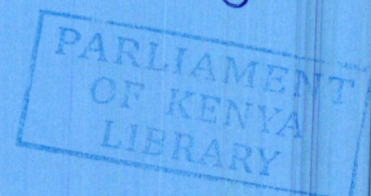


REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

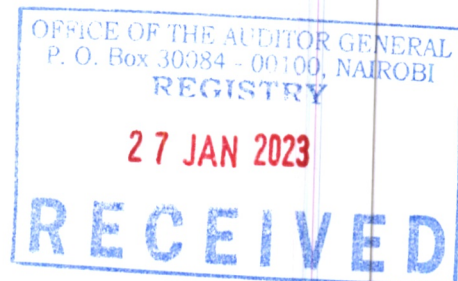
ON

COUNTY EXECUTIVE OF

NYAMIRA

FOR THE YEAR ENDED

30 JUNE, 2022



COUNTY EXECUTIVE OF NYAMIRA
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

TABLE OF CONTENTS

PAG

1.	KEY COUNTY EXECUTIVE OF NYAMIRA INFORMATION AND MANAGEMENT	ii
2.	FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING	vii
3.	STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES	xvi
4.	ENVIRONMENTAL AND SUSTAINABILITY REPORTING	xlix
5.	STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	li
6.	REPORT OF THE AUDITOR GENERAL	lii
7.	STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2022.	1
8.	STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022	2
9.	STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022	3
10.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022	4
11.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30 JUNE 2022	6
12.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS : DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2022	8
13.	BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2022	10
14.	SIGNIFICANT ACCOUNTING POLICIES	14
15.	NOTES TO THE FINANCIAL STATEMENTS	19
16.	PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS	30
17.	ANNEXES	57

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

1. KEY COUNTY EXECUTIVE OF NYAMIRA INFORMATION AND MANAGEMENT

a) Background Information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

b) Key Management

The County Government of Nyamira is constituted as per the Constitution of Kenya and it is headed by the County Governor, H.E. Amos Nyaribo who is responsible for the general policy and strategic direction of the County.

Nyamira County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government. The Governor is supported by County Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, ICT and Economic Planning, CPA Emily Moraa Ongaga is in charge of the County Treasury. The County Treasury is mandated with the responsibility of year in reporting on the financial and non-financial operations of the county government's affairs.

Vision

To be a leading County Government in effective and efficient utilization of resources, provision of essential services, industrial growth and development initiatives for improved quality of life for all.

Mission

To foster the County Government's economic growth through intensive and efficient utilization of local.

Core Values

Nyamira County upholds the values of:

- i. Professional integrity: All members of staff shall uphold the highest standards of professional competence and integrity.
- ii. Participatory approach: The County Government is committed to consultative and all inclusive planning and budgeting processes.
- iii. Customer focus: The County Government is committed to uphold customer driven and customer focused service delivery.
- iv. Innovation and visionary: The County Government is committed to innovative, creative and visionary planning and financial management.
- v. Transparency and accountability: The County Government conducts its business in a transparent and accountable manner
- vi. Partnership: The County Government endeavours to promote and embrace partnerships and participatory process of implementing its activities.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

c) Key Management

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

- Department of Finance, ICT and Economic Planning
- Department of Public Service Management
- Department of Health Services
- Department of Trade, Tourism, Industrialization and Cooperative Development
- Department of Lands, Housing and Physical Planning
- Department of Agriculture, Livestock and Fisheries
- Department of education
- Department of Gender, Sports and Culture
- Department of Environment and Natural Resources
- Department of Transport and Infrastructure
- Department of County Executive Office
- Department of County Public Service Board
- Department of Municipality

d) Fiduciary Management

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

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

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

No.	Designation	Name
	Public Service Board	
14	Accounting Officer-Department of Municipality	Mr. Vincent Oigo

e) Fiduciary Oversight Arrangements

- The oversight mandate of the County Government is bestowed on the County Assembly of Nyamira which was headed by the Speaker Hon. Moffat Teya and deputised by Hon. Robinson Mocheche.
- The Accounting Officer for the County Assembly is the Clerk. The current office holder is Mr Duke Onyari.
- The house has twenty (20) elected members and sixteen (16) nominated members. The assembly carries its mandate through the whole house or through various committees. The committees include;

Finance and Economic Planning

This Committee was formed under Standing Order 191 of the County Assembly of Nyamira Standing Orders. The following eleven members were appointed to serve in this committee:

SN	Name	Designation
1	Hon. Richard Onyinkwa	Chairperson
2	Hon. Heznah Mokua	Vice Chairperson
3	Hon. Duke Omoti	Member
4	Hon. Carolyn Mogere	Member
5	Hon. Fredick Mosiori	Member
6	Hon. Charles Keganda	Member
7	Hon. Charles Maroko	Member
8	Hon. Stella Matunda	Member
9	Hon. Irene Sese	Member
10	Hon. Irene Mayaka	Member

County Public Investment and Accounts Committee

This Committee was formed under Standing Order 186 of the County Assembly of Nyamira Standing Orders. The following five members were appointed to serve in this committee:

SN	Name	Designation
1	Hon. Thaddeus Nyabaro	Chairperson
2	Hon. Monica Mwamba	Vice chairperson
3	Hon. Charles Keganda	Member
4	Hon. Robson Mocheche	Member
5	Hon. Irene Sese	Member

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

County Budget and Appropriations Committee

This Committee was formed under Standing Order 187 of the County Assembly of Nyamira Standing Orders. The following eleven members were appointed to serve in this committee:

Sn	Name	Designation
1	Hon. George Nyachae	Chairperson
2	Hon. Carolyn Mogere	Vice Chairperson
3	Hon. Duke Masira	Member
4	Hon. Alfayo Ngeresa	Member
5	Hon. Innocent Mose	Member
6	Hon. Lilian Nyamweya	Member
7	Hon. Joseph Nyarang'o	Member
8	Hon. Gilbert Nchore	Member
9	Hon. Benson Sironga	Member
10	Hon. Jane Mokaya	Member
11	Hon. Dennis Kebaso	Member

f) Nyamira County Headquarters

Nyamira County Building,
P.O. Box 434-40500
NYAMIRA, KENYA.

g) County Executive Contacts

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

h) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank
Nyamira branch
Po Box 403-40500
NYAMIRA, KENYA
3. Co-operative bank of Kenya
P.O. 48231- 0100
NAIROBI, KENYA

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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

i) Independent Auditors

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

j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

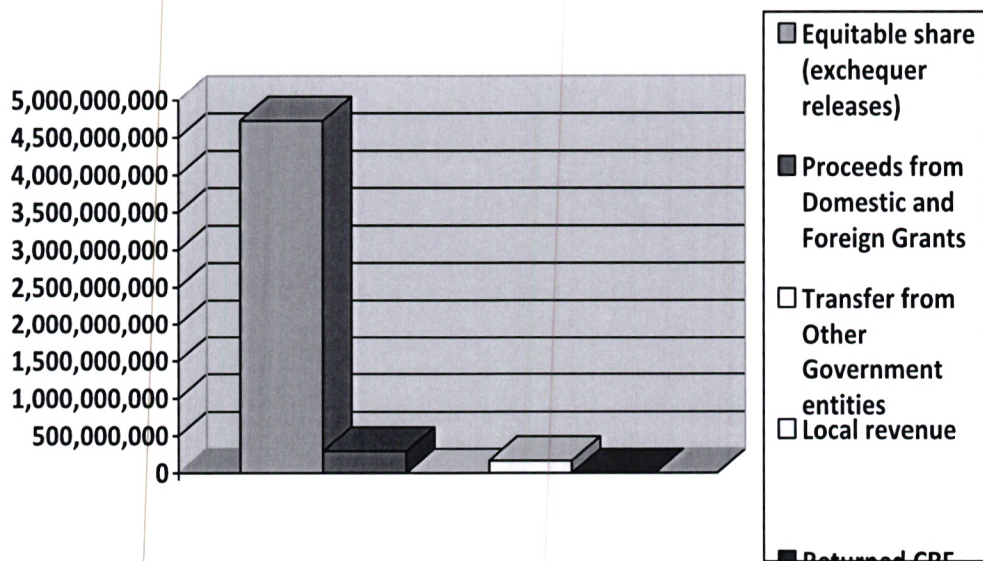
It is my pleasure to present the annual Report on the Financial Statements of the County Government of Nyamira - Executive for the year ended 30th June, 2022.

During the year under review, the County Government of Nyamira recorded a deficit of Kshs.(579,004,726) being net of total expenditure of Kshs. 5,756,254,979 against total revenue of Kshs. 5,177,250,253.

a) Revenue

The County - Executive was able to realize Kshs. 5,710,051,686 in actual revenues against a projection of Kshs 6,832,617,659 for the year under review. The Actual revenue consisted of:

Income Source	Amount in Kshs.
Equitable share (exchequer releases)	4,724,512,833
Proceeds from Domestic and Foreign Grants	285,818,222
Transfer from Other Government entities	0
Local revenue	166,905,985
Returned CRF issues	13,213
Total	5,177,250,253



This is presented in the bar chart above

b) Payments

During the year under review, the County Executive incurred a total expenditure of Kshs. 5,756,254,979. Of this, Kshs. 4,481,754,226 and Kshs. 1,305,512,647 were applied on recurrent and development activities respectively. The County Executive continued to undertake development projects at a slow pace due to the late disbursement of funds from

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

National Government. The financial problems experienced were as a result of depressed economy nationally being caused by the Covid-19 pandemic.

Some of the projects undertaken in the year 2021/2022 are shown in the Pictorial below:



Geseneno ECDE Centre - Township Ward



Ibucha ECDE Center- Bogichora Ward

COUNTY EXECUTIVE OF NYAMIRA

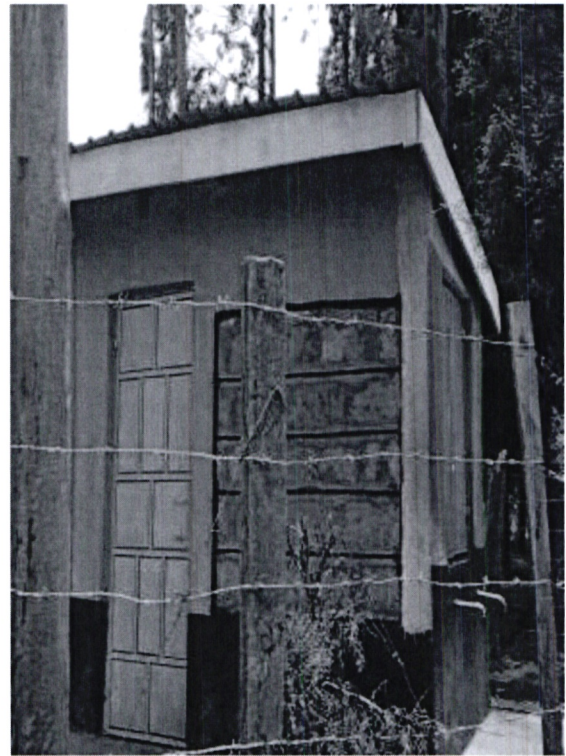
Annual Reports and Financial Statements for the year ended 30 June, 2022



Kenyere Borehole

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Nyamusi Borehole Project





Sengera ECDE Classrooms In -Manga Ward



Manga Stadium (Muilt Year Project)



Manga Stadium Pavillion



Nyamaiya Marker Fence

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022



Nyamira Market Morden Kiosk



Borabu Inn –Nyamira Road

As the County Government of Nyamira-executive continues to implement comprehensive programs meant to uplift the welfare of the people of Nyamira and to ensure sustainable social,

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

economic, environmental and political development, it is important to understand how the process of devolution has progressed seven years into devolution.

Devolution has presented the best opportunity in realising shared development and prosperity. The County has put in place measures to ensure devolution works for the benefit of the people. Various policy documents, regulations and bills have been formulated with the sole aim of strengthening implementation structures, institutions and stamping out wastage of resources. These include county integrated development plan, departmental strategic plans and annual work plans whose progress is presented within this report.

However; Nyamira County executive was faced by a number of challenges in project implementation during the year under review such as late disbursement of funds, the covid-19 pandemic effect and transitional challenges.

c) Flagship Projects

In the financial year 2020/2021, flagship projects were customised in various departments. Under the department of Environment, Water, Natural Resources, Mining and Energy, we had spring protection across all wards as flagship projects which had a big milestone by the closure of the Financial Year. Under health services achieved: Completion of 80-Bed Amenity Block with Doctors' Plaza, as well as construction and completion of various health facilities including Nyamusi SCH, Inpatient Wards with Operating Theatre Block at Magwagwa, Inpatient Wards Block at Gesima, inpatient wards at Manga, twin staff house with two door pit latrine at Motagara among others. The other flagship projects were premised in the department of Lands, housing, physical planning and urban development that included construction of county headquarters and preparation of County Spatial Plan. Under sports development, the County had construction and improvement of sporting facilities at manga and nyamaiya stadiums.

d) Value for Money Achievements

Value for money has been realised in a number of the flagship projects that have been completed, handed over and are in use. The same has been partially achieved in number of the projects completed whose sections are being utilised. For the on-going projects, the value for money shall be realised when they are complete, handed over and put in use for the public.

e) Implementation Challenges of Strategic Objectives for the County and the County's Future Outlook

- Challenges from the Global, National and County economies related to persistence of the Covid-19 pandemic and required lockdowns, voluntary social distancing and its effect on consumption, the ability of laid off workers securing employment in other sectors, rising operating cost to make work places more hygienic and safe.
- The wage bill ratio is was high accounting for 70 percent of the budget against the recommended ceiling of 35 percent. The continued rise of the wage bill had a negative impact on county operations and affect implementation of development projects.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

- Effects of climate change affected agriculture productivity which was the main driver of the county economy. Agriculture was negatively impacted by unreliable weather patterns and exposure to pest and disease as a result of climate change.
- Unmet revenue targets led to budget deficits. This affected county operations and budget implementation.

f) The Key Risk Management Strategies Implement by the County

- In order to seal off local revenue leakages and enhance revenue administration, the County Government has fall automated the revenue collection system in-turn will enhance revenue collection; control and accounting for it .These efforts together with the full compliance of the Finance Management Amendment Act 2015 will lead to an expanded revenue base for the county.
- On the expenditure side, the County Government will continue with optimization of development expenditures which has seen lower absorption rates compared to the recurrent expenditure. Efforts would be made to make sure the aggregate absorption rate moves from the current 86% to 90% and above. Adherence to the program based expenditure framework shall be done at all periods in project execution.
- The County Government of Nyamira shall continue exercising macroeconomic stability through provision of a conducive environment to economic activities. Adoption and full utilization of the e-procurement platform would solve the delays in project execution and thus improve the development expenditure absorption rate.

Finally, I wish to thank the Governor, the Speaker, Members of County Assembly, Executive Committee members and the chief officers for their continued support and leadership in driving the County Government of Nyamira's development agenda. I also thank the entire County Government of Nyamira's staff members and stakeholders who worked tirelessly towards achieving the set and desired targets. My gratitude also goes to the County Assembly members for their guidance through the current in year under review. On behalf of the County Executive Committee members, I wish to thank the National Government of Kenya for the continued support to Nyamira County Government during the year in under review and we look forward to enjoying more support in the Financial Year 2022/2023.



.....
CPA. Emilly Moraa Ongaga
CECM Finance and Economic Planning
County Government of Nyamira

13 JAN 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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 does so in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board and the statement should include statement of the county government entity's performance against predetermined objectives.

Strategic development objectives Adopted from Nyamira County

The County's 2018-2022 CIDP has identified 19 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 Nyamira County's 2018-2022 CIDP are:

Ref	Objectives of the CIDP 2018-2022	Performance Progress Reports since 2018 up to date	Remarks (Explain the reasons)
1	Improve the food security and eradicate poverty in the county	Improved food security and eradicated poverty in the county by 20%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
2	Improved livestock productivity and safe animal products	Improved livestock productivity and safe animal products thereby improved income level and health sanitation	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
3	Improved fisheries productivity and safe fish products	Improved fisheries productivity and safe fish products thereby increased nutritional level and income level	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
4	To provide a spatial framework for Infrastructure and socioeconomic development of the County	Spatial Plan partially done, it provided a framework for Infrastructure and socioeconomic development of the County and to be used to prepare other development pal	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
5	To Enhance Housing Development and Infrastructure Through integrated management	Enhanced Housing Development and Infrastructure Through integrated management by 10%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
6	Ensure passable and safe road network	80% roads are passable and safe road network and this has	Continues implementation of the outputs and perceived

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022**

Ref	Objectives of the CIDP 2018-2022	Performance Progress Reports since 2018 up to date	Remarks (Explain the reasons)
		improved market accessibility to our produce.	outcomes as envisaged in the CIDP 2018-2022
7	Ensure timely maintenance of vehicles and machinery to minimize down town	Ensured timely maintenance of vehicles and machinery to minimize down town	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
8	Ensure all tender documents are prepared on timely as per request and development is controlled	Ensured all tender documents are prepared on timely as per request and development is controlled	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
9	Increase the quantity and quality infrastructure in the county through financial and technical support to department (Promote reliable and accessible ICT services to the citizens of Nyamira County)	Increased the quantity and quality infrastructure in the county through financial and technical support to department (Promote reliable and accessible ICT services to the citizens of Nyamira County) by 80%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
10	To Enhance access and quality Early Childhood Development and Education services.	Increased enrolment rates to 100% as well as transition rates to 100%.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
11	To integrate ICT in the youth polytechnic curriculum and adopt e-learning technology for education teaching and learning delivery systems	Increased adoption of ICT concept in the education sector thereby enhancing e-learning to greater heights.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
12	To Reduce Incidences Of Mortality And Improve Quality Of Life Of Individuals, Households and Community.	Reduced Incidences Of Mortality And Improved Quality Of Life Of Individuals, Households and Community by 70%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
13	To Reduce Incidence Of Preventable Diseases And Mortality In The	Reduced Incidence Of Preventable Diseases And Mortality In The County by 80%.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022**

Ref	Objectives of the CIDP 2018-2022	Performance Progress Reports since 2018 up to date	Remarks (Explain the reasons)
	County		
14	Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness	Strengthened policy formulation, economic planning resource allocation, specialized community funding and awareness in the County	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
15	To ensure quality financial resources enhancement, control and advisory	Ensured quality financial resources enhancement, control and advisory in the County Expenditure Units	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
16	To ensure quality financial resources enhancement, control and advisory	Ensured quality financial resources enhancement, control and advisory in the County Expenditure Units.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
17	Continuously enhance human resource competencies and skills and achieve 100% compliance to legal statutory and policy requirements	Continuously enhanced human resource competencies and skills and achieved 50% compliance to legal statutory and policy requirements.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
18	Strengthen Institutional framework for administration of decentralized units	Strengthened Institutional framework for administration of decentralized units .	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
19	To strengthen Humanitarian Response and Improve Resilience of Vulnerable Groups and Communities	Strengthened Humanitarian Response and Improved Resilience of Vulnerable Groups and Communities by 60%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
20	To create awareness to the public on government projects, programmes and service delivery	To create awareness to the public on government projects, programmes and service delivery	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
21	Ensure that there is value for money allocated to County Departments	Ensured value for money allocated to County Departments according to the priorities from the community	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
22	Appropriate legislation and representation	Appropriated legislation and representation for the people of Nyamira	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
23	Strengthening co-ordination services	Strengthened co-ordination services of the executive	Continues implementation of the outputs and perceived

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Objectives of the CIDP 2018-2022	Performance Progress Reports since 2018 up to date	Remarks (Explain the reasons)
	of the executive affairs for proper service delivery	affairs for proper service delivery in the county	outcomes as envisaged in the CIDP 2018-2022
24	Appreciation and promotion of cultural expression and heritage.	Appreciation and promotion of cultural expression and heritage to 50%.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
25	To increase safety in alcohol consumption	Increased safety in alcohol consumption by liquor licensing by 20%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
26	To control Betting, lotteries and gaming.	Controlled Betting, lotteries and gaming by 10%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
27	To promote and develop sports talent.	Promoted and developed sports talents by 10%.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
28	To strengthen child welfare, protection structures and systems.	Strengthened child welfare, protection structures and systems.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
29	To promote gender equity and equality	Promoted gender equity and equality by integrating the concepts into planning and budgeting.	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
30	Increase accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 60 % by year 2022 and to <0.5Km	Increased accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 55 % by year 2022 and to <0.5Km	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
31	To promote environmental conservation, health and safety through sustainable development approaches	Promote environmental conservation, health and safety through sustainable development approaches by 60%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
32	Full access to affordable, adequate and reliable energy for socio-economic transformation	Ensured full access to affordable, adequate and reliable energy for socio-economic transformation by 10%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022
33	Entrenchment of good governance and best business management practices in	Entrenchment of good governance and best business management practices in cooperative societies and SMEs by 30%	Continues implementation of the outputs and perceived outcomes as envisaged in the CIDP 2018-2022

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022**

Ref	Objectives of the CIDP 2018-2022	Performance Progress Reports since 2018 up to date	Remarks (Explain the reasons)
	cooperative societies and SMEs		

Progress on Attainment of Development Objectives from Annual Development Plan

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

Ref	Departments	Objectives	Outcome	Indicators	Performance
	Agriculture	Improve the food security and eradicate poverty in the county	Increased productivity of selected crop value chains to increase household income and wealth creation	No. of Households reporting increased income from crop enterprises.	Increased income from crop enterprises targeted 45 Households
			Improved food and nutrition security among the poor and vulnerable households	% of households producing adequate & consuming nutritious food to meet their dietary needs	76% of the county households produce adequate and consuming nutritious food to meet their dietary needs
			Increased horticultural production for local and export market	No. of horticultural crops produced and marketed at local and export market as a Nyamira County brand	No horticultural crops produced and marketed at local and export market as a Nyamira Brand
			Increased adoption of modern farming techniques, Technologies & innovations	No. of farmers adopting modern farming technologies and innovations	200 farmers adopted modern farming technologies and farming innovations
			Reduced post-harvest losses in both cereal crops & horticultural crops	% reduction in post-harvest losses in cereal crops & horticultural crops	2% experienced reduction in post-harvest losses in cereal crops and horticultural crops.
			Reduced impact of climate change and its	No. of farmers adopting climate smart	500 farmers adopted climate smart technologies

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			effects in agriculture	technologies in crop value chains, adaption ,adoption & mitigation strategies	in crop value chains, adaptation, adoption and mitigation measures
			Enhanced surveillance for pest and disease control	Reduced cases of crop pest and disease widespread damage on crops (MLND, FAW, Tuta absoluta)	2 number reduced cases of crop pest and diseases being Tuta and absoluta.
			Increased Value addition to agricultural produce	No. of agro-processing and value addition centres established and equipped	The County has not established and equip the agro-processing and value addition centres.
			Revitalized Coffee, pyrethrum, Tea, Macadamia,& other cash crops	No. of farmers benefiting from revitalization of the cash crops sub sector in the County	500 farmers benefiting from revitalization of the cash crops sub-sector
			Accelerated access to agricultural credit & financing	% of farmers accessing agricultural credit and financing increased	Farmers accessing agricultural credit and financing increased by 20%
			Improved marketing & market access for agricultural produce	No. of marketing groups formed, Marketing linkages established, Produce aggregation sites established	3 marketing groups formed, Marketing linkages established, Produce aggregation sites established
			Farmers training and agricultural resources availed for improved productivity and profitability (including a modern Biotechnology Laboratory)	1 farmers training and resource centre constructed and equipped	The County did not construct and equip the farmer straining centre.
				1 agricultural mechanization	No agricultural mechanization

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				station constructed and equipped	station constructed and equipped
			Integrated soil fertility & management strategies for improved land productivity	No. of farms recording improved crop yields per unit area as a result of adopting soil fertility improvement programs., No. of pH rapid test kits bought	19,000 farms recorded improved crop yields
			Improved soil and water conservation at farm level	No. of farms layed to reduce soil erosion & nutrient loss	15,000 farms layed to reduce soil erosion and nutrient loss
				No. of on-farm soil & water conservation structures implemented	
		Improved livestock productivity and safe animal products	Increased income Improved market access through establishment of milk cooling plants.	Value addition outlets established in Nyamira Kebirigo, Keroka, Nyansiongo, Ikonge, Ekerenyo, Kemera, Tombe.	3 value addition outlets established.
			Increased milk production and improved breeds	No. of farmers trained on breed selection and improvement	55 farmers trained on breed selection and improvement.
			Increased income All season availability of feed Increased feed quality for Increased milk production	Established fodder bulking sites Established commercial fodder plot On farm formulated feed in tons	No fodder bulking sites established. No commercial fodder plot established. 7 on farm formulated feed in tones.
			Increased beekeeping and income from honey production	-No. of bee hives and kits. -Quantity of honey produced and marketed	No beehives and kits produced.
			Increased income from	Amount of dairy goat milk	7600 litres of milk produced.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			breeding and selling of dairy goats and milk	produced (Lit)	
			Increased egg and poultry products in the county	-Number of birds distributed -Number of incubators distributed	20000 birds distributed. 2 incubators distributed.
			Artificial Insemination (A.I) services for increased milk production	-Number of inseminations -number of AI crushes -number of improved cattle	12000 inseminations done. 5 AI crushes 16000 cattle improved.
			Production of wholesome meat from hygienic modern slaughterhouses	Number of Meat inspectors trained. -Availability of inspected carcasses in all outlets.	3 meat inspectors trained.
				-Modern slaughterhouses constructed	1 modern slaughter house constructed.
			Reduced incidences of tick borne diseases	Dips renovated and operationalized Amount of acaricides purchased (lts) Diagnostic laboratory constructed and equipped.	2 dips renovated and operationalized. 300 ltrs of acaricides purchased. No diagnostic laboratory constructed and equipped.
			Reduced prevalence and incidences of notifiable diseases.	Number of animals and birds vaccinated and quantity of vaccines procured.	160000 animals and birds vaccinated.
			Improved animal marketing environment	Number of fenced livestock sale yards and throughput	2 livestock yards and throughput fenced.
			Value added leather	Cottage industries built for leather	No cottage industry built.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				manufacturing	
		Improved fisheries productivity and safe fish products	Increased fish populations in dams and ponds	Number of dams renovated and restocked and one hatchery established	2 dams renovated and restocked.
			Construct a modern fish hatchery	number hatchery developed	1 hatchery developed.
			Surveying and fencing of all the public dams	All public dams secured by fencing	18 public dams secured and fenced.
			reduced fish loses	Construction of fish cold storage facilities	No fish cold storage facilities constructed.
2	Lands	To provide a spatial framework for Infrastructure and socioeconomic development of the County	Investment and use of land in rural and urban areas	10 LPDPs Plan Reports Thematic maps	2 plans developed.
			Management of Land records	County Land management Committees at sub county level	100% county land management committees established at sub county level.
			Protect public land, minimize conflicts and improve land market productivity services	Established Survey control points Cartographic office	No survey control points and cartographic office established.
		To Enhance Housing Development and Infrastructure Through integrated management	Functional waste and drainage management systems in urban areas	Kms of drainages	10 kms of drainage constructed.
			Adequate Infrastructure & social amenities	Number of facilities constructed	No social amenities constructed.
			Improve the staff living conditions for effective service delivery	Number of units refurbished	5 staff houses refurbished.
			Training and	- Number of	4 trainings

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			Demonstrations on new building technologies to community members	Trainings conducted in all the 4 sub-counties - Number of local community trained	conducted in the sub counties.
			Ease of access in and circulation	Kms of roads done Number of street poles done	20% kms of roads done.
			Modern housing for civil servants	- title deeds - RIMs	5 title deeds and RIMs
3	Roads	Ensure passable and safe road network	Roads constructed to bitumen standard	Km of roads constructed to bitumen standard	10kms constructed to bitumen standard.
			Roads constructed to gravel standard	Km of roads constructed to gravel standard	50kms of roads constructed to gravel standards.
			Bridges Constructed	No. of Bridges Constructed	1 bridge constructed.
			Box culverts constructed	No. of Box Culverts Constructed	4 box culverts constructed.
			Foot bridges constructed	No. of foot bridges constructed	No footbridge constructed.
			Pipe culverts Constructed	M of pipe culverts constructed	350 M of pipe culverts constructed.
			Roads Rehabilitated & Maintained	Km of roads rehabilitated & maintained	150kms of roads rehabilitated and maintained.
			Road construction equipment purchased	No. of road construction equipment purchased	1 road construction equipment purchased.
		Ensure timely maintenance of vehicles and machinery to minimize down town	Workshop constructed	No. of workshop constructed	No workshop constructed.
			Workshop equipment purchased	No. of workshop equipment purchased	No workshop equipment purchased.
			Motor vehicle	No. of motor	32 motor vehicles

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			and machinery Serviced	vehicles and machinery serviced	and machinery serviced.
			Motor vehicle and machinery repaired & maintained	No. of motor vehicle and machinery repaired & maintained	30 motor vehicles and machinery maintained and repaired.
			Construction of a petrol station	No of petrol stationed construction	No petrol station constructed.
				L of fuel fuelled to motor vehicle and machinery fuelled	
		Ensure all tender documents are prepared on timely as per request and development is controlled	Tender documents prepared	No. of tender documents prepared	50 tender documents prepared.
			Project management	No. of projects Managed	50 projects managed.
			Building plans approved	No. of Building plans approved	100 building plans approved.
			Fire fighting Equipment purchased	No. of fire fighting equipment purchased	No fire fighting equipment purchased.
			Inspection of public facilities	No. of facilities inspected	200 facilities inspected.
			Disaster training conducted	No. of Trainings conducted	35 trainings conducted.
4	ICT	Increase the quantity and quality infrastructure in the county through financial and technical support to department (Promote reliable and accessible ICT services to the citizens of Nyamira County)	5 Sub counties and 20 Wards connected to LAN	No of Stations connected to LAN	5 stations connected to LAN
			1Help desk system at the County HQ	No of help desk system	1 help desk system established.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			1 Biometric system (1 at HQ)	No of Biometric system	No biometric system established.
			1 Integrated Data centers	No of Integrated data system	No integrated data management system
			1 ERP System	No of ERP system	1 ERP system
			Digital literacy Project	No of Digital literacy project	1 digital literacy project
			5 mobile phone network County Wide	No of mobile phone network	5 mobile phone network.
			25 Digital Community Library at 5 Sub counties and 20 wards	No of Digital Community Library	No digital community library
			1 GIS Lab and GIS System	No of GIS Lab and GIS System	No GIS lab and system established.
			1 VHF Radio Communication system at the HQ	No of VHF Radio Communication system	1 VHF radio communication system.
			25 VOIP at 5 Sub counties and 20 wards	No of VOIP	5 VOIP
5	Education	To Enhance access and quality Early Childhood Development and Education services.	Conducive learning environment	Increased enrolment	37 classrooms constructed.
			hygienic learning environment	Reduced absenteeism due to hygiene related illness	20 latrines constructed.
			Clean water harvesting, storage and hand wash	Improved hygiene system	20 water tanks purchased.
			Appropriate furniture for ECDE centers	Conducive learning environment	50 furniture purchased.
			Cater for vulnerable children and under four years.	Established child care centers	No child care center constructed.
			To train ECDE	Established and	No ECDE

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			teachers and ECDE resource Centre	equipped ECDE college	colleges
			To cater for special needs learners	Established and equip SNE Centre's	No SNE center
			To enable children Identify talents at an earlier stage for holistic development.	Number of indoor and outdoor play materials	83 indoor and outdoor playing materials provided.
			Promote good health, growth and development of ECDE learners.	Increased learner retention and concentration span.	No feeding program introduced.
			Facilitate supervision of curriculum implementation	Procurement of sub-county field vehicles	1 sub county field vehicle purchased.
			Sensitization of ECDE program/activities	Number of conferences to be held	1 stakeholder conference held.
			Enable participation in co-curricular activities for nurturing talents	Number of costumes and uniform provided	No costumes and uniforms provided
		To integrate ICT in the youth polytechnic curriculum and adopt e-learning technology for education teaching and learning delivery systems	Improved infrastructure development	Number of twin workshops constructed	10 twin workshops constructed.
				No. Of classes constructed	20 classes constructed.
				NO. of classes refurbished	10 classes refurbished.
				Number of home craft Centre's constructed	No home craft centers
				No. Of pit latrines constructed	20 pit latrines constructed.
				No. of furniture	No furniture

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				provided	provided.
				Construction & Establishment of incubation centers	No incubation centers.
			Improved policy planning and administration	No. Of policies developed	1 policy developed.
				Utilities paid	35 utilities paid
				No. Of support staff paid	
			Improved quality assurance and standards	Number of coordinators, supervisors recruited.	3 coordinators and supervisors recruited.
				NO. of field vehicle procured	No field vehicle procured.
			Improved curriculum implementation	Number of teaching and learning materials provided	35 centers provided teaching and learning materials.
				Number of assorted tools and equipment provided	35 centers provided with assorted tools and equipment.
				NO. of instructors recruited	No instructors recruited.
				No. Of centers participated in skills development	No center participated in skills development.
			Improved co-curricular activities	Number of co-curricular activities facilitated and institutions	No activities facilitated.
				Number of Youth empowered	No youths were empowered.
				Number of trainees /students benefited	No students benefited.
6	Health	To Reduce Incidences Of Mortality And Improve Quality Of Life Of Individuals, Households and	Improved access to diagnostic and Curative Services	No. of health facilities with Telemedicine Units	1 telemedicine unit established.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
		Community.			
				No of hospitals with oxygen generating plants	No hospital with oxygen generating plants.
				No of hospitals with Accident and Emergency Centre	2 hospitals with accident and emergency center.
				No of facilities stocked with essential commodities and medical supplies within a quarter.	112 facilities stocked with essential commodities and medical supplies within a quarter.
				No. Of logistics Management Information System installed	1 MIS installed.
				No. of hospitals automated	No hospital automated.
				No. County Commodity Warehouse constructed	1 county commodity warehouse constructed.
				No. of specialized units fully stocked with specialized commodities	6 units stocked with specialized commodities.
				No. of health workers trained on basic life support (BLS)	20 health workers trained on BLS.
				No. of functional ambulances	1 functional ambulance.
				No. of Public-Private Partnership Referral Hospital established	No PPP hospital established.
				No. of Pharmaceutical Manufacturing Plants established	No pharmaceutical plants established.
				No of new primary health facilities	4 new primary health facilities.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				80 bed amenities completed and equipped at county referral hospital	
				No of stalled projects completed	10 stalled projected completed.
				No of inpatient wards constructed and equipped in primary health facilities	1 inpatient wards constructed and equipped
				No of newly renovated sub county hospitals	1 newly renovated hospital
				No of existing health facilities Equipped	20 existing health facilities equipped.
				No of utility vehicles procured	2 utility vehicles procured.
				No of Motor bikes procured	5 bikes procured
				No of water tanks installed	No water tank installed
				County Drug store renovated	No drug store renovated.
				New mortuary constructed and equipped	1 mortuary constructed and equipped.
				Number of Hospitals with Perimeter Fence	3 hospitals with perimeter fence.
		To Reduce Incidence Of Preventable Diseases And Mortality In The County	Halt and Reverse communicable diseases	Proportion of Women between the ages of 15-49years currently using a modern FP method (%)	74% of women with FP method.
				No of health facilities with new functional laboratories	10 facilities with functional laboratories.
				No of staff houses constructed Primary health facilities	7 staff houses constructed
				No of placenta	15 placenta pits

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				pits constructed	constructed
				No. of maternity units operational	15 maternity units operational
				Proportion of women of reproductive age screened for cervical cancer	60% of women screened
				Pregnant women attending at least four ANC visits (%)	80% of the pregnant women
				Births attended by skilled health personnel (%)	85% of births
				Proportion of pregnant mothers on insurance cover	90% of pregnant mothers
				No of staff trained on Reproductive, Maternal, Neonatal, Child, Adolescent Health	100 staff trained
				Number of maternal, perinatal, neonatal deaths reported & audited	14 deaths reported.
				No. of health workers trained on Immunization	100 workers trained
				% of children fully immunized	90% immunized
				Number of vaccine fridges procured	None
				Number of people tested for HIV	100000 people tested.
				Proportion of HIV patients with suppressed Viral Loads	90%of the patients
				Number of patients on HIV care and treatment	16097 patients

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				No. HIV+ pregnant mothers receiving preventive ARV's	941 pregnant mothers
				No. of health workers trained on HIV treatment and management guidelines	100 health workers
				No. of health workers vaccinated against Hepatitis B	100 health workers
				No. of DICEs initiated	No DICES initiated
				No. Youth friendly centres initiated	1center initiated.
				No. of HIV Resource Centres created	No center
			Minimize Exposure to health factors	No. of Healthcare workers and community health volunteers trained on nutrition services	100 health volunteers
				Proportion of ANC mothers receiving IFAS	60 ANC mothers
				Proportion of children with stunting	21children
				No. of children <5 years attending the growth monitoring and promotion	27800 children
				No. of children <5years attending growth monitoring and promotion with growth faltering	1900 children

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				No. of people screened for NCDs	70000 people
				No. of children breastfed within the first one hour	20427 children
				No. of IEC materials design, developed, translated and produced	1000 IEC materials
				No. of community units established	5 units
				No. of functional community units	10 functional units
				No. of villages certified Open Defecation Free	50villages
				No. of burning chambers constructed	10 chambers
				No. of Pit latrines constructed in primary facilities	3 pit latrines
				No. of food and water samples done	100 samples done.
				No. of hygiene and sanitation days commemorated	1 day
7	Finance	Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness	Informed decision making	Formulated and publicized county statistical abstracts	1 statistical abstract formulated.
			Informed decision making	Established and functional CIDC and the SCIDC	5 SCIDC and CIDC established
			Result driven project implementation	Established and functional CMEF	1 CMEF established

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			Result driven project implementation	Budget quarterly implementations reports/ quarterly progress reports	4 progress reports prepared
				Prepared County indicator handbook	1 county indicator framework prepared
			Sensitization and Adoption of PHE Model	Sensitization reports Schedule of the persons trained	No sensitization reports
				Mid and End Term Review of the County Integrated Development Plan and its Strategic Plans	1 mid and end term review
				Preparation of the Long-Term Development Plan 2022-2032	Not prepared.
				Preparation of the Strategic Plans 2018-2022	None
				Joint venture on Economic block	1 joint venture
				Quick Win programmes on the SDGs	1 quick win project
				Social intelligence interrogation and Reporting	1 interrogation and reporting
				Kenya Devolution Support Programme	1 KDSP
				SDGS, VISION 2030, AGENDA 2026 ETC	4 SDGS, VISION 2030, AGENDA 2026 ETC
			Equitable distribution of resources	Preparation of the Budget Policy Documents (ADP, CBROP, CFSP, SECTOR REPORT AND PBB)	5policy documents prepared
		To ensure quality financial	Prudently managed	80% of accounted for	98%accounted for

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
		resources enhancement, control and advisory	resources	funds	
			Reduced budget implementation risks	Reduced percentage of audit queries	10% reduced
			Efficient and effective supply chain mgt	Timely delivery of goods and services	Monthly delivery
		To ensure quality financial resources enhancement, control and advisory	Increased development	increased revenue collections	190M revenue collected
8	PSM	Continuously enhance human resource competencies and skills and achieve 100% compliance to legal statutory and policy requirements	12 structure and design developed	No of departmental structures and designs reviewed	12 structures designed and reviewed
			Staff establishment plan developed	No of staff establishment developed	
			Ensure employee identity	No of employees identified and branded	
			Policies adopted and customized	No of policies adopted and customized	
			Record management system developed	No of record management system	1 system developed
			Performance management system developed	No of performance management system developed	1 performance system developed
			Competencies and skills aligned with departmental objectives	No of officers placed appropriately	8 officers placed
			Staff welfare system	No of Established	1 welfare association

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			developed	welfare association	
			Wellness and counselling unit developed	No Wellness and counselling unit	1 wellness and counselling unit
			Employee exit management programs	No Employees prepared for exit	
			Payroll system functional	No of payroll prepared	1 payroll prepared
			Annual Staff audit undertaken	No 1 staff audits undertaken	1 staff audit
			Appraisal system in place	No of officers appraised	70 officers appraised
			Statutory and control forms developed	No of statutory and control forms	3 statutory and control forms
			Compliance enhanced to wealth declaration	No of officers making wealth declaration	1000 officers
			health and safety system developed	No	None
			HRM budget prepared	No	1 budget prepared
			Training and development system developed	No	None
			Established and functional committees	No of committees	
			Training need analysis undertaken	No of TNA report	1 training
			Training fund established	No	
			Staff trained	No of staff trained	
			Induction of officers undertaken	No of officers inducted	200 officers inducted
			Continuous professional development program undertaken	No of officers on CPD program	30 officers
			Attachment /internship program in place	No of attaches and interns	45 attachees and interns

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
		Strengthen Institutional framework for administration of decentralized units	Well administered and coordinated decentralized units	The level of decentralization of county government functions/units	25 functions/units
			Enhanced enforcement and compliance		1 enforcement
			Established CEPP		1 established
			Public communication and access information leading to Informed citizen on government policies and programmes Strong linkage between county government and citizens	Access to information to both internal and external publics of county government functions/programmes	20 county government functions
		To strengthen Humanitarian Response and Improve Resilience of Vulnerable Groups and Communities	Implementation of cross cutting high impact programs across all county sectors	No. of programs implemented	2 programs
			Implementation of social welfare programs in all county sectors	No. of programs implemented	3 programs implemented
			Develop rapid disaster monitoring and response systems in all sub-counties Develop disaster management infrastructure	No. of response systems in place No. of infrastructure systems in place	1 response system. 1 infrastructure system in place
			Harmonious and effective utilization of resources in disaster risk reduction	Number of functional coordination structures established at the county, sub county and ward	1 functional coordination structure established

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
				levels	
			Organize donor/investor forums and workshops	No. of forums organized	1 forum organized
			Develop and implement a contracts and grants management system	Existence of a contracts and grants management system	None
			Develop and maintain a county donors and development partners database	Existence of development partners database	1 development partner database developed
			Formation of the County Investment and Development Corporation	Existence of the county investment and development corporation and forums	1 existed
		To create awareness to the public on government projects, programmes and service delivery	Creating a better understanding and enhancing the visibility of the county government	Increased a warness on county projects Increased inquiries about what the government plans to undertake	4m publication of monthly county newspaper
			Standardizes all writings, signage and printed content to enhance county image clarity	Enhanced image and perception. Quality articles and content	2.5 M Rebranding
			Increase public awareness	Maintenance of county data banks	4M production of videos, audios and still photography
			Facilitate implementation of the unit's activities		2M in replacement of worn out gadgets
9	Assembly	Ensure that there is value for money allocated to County Departments	Oversight over usage of Public resources	PIAC reports	5 report prepared
			Enhanced	Reports of	None

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			Governance in the county service	Vetting of County Officers	
			Enhanced Governance in the county service	Committee Reports	25 committee reports
		Appropriate legislation and representation	Bills/Laws/Regulations	Bills introduced and passed in the county assembly in one financial year	10 bills produced and passed
			Bills/Laws	Number of motions introduced and concluded	50 motions
			Representation	Number of statements issued	80 statements
			Realist and Inclusive Budget	Firm expenditure policies	Adherence to the county budget preparation calendar
			Assembly office	Completion certificate	80% complete
			Speakers residence	Completion certificate	80% complete
			Office of the clerk	Completion certificate	80% complete
10	Executive	Strengthening co-ordination services of the executive affairs for proper service delivery	Conduct of cabinet meetings and affairs	Number of cabinet meetings and affairs held and conducted	32 meetings and affairs held
11	Youth	Appreciation and promotion of cultural expression and heritage.	Appreciated cultural heritage	No. of Cultural festivals held.	5 festivals held
			Increased participation in sports and cultural activities.	Number of a social halls constructed	1 constructed
			Appreciated cultural heritage	Number cultural centres established in each sub county	None
			Preserved	No of botanical	None

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			cultural heritage.	gardens established	
			Preserved cultural heritage	Number of traditional caves identified and restored	1 cave
				Number of artifacts collected and preserved	17 artifacts collected and preserved
			Preserved cultural heritage	Number of Museums structures refurbished	None
			Preserved cultural heritage	One Museum structure equipped	None
			Preserved and appreciated cultural heritage	Number oral traditions documented	2 documented
			Branded and marketed county	County choir, band and troupes established	None
			Increased participation in cultural performances.	No of cultural equipment purchased	4 equipment purchased
		To increase safety in alcohol consumption	Controlled and responsible alcohol consumption	Number of licensed outlets selling alcohol	200 outlets
			Controlled and responsible consumption	Act reviewed	None
			Improved and efficient service delivery.	5 staff recruited	None
			Responsible and cohesive community	One rehabilitation centre established in the county.	None
		To control Betting, lotteries and gaming.	Responsible and Controlled betting, lottery and gaming.	Reduced No of persons participating in betting , lottery and gaming	12000 persons
			Controlled betting, lottery and gaming.	Number of licensed Betting, lotteries and gaming premises	40 premises

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
		To promote and develop sports talent.	Talent identified, mentored and nurtured	No of talents identified, mentored and nurtured	15 telents
			Improved management and administration of sports activities	No of Coaches, Referees and Sport Administrators trained	50 trained
			Increased participation and performance.	No of sports equipment purchased	200 equipment purchased
			Prudent and well managed sports programmes.	No of laws, policies and regulations developed at county level	None
			Improved management of sports	No of benchmarking visits	3 visits
			Motivated sportsmen and women	No of sports disciplines/men and women rewarded	10 rewarded
			Participation in all sports disciplines	No of awareness forums held on the existence and importance of other emerging sports disciplines	5 forums
			Improved sports and cultural performance.	No of annual sports weeks/festivals held	Held for 1 week
			Increased participation in sports	No of sports activities/tournaments held.	10 tournaments
			Increased cohesion and improved image of the county	No of sports activities participated outside the county	2 held
			Increased participation in sports	No of county staff sports teams established	3 teams
			Improved Inclusion of PLWDs in society	No PLWDs categories mainstreamed in sports activities	3categories
			Appreciated	No of gender	Two

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			gender in society	mainstreamed in sports activities	
			Improved behaviour change	No of awareness campaigns on HIV/AIDS through sports held	5 campaigns
			Improved behaviour change	No of awareness campaigns created against drugs and substance abuse through sports	5 drug and substance campaigns
			Improved performance in sports	No of youth talent centers established and equipped	4 youth talent centers established
			Improved performance in sports	No of talent academies constructed/rehabilitated	None
			Improved performance and incomes	No of Stadia developed	None
			Improved performance in sports	Number of Play fields developed	4 fields developed
			Strengthened child protection	Number of Ward (AACs) started, meetings held and trainings held	117 meetings and trainings held
			Enhanced child protection	Number of (VCOs) recruited.	10 recruited
			Increased awareness of children rights	Number of awareness campaign on children rights held	20 campaigns held
			Increased social protection of children	Number of CT-OVC HHs registered	3000 registered.
			Enhanced	Number of	500 burseries

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			education for the child	beneficiaries for Presidential Secondary Schools Bursary	
		To promote gender equity and equality	Empowered gender	Number of gender mainstreaming sensitisations held	20 sensitizations held
			Empowered gender	County Gender Technical Working Group (GTWG) reactivated	None
			Empowered gender	Number of Gender Technical Working Groups (GTWG) launched	20 groups launched
			Empowered gender	Number of Area Gender Technical Working Groups (GTWG) trained	20 groups trained
			Improved management of gender issues.	One Gender Protection Information Management System (GDIMS) established	None
			Empowered women	Number of women fora on existing funds and programmes targeting them e.g. NGAAF, AGPO, YEDF, UWEZO	20 women fora
12	Water	Increase accessibility to clean and safe water for domestic and industrial use	Construction of 40 water supply schemes	No. of schemes	8 schemes

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
		from estimated 35 % to 60 % by year 2022 and to <0.5Km			
			Drilling and development of 70 boreholes	No. boreholes drilled	5 boreholes
			Development and protection of 400 springs	No. of spring protected	50 springs protected
			Removal of Blue gum trees from 400 water catchment areas	No. water point sources cleared of blue gum tree	50 water points cleared
			De-siltation of 6 dams	No. of dams rehabilitated	None
			Construction of 4 water pans	No. of water pans	None
			Construction of 3 sewerage systems	No. of sewerage systems	None
			Formation of 120 WUAs	No. of WUAs	20 WUAs
		To promote environmental conservation, health and safety through sustainable development approaches	Establishment of 20 Community Tree nurseries	No. of tree nurseries	None
			Production of 10 Million seedlings	No. of seedlings	2000000 seedlings provided
			Reforestation of 5 Hill tops	No. of hilltops	None
			Beautification/ landscaping of 5 towns	No. of KM	2 kms landscaped
			Acquisition of 6 Acres of land for	No. of Acres	None

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
			dumpsites		
			Acquisition of 2 garbage collection trucks	No. of garbage trucks	Not purchased
			Establishment of 40 garbage collection Sub stations	No. of Sub stations	None
			Development of sanitary landfill	No. of sanitary landfill	None
			Carry out 200 ESIA	No. of ASIA	40 ASIA carried out
		Full access to affordable, adequate and reliable energy for socio-economic transformation	Installation of 1,000 Solar powered lights	No. of solar lights	200 solar lights
			Instillation of 500 electric lights in major towns	No. of electric light	None
			70 % rural area coverage	% of electricity coverage	None
			Establishment of 1 power station	No. of power station	None
			Support 5,000 No. Vulnerable Households with home solar kits	No. of home solar kits	1000 homes with solar kits
			Establishment of 1 solar farm	No. of solar farm	None
			Establishment of 1 waste to energy plant	No. of waste to energy	None
13	Trade	Improve customer service delivery by 20% of the 2020/2021	Toilets constructed	No constructed	10 toilets constructed

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Ref	Departments	Objectives	Outcome	Indicators	Performance
		performance			
			Training trades and consumers	No of trainings	3 trainings conducted
			Establishment and strengthening of market committees	no established	25 committees established
			Calibrations of Weights and Measures working	No of calibrations done	2 calibrations done
			Verification /calibrations of traders weighing and measuring equipment	No of verifications done	2800 verifications done
			carry out impromptu inspection of traders premises, investigate complaint and prosecutions	No carried out	165 promptu inspections carried out
			Carry out Market management	No done	20 market management done
			Carry out traders loan scheme follow ups	No carried out	1 follow up done
		Entrenchment of good governance and best business management practices in cooperative societies and SMEs	Capacity building of Cooperative Society Leaders.	No trained	30 trained
			Cooperative supervision	No supervised	30 supervised
			Cooperative inspections	No inspected	3 inspected

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022**

Ref	Depart ments	Objectives	Outcome	Indicators	Performance
			Carry out Due diligence	No carried out	3 due diligence conducted
			Carry out statutory audits in cooperative societies	No carried out	1 statutory audit done
		To Deepen Tourism Management and marketing	Mobilization and sensitization on Tourism (fencing of tourist sites)	No held	4 meetings held
			Holding tourism campaign	No held	2 campaigns held.

The Data and information provided are as per the CIDP

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

a) Sustainability strategy and profile

The County Government of Nyamira carries all its activities in a sustainable manner to ensure resources are exploited for both the current and future generations. The county strive to ensure its natural resources are exploited in a manner that is sustainable and among the measure that the county has undertaken in this regard includes: cutting down of eucalyptus trees along our rivers banks, control of murraining activities through assurance of licence and encouraging use of renewable energy such as solar energy. The key document used for our sustainability efforts includes; Nyamira Climate Change Policy, Nyamira Climate Finance Policy, Nyamira Climate Change Action Plan and Nyamira Adaptation Plan.

b) Environmental performance

The County Government of Nyamira has a draft solid waste management policy as well as environmental management policy. The former outline a frame work on how solid waste is managed right from the source, collection, transportation and disposal. The later outlines how the environment should be managed and the rights citizens have to a clean and safe surroundings. It as well gives highlights the obligations citizens have towards taking care of the same environment.

The County Government also has a Transition Implementation Plan (TIPs) that stipulates how forest activities are managed between the County Government and Kenya Forestry Services. Noisy pollution and control guidelines are explained in the Environmental policy and each citizen's responsibility on the same well explained.

Overly the County Government is obliged to the major law that is the Environmental Management and Coordination Act 2005 (EMCA2005).The County Laws are developed in line with this ACE and are therefore consistence to overall National Laws relation with the management of the environment.

c) Employee welfare

The County Government use a human resource manual/policy that takes into account a gender ratio whereby a third of every new recruitment is comprised of women, continuous training being offered to employees on need basis to enhance skills, careers and as well as performance appraisals which are done through performance contracting.

d) Market place practices-

i. Responsible competition practice

The management has made efforts to equitably offer opportunities to youths, women and persons living with disability. Procurement opportunities are given to bidders as per the guiding procurement laws (PPAD 2015) and equity is in practice ever. There is frequent interaction

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

between bidders and management through pre bidding conferences, site visits, opening of tenders and trainings.

The management has envisaged consumer rights and interests through confidentiality during procurement process and non-disclosure of proprietary rights.

ii. Responsible Supply chain and supplier relations-

The County Government of Nyamira after contract execution by the contactor and suppliers, provide full payment and with all factors held constant the process is done with a maximum of 5 days and we endeavour to keep our pending Bills within manageable levels and we pride ourselves in achieving this year in year out.

iii. Responsible marketing and advertisement-

The County Government gives opportunities to vendors and all our advertisements are done through local daily newspapers, government portals, websites and notice boards.

iv. Responsibility ethical practices

The County Government has a functional Ethical and Integrity Committee to check and guide out on our practises. Additionally all our new recruits are required to threshold spelt out in Chapter Six of the Constitution.

v. Stewardship of goods

All goods procured, donated, received and or are being held under trust for the public by the County Government of Nyamira go through stringent inspection before being taken into custody and are held securely and safely to meet the objectives that they are intended for.

vi. Community Engagements

The Government in its endeavours to ensure it operates within the Law engages the public through various forms including civil education and Public engagements. Among various documents that we have constantly engaged the public includes: Strategy Paper ADP, CPRO, CIDP, Finance Bill and budget. In addition the County has engaged the community in giving their views on proposed; Sironga Industrial park, Nyamira spatial plan, Kiendege Airstrip, Esanige stadium and a proposed Level five hospital at Matutu.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) Member for Finance and Economic planning of the County Government of Nyamira is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 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 30th, 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 26 September, 2022.

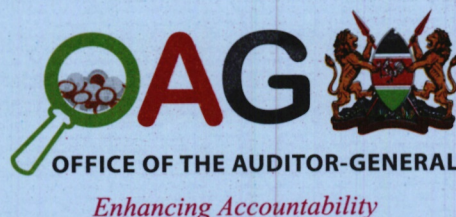
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CPA. Emilly Moraa Ongaga
County Executive Committee Member –
Finance and Economic Planning

3 JAN 2023

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA 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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Nyamira set out on pages 1 to 56, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and

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

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

Basis for Qualified Opinion

1.0 Failure to Reconcile Transfers to Other Government Entities

The statement of receipts and payments and Note 5 to the financial statements reflects transfers to other Government entities totalling to Kshs.754,783,831 which included transfers to the County Assembly of Nyamira of Kshs.701,140,292. However, the statement of receipts and payments of the County Assembly reflected transfers from the County Treasury totalling to Kshs.784,723,483 resulting to an unreconciled variance of Kshs.83,583,191.

In the circumstances, the accuracy and completeness of the amount of Kshs.754,783,831 in respect of transfers to other Government entities could not be confirmed.

2.0 Other Receipts

The statement of receipts and payments and Note 2 to the financial statements reflects other receipts totalling to Kshs.452,737,420. Review of receipt records revealed the following:

2.1 Long Outstanding Land Rates

Included in other receipts amount is Kshs.166,905,984 in respect of County own generated receipts out of which an amount of Kshs.12,321,770 was in respect of land rates. However, review of land rates and related records provided for audit revealed accumulated land rates arrears balance of Kshs.74,883,703 which had been outstanding since the year 2010. No measures seem to have been taken by the County Government to collect the outstanding land rates.

In the circumstances, the accuracy and collectability of these long outstanding land rates could not be confirmed.

2.2 Lack of Updated Valuation Roll

Included in other receipts is an amount of Kshs.13,483,191 in respect of plot rent and land rates. However, review of records revealed that the County Executive was still using valuation roll of 2006 inherited from the defunct local authorities in the collection of plot

rent and land rates. In addition, no evidence was provided to show that measures had been put in place to update the valuation roll and to enhance revenue collection, despite the fact that the value of land in Nyamira County has risen significantly.

In the circumstances, the accuracy and completeness of the other receipts could not be confirmed.

3.0 Compensation of Employees

The statement of receipts and payments and Note 3 to the financial statements indicated that an amount of Kshs.2,958,585,401 was spent on compensation of employees. Review of personnel records revealed that an amount of Kshs.54,710,761 was processed manually (outside the IPPD system). Manual processing of payroll involves manual calculation of deductions and net pay by the human resource officers and regular monthly and/or annual updates which are prone to human error. It was not clear why Management did not pay all its employees using the IPPD.

Further, the balance includes salaries and allowances totalling to Kshs.986,584 paid to two (2) officers who were among the forty-seven (47) officers employed during the year under review. One of the officers was appointed to the position of Senior Inspector (Water and Sanitation) in the Ministry of Environment, Water, Mining and Natural Resources, while the other was employed as a Civil Engineer in Ministry of Lands, Housing and Urban Development. However, the payment to the two (2) officers included basic salary arrears and uniform allowances of Kshs.727,084 and Kshs.80,000 respectively, for which the relevant supporting documents were not provided for audit.

As a result, the accuracy and completeness of the payments totalling to Kshs.54,710,761 on compensation of employees could not be confirmed.

4.0 Unsupported Legal Expenses

The statement of receipts and payments and Note 4 to the financial statements, indicates that payments totalling to Kshs.839,336,416 were made in respect of use of goods and services. Included in the payments is other operating expenses balance of Kshs.76,589,830 out of which Kshs.1,885,000 was paid to two (2) law firms which unrepresented the County Executive in respect of four (4) cases. However, the files containing details of these cases were not provided for audit review. Further, a judgement was obtained against the County for an amount of Kshs.1,340,033 being principal sum plus interest due to failure by the Nyamira County Public Service Board to abide by an earlier order of the Court relating to one of the cases. However, Management paid a balance of Kshs.1,000,000 to the law firm but the balance of Kshs.340,033 had not been paid by 30 June, 2022 and therefore continued to accumulate interest at 12% per annum. It was not explained why the Service Board did not address the issue.

In the circumstances, the propriety and value for money of the expenditure could not be confirmed.

5.0 Unexplained Voided Transactions

Review of the system payments revealed that during the year under review, nine hundred and two (902) transactions totalling to Kshs.619,903,593 were voided across all the County Government Departments as indicated below:

Department	No. of Transactions	Payment Amount (Kshs.)
County Public Service Board	39	4,961,694
Public Administration and Coordination of Decentralized Units	51	9,582,265
Municipality	14	4,494,307
Ministry of Youths, Sports, Gender, Culture and Social Services	36	6,285,586
Ministry of Roads, Transport and Public Works	95	49,957,794
Ministry of Lands, Housing and Urban Development	97	28,906,827
Ministry of Health	163	171,094,717
Ministry of Finance and Economic Planning	65	45,963,304
Ministry of Environment, Energy, Natural Resources and Mining	89	43,907,813
Ministry of Education and ICT	49	190,787,967
Ministry of Agriculture, Livestock and Fisheries	30	16,609,270
County Executive Office	174	47,352,049
Total	902	619,903,593

Review of system payments and other related documents provided by Management did not reveal adequate reasons for the voided payments which had been included in the approved list schedule for payment by the Controller of Budget. At the time of audit, payment amount of Kshs.377,819,144 of the voided payments had been processed and cleared leaving a balance of Kshs.242,084,449 which was still outstanding recorded as pending bills.

In the circumstances, the propriety of the payments made 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 Nyamira Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with 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 Controls and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.6,832,617,659 and Kshs.5,177,250,253, respectively, resulting to underfunding of Kshs.1,655,367,406 or 24%. Similarly, the Management made payments totalling to Kshs.5,756,254,979 against an approved budget of Kshs.6,832,617,659 resulting to under expenditure of Kshs.1,076,362,680 or 16%.

Further, the statement of receipts and payments and Note 1 to the financial statements reflect Exchequer releases totalling to Kshs.4,724,512,833 which includes an amount of Kshs.410,827,203 disbursed by The National Treasury on 28 July, 2022 as part of the budgeted funds for 2021/2022 financial year. The late Exchequer releases could have had adverse effects on the implementation of the planned activities during the year.

The underfunding and underutilization of funds may have impacted negatively on the delivery of services to the public.

2. Unresolved Prior Year Matters

As disclosed in the Progress on Follow-Up of Prior Year Auditor's Recommendations section of the financial statements, various prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided satisfactory reasons for the delay in resolving the prior year audit issues.

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 Conclusions on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Failure to Submit Finance Bill to the County Assembly

The statement of receipts and payments reflects County own generated receipts totalling to Kshs.166,905,985. However, the County Executive Member for Finance did not submit to the County Assembly revenue raising measures of the County Government contrary to Regulation 132(2) of the Public Finance Management (County Government) Regulations, 2015 which provides that the County Executive Committee Member for finance shall, on the same date that the revenue raising measures are pronounced, submit to the County

Assembly the County Finance Bill, setting out the revenue raising measures for the County Government, together with a policy statement expounding on those measures.

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

2.0 Compensation of Employees

The statement of receipts and payments and Note 3 to the financial statements reflects payments totalling to Kshs.2,958,585,401 in respect of compensation of employees. Review of records revealed the following anomalies.

2.1 Non-Compliance with Public Finance Management (County Government) Regulation, 2015 on Fiscal Discipline

The payments on compensation of employees of Kshs.2,958,585,401 constituted 57% of the total revenue of Kshs.5,177,250,253 collected during the year under review. This is 22% above the limit contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act and that the limit set shall not exceed thirty five (35) percent of the County Government's total revenue.

2.2 Non-Compliance with the County Government Act, 2012

During the year under review, the County Public Service Board recruited forty-seven (47) members of staff in four (4) departments, all of whom were from one dominant ethnic community in the County, contrary to Section 65(1)(e) of the County Governments Act, 2012 which stipulates that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from one ethnic community in the County.

Further, review of personal files revealed that two (2) officers among the forty-seven (47) recruited were appointed to the positions of Senior Inspector (Water and Sanitation) in the Ministry of Environment, Water, Mining and Natural Resources and Civil Engineer in Ministry of Lands, Housing and Urban Development. Although the two (2) officers did not apply for the advertised vacancies, were not shortlisted and interviewed, they were issued with appointment letters. In addition, documents in the files showed that one of the officers did not have the qualifications required for the position he was appointed to, while the qualifications of the other could not be established as his personal file did not have evidence of qualifications contrary to contrary to Section 65(1) of the County Governments Act, 2012 which provides that in selecting candidates for appointment, the County Public Service Board shall consider the standards, values and principles set out in Articles 10, 27(4), 56(c) and 232(1) of the Constitution, the prescribed qualifications for holding or acting in the office; and the need for open and transparent recruitment of public servants.

2.3 Irregular Payment of Salaries

Included in the payments on compensation of employees is Kshs.1,848,366, being nine (9) months' salaries paid to twenty-one (21) employees who did not deliver any service to the public as they did not report for duty contrary to Section 149(1) of the Public Finance Management Act, 2012 which provides that an Accounting Officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorised and effective, efficient, economical and transparent. Although Management explained that the salaries were stopped in March, 2022, no further disciplinary action was taken against them towards recovery of the irregular payments.

2.4 Non-Compliance with the Third Rule on Basic Salary

Review of the payroll records for the month June, 2022 revealed that a total of one hundred and eighty-six (186) officers were earning less than one third of their respective basic pays contrary to Section 19(3) of the Employment Act, 2012 and Section C.1(3) Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that the total amount of all deductions which may be made by an employer from the wages of his or her employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed.

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

3.0 Non-Compliance with Public Finance Management Act, 2012

The statement of receipts and payments and Note 4 to the financial statements reflects payments totalling to Kshs.839,336,416 in respect of use of goods and services which included payments in respect of other operating expenses amounting to Kshs.76,589,830. Review of records revealed that a balance of Kshs.15,000,000 was paid to a contractor in respect of a contract for provision of consultancy services for preparation of Nyamira County Spatial Plan (2020-2030) at a contract sum was Kshs.74,999,973 for a contract period of eighteen (18) months from 15 July, 2020 to 15 January, 2022. The contract sum was to be paid in four (4) phases of 30% on submission of the approved inception report, 30% on submission of the situational report, 30% on submission of draft plan and 10% on the approval of the final plan. However, although the contract period had expired, 70% of the work had not been executed and no explanation was provided for the delay. Further, no explanation was provided on why the payment of Kshs.15,000,000 was made from recurrent vote, despite the project being capital in nature since it was in respect of the creation or renewal of assets contrary to Section 43(1)(6) of the Public Finance Management Act, 2012 which states, inter alia, that an accounting officers may not reallocated funds which are appropriated for recurrent/capital expenditure except to defray other recurrent/capital expenditure.

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

4.0 Transfers to Other Government Entities

The statement of receipts and payments and Note 5 to the financial statements reflected transfers to other government entities totalling to Kshs.754,783,831. Review of payment records revealed the following:

4.1 Delayed Completion of Upgrading of Roads

The balance includes transfers to the Municipality of Nyamira totalling to Kshs.53,643,539, out of which an amount of Kshs.8,869,921 was paid to a contractor for the upgrading of Public Works Offices – CDF Offices – Nyamira Hospital Junction road from gravel to bitumen standard. The total contract sum for the works was Kshs.82,859,330 for a contract period of twelve (12) months from the date of site handover on 30 April, 2021 to 04 April, 2022. Audit inspection carried out in the month of July, 2022 revealed that the road is approximately 21% complete but the contractor was not on site and no works were ongoing. Review of records indicated that the contractor requested for an extension of time for six (6) months up to 30 October, 2022 citing several reasons for delay of the works, which was however not granted.

4.2 Delayed Completion of Upgrading of Works

Review of payment records revealed that a payment of Kshs.27,203,897 was made to a contractor for the upgrading to Bitumen Standard of (B5) Borabu Inn – Golan Heights Resort – Juakali – Nyamira Boys – (B5) Nyabite Market Road – Phase I awarded on 04 June, 2019 at a total contract sum of Kshs.104,373,213. The contract period was twelve (12) months from the date of site handover which was done on 05 August, 2019 to 04 August, 2020. Audit inspection exercise carried out in July, 2022 revealed that the road is approximately 97% complete with Kshs.100,578,266 already paid to the Contractor, translating to 97% of the contract sum. Review of records indicated that the contract had been extended for twenty-six (26) weeks to 05 February, 2021 and a further twenty-four (24) weeks to 20 August, 2021. The contractor cited late payment for works done as part of the reasons for the delay in completion of the contract.

4.3 Stalled Construction Works of Fire Station

The County Government of Nyamira awarded a contract for construction of a fire station on 14 December, 2021 to a contractor at a contract sum of Kshs.50,519,325. The contract period was expected to be seventy-eight (78) weeks from the date of site handover which was done on 25 January, 2022 to 25 June, 2023. Audit inspection carried out in July, 2022 revealed that the fire station is approximately 35% complete although no payment has been made. However, the Contractor was not on site and no activity was going on at the time of the audit inspection. It is therefore unlikely that the project will be completed by 25 June, 2023 as expected.

In the circumstances, the County may not have obtained value for money and the expected benefits from the projects to the residents of Nyamira may not be realized.

5.0 Acquisition of Assets

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects payments totalling to Kshs.785,160,231 in respect of acquisition of assets. Review of payment records revealed the following:

5.1 Construction of Buildings

The balance includes an amount of Kshs.299,842,228 in respect of construction and buildings. However, examination of records revealed as follows:

5.1.1 Unutilized ECDE Classroom at Omoyo Primary School

The balance includes an amount of Kshs.3,353,760 spent on construction of an Early Childhood Development and Education (ECDE) classroom at Omoyo Primary School. However, physical verification undertaken on 30 June, 2022 revealed that the project was complete but not in use. There was no satisfactory explanation from the Management on why the project was not serving its intended purpose.

5.1.2 Poor Workmanship on Construction ECDE Classroom and Pit Latrine at Etono Primary

The balance includes an amount of Kshs.1,836,513 in respect of a contract for the construction of an ECDE classroom and a pit latrine at Etono Primary School at a contract sum of Kshs.3,679,718. The contract was awarded in the financial year 2018/2019. However, physical verification of the project undertaken on 30 June, 2022 revealed that the toilet was not fit for use and the school Management cordoned off the toilet to prevent disaster. Further, the classroom floor had visible cracks, an indication of poor workmanship.

5.1.3 Abandoned Construction Works of ECDE Classroom at Gesore Primary

The payments on construction of buildings further included a payment of Kshs.1,105,886 in respect of construction of an ECDE classroom at Gesore Primary School. The contract was awarded in the year 2020/2021 at a contract sum of Kshs.2,729,130. However, review of records revealed that the contractor failed to carry out the works as per the agreed work plan. Although Management indicated that the process of terminating the contract had been initiated by issuing a default notice to the contractor to pave way for retendering, documentation to support the same was not provided for audit. The project therefore, remains abandoned.

5.1.4 Abandoned Construction Works of ECDE Classroom and Pit Latrine at Matiero Primary ECDE

The payment also includes a balance of Kshs.3,275,200 in respect of a contract for the construction of an ECDE classroom and a pit latrine at Matiero Primary. The contract was awarded in the year 2019/2020 at a contract sum of Kshs.3,600,000. However, physical verification of the project revealed that the project was incomplete and the contractor was not on site. Management explained, without providing evidence, that the

contract was terminated due to non-performance and re-tendering process has been initiated.

5.1.5 Delayed Completion of Construction Works of Inpatient Wards

The payment on construction of buildings includes an expenditure of Kshs.19,986,978 in respect of a contract for construction of inpatient wards with operating theatre block at Magwagwa Health Center. The contract was awarded at a contract sum of Kshs.64,551,975 for a period of 36 weeks (9 months) from 27 March, 2019 to 27 December, 2019. Review of the contract file revealed that the project completion date was extended to 30 June, 2022. However, physical verification of the project, in the month of June, 2022 and review of the Clerk of Works progress report, revealed that the works were at 75% complete. The reason for the delay in completion of the project was not explained.

5.1.6 Delayed Commencement and Implementation of Contract

The payments on construction of buildings also included Kshs.6,076,244 in respect of construction of Nyamira County Referral Hospital Covid-19 Isolation Complex for a negotiated contract sum of Kshs.95,860,834 awarded through restricted tendering method. The contract period was sixty (60) weeks from 27 January, 2021 to 26 August, 2022. By 30 June, 2022, the total payments to the contractor amounted to Kshs.40,620,175 or 42% of the contract sum. Further, Certificate No.3 for Kshs.25,156,851 had been submitted for payment by the time of audit. However, review of the contract documents revealed that the contract agreement between the County Government and the contractor was signed on the 25 September, 2020 and the order to commence works was issued on 27 January, 2021 resulting to unexplained four (4) months delay in commencement of works. The completion of works was extended by twenty (20) weeks to 26 August, 2022 without any explanation.

In addition, the contractor suspended the works for a period of twenty-eight (28) weeks from 27 September, 2021 to 11 April, 2022 without approval of the Project Manager and the Contract Implementation Committee but the Project Manager and the Contract Implementation Committee/Team did not invoke Clause 27.1 to lodge a claim for liquidated damages as provided for in the standard tender document for procurement of works.

Physical verification in the month of June, 2022 revealed that the project was incomplete as only construction works on slabs and pillars had been done and that the contractor was not on site.

5.1.7 Delayed Completion of Nyamira County Headquarters

The payments on construction of buildings also included an expenditure of Kshs.30,053,255 in respect of a contract for the construction of Nyamira County Headquarters. The contract sum was Kshs.382,970,401 with the contract completion period of three (3) years from 31 December, 2018, when the contractor took possession of the project site, to 31 December, 2021. The contract period was subsequently

extended by six (6) months to 30 June, 2022. As at 30 June, 2022, a total of Kshs.197,438,129 or 52% of the contract sum, had been paid. However, physical verification conducted on 30 June, 2022 revealed that the project was at 51% and the contractor was not on site. It was therefore impossible for the project to be completed within the extended contract period. Further, the performance security balance of Kshs.19,148,520 issued from an Insurance Company expired on 30 June, 2022. In addition, the project's motor vehicle and its ownership documents were not provided for audit.

5.1.8 Unutilized Nyaronde Market Shed

The payments on construction of buildings further included an expenditure of Kshs.4,103,840 on construction of Nyaronge Market Shed. However, physical verification during the month of June, 2022 revealed that the shed was complete but not in use.

5.1.9 Unutilized Riakimai Market Shed

The payments on construction of buildings amount of Kshs.299,842,228 included payments of Kshs.3,888,041 on construction of Riakimai Market Shed. However, physical verification in June, 2022 revealed that the shed was complete but idle as it was constructed on a marshy, inaccessible parcel of land and there was no evidence of economic activity to warrant a market. Further, there was evidence of vandalization of the metal lockable cabinet doors and electrical works in the market shed.

5.1.10 Unutilized Modern Kiosks in Nyamira Town

The payments on construction of buildings also includes an amount of Kshs.2,259,680 spent on the construction of modern kiosks in Nyamira Town. However, physical verification in June, 2022 revealed that the kiosks were complete but not in use.

5.1.11 Unutilized Nyamaiya Market Fence

The payment also includes an amount of Kshs.3,441,830 on construction of Nyamaiya Market Fence. However, physical verification in June, 2022 revealed that the fence was complete but the market was not in use.

5.1.12 Irregular Payment of Works on Kemera Market VIP Latrine

The payment on construction of buildings included an amount of Kshs.1,683,310 spent on construction of Kemera Market VIP Latrine. However, physical verification in June, 2022 revealed that the project was incomplete despite the contractor having been paid the full contract sum of Kshs.1,683,310. The pending works included fixing door locks, tiling and installation of water tank.

5.1.13 Delayed Completion of Construction Works

The payments on construction of buildings further included an expenditure of Kshs.8,221,892 in respect of construction of Manga football pitch and running track. The tender was awarded at a contract sum of Kshs.20,301,660 in the financial year 2018/2019

and the contract period was extended to 31 December, 2021. Review of the expenditure records revealed that the contractor had been paid a total of Kshs.17,939,512 or 88% of the contract sum as at 30 June, 2022. However, physical verification of the project in the month of July, 2022 revealed that the project works remained incomplete. Outstanding works included fitting of goal posts, final drainage works at the edges of the pitch and levelling the field and the contractor was not on site.

5.1.14 Unlabelled Projects

The payments on construction of buildings further included payments totalling to Kshs.5,805,053 in respect of construction of Bodaboda sheds in different wards. However, physical verification done in the month of June, 2022 revealed that the labels on the projects did not include the financial years in which they were funded. As a result, it was not possible to relate the projects to the year under review.

5.1.15 Unutilized Staff Twin House at Kiendege Talent Academy

The County Executive entered into a contract for the construction of a staff twin house at Kiendege Talent Academy at a contract sum of Kshs.3,934,509 in the financial year 2018/2019. The completion date was 30 June, 2021 with full payment having been made. However, physical verification in July, 2022 revealed that even though the project is complete, it has not been put to use. No satisfactory explanation was provided why the staff twin house was not yet occupied.

5.2 Construction and Civil Works

5.2.1 Delayed Completion of Construction Works of Manga Stadium Pavilion

The payment on acquisition of assets included payments on construction and civil works amounting to Kshs.163,407,845 out of which an expenditure of Kshs.20,265,147 was in respect of a contract for the erection of Manga Stadium Pavilion. The tender was awarded in the year 2018/2019 at contract sum of Kshs.83,721,867 and the Project was to run for one and a half years. The contractor had been paid a cumulative amount of Kshs.72,789,381 or 89% of the contract sum as at June, 2022. The Contractor was granted a contract extension by the County Executive vide letter dated 14 December, 2020 up to 31 March, 2021. However, physical verification of the project on 04 July, 2022 revealed that the project remained incomplete, there was no ongoing works and mechanical and electrical works contained in the bill of quantities had not been done.

5.2.2 Delayed Extension Works of Water Pipeline along Nyamaiya-Miruka

The payment on construction and civil works included Kshs.4,139,999 paid to a contractor in respect of a contract for the extension of water pipeline from Nyamaiya to Miruka. However, physical verification in June, 2022 revealed that the works were not complete and the contractor was not on site. Although the line was an extension of works done by Gusii Water and Sanitation Company Limited, it was not clarified if the completion of works by the County Executive arose out of any understanding with the Company.

5.2.3 Poorly Implemented Rehabilitation of Manga Water Supply

The payment on construction and civil works amount of Kshs.163,407,845 also included an expenditure of Kshs.3,079,712 in respect of a contract for rehabilitation works of Manga Water Supply, which was awarded at a contract cost of Kshs.6,223,103. The masonry tank is situated at Sengera Manga Secondary School. However, there was no memorandum of understanding with the school concerning location of this facility within the school compound. Further, the project was not run by Gusii Water and Sanitation Company or the local community. In addition, the responsibility for revenue collection arising from sale of water and accountability for the same was not clear.

5.2.4 Failure to Provide Specific Inspection and Acceptance Reports on the Springs Protection Projects

The payments on construction and civil works included an expenditure of Kshs.3,199,558 incurred on implementing spring protection of Rianyarimbis, Riongera, Riorioki, Kiangombe, Riameki, A and B, Riamogaka, Rameni, Riamosigisi and another seven (7) springs. However, even though one (1) inspection and acceptance report for all the projects as a group was provided, specific inspection and acceptance reports for each project were not provided for audit review.

5.2.5 Supply, Installation and Commissioning of Solar Powered Street Lighting Project

The payment on construction and civil works included an expenditure of Kshs.5,270,100 in respect of supply, delivery, installation and commissioning of solar powered street lighting project in Nyamira County at a contract sum of Kshs.10,540,200. The street lights were mounted in market centers across the County. However, bill of quantities for the project indicating the number of street lights to be erected was not provided for audit review. Physical verification of the project revealed that the market centers received inadequate number, with most centers having a single post, lighting a very limited area.

5.3 Stalled Project of Levelling of Nyamaiya Stadium Roads

The County Executive made a payment of Kshs.3,100,000 in the financial year 2018/2019 to Mechanical Transport Fund for the levelling of Nyamaiya Stadium. The project implementation report as at 30 June, 2022 showed that the project was at a completion status of 10%. However, physical verification of the project on 04 July, 2022 revealed that the implementation of the project had stopped which Management attributed to land acquisition issues.

5.4 Partially Dysfunctional Revenue Automation System

Included in the acquisition of assets total payments is Kshs.17,853,973 in respect of acquisition of intangible assets out of which Kshs.11,000,000 was paid to a supplier for the supply, delivery, customization, commissioning and maintenance of a revenue collection and management system at a contract sum of Kshs.39,500,000. The revenue automation was to be carried out for sixty (60) days starting from 23 May, 2019 to 23

August, 2019 with the supplier having received the full payment of Kshs.30,750,000. Physical verification in November, 2022 revealed that the supplier supplied two hundred and seventy-seven (277) revenue gadgets (point of sales) out of which hundred and forty-four gadgets (144) were not functional affecting revenue collection. Management did not provide evidence or efforts to return to the supplier for repair as provided for in the contract agreement.

In the circumstances, the expected benefits and value for money of the expenditure on acquisition of assets could not be confirmed.

6. Non-Remittance of Statutory Deductions

Review of other important disclosures indicated that a balance of Kshs.317,581,759 was outstanding in respect of pending accounts payable which included pending staff payables balance of Kshs.40,403,383. Included in this balance is Kshs.11,077,562 relating to accrued interests on unremitted contributions of Kshs.8,528,968 and actuarial deficits amount of Kshs.2,548,594 arising from delayed remittance of staff contributions to the Local Authorities Pension Trust (LAPTRUST) amounting to Kshs.1,598,624. The payment of interest on defrayment of delayed payments leads to nugatory payments which could have been avoided had the staff contribution been remitted on time. Further, records provided for audit revealed that the Management failed to remit the National Social Security Fund (NSSF) contributions amounting to Kshs.22,370,701 which dates back to 31 March, 2013. The amount attracted interest on late contributions and actuarial deficit of Kshs.20,511,373 and Kshs.2,548,594 respectively, contrary to Section 20(1) of the National Social Security Fund Act, 2013.

In the circumstances, the interest charges could have been avoided and Management was in breach of the law.

7. Non-Compliance with the Law on Minimum Development Expenditure

The statement of comparison of budget and actual amounts; development reflects actual total expenditure of Kshs.1,282,308,891 which is 22% of the total expenditure amount of Kshs.5,756,254,979 reflected in the statement of receipts and payments. The County Government's development expenditure was less than the minimum limit of 30% set by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which states that County Government actual expenditure on development shall be at least thirty percent.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Weaknesses in Information Communication Technology Environment

Review of the County Executive's Information Communication Technology (ICT) environment revealed that the County Executive did not have an approved Disaster Recovery Plan to mitigate against loss of data and information in case of systems failures. There was no formally approved IT security policy to ensure data confidentiality, integrity and availability and backups storage in a secure offsite storage facility so as to recover data in case any disaster such as fire or any unforeseen circumstances. Further, there were no policies in place which cover physical access and environmental controls.

In the circumstances, the integrity, security and reliability of the County Executive's financial data, including its Management Information System, could not be confirmed.

2.0 Lack of Human Resource Plans

The County Public Service Board operated without Human Resource Plans as required by Section B2 of the Human Resource Policies and Procedures Manual for the Public Service, 2016 that requires every department to prepare human resource plans out of which annual recruitment plans will be developed and forwarded to County Public Service Board at the beginning of each financial year to enable it plan to fill the vacancies.

Further, the County Executive did not maintain a skill inventory for all its employees in their respective departments to develop, update and maintain a skills inventory for all officers in their respective State Departments for purposes of identifying the available, and the required skills to guide training, recruitment and succession management decisions.

In the circumstances, the County Executive operated without optimum number of personnel.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive'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 Executive 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's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to 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 controls 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

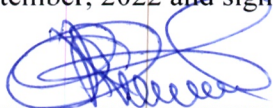
Nairobi

19 April, 2023

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2022.**

	Notes	2021-2022	2020-2021
		Kshs.	Kshs.
Receipts			
Exchequer releases (Transfers from the CRF)	1	4,724,512,833	5,224,528,800
Other receipts	2	452,737,420	976,830,935
Total receipts		5,177,250,253	6,201,359,735
Payments			
Compensation of employees	3	2,958,585,401	2,852,930,277
Use of goods and services	4	839,336,416	886,863,332
Transfers to other Government entities	5	754,783,831	667,180,352
Other grants and transfers	6	350,201,360	618,890,456
Social security benefits	7	68,187,740	2,573,627
Acquisition of assets	8	785,160,231	752,975,731
Total payments		5,756,254,979	5,781,413,775
Surplus/deficit		(579,004,726)	419,945,960

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 26 September, 2022 and signed by:

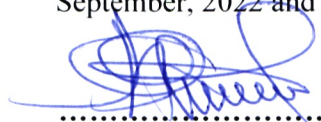

.....
Name: CPA Oyugi Barare Dominic
Chief Officer – Finance
ICPAK Member Number 15694


.....
Name: CPA Nyangau N. Lawrence
Head of Accounting Services
ICPAK M/No .12445

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022**

	Notes	2021-2022	2020-2021
		Kshs.	Kshs.
Financial assets			
Cash and cash equivalents			
Bank balances	9	553,631,312	1,119,745,478
Total cash and cash equivalent		553,631,312	1,119,745,478
Total financial assets		553,631,312	1,119,745,478
Financial liabilities			
Deposits and retentions	10	(76,777,755)	(63,887,195)
Net financial assets		476,853,557	1,055,858,283
Represented by			
Fund balance b/fwd.	11	1,055,858,283	635,912,323
Surplus/deficit for the year		(579,004,726)	419,945,960
Net financial position		476,853,557	1,055,858,283

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 26 September, 2022 and signed by:



.....
Name: CPA Oyugi Barare Dominic
Chief Officer – Finance
ICPAK Member Number 15694



.....
Name: CPA Nyangau N. Lawrence
Head of Accounting Services
ICPAK M/No .12445

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022.**

	Notes	2021-2022	2020-2021
		Kshs.	Kshs.
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	4,724,512,833	5,224,528,800
Other receipts	2	452,737,420	976,830,935
Payments for operating expenses			
Compensation of employees	3	2,958,585,401	(2,852,930,277)
Use of goods and services	4	839,336,416	(886,863,332)
Transfers to other government units	5	754,783,831	(667,180,352)
Other grants and transfers	6	350,201,360	(618,890,456)
Social security benefits	7	68,187,740	(2,573,627)
Adjusted for:			
Increase/(decrease) in deposits and retentions	10	12,890,560	(21,537,733)
Net cash flow from operating activities		219,046,065	1,151,383,958
Cash flow from investing activities			
Acquisition of assets	8	785,160,231	(752,975,731)
Net cash flows from investing activities		785,160,231	(752,975,731)
Net increase in cash and cash equivalents		(566,114,166)	398,408,227
Cash and cash equivalents at beginning of the year	9	1,119,745,478	721,337,251
Cash and cash equivalents at end of the year	9	553,631,312	1,119,745,478

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 26th September, 2022 and signed by:



Name: CPA Oyugi Barare Dominic
Chief Officer Finance
ICPAK Member Number 15694



Name: CPA Nyangau N. Lawrence
Head of Accounting Services
ICPAK Member Number 12445

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

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 %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts						
Exchequer releases (Transfers from the CRF)	5,330,861,419	(105,000,000)	5,225,861,419	4,724,512,833	501,348,586	90%
Other receipts	1,606,756,240	-	1,606,756,240	452,737,420	1,154,018,820	28%
Total	6,937,617,659	(105,000,000)	6,832,617,659	5,177,250,253	1,655,367,406	76%
Payments						
Compensation of employees	2,749,615,739	263,318,635	3,012,934,374	2,958,585,401	54,348,973	98%
Use of goods and services	976,832,540	71,154,451	1,047,986,991	839,336,416	208,650,575	80%
Transfers to other government units	1,015,226,533	(38,678,206)	976,548,327	754,783,831	221,764,495	77%
Other grants and transfers	596,816,818	(4,605,258)	592,211,560	350,201,360	242,010,200	59%
Social security benefits	164,413,201	-	164,413,201	68,187,740	96,225,461	41%
Acquisition of assets	1,404,712,827	(396,189,622)	1,008,523,205	785,160,231	223,362,974	78%
Other payments	30,000,000	-	30,000,000	-	30,000,000	0%
Total	6,937,617,659	(105,000,000)	6,832,617,659	5,756,254,979	1,076,362,680	84%
Surplus/Deficit	-	-	-	(579,004,726)	579,004,726	

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Explanatory Notes

- (a) The under-collection of other receipts by 72% was due to non-disbursement of road maintenance funds, delay in disbursement of grants and faulty own revenue collection gadgets.
- (b) The under expenditures in use of goods and services by 20% , other grants and transfers by 41% , social security benefits by 59% and acquisition of assets by 22%, and non-utilization of other payments budget of Kshs.30,000,000 were as a result of delays in release of exchequer and grants, non-release of road maintenance funds and under collection of County own generated revenue.
- (c) The changes amounting to Kshs.105,000,000 between the original and final budget were as a result of reallocations and 1st and 2nd supplementary estimates within the budget as per IPSAS 1.9.23.

The County Executive's financial statements were approved on 26 September, 2022 and signed by:



.....
Name: CPA Oyugi Barare Dominic
Chief Officer Finance
ICPAK Member Number 15694



.....
Name: : CPA Nyangau N. Lawrence
Head of Accounting Services
ICPAK Member Number: 12445

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30 JUNE 2022

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 %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts						
Exchequer releases (Transfers from the CRF)	3,822,049,986	320,340,052	4,142,390,038	3,743,477,504	398,912,534	90%
Other receipts	636,442,322	-	636,442,322	166,919,198	469,523,124	26%
Total	4,458,492,308	320,340,052	4,778,832,360	3,910,396,702	868,435,658	82%
Payments						
Compensation of employees	2,736,346,813	269,673,441	3,006,020,254	2,952,294,081	53,726,173	98%
Use of goods and services	638,024,481	49,808,374	687,832,855	608,794,218	79,038,637	89%
Transfers to other government units	658,087,972	-	658,087,972	658,087,972	-	100%
Other grants and transfers	199,536,801	1,360,842	200,897,643	126,002,077	74,895,566	63%
Social security benefits	164,413,201	-	164,413,201	68,187,740	96,225,461	41%
Acquisition of assets	62,083,039	(502,605)	61,580,434	60,580,000	1,000,434	98%
Total	4,458,492,308	320,340,052	4,778,832,360	4,473,946,088	304,886,271	94%
Surplus/Deficit	-	-	-	(563,549,386)	563,549,386	

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Explanatory Notes

- (a) The under-collection of other receipts by 74% was due to faulty own revenue collection gadgets.
- (b) The under expenditures in other grants and transfers by 37% and social security benefits by 59% were as a result of delays in release of exchequer and grants and under collection of County own generated revenue.
- (c) The changes amounting to Kshs.105,000,000 between the original and final budget were as a result of reallocations and 1st and 2nd supplementary estimates within the budget as per IPSAS 1.9.23.

The County Executive's financial statements were approved on 26th September, 2022 and signed by



.....
Name: CPA Oyugi Barare Dominic
Chief Officer Finance
ICPAK Member Number 15694



.....
Name: CPA Nyangau N. Lawrence
Head of Accounting Services
ICPAK Member Number: 12445

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

12. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS : DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2022

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 %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts						
Exchequer releases (Transfers from the CRF)	1,508,811,433	(425,340,052)	1,083,471,381	981,035,329	102,436,052	91%
Other receipts	970,313,918	-	970,313,918	285,818,222	684,495,696	29%
Total	2,479,125,351	(425,340,052)	2,053,785,299	1,266,853,551	786,931,748	62%
Payments						
Compensation of employees	13,268,926	(6,354,806)	6,914,120	6,291,320	622,800	91%
Use of goods and services	338,808,059	21,346,077	360,154,136	230,542,198	129,611,938	64%
Transfers to other government units	357,138,561	-38,678,206	318,460,355	96,695,859	221,764,495	30%
Other grants and transfers	397,280,017	-5,966,100	391,313,917	224,199,283	167,114,635	57%
Acquisition of assets	1,342,629,788	(395,687,017)	946,942,771	724,580,231	222,362,540	77%
Other payments	30,000,000	-	30,000,000	-	30,000,000	0%
Totals	2,479,125,351	(425,340,052)	2,053,785,299	1,282,308,891	771,476,408	62%
Surplus/Deficit	-	-	-	(15,455,340)	15,455,340	

Explanatory Notes

(a) The underfunding in other receipts by 71% was due to delay in disbursement of grants.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

- (b) The under expenditures in use of goods and services by 36% , transfers to other government entities by 70%, other grants and transfers by 43% and acquisition of assets by 23%, and non-utilization of other payments budget of Kshs.30,000,000 were as a result of delays in release of exchequer and grants, non-release of road maintenance funds and under collection of County own generated revenue.
- (c) The changes amounting to Kshs.105, 000,000 between the original and final budget were as a result of reallocations and 1st and 2nd supplementary estimates within the budget as per IPSAS 1.9.23.

The County Executive's financial statements were approved on 26 September, 2022 and signed by:



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Name: CPA Oyugi Barare Dominic
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Name: CPA Nyangau N. Lawrence
Head of Accounting Services
ICPAK Member Number: 12445

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2022

Programme/sub-programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2021-2022		2021-2022	2021-2022	
	Kshs.	%/(Budgeted/ Total Budget)	%/(Actual/ Budget)	Kshs.	Kshs.
Policy planning, general administration and support services	646,625,447	9.46%	97.49%	630,389,682	16,235,765
General administration and support services	627,956,800	9.19%	98.06%	615,752,431	12,204,369
Policy and planning	18,668,647	0.27%	78.41%	14,637,251	4,031,396
Crop, agribusiness and land management services	313,081,363	4.58%	66.49%	208,159,793	104,921,570
Crop development services	313,081,363	4.58%	66.49%	208,159,793	104,921,570
Fisheries development and promotion services	1,113,000	0.02%	64.60%	719,000	394,000
Aquaculture promotion services	1,113,000	0.02%	64.60%	719,000	394,000
Livestock promotion and development	2,500,000	0.04%	84.00%	2,100,000	400,000
Livestock products value addition and marketing	2,500,000	0.04%	84.00%	2,100,000	400,000
Physical planning and surveying services	24,998,000	0.37%	87.65%	21,911,000	3,087,000
Physical planning	24,998,000	0.37%	87.65%	21,911,000	3,087,000
Housing improvement development	54,187,416	0.79%	1.16%	629,500	53,557,916
Housing improvement services	54,187,416	0.79%	1.16%	629,500	53,557,916
Management and development of towns	63,255,194	0.93%	33.53%	21,209,620	42,045,574
Market devt & support	63,255,194	0.93%	33.53%	21,209,620	42,045,574
General administration, planning and support services	112,861,008	1.65%	95.08%	107,311,921	5,549,087
Administration and support services	105,096,762	1.54%	97.99%	102,987,421	2,109,341
Policy and planning	7,764,246	0.11%	55.70%	4,324,500	3,439,746
Roads development and management	427,810,398	6.26%	55.23%	236,261,865	191,548,533
Construction of roads and bridges	76,272,496	1.12%	64.94%	49,530,766	26,741,730
Rehabilitation and maintenance of roads	187,627,548	2.75%	78.03%	146,397,445	41,230,103
Infrastructural development and fire safety	163,910,354	2.40%	24.61%	40,333,654	123,576,700
Policy planning, general administration and support services	34,481,800	0.50%	93.44%	32,218,705	2,263,095

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Programme/sub-programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2021-2022		2021-2022	2021-2022	
	Kshs.	%/(Budgeted/ Total Budget)	%/(Actual/ Budget)	Kshs.	Kshs.
General administration and support services	33,170,021	0.49%	94.90%	31,479,465	1,690,556
Policy and planning services	1,311,779	0.02%	56.35%	739,240	572,539
Trade, cooperative and investment development and promotion	57,927,337	0.85%	64.93%	37,613,208	20,314,129
Cooperative promotion	1,339,240	0.02%	77.23%	1,034,283	304,957
Trade promotion	56,588,097	0.83%	64.64%	36,578,925	20,009,172
Tourism development and promotion	896,000	0.01%	67.74%	606,926	289,074
Tourism promotion and management	896,000	0.01%	67.74%	606,926	289,074
General admin, planning & support services	1,588,499,992	23.25%	98.88%	1,570,683,454	17,816,538
Administration support services	1,584,459,489	23.19%	98.93%	1,567,516,796	16,942,693
Health policy planning and financing	4,040,503	0.06%	78.37%	3,166,658	873,845
Curative health services	710,626,999	10.40%	65.62%	466,284,258	244,342,741
Medical services	710,626,999	10.40%	65.62%	466,284,258	244,342,741
General administration, policy planning & support services	363,582,278	5.32%	99.46%	361,632,520	1,949,758
General administration	360,207,845	5.27%	99.80%	359,477,920	729,925
Planning policy	3,374,433	0.05%	63.85%	2,154,600	1,219,833
ECDE and CCC development services.	19,110,732	0.28%	193.61%	37,001,034	(17,890,302)
ECDE and CCC management services	19,110,732	0.28%	193.61%	37,001,034	(17,890,302)
Vocational development and training services	114,275,430	1.67%	99.68%	113,904,096	371,334
Vocational management services	114,275,430	1.67%	99.68%	113,904,096	371,334
Information and communication technology services	126,019,900	1.84%	6.24%	7,862,553	118,157,347
ICT infrastructural services	126,019,900	1.84%	6.24%	7,862,553	118,157,347
General administration, planning and support services	713,901,648	10.45%	90.60%	646,803,394	67,098,254
General administration support services	557,813,223	8.16%	89.89%	501,391,930	56,421,293
Policy development and support services	129,213,205	1.89%	95.98%	124,018,081	5,195,124
Supply chain management	2,550,020	0.04%	92.47%	2,358,115	191,905

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Programme/sub-programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2021-2022		2021-2022	2021-2022	
	Kshs.	%/(Budgeted/ Total Budget)	%/(Actual/ Budget)	Kshs.	Kshs.
Legal services	23,871,200	0.35%	77.23%	18,435,168	5,436,032
Communication services	454,000	0.01%	132.18%	600,100	(146,100)
General administration, planning and support services	215,939,901	3.16%	60.75%	131,184,532	84,755,369
Economic planning and coordination	88,874,901	1.30%	71.82%	63,829,838	25,045,063
Budget formulation and management	22,065,000	0.32%	96.33%	21,256,021	808,979
Community development and special funding	105,000,000	1.54%	43.90%	46,098,673	58,901,327
General administration, planning and support services	6,000,006	0.09%	81.27%	4,876,026	1,123,980
Accounting and financial services	3,000,000	0.04%	96.04%	2,881,346	118,654
Audit services	3,000,006	0.04%	66.49%	1,994,680	1,005,326
General administration, planning and support services	15,504,660	0.23%	95.73%	14,843,291	661,369
Internal resource mobilization	15,504,660	0.23%	95.73%	14,843,291	661,369
General administration, planning and support services	54,022,770	0.79%	72.72%	39,284,278	14,738,492
County results coordination and liaison services	14,206,070	0.21%	86.29%	12,258,250	1,947,820
Executive management and liaison services	19,194,700	0.28%	62.62%	12,020,478	7,174,222
Intergovernmental & public relations	20,622,000	0.30%	72.76%	15,005,550	5,616,450
General administration, planning and support services	33,076,500	0.48%	22.49%	7,438,486	25,638,014
Field coordination and administration	31,720,000	0.46%	20.08%	6,370,186	25,349,814
Human resource management	1,106,500	0.02%	77.12%	853,300	253,200
Human resource development	250,000	0.00%	86.00%	215,000	35,000
Sports	59,119,800	0.87%	54.23%	32,060,334	27,059,466
Community development	54,394,800	0.80%	57.85%	31,468,734	22,926,066
Cultural development and promotion	3,000,000	0.04%	0.00%	0	3,000,000
Cultural promotion heritage	1,725,000	0.03%	34.30%	591,600	1,133,400

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Programme/sub-programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2021-2022		2021-2022	2021-2022	
	Kshs.	%/(Budgeted/ Total Budget)	%/(Actual/ Budget)	Kshs.	Kshs.
General administration, planning and support services	139,355,647	2.04%	91.06%	126,901,005	12,454,642
General administration and support services	121,320,980	1.78%	92.45%	112,164,453	9,156,527
Policy and planning	18,034,667	0.26%	81.71%	14,736,552	3,298,115
Natural resources conservation and management	22,509,200	0.33%	94.87%	21,353,381	1,155,819
Other energy sources promotion	22,509,200	0.33%	94.87%	21,353,381	1,155,819
Natural resources conservation and management	143,890,800	2.11%	89.81%	129,222,081	14,668,719
Rural water services	143,890,800	2.11%	89.81%	129,222,081	14,668,719
County assembly	767,444,433	11.23%	91.16%	699,585,743	67,858,690
Recurrent	612,444,433	8.96%	99.95%	612,146,609	297,824
Development	155,000,000	2.27%	56.41%	87,439,134	67,560,866
Municipal	53,643,539	10 %	100%	53,643,539	0
Recurrent	45,643,539	0.67%	100%	45,643,539	0
Development	8,000,000	0.12	100%	8,000,000	0
GRAND TOTAL	6,832,617,659	100.00%	83.57%	5,756,254,979	1,076,362,680

This statement is a disclosure statement indicating the utilisation in the same format as the County budgets which are programmatic

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 Nyamira 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.

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.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Significant Accounting Policies (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June, 2022, this amounted to KShs 78,777,755 compared to Kshs 63,887,195 in prior period as indicated on note 14.

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.

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

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 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
- A present obligation that arises from past events but is not recognised because:
 - It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and 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 Other Important Disclosures and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

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.

Significant Accounting Policies (Continued)

13) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County 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 one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14) Comparative figures

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

15) Subsequent events

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

16) Prior Period Adjustment

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

17) Related Party Transactions

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

- Control the other party or
- 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.

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

15. NOTES TO THE FINANCIAL STATEMENTS

1) Exchequer Releases (Transfer from the CRF)

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Total exchequer releases for quarter 1	847,331,106	413,728,800
Total exchequer releases for quarter 2	1,283,835,009	1,587,564,000
Total exchequer releases for quarter 3	847,331,106	793,782,000
Total exchequer releases for quarter 4	1,746,015,612	2,429,454,000
Total	4,724,512,833	5,224,528,800

The above represents equitable share from CARA.

2) Other Receipts

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Proceeds from Domestic and Foreign Grants	285,818,222	662,302,080
Transfers from Other Government Entities	0	146,215,617
County Own Generated Receipts	166,905,985	168,276,586
Returned CRF issues	13,213	36,652
Grand total	452,737,420	976,830,935

3) Compensation of Employees

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Basic salaries of permanent employees	2,054,322,043	1,547,459,427
Basic wages of temporary employees	13,568,717	3,115,244
Personal allowances paid as part of salary	634,835,610	1,177,428,760
Personal allowances paid as reimbursements	138,929,455	7,653,189
Personal allowances provided in kind	-	3,000,011
Employer contribution to compulsory national social schemes	111,226,670	114,273,646
Pension and other social security contributions	548,463	-
Social benefit schemes outside government	5,154,443	-
Total	2,958,585,401	2,852,930,277

Number of employees	4,044	4,705
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COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Notes to the Financial Statements (Continued)

4) Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Utilities, supplies and services	32,291,559	32,399,729
Communication, supplies and services	4,653,900	3,395,000
Domestic travel and subsistence	235,840,040	255,739,361
Foreign travel and subsistence	7,937,815	4,287,400
Printing, advertising and information supplies & services	34,885,923	46,373,533
Rentals of produced assets	6,042,790	9,274,263
Training expenses	86,964,234	38,625,667
Hospitality supplies and services	24,743,635	53,548,355
Insurance costs	106,863,658	119,317,219
Specialized materials and services	111,925,759	96,864,461
Office and general supplies and services	35,653,366	62,819,994
Fuel, oil and lubricants	49,300,452	79,854,005
Other operating expenses	76,589,830	59,630,190
Routine maintenance – vehicles and other transport equipment	9,585,610	12,476,100
Routine maintenance – other assets	16,057,845	12,258,055
Total	839,336,416	886,863,332

5) Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Transfers to county government entities		
County Assembly	701,140,292	667,180,352
Municipality of Nyamira	53,643,539	
Total	754,783,831	667,180,352

The above amount was a transfer to the County Assembly, being part of its equitable share to fund county assembly operation as required by law.

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Notes to the Financial Statements (Continued)

6) Other Grants and Payments

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Scholarships and other educational benefits	110,706,800	-
Emergency relief and refugee assistance	-	35,000,000
Transfers to other county health facilities	40,636,250	105,013,267
Transfers to NARIGP	169,647,680	240,434,089
Transfers to Youth Polytechnics	915,000	126,898,252
Nyamira County ASDSP Account SPA	28,295,630	34,544,848
Transfer to KUSP-UDG	-	77,000,000
Total	350,201,360	618,890,456

Notes

- The scholarships and other educational benefits amount of Kshs.110,706,800 was transferred to a fund which facilitates bursaries to needy secondary schools students' education..
- The transfers of Kshs.40,636,250 to other county health facilities were for funding their operations.
- The Transfer of Kshs.169,647,680 to National Agricultural and Rural Inclusive Growth Project was a grant meant to support agriculture and value chain development.
- The transfers of Kshs.915,000 to Youth Polytechnics was the purpose of development and capitation fees.
- The grant of Kshs.28,295,630 to Agricultural Sector Development Support Programme was meant to support community based agricultural activities.
- The significant decrease from Kshs.618,890,456 granted in the previous year to Kshs.350,201,360 transferred during the year under review was as a result of budgetary constraints.

7) Social Security Benefits

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Government Pension and Retirement Benefits	68,187,740	2,573,627
Total	68,187,740	2,573,627

The increase by 2549% was occasioned by the pension contribution of staff plus county contribution to pension funds such as Lapfund, Laptrust,NSSF and Gok PSS scheme(introduced the year under review)

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Notes to the Financial Statements (Continued)

8) Acquisition of Assets

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Non- financial assets		
Construction of buildings	299,842,228	96,710,227
Refurbishment of buildings	-	4,943,285
Construction of roads	162,599,038	270,750,380
Construction and civil works	163,407,845	90,398,889
Purchase of vehicles and other transport equipment	54,888,720	20,200,000
Purchase of office furniture and general equipment	3,245,200	0
Purchase of ICT Equipment	5,964,620	5,455,900
Purchase of specialized plant, equipment and machinery	48,282,717	21,213,326
Purchase of certified seeds, breeding stock and live animals	8,405,140	4,969,933
Research, studies, project preparation, design & supervision	20,670,750	30,448,799
Rehabilitation of civil works	-	207,884,992
Acquisition of intangible assets	17,853,973	-
Total acquisition of non- financial assets	785,160,231	752,975,731
Total acquisition of assets	785,160,231	752,975,731

9) Cash and Bank Balances

9A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021-2022	2020-2021
			Kshs.	Kshs.
CBK-Recurrent Account- Kshs	1000170522	Recurrent	8,063	133
CBK-County Revenue Fund Account-Kshs	1000170891	Deposits	34,843	479,516,430
CBK-Development Account-Kshs	1000170549	Development	5,150	36,519
CBK-Retention Account-Kshs	1000323938	Deposit	76,777,755	63,887,195
CBK-RML Fund account-Kshs	1000291885	Development	9,607,487	49,430,466
CBK-NRIG PRJ. Fund	1000365595	Recurrent and	33,968	733,967

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021-2022	2020-2021
Account-Kshs		Development		
CBK-Village POLY.PRJ. Fund account-Kshs	1000367954	Recurrent and Development	19,041	934,041
CBK-THS UC (ASP). Fund Account- Kshs	1000340018	Recurrent and Development	59,932,957	189,293,053
CBK-KUSP Account – Kshs	1000394374	Development	128,256,457	155,460,355
CBK-AUIG (ASP) Account-Kshs	1000404841	Recurrent and Development	1,090,043	1,356,843
CBK-County KDSP- Kshs	1000454172	Recurrent and Development	141,716,375	75,000,000
CBK-DANIDA (ASP)- Kshs	1000573074	Recurrent and Development	5,329,500	0
KCB-Revenue Account-Kshs	1141208989	Deposit	84,420	131,570
KCB-Revenue Account Health-Kshs	1238881378	Deposit	138,158	641,524
KCB-ASDSP Account- Kshs	1236606132	Recurrent and Development	12,297,330	9,105,882
Coop Bank-Revenue Account-Kshs	01141348689 700	Deposit	66,931	11,022
KCB-NARIGP Account-Kshs	11253449872	Deposit	104,760,203	7,605,776
KCB-Nyamira County Salaries Account-Kshs	1150304227	Deposit	563,524	18,198,595
KCB-Nyamira County Education Support Fund-Ksh	1182983871	Recurrent	7,124,141	14,710,131
KCB-Emergency Fund Account-Kshs	1272997286	Recurrent and Development	12,916	329,423
VTC Various Accounts (Annex 7)-Kshs	Various	Recurrent and Development	533,750	28,055,771
Health Facilities Various Bank Accounts (Annex 6)- Kshs	Various	Recurrent and Development	5,036,340	5,351,821
Equity –Nyamira KUSP-UDG-Kshs	05202800023 457	Recurrent and Development	201,960	19,954,961
Total			553,631,312	1,119,745,478

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Notes to the Financial Statements (Continued)

The Amounts are as per the amount in the cash book and bank reconciliation statements prepared for each account held.

10) Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Deposits and Retention s as at 1 st July (A)	63,887,195	85,424,928
Deposits and Retention as at 30 th June (B)	76,777,755	63,887,195
Increase/ (Decrease) in Deposits and Retentions C= B-A	12,890,560	(21,537,733)

11) Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Bank Accounts	1,119,745,478	721,334,351
Cash in Hand	0	2,900
Accounts Payables	(63,887,195)	(85,424,928)
Total	1,055,858,283	635,912,323

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

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	81,420,565	274,602,314	299,842,228	58,438,381
Construction of civil works	47,373,116	400,280,308	346,677,633	98,718,061
Supply of goods	65,658,951	142,279,890	138,640,371	69,298,470
Supply of services	90,968,994	807,786,858	848,033,388	50,722,464
Total	285,421,626	1,624,949,370	1,633,193,620	277,177,376

2. Pending Staff Payables (See Annex 3)

	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.
Senior management	0	5,386,883	0	5,386,883
Middle management	0	0	0	0
Unionisable employees	0	35,017,500	0	35,017,500
Total	0	40,404,383	0	40,404,383

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Other Important Disclosures (Continued)

3. External Assistance

Description	2021-2022	2020-2021
	Kshs.	Kshs.
External Assistance received as Loans and Grants	285,818,222	662,302,080
Total	285,818,222	662,302,080

a) External assistance relating to loans and grants

	2021-2022	2020-2021
Description	Kshs.	Kshs.
External Assistance received as Grants	285,818,222	662,302,080
Total	285,818,222	662,302,080

b) Classes of providers of external assistance

	2021-2022	2020-2021
Description	Kshs.	Kshs.
Multilateral Donors	268,381,906	662,302,080
Bilateral Donors	17,436,316	0
Total	285,818,222	662,302,080

The assistance was for the Economic development, welfare objective, Emergency relief, trading activities

c) Purpose and use of external assistance.

Payments made by Third Parties	2021-2022	2020-2021
	Kshs.	Kshs.
Compensation of Employees	5,029,727	7,471,320
Use of Goods and Services	288,565,934	391,232,305
Other Grants and Transfers		135,013,267
Acquisition of Assets		128,585,188
Total	293,595,661	662,302,080

4. 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.

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Other Important Disclosures (Continued)

- ii. County Ministries and Departments.
- iii. The National Government.
- iv. Other County Governments Entities and
- v. State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Key Management Compensation (Governor, CEC Members And Cos)	103,164,000	103,164,000
Total key management Compensation	103,164,000	103,164,000
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	701,140,292	667,180,352
Transfers to Other County Government Entities	350,201,360	618,890,456
Expenses paid on Behalf Of County Water Service Providers	10,496,381	16,058,495
Total Transfers To Related Parties	1,061,838,033	1,302,129,303
<u>Transfers From Related Parties</u>		
Transfers From The Exchequer	4,724,512,833	5,224,528,800
Transfer from domestic and foreign grants	285,818,222	662,302,080
Transfers from Ministry of Roads (RMLF)	0	146,215,617
County Revenue	166,905,985	168,276,586
Total Transfers From Related Parties	5,177,237,040	6,201,323,083

5. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Emergence Fund	2020	County HQ	Chief officer finance
Education support fund	2016	County HQ	Chief officer education
Car mortgage scheme – executive	Aug 2015	County HQ	Chief officer finance
Car mortgage scheme Assembly	2013	County assembly HQ	Clerk to assembly

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Other Important Disclosures (Continued)

6. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs.	Kshs.
CBK-County Revenue Fund Account-1000170891	Kshs		34,843	479,516,431
KCB- Revenue Account-1141208989	Kshs		84,420	131,570
KCB- Revenue Account Health - 1238881378	Kshs		138,158	641,524
Cooperative Bank –Revenue Account 01141348689700	Kshs		66,931	11,022
Total			324,352	480,300,547

7. 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 2021/2022 amounts relating to leased medical equipment was Kshs 200,000,000.

8. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs.	Kshs.
Court case against the County Executive	306,000,000	306,000,000
Total	306,000,000	306,000,000

Details- ANNEX 7 Contingent liabilities register

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

Other Important Disclosures (Continued)

9. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs.	Kshs.
Receipts		
Transfers from County Govt. – operations	35,000,000	100,001,000
Total Receipts	35,000,000	100,001,000
Payments		
Consumables	(9,649,660)	(42,773,190)
Bank Charges	(21,247)	(34,176)
Hospitality	-	(37,138,718)
Construction of Isolation Centre	-	(20,896,792)
Staff costs	(25,645,600)	(8,828,700)
Total Payments	(35,316,507)	(109,671,576)
Balance in the Covid-19 Fund	(316,507)	(9,670,576)

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

16. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the Auditor-General, 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)
REPORT ON THE FINANCIAL STATEMENTS				
Basis for Qualified Opinion				
1	Unexplained Variance in Cash and Cash Equivalents The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1, 119,745,478 as at 30 June, 2021, and as disclosed in Note 12A to the financial statements. The amount includes bank balances totalling Kshs.163, 066,131 held in two (2) bank accounts as at 30 June, 2021 whose reconciled cash book balances reflects an aggregate balance of Kshs.115, 349,086 on the said date. The variance amounting to Kshs.47,717,045 between the two sets of records was not explained. Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,119,745,478 as at 30 June, 2021 could not be confirmed.	The reconciled Bank balance represented.	Resolved	June 2022
2	Accuracy of Expenditure on Compensation of Employees The statement of receipts and payment for the year ended 30 June, 2021 reflects compensation of employees expenditure of Kshs.2,852,930,277 and as disclosed in Note 6 to the financial statements the following anomalies were noted:- i. The statement of receipts and payment reflects compensation of employees' expenditure of	i)The management wish to clarify that the variance is the casual wages which are usually processed by the departments (health, environment and Municipality) outside the payroll, and salary arrears of	Not Resolved	June 2022

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	Kshs.2,852,930,277 which differs with an amount of Kshs.2,828,804,649 reflected in the payrolls and supporting schedules, resulting in an unexplained and unreconciled variance amounting to Kshs.24,125,628. ii. Transactions relating to Pay As You Earn (PAYE) in the month of June, 2021 amounting to Kshs.37,709,630 reflected in the schedules supporting the financial statements could not be traced in the IFMIS payment details report but was recorded as paid in the Internet Banking (IB) platform. No explanation was provided for the anomaly. iii. A comparison of manual payrolls and payment vouchers revealed that an allowance called 'other allowance' which did not originate from the payrolls was introduced when the vouchers were prepared and an amount of Kshs.666,615 was paid to three (3) employees in respect of the same. No justification or authority was provided for this allowance. iv. Three (3) transactions relating to compensation of employees amounting to Kshs.28,515,162 reflected in the schedules supporting the financial statements differs with the amount recorded in the internet banking statements amount of Kshs.29,872,303 resulting to variance of Kshs.1,357,141 was not explained or reconciled. Consequently, the accuracy and completeness of the compensation of employees expenditure of Kshs.2,852,930,277 could not be ascertained.	retired officer as directed from pension funds and supporting schedules provided ii) The management took note of the auditor's observation and the PAYE figure was journalised and supporting ledgers presented iii) The management takes note of the auditor's observation and these were allowances for employees assigned a payroll and schedules provided. iv) The management concurred with the auditors' observation however, the variance has been reconciled and supporting documents presented		
3	Purchase of Certified Seeds, Breeding Stocks and Live	The management concurs		

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	Animals The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.752,975,731 and as disclosed in Note 11 to the financial statements which includes an amount of Kshs.4,969,933 relating to refurbishment of buildings. Examination of the supporting schedules reflects that the expenditure relates to purchase of certified seeds, breeding stocks and live animals. Included in the expenditure is an amount of Kshs.2,774,500 paid to Kenya Animal Genetic Resource Centre for the supply and delivery of Bull semen and A.I Accessories. However, the Management did not provide for audit the status report indicating whether deliveries and distributions to the intended beneficiaries had been made in full as per the value specified in the form of agreement. As a result, the occurrence and completeness of the expenditure of Kshs.2,774,500 could not be confirmed.	with the auditors observation however, at the time of audit the A.I were still in store thus the management have since provided the deliveries and distributions for audit review	Not Resolved	June 2023
Other Matter				
1	Budgetary Controls and Performance The summary statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.6,800,247,602 and Kshs.6,201,359,735, respectively resulting to an under-funding of Kshs.598,887,867 or 9% of the budget. Similarly, the County expended Kshs.5,781,413,775 against an approved budget of Kshs.6,800,247,602 resulting to an under-expenditure of Kshs.1,018,833,827 or 15% of the budget.	The management concurs with the auditor's observation that underfunding and under performance affects the planned activities and negatively impact service delivery however, it has affected the recommendations on its planning actions.	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.			
2	County Own Generated Receipts			
2.1	Under-Collection and Decline in Receipts County Executive of Nyamira budgeted to collect an amount of Kshs.250,000,002 as county own generated receipts in the 2020/2021 financial year. However, a total of Kshs.168,276,586 was collected resulting in an overall under-collection of revenue by Kshs.81,723,416 or 33% of the budgeted amount. Further, the actual local revenue collected of Kshs.168,276,586 in the year ended 30 June, 2021 declined compared to the previous year (2020) amount of Kshs.187,324,098 by Kshs.19,047,512 or 10%. No satisfactory explanation was provided for the under-collection or decline in the County own generated receipts in the year under review.	The management revenue correction was impacted by the Covid pandemic, climate change and economic recovery however, the county is devoted to increase its revenue correction	Not Resolved	June 2023
2.2	Long Outstanding Land Rates As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects County own generated receipts amount of Kshs.168,276,586 which includes an amount of Kshs.11,391,140 in respect of land rates. Records provided for audit revealed accumulated land rates arrears balance of Kshs.74,883,703 which have been outstanding since the year 2010.	The management takes note of the auditors observation, and appointed new chief officer in charge of revenue and she is putting new strategies to resolve.	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	No measures seem to have been taken by the County Government to collect the outstanding land rates and therefore the same risk not being collected.			
2.3	Lack of Updated Valuation Roll As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects County own generated receipts amount of Kshs.168,276,586 which includes an amount of Kshs.1,476,539 in respect of plots rent collected during the year. The county executive still is using valuation roll of 2006 inherited from the former defunct Local Authorities in the collection of plot rent. No measures have been put in place to update the valuation roll and to enhance revenue collection despite the fact that the value of land in Nyamira County has risen significantly.	The management takes note of the auditors observation, and appointed new chief officer in charge of revenue and and committee s has been tasked to work out on valuation roll and budget provision	Not Resolved	June 2023
3	Late Exchequer Release As disclosed in Note 1A to the financial statements, the statement of receipts and payments reflects exchequer releases amount of Kshs.5,224,528,800 which includes an amount of Kshs.817,836,000 that was received by the County Government from The National Treasury between 01 June, 2021 and 30 June, 2021.Further, exchequer issues amounting to Kshs.408,918,000 were released on 02 July, 2021 by The National Treasury on the budgeted funds for 2020/2021. Late release of exchequer issues may result in an inadequate time to utilize the funds and which in turn could have an adverse effect on the implementation of the planned activities and projects by the County Government.	The management concurs with the auditors observation that late disbursements affect implementation of planned activities	Not Resolved	June 2023
4	1. Pending Bills	i)The management takes	Not	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	Notes 9.10(1) and 9.10(2) to the financial statements on other important disclosures reflects pending accounts payables balance of Kshs.322,845,819 and other pending payables balance of Kshs.1,742,524,801, respectively totalling Kshs.2,065,370,620. However, the disclosures provided contains the following anomalies: i. The pending accounts payable balance of Kshs.322,845,819 was not supported by the respective ledger control account. In addition, the amount disclosed excludes bills totalling Kshs.11,721,721 owed to Kenya Power & Lighting Company (KPLC), Public Health Facilities and Devolved Services amounting to Kshs.861,312, Kshs.8,549,677 and Kshs.2,310,732, respectively and relating to projects/services as communicated by The National Treasury through Circular No.16/2021, dated 22 December, 2021. ii. Other pending payables balance of Kshs.1,742,524,801 includes debts owed to County Government entities and third parties totalling Kshs.65,605,344 and Kshs.1,676,919,457, respectively. However, contract documents, invoices and ledgers related to these amounts were not provided for audit. In the circumstances, the validity, accuracy and completeness of the total pending bills balance of Kshs.2,065,370,620 as at 30 June, 2021 could not be confirmed.	notice of the auditors observations however, during the time the pending bill report was being prepared the KPLC had not served us with bills. ii) The management concurs with the auditors observation however, it has put measures' to address the pending Bills	Resolved	
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
Basis for Conclusion				
1	Compensation of Employees			
1.1	Unsustainable Wage Bill	The management concurs		

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	The statement of receipts and payments reflects an expenditure on compensation of employees amounting to Kshs.2,852,930,277 which translates to 46% of the County Executive's revenue receipts totalling Kshs.6,201,359,735 for the year under review. The proportion therefore exceeds the ratio of 35% set in Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. Excessive use of limited resources in payment of personnel emoluments reduces funds intended to finance development projects and critical public services.	with the auditors observations however, the following measures have been taken: i)Freezing of employment of non-critical staff ii)Non-renewal of non-essential contracts iii)Freezing of employment of non-critical staff iv)Reorganization, establishment and reengineering of public service vi)Proper placement of staff vii)Formation of a county executive payroll committee	Not Resolved	June 2023
1.2	Delayed Remittance of Statutory Deductions A comparison of National Social Security Fund (NSSF), National Hospital Insurance Fund (NHIF) and Pay as You Earn (PAYE) monthly deductions for the financial year ended June, 2021 with the bank statements revealed the following irregularities:	i) The county makes payments once it receives funding from budget controller thus the NHIF deductions were remitted late however this is caused	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	i. NHIF deductions for ten (10) months were remitted late. In addition, NHIF deductions for the month of August, 2020 totalling Kshs.4,188,300 were not remitted in contravention of Section 5 of Business Laws (Amendment) (No.2) Act, 2021 which set the due date for paying in of NHIF deductions at the ninth day of the month following the one deduction is made. ii. PAYE deductions for eight (8) months were remitted late. In addition, PAYE for August, 2020, amounting to Kshs.27,054,752.15, was not remitted in contravention of Rule 10 of Income Tax (P.A.Y.E) rules, which sets the due date for paying PAYE deductions to be before the tenth day following the end of every month or before any other day which may be notified by the Commissioner. The National Treasury Circular No.14/2021, Ref No. IGFR/PB/01/J/(69) dated 28 October, 2021, indicated that Nyamira County Government had unremitted retirement contributions to Local Authorities Provident Fund (LAPFUND), Local Authorities Pensions Trust (LAPTRUST) and County Pensions Fund (CPF) amounting to Kshs.491,234,228 as at 31 December, 2020. The debt status as at 30 June, 2021 was not provided for audit and, as a result, it was not possible to confirm the unremitted retirement contributions as at that date. Failure by the County Executive to remit retirement contributions to pension schemes adversely affects the ability of the schemes to service retirement benefits, as and when such benefits fall due, to the existing employees.	by late disbursements of exchequer release. ii) The county makes payments once it receives funding from budget controller thus the PAYE deductions were remitted late however this is caused by late disbursements of exchequer release. The august 2020 PAYE was paid through KCB salary advance loan. The management takes note of the non-remittance and set up a pending bill committee to sage away forward		

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	The Management was therefore in breach of the law and may suffer penalties and interests which could have been avoided.			
1.3	Officers Paid Below the Basic Minimum Daily Wages Rate Review of the manual payrolls for the casual staff revealed that for the months of September, 2020, October, 2020, February, 2021 and May, 2021, twenty-eight (28) officers were paid at a daily rate of Kshs.295 instead of the stipulated rate of Kshs.367. This was contrary to the provisions of the Wages (General)(Amendment) Order, 2018 which prescribed a minimum wage of Kshs.367 per day for all other areas outside Nairobi, Mombasa, Kisumu, Mavoko, Ruiru and Limuru. Consequently, the Management was in breach with the law.	The management has taken note of the additional recommendations and taken the remedial action.	Not Resolved	June 2023
1.4	Lack of Ethnic Diversity in Staff Establishment Examination of Nyamira County Executive staff establishment and employment records for the 2020/2021 financial year revealed that the County had four thousand seven hundred and five (4,705) employees. An analysis of ethnic composition revealed that four thousand four hundred and forty-one (4,441) employees, which is equivalent to 94.4% were from one ethnic community while only 264 or 5.6% were from other ethnic communities. This is contrary to Section 7(1) of the National Cohesion and Integration Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff.	The management has taken note of the additional recommendations and will take the remedial action	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Comments	Status: (Resolved / Not Resolved)	Timeframes: (Put a date when you expect the issue to be resolved)
	In the circumstances, the Management was in breach with the law.			
2	Acquisition of Assets			
2.1	Construction of Buildings			
2.1.1	Construction of Inpatient Wards Block at Manga Sub County Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.4,403,064 made to a local construction company for construction and completion of inpatient wards block at Manga Sub County. The contract was awarded in the financial year 2017/2018 at a contract sum of Kshs.34,237,845 and the contractor had cumulatively been paid Kshs.6,276,510 as at November, 2021. The contract was to be carried out in thirty-six (36) weeks with a commencement date of 13 March, 2019. Review of records revealed that the project implementation committee approved extension of the contract period by six (6) months to 15 October, 2021. The contractor failed to carry out the works as per the revised work plan and Management had initiated the process of terminating the contract by issuing a default notice to the contractor on 09 November, 2021 as provided by Section 151(2)(a)(g) of the PPADA, 2015. Physical verification in the month of November, 2021 indicated that the works remained incomplete, and a new contractor had not been identified to complete the outstanding works. As a result of the delay, the benefits expected from the project were not realized.	We acknowledge that the contractor has failed to carry out the works diligently and consistently the County Government has initiated the process of terminating the contract subject to PPADA act Sec 151 (2) (a & g), the contractor was served with a warning notice on 8/11/2019 and a default notice on 9/11/2020	Not Resolved June 2023	

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
2.1.2	Construction of Inpatient Wards Block at Magwagwa Sub-County Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.4,007,011 made to a local construction firm for the construction and completion of inpatient wards block at Magwagwa Sub-County. The contract was awarded in the financial year 2017/2018 at a contract sum of Kshs.64,551,975 and the contractor had cumulatively been paid Kshs.24,014,099 as at November, 2021. The contract was to be carried out in thirty-six (36) weeks with a commencement date of 13 March, 2019. Review of records noted that the project implementation committee approved extension of the contract period by six (6) months to 31 October, 2021. Physical verification in the month of November, 2021 revealed that the works remained incomplete with the Management explaining that the remaining works were expected to be completed in the month of March, 2022. The delay in completion of the project may affect delivery of health to the residents of Nyamira.	The contractor requested for extension of completion period on 26th march 2020 for six months citing Covid19 pandemic that hampered the general progress of the works. The project implementation committee on 30th March 2021 recommended for an extension that revised the completion date to 31st October 2021. At the time of audit, the workers were not on site since the contractor was out on mobilization of materials, we want to confirm that the contractor is on site and the progress is satisfactory. The works are estimated to be completed in the (end of Jun 2023)	Not Resolved	June 2023
2.1.3	Construction of Nyamira County Referral Hospital Covid-19 Isolation Complex Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.37,545,145 made to a local company for the construction and completion of Nyamira County Referral Hospital Covid-19 Isolation	The contractor requested for extension of contract period on 15th November 2021 for 20 weeks. The contractor cited delay in the site handing over due to removal and relocation of service lines	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	Complex. The contract was awarded during the financial year under review at a contract sum of Kshs.95,860,834 and the contractor had cumulatively been paid Kshs.37,545,145 as at November, 2021. The contract was to be carried out in sixteen (16) weeks commencing 17 November, 2020 weeks with initial completion date of February, 2021. Review of records indicated that the Project Implementation Committee approved extension of the contract period to 09 April, 2022. Physical verification in the month of November, 2021 showed that the contractor was not on site and the works remained incomplete with construction works only done on slabs and pillars. Consequently, the regularity and value for money of the expenditure of Kshs.37,545,145 could not be ascertained.	(fiber optic cables, water lines Further, there were some recommended changes in the project execution that required changes in the drawings that took some time. The county also noted an outbreak of covid19 whose peak was around November/December 2021 that forced the workers to break for some time. Upon grant of the contractor's request for extension of contract period, the revised completion period changed to 9th April 2022. At the time of audit, the contractor was not on site due to delay in identification/sourcing for sub-contractors for mechanical and electrical works which are required to be done before casting of the slab. Currently the county has initiated legal process for breach of contract		
2.1.4	Construction of Classroom at Gesore Primary ECDE Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.1,105,886 made to a local company for the construction of a classroom at Gesore Primary ECDE. The contract was awarded during the	The management concurs with the auditor's observation that the classroom of Gesore. The process of terminating the contract had been initiated by	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	financial year under review at a contract sum of Kshs.2,729,130 and the contractor had cumulatively been paid Kshs.1,105,886 as at November, 2021. Review of records revealed that the contractor failed to carry out the works as per the agreed work plan. Although the Management indicated that the process of terminating the contract had been initiated by issuing a default notice to the contractor to pave way for re-tendering, documentation to support the same was not provided for audit verification. Physical verification noted that the works remained incomplete with no contractor on site and the condition of the work done so far was deplorable. Consequently, the regularity and value for money of the expenditure of Kshs.1,105,886 could not be ascertained.	issuing of default notice. The department will issue the termination notice and thereafter consider re-tendering.		
2.1.5	Construction of Classroom and Pit Latrine at Matiero Primary ECDE Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.3,275,200 made to a local company for construction of a classroom and pit latrine at Matiero Primary ECDE. The contract was awarded in the 2019/2020 financial year at a contract sum of Kshs.3,600,000 and the contractor had been cumulatively paid Kshs.3,275,200 as at November, 2021. Physical verification revealed that the works remained incomplete while the contractor was not on site and the pit latrine work was still pending. The Management explained that the contract was terminated due to non-performance by the contractor and re-tendering process initiated but no	The management concurs with the auditor's observation however since the contract was terminated due to non-performance, the department is considering tendering for the toilet only. This is because the remaining sum has not been paid to the constructor and it can still be used to construct the toilet.	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	documentation of the same was provided for verification. Consequently, the regularity and value for money of the expenditure of Kshs.3,275,200 could not be ascertained.			
2.1.6	Construction of Classroom at Bigege Vocational Training Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.1,722,592 made to a company for the construction of a classroom at Bigege Vocational Training. The contract was awarded in the 2019/2020 financial year at a contract sum of Kshs.2,220,600 and the contractor had cumulatively been paid Kshs.1,722,592 as at November, 2021. Review of records showed that the Management had terminated the contract due to non-performance by the contractor, re-tendered and awarded a completion contract to an Investments Company at a contract sum of Kshs.1,624,847 on 24 June, 2021. However, contract documents were not provided for verification and therefore, it was not possible to ascertain the contract period for the re-tendered works. Physical verification revealed that the works remained incomplete while the contractor was not on site and internal walling, windows and doors fixing works were still pending. Consequently, the regularity and value for money on expenditure of Kshs.1,722,592 during the year ended 30 June, 2021 could not be ascertained.	The contract was awarded to Datable international limited for construction of class room at Bigege vocational training in the financial year 2019/2020 at a contract sum of Ksh 2,220,600. a part payment of Ksh.1,722,592 had been paid. The works were terminated and retendering process commenced during the financial year 2020/2021, the contract was awarded to Cathemax Investments Limited at a contract sum of Ksh.1, 624,846.6. By the end of financial year 2020/2021 the works were completed.	Not Resolved	June 2023
2.1.7	Construction of Nyamira County Headquarters Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.16,909,938 to a local	We concur with audit observation that there were some delays in the project	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	company for the construction and completion of the Nyamira County Headquarters Multiyear Project. Review of records noted that payments cumulating to Kshs.167,384,874, or 44% of the contract sum of Kshs.382,970,400, had been paid to the contractor as at November, 2021. The project was supposed to be completed within one hundred and fifty-six (156) weeks upon taking possession of the site on 31 December, 2018. Physical verification on 09 November, 2021 showed that the project had taken one hundred and fifty (150) weeks and it was not possible that the remaining works would be completed within six(6) weeks of the remaining contract period. In addition, the performance security of Kshs.19,148,520 issued from a local insurance firm had expired on the 02 June, 2021 and there was no evidence that it had had been renewed. Consequently, the value for money of the expenditure of Kshs.167,384,874 so far incurred on the project could not be ascertained.	Implementation occasioned by the budget constraints		
2.1.8	Construction of Inpatient Wards Block at Nyamusi Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.5,265,843 made to a local construction company for construction and completion of inpatient wards block at Nyamusi Sub-County Hospital. The scope of works included substructures, reinforced concrete frame, staircases balustrading, ramps, walling, roofing, windows, doors finishes fitting and electrical works, ceiling finishes, and floor finishes, fixtures and fittings.	The management concurs that during the audit the project was not complete but currently the project is complete and awaiting handing over	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	The contract was awarded in the financial year 2017/2018 at a contract sum of Kshs.34,865,540 and the contractor had cumulatively been paid Kshs.10,370,370 as at November, 2021. The contract was to be carried out in thirty-six (36) weeks with a commencement date of 23 April, 2018. Physical verification of the project on 10 November, 2021 revealed that the construction works remained incomplete with door fittings, windows, finishes, ceilings, floor finishes, fixtures and fittings, electrical installations still outstanding. In addition, the contractor was not on site and no documentation was provided to prove that the contract period had been extended. As a result of the delay, the benefits expected from the project may not be realized.			
2.2	Construction and Civil Works			
2.2.1	Construction of Manga Stadium Football Pitch and Running Truck Included in the expenditure on construction and civil works of Kshs.90,398,889 is an expenditure of Kshs.5,194,891 in respect of construction of Manga stadium football pitch and running truck. The tender was awarded to a company being the only evaluated responsive bidder at commercial stage at contract sum of Kshs.20,301,660. The commencement date was 25 June, 2019 for a period of forty-eight (48) weeks. Examination of the expenditure records for the Department of Gender revealed that the contractor had been paid a total of Kshs.9,717,620.80 as at 30 June, 2021 through Certificate No.1 and Certificate No.2 amounting to Kshs.4,522,729.8	The contractor is on site and works on going	Not Resolved	

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	and Kshs.5,194,891, respectively. Works done according to the inspection and acceptance committee report were at 47.9% to completion. Further, the County Executive of Nyamira vide a letter dated 14 December, 2020 approved an extension of the contract period to 31 March, 2021. Physical verification of the project at the time of audit on 01 November, 2021 showed that the contractor was not on site and no activity was on going. In addition, the following works had not been done as per the executed Bill of Quantities (BQ); final drainage works on the pitch edges, pop up irrigation fittings, goal posts and football nets, and continuous maintenance of the plated grass. As a result of the delay, the benefits expected from the project may not be realized.			
2.2.2	1.1.1 Construction of Manga Stadium Pavilion Included in the expenditure on construction and civil works of Kshs.90,398,889 is an expenditure of Kshs.28,881,132 in respect of construction of Manga Stadium Pavilion. The tender was awarded to a company, being the only evaluated responsive bidder at commercial stage at contract sum of Kshs.83,721,867. The contract agreement was signed on 20 May, 2019 and the project was to run for one year and half. Further, the contractor was granted a contract extension by the County Executive of Nyamira vide letter dated 14 December, 2020 which expired on 31 March, 2021 and according to the inspection and acceptance committee report,	The contractor is on site and works on going	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	the works done were at 62.70% to completion. Physical verification of the project on 01 November, 2021 revealed that the contractor was not on site and no activity was on going. In addition, the following works had not been done as per the BQ; floor tilling, completion of mechanical and electrical works, and final painting works. The project is taking too long before completion thus denying the public the intended benefits.			
2.3	Rehabilitation of Civil Works			
2.3.1	Construction of Nyambaria Water Supply Project Included in the expenditure on rehabilitation of civil works of Kshs.207,884,992 are payments totalling Kshs.12,305,355 made to a local construction firm in respect of construction of Nyambaria Water Supply Project. The scope of works for the project included; water intake/weir, treatment plant (CFU), mixing and measurement plant (dosing chamber), clear water tank (100m³), back wash tank (elevated steel) 50m³, pumping unit and main rising. However, the procurement documents were not provided for verification. In addition, the performance security issued by a local financial institution expired on 21 August, 2021 and there was no evidence that it had been renewed. Consequently, the value for money and regularity of the expenditure of Kshs.12,305,355 could not be ascertained.	Thee work completed and project awaiting handing over to Gusii water Company	Not Resolved	June 2023
2.3.2	1.1.2 Incomplete and Abandoned Water Projects	The management concurs with the auditor's observation.	Not	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	Included in the expenditure on rehabilitation of civil works of Kshs.207,884,992 is an amount of Kshs.75,154,354 spent on eight (8) water projects, some of which were to be undertaken in phases. However, the projects at the time of the audit in November, 2021 were either not complete or abandoned due to lack of adequate funding as detailed below: Though the Management indicated that quotations had been floated and contracts awarded to the winning bidders for completion of Phase II, documentation on the same were not provided for audit. No adequate explanation was provided by Management for the unsatisfactory state of the projects. As a result, the funds spent on the projects have not provided the expected utility and value for money to the residents of Nyamira County.	The County government of Nyamira started water projects in phases. The projects included: - 1. Raitigo water supply 2. Kiabonyoru water supply 3. Enchoro borehole water project 4. Emboye Gitaru water supply 5. Nyansiongo Gekonge water supply Phase I of the above mentioned projects has already been done. In the financial year 2022/2023 the county budgeted to do and complete the projects in phase II. Quotations were floated and contracts awarded to the winning bidders. Kiabonyoru and Enchoro water projects are at 40% and 90 % completion rates respectively. The status of the various water projects is summarized in the attached status report	Resolved	
2.3.3	Hydrogeological Survey, Drilling, Casing, Capping and Test Pumping of 20 Boreholes in Nyamira County	In the financial year 2020/2021 the County	Not	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	Included in the expenditure on rehabilitation of civil works of Kshs.207,884,992 is an amount of Kshs.40,043,814 paid to National Water Harvesting Storage Authority for hydrogeological survey, drilling, casing, capping and test pumping of No.20 boreholes in Nyamira County. The contract was awarded to the Authority at a sum of Kshs.47,816,840. Review of project records and implementation status reports at the time of audit in November, 2021 noted that fourteen (14) No. projects were completed, while six (6) No. projects with a contract sum of Kshs.14,345,052 remained uncompleted despite the lapse of the contract period. As a result of the delay, the benefits expected from water projects may not be realized.	government of Nyamira signed contract agreement with National Water Harvesting and Storage Authority to do hydrogeological survey, drilling, casing, capping and test pumping of 20 NO. boreholes at Kshs. 2,107,569.20 totaling Kshs. 42,151,384. The services were procured subject to section 4 (2) (c) of the PPAD Act 2015, which allows acquisition of services from another government department without applying the PPAD Act. The management has attached the following documents for audit verification.	Resolved	
2.4	Construction of Roads The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.752,975,731 which includes an amount of Kshs.270,750,380 relating to construction of roads as disclosed in Note 11 to the financial statements. The latter includes an amount of Kshs.93,551,100 paid to Mechanical	The county Government of Nyamira through the department of Transport, Roads and Public Works, in Pursuant to section 4(2) (c) of the PPDA Act, 2015, did an	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	Transport Fund Department for hire of various specialized plant and equipment. However, review of the project status reports, fuel consumption sheets, daily machine utilization schedules and work tickets together with machine working hours summaries indicated that the Nyamira County Executive had utilized plant and equipment machine hours amounting to Kshs.88,761,872 out of the amount paid of Kshs.93,551,100 and thus leaving a balance of Kshs.4,789,228 unutilized. As a result, the funds spent on the projects have not provided fully the expected benefits to the residents of Nyamira County.	acquisition of service from another government department (Mechanical Transport Fund). The quantity of fuel consumption per machine cannot exactly be ascertain for the following reasons; a) Each machine has different consumption capacities i.e. cc ratings; b) Weather conditions also have an impact in fuel consumption that's when its rainy the machines use more power in propelling wet areas than during dry seasons c) The terrains also matters i.e. on hilly, rocky and swampy grounds, machines tend to consume more fuel with respect to the number of kilometers covered by each machine. The foregoing notwithstanding, each machine has the daily consumption of fuel and kilometers covered as given in the daily utilization schedules and work tickets showing fuel used, mileage and rates.		

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
		As for the logbooks sought; note that government to government contracts did only provide a list of machines and their government registration numbers which were contracted from the Mechanical Transport Fund Department in Nairobi where all details of each machine were controlled from. On operator allowances the department indeed did provide work tickets which were dully signed as attached herein copies of the same which form part of documents which qualifies one to earn daily allowance i.e. one qualifies for an allowance if he/she works for more than 4hrs as per the utilization sheets attached sheets provided [Field Allowance C.21 Field officers such as surveyors, road foremen, prospectors and officers in charge of land development units, whose duties entail continuous field work and who live in movable accommodation (i.e. portable huts, tents or caravans), may		

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
		be granted a regular field allowance at the rate of 25% of the daily Accommodation Allowance as provided from time to time.] as provided in Human Resource Policies and Procedures Manual for the Public Service May, 2016 (Find attached: daily machine utilization sheets, signed work tickets, payment schedules)		
3	Non-compliance with Urban Areas and Cities Act, 2011 on Creation of Keroka Town Review of records and information in respect of the operations of Keroka town revealed the following anomalies:- i. There was no documentary evidence to confirm that the County Public Service Board had appointed the town administrator. ii. There was no documentary evidence to confirm that the Management of Keroka town had developed and adopted policies, plans, strategies and programs for service delivery. iii. It was not clear whether Keroka town had formulated and implemented an integrated development plan. iv. The Keroka Town Management did not prepare and submit its annual budget estimates to the Nyamira County Treasury for consideration and submission to the County Assembly for approval as part of the Annual	The management concurs with the auditors' observation. The County Public Service Board has appointed a Town Administrator and is in the processes of putting in place the structures as stated in section 2 of the urban areas and cities Act of 2011.	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	County Appropriation Bill. v. It was not clear whether the Keroka Town Management Committee was appointed by the Governor and approved by the Nyamira County Assembly. Consequently, the Management was in breach of the law.			
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
Basis for Conclusion				
1	Cash Management Systems During the year under review, the County Executive of Nyamira maintained fifteen (15) bank accounts at the Central Bank of Kenya and one hundred and forty-four (144) bank accounts in various commercial banks. Most of the accounts maintained in the commercial banks were for health facilities and vocational training colleges. However, there were no effective internal checks including monthly reconciliations with regard to operations of these accounts. Further, the County Executive did not provide IFMIS auto generated bank reconciliations for the period under review.	The AR module of IFMIS is still not fully implemented	Not Resolved	June 2023
2	Ineffective Internal Audit Function No internal audit reports for the year under review were provided for audit. Consequently, it was not possible to place reliance on the work of internal audit to assess the effectiveness of internal control system.	The Directorate of Internal Audit and Risk Management prepared Audit Reports for the ten County Government of Nyamira departments. However, due to Covid 19 pandemic, there were delays in sharing audit reports with the Audit committee as at the	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
		time of External Audit exercise		
3	Lack of Documented Risk Management Policy and Reports As similarly reported in the previous years, the County Executive did not have a documented risk management policy in the year under review. Further, contrary to Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015, no risk assessment activity was carried out during the year. Therefore, Management lacked rational means to identify operational and other risks faced by the County Executive, to assess the likelihood of their occurrence and significance, and to establish means to mitigate their possible effects.	We concur with the auditor's observation however, the management has prepared risk management policy and has been shared with Cabinet Sub-committee which proposed a few amendments and plans are underway for public participation	Not Resolved	June 2023
4	Weaknesses in Information Technology Internal Control Environment County Executive of Nyamira had a number of weaknesses in the IT control environment as follows: - The County did not have an approved disaster recovery plan to deal with loss of data and information in case of systems failures. - There was no formally approved IT security policy to ensure data confidentiality, integrity and availability. - There was no disaster recovery plan and backups storage in a secure offsite storage facility so as to recover data in case any disaster such as fire or any unforeseen circumstances.	The management concurs with the auditor's observation that at the time of the audit there were a number of IT Internal control weaknesses and responds as; - No approved Disaster Recovery Plan This is contained in the draft ICT Policy clause 4.0.1. - No formally approved IT Security Policy This is contained in the draft ICT Policy clause 3.9.5.	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	iv. There were no policies in place which cover physical access and environmental controls. As a result, the County Executive risks to lose data in case of a disaster.	Iii.No Disaster Recovery plan and backups storage The County has a mirror server and is at advanced stages to procure Office 365 and cloud space that will sort out all issues regarding disaster recovery and back up storage. iv. No policies in place that cover physical access and environmental controls This is contained in the draft ICT Policy clause 3.9.4.		
5	Insufficient Disclosure on Fixed Assets As previously reported, Annex 3 to the financial statements on summary of non-current asset register reflects assets balance of Kshs.5,668,369,862 as at 30 June, 2021. However, the fixed asset register was not up-dated and lacked important information such as the dates the assets were acquired and the costs of some assets. As a result, the assets register did not provide adequate disclosure on the assets as required in Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015. In addition, assets taken over from the defunct local authorities had not been incorporated in the asset register. In the circumstances, the County Executive lacked an	The management concurs with auditors observations, however, updating of asset register is effected upon completion of projects. Further, the County Government maintains an updated project implementation status report, which indicates various stages of the projects' implementation and or payments.	Not Resolved	June 2023

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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)
	effective system for recording, controlling and accounting for its assets.	The management is in the process of procuring an asset management software and tags. Once the management system is in place it will enable the County management Track the Physical Conditions and Locations of assets and the officer(s) responsible for the asset(s).		



CPA Emily Moraa Ongaga
CEC, Finance and Economic Planning

3 JUL 2022

Date.....

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****17. ANNEXES****ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND**

Period (2021-2022)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	847,331,106	1,283,835,009	847,331,106	1,746,015,612	4,724,512,833
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	5,329,500	5,329,500
World Bank – THUSCP	-	-	-	76,304,392	76,304,392
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	140,544,721	140,544,721
Agriculture Sector Development Support Project (ASDSP)	-	-	-	17,436,316	17,436,316
Kenya urban Support Programme	46,203,293	-	-	-	46,203,293
Total	893,534,399	1,283,835,009	847,331,106	1,985,630,541	5,010,331,055

The above comprises transfers from the Exchequer from CARA, comprising of equitable share and donor funds released through the exchequer.

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

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	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Construction of Buildings	2018/2022	356,022,879	81,420,565	274,602,314	299,842,228	56,180,651	
Sub-Total		356,022,879	81,420,565	274,602,314	299,842,228	56,180,651	
Construction of Civil Works	2018/2022	448,375,815	47,373,116	400,280,308	346,677,633	100,975,791	
Sub-Total		448,375,815	47,373,116	400,280,308	346,677,633	100,975,791	
Supply of Goods	2018/2022	207,622,196	65,658,951	142,279,890	138,640,371	69,298,470	
Sub-Total		207,622,196	65,658,951	142,279,890	138,640,371	69,298,470	
Supply of Services	2020/2022	899,983,829	90,968,994	807,786,858	848,033,388	50,722,464	
Sub-Total		899,983,829	90,968,994	807,786,858	848,033,388	50,722,464	
Grand Total		1,912,004,719	285,421,626	1,624,949,370	1,633,193,620	277,177,376	
<i>Pending bills comprise goods and services rendered and invoiced but not yet settled and do not include commitments</i>							

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****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		
			Kshs.	Kshs.	Kshs.	Kshs.	
Senior Management	S-Q	2021/2022	5,386,883	0	5,386,883	5,386,883	
Sub-Total			5,386,883	0	5,386,883	5,386,883	
Unionisable Employees	A-Q	2021/2022	35,017,500	0	35,017,500	35,017,500	
Sub-Total			35,017,500	0	35,017,500	35,017,500	
Grand Total			40,404,383		40,404,383	40,404,383	

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****ANNEX 4 – 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) 2021-2022
Land	11,051,000		0	0	11,051,000
Buildings And Structures	1,086,790,032	483,920,823	0	0	1,570,710,855
Transport Equipment	413,268,179	54,888,720	0	0	468,156,899
Office Equipment, Furniture And Fittings	70,250,470	3,245,200	0	0	73,495,670
ICT Equipment	59,385,526	5,964,621	0	0	65,350,147
Machinery And Equipment	261,888,335	48,282,717	0	0	310,171,052
Biological Assets	19,405,168	8,405,140	0	0	27,810,308
Intangible Assets	80,148,059	17,853,973	0	0	98,002,032
Infrastructure Assets- Roads, Rails	3,666,183,093	162,599,038	0	0	3,828,782,131
Total	5,668,369,862	785,160,231	0	0	6,453,530,093

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 11 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****ANNEX 5 – INTER-ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly	102,073,656	241,331,983	136,302,972	220,174,955	699,883,566	699,883,566	0	
2	Scholarships and other educational benefits				110,706,800	110,706,800	110,706,800	0	
4	Transfer to AGRIP Fund (local bank)				169,647,680	169,647,680	169,647,680	0	
5	Transfer to Village polythenics				915,000	915,000	915,000	0	
6	Transfer to Health Facilities				40,636,251	40,636,251	40,636,251	0	
8	Transfer to ASDSP (Agriculture Local Bank)				28,295,630	28,295,630	28,295,630	0	
9	Transfer to Municipality	13,410,884	13,410,884	13,410,884	13,410,887	53,643,539	53,643,539		
	Total	115,484,540	254,742,867	149,713,856	583,787,203	1,103,728,466	1,103,728,466	0	

.....
 Director of Finance
 County Executive

.....
 Director Fund Administrator
 Bursary Fund

.....
 Director Project Administrator
 ASDSAP Project

.....
 Director of Finance
 County Assembly

.....
 Director Project Administrator
 NARIGP Project

.....
 County Chief Officer
 Health Department

COUNTY EXECUTIVE OF NYAMIRA
Annual Reports and Financial Statements for the year ended 30 June, 2022

ANNEX 6: CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Demolition of buildings of Keroka	Justus Atunga and 6 others	Kshs.	11,200,000	Fy 2022/2023	Medium Risk
2	Labour relation issues	613 employees	Kshs.	295,000,000	Fy 2022/2023	Medium Risk
				306,200,000		

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****ANNEX 7: REPORTING OF CLIMATE RELEVANT EXPENDITURES**

Name of the Organization: Nyamira County Government

Telephone Number: 0722651551

Email Address: ombogamarwanga1@gmail .com

Name of Head: Joshua Omboga Marwanga

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

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q 3	Q4		
Indigenous Trees Nurseries	Development of nursery beds. # Planting seeds and seedlings in the beds # Establishment of water tanks and spraying system Done in 5 locations	#Create a reservoir of indigenous trees #replace high water consuming eucalyptus with indigenous trees	#Development of tree nurseries #Sensitization of farmers on the benefits of indigenous trees in conserving water sources # replacement of eucalyptus with the indigenous trees				8,000,000	County Government	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
Green Energy Bore hole Equippin	Equipping of boreholes; Installation of a pump, Installation of	#Provision of water to the citizens # Use of green energy to pump	# Installation of a pump, # Installation of source of power (Solar				48,094,300		# Department of Environment, Water and Energy - Nyamira County Government # Nyamira County

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q 3	Q4		
g	source of power (Solar panels with batteries); Installation of tanks and distribution system	water # Reduction of recurrent cost in provision of water	panels with batteries); # Installation of tanks and distribution system						Assembly
Green Energy Street Lighting	Installation of Street lights that convert solar energy into light	# Use of green energy to light streets in towns and market centres # Reduction of recurrent cost in provision of lighting	# Installation of Street light poles # Installation of Street light solar panels and batteries				10,540,200		# Department of Environment, Water and Energy - Nyamira County Government # Nyamira County Assembly

COUNTY EXECUTIVE OF NYAMIRA**Annual Reports and Financial Statements for the year ended 30 June, 2022****ANNEX 8: DISASTER EXPENDITURE REPORTING TEMPLATE**

Date: 30/06/2022						
Entity: Nyamira County Government						
Period to which this report refers	FY: 2021/2022					
Name of Reporting Officer	Josephat Motanya Gori					
Contact details of the reporting officer:	Email: joshgori@gmail.com			Telephone: 0722 126 677		
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster management	Emergency Response	Fire	Firefighting response	Emergency Fund	200,000	
		flood	Preparedness for the calamities by trainings and mitigation	Emergency Fund	0	No budget
		Heavy rains	Provision of emergency relief foods	Emergency Fund	0	No budget
		Drought	Provision of water and consumables	Emergency Fund	0	No budget
		war (clashes)	Rescue teams	Emergency Fund	0	No budget
		Cattle rustling	security operations	Emergency Fund	0	No budget
		land slides	Rescue operations	Emergency	0	No

COUNTY EXECUTIVE OF NYAMIRA

Annual Reports and Financial Statements for the year ended 30 June, 2022

Date: 30/06/2022						
Entity: Nyamira County Government						
				Fund		budget
		Drowning	Drowning rescues	Emergency Fund	300,000	
		Collapse of buildings	Provision of water and consumables	Emergency Fund	0	No budget
		Road accidents	Purchase and Maintenance of break in tools and equipment	Emergency Fund	0	No budget
		Work related injuries	PPEs, First Aid Kits, Evacuations, Ambulances	Emergency Fund	0	No budget
	Safety gears	Flood/Fire	Firefighting response	Purchase of safety gears	1,100,000	
	Maintenance of equipment	Fire	Firefighting response	Maintenance of firefighting equipment	650,000	
	Maintenance of machines	Fire/road accidents	fire response	Maintenance of fire station	500,000	
	Purchase of fire equipments	Fire	Fire	Purchase of firefighting equipment	980,000	
	Allowances for rescue team	All disasters	General operations	field Allowance	600,000	
Total Expenditure					4,330,000	