
501000000		Primary Education	376,032,223.00	349,869,940.95	26,162,282.05
	501010000	Free Primary Education	376,032,223.00	349,869,940.95	26,162,282.05
502000000		Secondary Education	216,878,974.00	156,504,114.50	60,374,859.50
	502010000	Secondary Bursary Management Services	216,878,974.00	156,504,114.50	60,374,859.50
	502020000	Free Day Secondary Education	-	-	-
	502030000	Secondary Teachers Education Services	-	-	-
503000000		Quality Assurance and Standards	-	-	-
	503010000	Curriculum Development	-	-	-
701000000		General Administration Planning and Support Services	1,256,535,536.00	873,915,576.87	382,619,959.13
	701020000		1,256,535,536.00	873,915,576.87	382,619,959.13

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702000000		Cabinet Affairs	-	-	-
	702010000		-	-	-
703000000		Government Advisory Services	-	-	-
	703010000	State Corporations Advisory Services	-	-	-
	703020000	Kenya-South Sudan Advisory Services	-	-	-
704000000		State House Affairs	-	-	-
	704010000	Coordination of State House Functions	-	-	-
705000000		Leadership and Coordination of MDAs	-	-	-
	705010000	Coordination and Supervision	-	-	-
706000000		Economic Policy and National Planning	-	-	-
	706010000	Economic Planning Coordination services	-	-	-
707000000		National Statistical Information Services	45,000,000.00	255,190.00	44,744,810.00
	707010000	Census and Surveys	-	-	-
	707020000		45,000,000.00	255,190.00	44,744,810.00
	707030000		-	-	-
708000000		Public Investment Management, Monitoring and Evaluation Services	-	-	-
	708010000	National Integrated Monitoring and Evaluation	-	-	-
709000000		General Administration Planning and Support Services	-	-	-
	709010000	Human Resources and Support Services	-	-	-
710000000		Public Service Transformation	-	-	-
	710010000	Human Resource Management	-	-	-
	710020000	Human Resource Development	-	-	-
711000000		Gender & Youth Empowerment	-	-	-
	711010000	National Youth Service	-	-	-
712000000		Devolution Services	-	-	-
	712010000	Management of devolution affairs	-	-	-

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	712020000	Intergovernmental Relations	-	-	-
713000000		Special Initiatives	-	-	-
	713010000	Relief & Rehabilitation	-	-	-
714000000		General Administration Planning and Support Services	-	-	-
	714010000	Administration services	-	-	-
715000000		Foreign Relation and Diplomacy	-	-	-
	715010000	Management of Kenya missions abroad	-	-	-
716000000		International Trade and Investments Promotion	-	-	-
	716010000	International Trade	-	-	-
717000000		General Administration Planning and Support Services	-	-	-
	717010000	Administration Services	-	-	-
	717020000	Human Resources Management Services	-	-	-
718000000		Public Financial Management	-	-	-
	718010000	Resource Mobilization	-	-	-
	718020000	Budget Formulation Coordination and Management	-	-	-
	718030000	Audit Services	-	-	-
719000000		Economic and Financial Policy Formulation and Management	-	-	-
	719010000	Fiscal Policy Formulation, Development and Management	-	-	-
	719030000	Microfinance Sector Support and Development	-	-	-
720000000		Market Competition	-	-	-
	720010000	Elimination of Restrictive Trade Practices	-	-	-
	720020000		-	-	-
721000000		Legislation and Representation	319,608,695.00	218,411,489.15	101,197,205.85
	721010000	Legislation and Representation	319,608,695.00	218,411,489.15	101,197,205.85
	721050000		-	-	-
722000000		Legislative Oversight	-	-	-
	722050000		-	-	-

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723000000		General Administration, Planning and Support Services	-	-	-
	723010000	General Administration, Planning and support services	-	-	-
724000000		Inter-Governmental Revenue and Financial Matters	-	-	-
	724020000	Research and Policy	-	-	-
	724040000	County Co-ordination Services	-	-	-
	724060000		-	-	-
725000000		General Administration, Planning and Support Services	669,452,972.00	654,835,131.60	14,617,840.40
	725010000	Administration	669,452,972.00	654,835,131.60	14,617,840.40
901000000		Sports	65,000,000.00	55,053,721.65	9,946,278.35
	901010000	Sports Training and competitions	65,000,000.00	55,053,721.65	9,946,278.35
902000000		Culture	117,897,558.00	68,429,888.00	49,467,670.00
	902010000	Conservation of Heritage	-	-	-
	902020000	Public Records and Archives Management	117,897,558.00	68,429,888.00	49,467,670.00
903000000		The Arts	-	-	-
	903010000	Film Services	-	-	-
	903020000		-	-	-
904000000		Library Services	-	-	-
	904010000	Library Services	-	-	-
	904020000		-	-	-
905000000		General Administration, Planning and Support Services	-	-	-
	905020000		-	-	-
		Grand Total	8,965,549,809.00	7,315,568,463	1,649,981,346

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

ii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items

respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

5. Third Party Payments

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

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.

Significant Accounting Policies (Continued)

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

7. Imprests and Advances

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. Third Party Deposits and Retention

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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

Significant Accounting Policies (Continued)

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

11. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Accounting Policies (Continued)

12. Contingent Assets

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

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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 27th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was no supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	1,155,992,791	460,001,100
Total exchequer releases for quarter 2	1,750,217,259	1,960,884,202
Total exchequer releases for quarter 3	1,747,717,260	1,540,280,805
Total exchequer releases for quarter 4	2,582,070,915	2,700,476,895
Total	7,235,998,225	6,661,643,002

The prior year figure of Kshs. 5,808,851,100 changed to Kshs.6,661,643,002 due to adoption of the new template which categorised exchequer releases as a combination of equitable share, donor funds released through exchequer and transfers from other government entities.

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from 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	-	-

There was no asset disposed during the financial year.

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
County Own Generated Receipts	287,403,322	278,408,973
Returned CRF Issues	11,401,302	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	298,804,624	278,408,973

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	3,364,535,516.55	3,318,173,340
Basic wages of temporary employees	24,161,000.00	33,899,742
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	194,883,957	160,594,323
Employer contribution to compulsory national health insurance schemes	4,266,625.25	5,474,059
Pension and other social security contributions	61,570,650.00	57,509,111
Social benefit schemes outside government	-	-
Other personnel payments	-	281,985
Total	3,649,417,748	3,575,932,560

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	57,796,024	64,229,067
Communication, supplies and services	4,689,385	7,524,068
Domestic travel and subsistence	140,270,871	111,474,370
Foreign travel and subsistence	9,561,501	-
Printing, advertising and information supplies & services	6,145,618	12,823,345
Rentals of produced assets	2,676,233	-
Training expenses	11,050,384	4,677,580
Hospitality supplies and services	147,464,882	56,139,011
Insurance costs	229,913,793	11,793,103
Specialized materials and services	552,143,884	434,722,949
Office and general supplies and services	93,175,529	35,839,336
Fuel, oil and lubricants	42,765,874	48,548,713
Other operating expenses	38,002,007	115,822,610
Routine maintenance – vehicles and other transport equipment	31,536,480	30,318,060
Routine maintenance – other assets	13,286,603	258,466
Total	1,380,479,065	934,170,678

**Nandi County Executive
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Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations	9,500,000	6,400,000
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached</i>	-	-
Total	9,500,000	6,400,000

An amount of Kshs.9,500,000 were payment to Kapsabet Nandi Water and Sanitation Company and was paid in Kind.

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Central government entities	-	84,247,542
See attached list	-	-
Transfers to Other Counties	-	5,000,000
Nandi County Assembly	696,003,318	662,476,444
Nandi County Education Fund	107,000,000	24,000,000
Nandi County Executive Car & Mortgage Fund	-	-
covid fund	-	5,000,000
Total	803,003,318	780,723,986

The transfer to Nandi County Assembly was mainly for their compensation of their employees, use of goods and their development.

The transfer to Nandi County Education Fund increased from Kshs. 24,000,000 to Kshs. 107,000,000 because of more enrolment of the needy students to the programme.

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Covid fund	-	-
Scholarships and other educational benefits	13,959,947	-
KDSP	58,640,175	52,732,765
K.U.S.P-UDG	107,356,976	43,187,707
K.U.S.P-UIG	4,065,500	10,689,210
NARIGP	112,751,684	288,576,983
THUSCP/THS	49,804,355	101,918,194
ASDSP	27,627,419	24,371,350
DANIDA & FIF Disbursement	-	-
WORLD BANK	-	-
N.I	18,474,659	9,154,575
TOTAL	392,680,715	530,630,784

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

**Nandi County Executive
Annual Report and Financial Statements
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Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	292,163,104	352,342,693
Refurbishment of Buildings	54,850,086	104,896,532
Construction of Roads	406,490,463	428,322,303
Construction and Civil Works	172,676,204	139,052,879
Overhaul and Refurbishment of Construction and Civil Works	8,430,267	8,682,570
Purchase of Vehicles and Other Transport Equipment	-	22,866,207
Overhaul of Vehicles and Other Transport Equipment	-	1,474,138
Purchase of Household Furniture and Institutional Equipment	22,753,911	-
Purchase of Office Furniture and General Equipment	4,472,719	24,677,954
Purchase of ICT Equipment	-	7,572,199
Purchase of Specialised Plant, Equipment and Machinery	29,423,798	61,965,947
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	29,979,303	11,839,655
Research, Studies, Project Preparation, Design & Supervision	5,240,172	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	54,007,589	15,239,983
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	1,080,487,617	1,178,933,060
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,080,487,617	1,178,933,060

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	-
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Repayment of Principal on Domestic Lending and On-Lending

	2021-2022	2020-2021
	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	-	-

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

**Nandi County Executive
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Notes to the Financial Statements (Continued)

14. Cash and Bank Balances

14A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021-2022	2020-2021
			Kshs	Kshs
NANDI COUNTY RECURRENT	1000170719		-	-
NANDI COUNTY DEVELOPMENT	1000170678		-	-
NANDI COUNTY REVENUE FUND	1000171278		583,043,013	341,362,950
NANDI COUNTY REVENUE FUND EQUITY	0490260871255		329,735	1,476,044
Nandi County NHIF Nandi Hills County Hospital	01141594316300		1,067,180	593,161
Nandi County Meteitei Sub county Hospital	01141594316300		121,460	24,220
Nandi county NHIF Kaptumo sub District Hospital	01141594316400		545,201	770,576
Kapsabet District Hospital account	01141329212200		-	12,471,120
Chepterwai Sub-district account	01141329282900		60,720	5,680
KAIMOSI ATC REVENUE ACCOUNT Equity	0490280776278		4,148,677	3,753,680
NANDI COUNTY IMPREST KCB	1238877419		-	2,000,011.56
NANDI COUNTY GS A/C			-	-
NANDI COUNTY R.M.L A/C NO.	1000250828		426,523	8,535,059
Mpesa 299299			80,091	853,245
NBK			1,365,387	
NANDI COUNTY A.S.D.S.P	1226115853		18,478,202	21,099,637
Narigp KCB	1226530680		30,955,430	36,605,363
NAGRIP AIC SPA CBK	1000369167		2,000	
Nandi county village polytechnic project	1000369183		126,649	31,231,596
Nandi County SPA CBK (World Bank)	1000546457		8,001,785	-
Nandi County SPA CBK (World Bank)	1000336471		-	62,263
Nandi County KDSP A/C Coop	01141328220500		49,245,004	22,267,235
Nandi County KDSP A/C CBK	1000441388		-	-

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Nandi County Kenya Urban Institutional Grants A/C CBK	1000397101		-	-
Kapsabet Municipality Urban Development Grants A/C CBK	1000397117		40,000,000	-
Kapsabet Municipality-UDG A/C KCB	1260069508		54,774,129	162,131,105
Nandi County UIG A/C KCB	1260069338		56,771	4,122,271
Nandi County Nutrition International A/C CBK	10004445138		870,166	7,845,425
Nandi County Youth Service A/C Kcb	0490280129064		5,342	237,241
Nandi County Imprest A/C Equity	0490280577012		148	380
Nandi County Health Operations A/C Equity	0490280544576		900	14,170
Nandi County Cimate change Fund	1000541504		-	-
Nandi County Cimate change Fund	1000467298		-	-
Nandi County Deposit And Retention A/C KCB	1257518267		7,829,373	11,326,764
Nandi County Deposit A/C CBK	1000242043		-	-
Nandi County AGRIC SEC DEV SUPPORT PROG	1000369159		-	-
Nandi County EMERGENCY FUND A/C CBK	1000451637		-	-
Nandi County SPECIAL PURPOSE A/C	1000542039		-	-
Nandi County Salary A/c			(219,779,009)	-
Nandi County Deposit and retention A/C	1257518267		(7,829,373)	-
Total			573,925,503	668,789,195

14 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	20,372	29,495
Cash in hand – Held in Foreign Currency	-	-
Total	20,372	29,495

**Nandi County Executive
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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Location 1	19,940	27,170
Location 2	432	1,746
Location 3	-	579
Total	20,372	29,495

15. Outstanding imprests and advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of Imprest and Salary Advance per Department</i>	2021-2022	2020-2021
<i>Imprest</i>	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
<i>Salary Advance</i>		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Overdraft equity	-	287,880,533
Deposits	-	11,326,764
Total	-	299,207,297

[Provide short appropriate explanations as necessary]

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	801,533,885	668,789,195
Cash in Hand	20,372	29,494
Accounts Receivables	-	750,000
Accounts Payables	(227,608,382)	(299,207,297)
Total	573,945,875	370,361,392

18. Prior Year Adjustments

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

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	668,789,195	(15,649,903)	653,139,292
Cash in Hand	29,494	-	29,494
Accounts Payables	(299,207,297)	-	(299,207,297)
Receivables	750,000	-	750,000
Others (<i>Specify</i>)	-	-	-
Total	370,361,392	(15,649,903)	354,711,489

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Notes to the Financial Statements (Continued)

19. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1 st July (A)	-	-
Imprest and Advances As At 30 th June (B)	-	-
Increase)/ Decrease In Imprest and Advances (C=(B-A))	-	-

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	-	-
Deposits and Retention as at 30 th June (B)	-	-
Increase/ (Decrease) in Deposits and Retentions C= B-A	-	-

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	212,707,412	-	184,947,731.2	27,759,680.4
Construction of Civil Works	152,498,830	-	13,826,2942.3	14,235,888
Supply of Goods	258,294,440	-	247,155,278.6	11,139,161
Supply of Services	150,440,070	-	120,226,005.8	30,214,064.59
Total	773,940,752	-	690,591,958	83,348,794

2. Pending Staff Payables (See Annex 3)

	Balance b/f	Additions for	Paid during	Balance c/f
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	FY 2020-2021	the period	the year	FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

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Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. External Assistance

	FY 2021-2022	FY 2020-2021
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	-	-

Other Important Disclosures (Continued)

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021
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 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

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Other Important Disclosures (Continued)

d. non-monetary external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

Other Important Disclosures (Continued)

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

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

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

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

5.1 Classification by Source

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
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 & foreign borrowing	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Other Important Disclosures (Continued)

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	94,380,180	94,380,180
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	696,003,318	662,476,444
Nandi County Education Fund	107,000,000	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	5,000,000
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	803,003,318	667,476,444
<u>Transfers From Related Parties</u>		
Transfers from the Exchequer	6,990,869,041	5,808,851,100
Road Maintainance Fuel Levy	-	160,365,516
Youth Polytechnic support grant	-	27,919,894
Abolishment of user fees in health centres and dispensaries	-	18,086,363
Total Transfers From Related Parties	6,990,869,041	6,015,222,873

7. Establishment of other County Government Entities

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

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Other Important Disclosures (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Nandi County Education Fund	18 th June 2016	Education, Research and Vocational Training	Scolastica Tuwei
Nandi County Emergency Fund	31 st March 2020	Health and Sanitation	Dr Paul Lagat
Nandi County Executive Car loan and Mortgage Scheme Fund	20 th September 2017	Finance and Economic Planning	Mr. Meshack Malakwen
Kapsabet Nandi Water and Sanitation Company	15 th June 2006	Water and Natural	Mr. Daniel Sang

8. Disclosure of Balances in Revenue Collection Accounts

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
Nandi County NHIF Nandi Hills County Hospital A/C No.011415943313800-Coop	Kshs.	-	1,067,180	593,161
Nandi County Revenue Fund A/C No.0490260871255 Equity	Kshs.	-	329,735	1,476,044
Nandi county NHIF Meteitei Sub District Hospital A/C No.01141594316300-Coop	Kshs.	-	121,460	24,220
Nandi County NHIF Kaptumo Sub District Hospital A/C No.01141594316400-Coop	Kshs.	-	545,201	770,576
Kapsabet District Hospital A/C No.01141329212200-Coop	Kshs.	-	0	12,471,120
Chepterwai Sub- District Hospital A/C No.01141329282900-Coop	Kshs.	-	60,720	5,680
Total	-	-	2,124,296	15,340,801

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

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs.132,021,277

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Against The Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising From Ppps	-	-
Total	-	-

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (Note 3)	-	-
Other Donations For Covid-19 Received Directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	-	-
Purchase Of Beds And ICU Units		
Subsidies To The Community	-	-
Payment Of Hospital Bills	-	-
Donations To Schools And Other Institutions	-	-
Other Expenses (Specify)	-	-
Total Payments	-	-
Balance In The Covid 19 Fund	-	-

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16. 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Presentation, Accuracy and Disclosure of the Financial Statements: Fiduciary Management, Entity Bankers, Statement of Cash Flows	Nandi county executive has a total of 12 departments, each department is headed by county executive committee member assisted by respective chief officer, some department have two chief officers giving a total of sixteen officers for the entire county, all the above officers were disclosed as required in the financial statements, An inclusion of KCB and Equity bank has been effected in the amended financial statements as per the requirement, The variance of Kshs. 50,879,661 in the opening balance and the figures used in the FY 2019/2020 was occasioned by the treatment of youth polytechnics support grant and abolishment of use fee as transfer from other government entities instead of other grants and transfers, however, the same has been rectified in the financial statements.	resolved	30 th may 2022
5.1	Exchequer Releases; Late Disbursements Variances in donor funds Disbursements,	An extension letter from the National Treasury and C.O.B was provided so as to approve late disbursement; however, a resubmission of the same has been annexed for your review. All the donor funds released during the financial year was as per the CARA except	resolved	30th may 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Payments made after 30 June 2021	for Kenya Devolution Support Program which is a world bank funded project and it is in 2-level in implementation. Level one is for capacity building and level two is for development funding. Payments totaling to Ksh. 626,285,725 done after 30 th June 2021 was occasioned by late disbursement by the National Treasury. A letter was done to regularize the above and also its good to note that invoicing was done before the close of business on 30 th June 2021		
6.0	Compensation of Employees	statutory deductions which were not remitted to respective authorities was occasioned by late disbursement by the national treasury, the said deductios were later paid in the subsequent financial year to the respective bodies.	resolved	30th may 2022

Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



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CEC, County Treasury

Date

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17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,153,493,391	1,747,717,259	1,747,717,260	2,341,941,131	6,990,869,041
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	5,925,563	-	-	-	-
World Bank – THUSCP	-	-	-	59,095,086	59,095,086
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	155,603,751	155,603,751
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Nutrition International	2,499,400	-	-	2,499,400	4,998,800
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	2,500,000	-	-	17,005,984	19,505,984
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Total	1,155,992,791	1,750,217,259	1,747,717,260	2,582,070,915	7,235,998,225

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Annex 2 – Analysis Of Pending Accounts Payable

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

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

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Annex 5 –Analysis Of imprests and Advances
(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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Annex 6 – Summary Of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022-2022
Land	541,127,600	-	-	-	541,127,600
Buildings And Structures	3,649,640,834	519,689,394	-	-	4,169,330,228
Transport Equipment	470,957,883	31,184,178	-	-	502,142,061
Office Equipment, Furniture And Fittings	118,367,737	4,472,719	-	-	122,840,456
ICT Equipment	91,508,452	-	-	-	91,508,452
Machinery And Equipment	423,942,149	29,423,798	-	-	453,365,947
Heritage And Cultural Assets	1,371,539,765	29,979,303	-	-	1,406,759,241
Biological Assets	-	54,007,589	-	-	-
Intangible Assets	94,441,388	5,240,172	-	-	148,448,977
Infrastructure Assets- Roads, Rails	-	406,490,463	-	-	406,490,463
Work In Progress	1,150,716,858	-	-	-	1,150,716,858
Total	7,912,242,666	1,080,487,617	-	-	8,992,730,283

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Nandi County Assembly	116,177,541	265,156,005	112,415,424	202,254,348	696,003,318	696,003,318	-	
2	Nandi County Education Fund	6,000,000	36,000,000	56,600,000	8,400,000	107,000,000	107,000,000	-	
3	Total	122,177,541	301,156,005	169,015,424	210,654,348	803,003,318	803,003,318	-	



.....
 Director of Finance
 County Executive

.....
 Director of Finance
 County Assembly/fund/project

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Annex 8: Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

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Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 10 Disaster Expenditure Reporting Template

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 11: – Bank Reconciliation/FO 30 Reports



1900
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