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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYANDARUA

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

	PAPERS TABLED
DATE	19/10/2022
TABLED BY	SEN MAJORITY WHIP
COMMITTEE	—
CLERK AT THE TABLE	A. MACHARIA



REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
Email: 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 NYANDARUA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nyandarua set out on pages 35 to 104, which comprise the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year

Report of the Auditor-General on County Executive of Nyandarua for the year ended 30 June, 2021

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 Nyandarua as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Compensation of Employees

The statement of receipts and payments reflects Kshs.1,941,760,782 in respect to compensation of employees for the year ended 30 June, 2021. However, the statement of budget execution by programmes and sub-programmes reflects Kshs.1,896,549,999 in respect to compensation of employees resulting to unreconciled balance of Kshs.45,210,782.

Consequently, the accuracy and completeness of the compensation of employees balance of Kshs.1,941,760,782 for the year ended 30 June, 2021 could not be confirmed.

1.2 Budget Execution by Programmes and Sub-Programmes

The statement of budget execution by programmes and sub-programmes reflects Kshs.423,316 in respect to County pending bills which differs with pending bills balance of Kshs.893,028,593 reflected in Annex 2 to the financial statements resulting to unreconciled variance of Kshs.892,605,277.

Consequently, the accuracy and completeness of the County pending bills balance of Kshs.893,028,593 for the year ended 30 June, 2021 could not be ascertained.

1.3 Statement of Cash Flows

The statement of cash flows reflects Kshs.999,305,766 in respect to cash and cash equivalent which varies from the computed balance of Kshs.934,605,373 resulting to unexplained variance of Kshs.64,700,393.

Consequently, the accuracy of the statement of cash flows as presented could not be confirmed.

1.4 Unsupported Adjustments

The amended financial statements for the year ended 30 June, 2021 reflects balances that are at variance with the balances reflected in the original financial statements submitted for audit. However, the adjustments were not supported by way of journal vouchers as summarized below:

Description	Original Financial Statements	Amended Financial Statements	Variance
	B1	B4	B1-B4
	Kshs.	Kshs.	Kshs.
Exchequer Receipts	6,060,348,852	5,293,272,600	767,076,252
Compensation of Employees	1,939,759,579	1,941,560,782	1,801,203
Transfer to Other Government Units	721,955,388	719,481,913	2,473,475
Acquisition of Assets	1,744,688,629	1,750,366,015	(5,677,386)
Bank Balances	707,803,778	999,305,766	(291,501,988)

Consequently, the accuracy and completeness of the amended financial statements for the year ended 30 June, 2021 could not be confirmed.

2.0 Variances Between Financial Statements Balances and Integrated Financial Management Information System (IFMIS)

The amended financial statements for the year ended 30 June, 2021 reflects account balances that are at variance with the corresponding account balances generated from IFMIS report as summarized below:

	Notes	2020/2021	2020/2021	Variance
		Financial Statement Figures	IFMIS Financial Statement Figures	Kshs.
		Kshs.	Kshs.	Kshs.
Exchequer Receipts	1	5,293,272,600	5,616,465,650	(323,193,050)
Proceeds from Domestic and Foreign Grants	2	767,076,252	0	767,076,252
Transfer from Other Government Entities	3	158,951,539	0	158,951,539
County Own Generated Receipts	9	408,718,259	0	408,718,259
Compensation of Employees	11	1,941,760,782	1,892,475,868	49,284,914
Use of Goods and Services	12	1,017,091,947	875,303,866	141,788,081
Subsidies	13	0	32,151,463	(32,151,463)
Transfer to Other Government Units	14	719,481,913	513,686,048	205,795,865
Other Grants and Transfers	15	732,039,961	127,646,500	604,393,461
Social Security Benefits	16	0	52,938,691	(52,938,691)
Acquisition of Assets	17	1,750,366,015	1,501,056,544	249,309,471
Other Payments	19	0	206,048,821	(206,048,821)
Bank Balances	20A	999,305,766	2,912,813,370	(1,913,507,604)
Accounts Receivables	21	3,059,770	465,673,932	(462,614,162)
Account Payables	22	75,243,626	126,753,589	(51,509,963)
Fund Balance b/fwd	23	459,843,878	0	459,843,878

Consequently, the accuracy and completeness of the amended financial statements for the year ended 30 June, 2021 could not be confirmed.

3.0 Receipts

3.1 Backdated Exchequer Receipts

The statement of receipts and payments reflects Kshs.5,293,272,600 in respect to Exchequer releases which includes Kshs.704,660,499 received in July, 2021 but erroneously backdated to June, 2021 as detailed below:

Date	Description	Amount (Kshs.)
2 July, 2021	Exchequer Transfer	414,298,500
1 July, 2021	THUSP	52,863,597
9 July, 2021	Kenya Devolution Support	184,795,683
6 July, 2021	Kenya Urban Support Program	52,702,719
	Total	704,660,499

This is contrary to Regulation 97(4) of the Public Finance Management (County Governments) Regulations, 2015 which provides that actual cash transactions taking place after 30 June shall not be treated as pertaining to the previous financial year even though the accounts for that year may be open for end of year procedures and adjustments.

Consequently, the accuracy, cutoff and completeness of the Exchequer releases balance of Kshs.5,293,272,600 for the year ended 30 June, 2021 could not be confirmed.

3.2 Misstated Transfers from Other Government Entities

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects Kshs.158,951,539 in respect to transfers from other government entities for the year ended 30 June, 2021. However, included in this balance is Kshs.146,215,614 in respect to road maintenance fuel levy that differs with actual receipts in the special purpose account of Kshs.180,804,254 resulting to unexplained variance of Kshs.34,588,640.

Consequently, the accuracy and completeness of the transfers from other Government entities balance of Kshs.158,951,539 for the year ended 30 June, 2021 could not be confirmed.

3.3 County Own Generated Receipts

3.3.1 Variance Between Revenue Account Transfers and Financial Statements

The statement of receipts and payments reflects own generated receipts balance of Kshs.408,718,259 for the year ended 30 June, 2021 which vary with the transfers of Kshs.453,491,444 from KCB and Equity Bank revenue collection accounts to county revenue fund account during the year, resulting to an unexplained variance of Kshs.44,773,185.

Consequently, the accuracy and completeness of own generated revenue balance of Kshs.408,718,259 for the year ended 30 June, 2021 could not be confirmed.

3.3.2 Under Collection of Revenue

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects Kshs.408,718,259 in respect to own generated receipts. However, the following anomalies were noted:

- i. The balance includes Kshs.204,000 is in respect to liquor license. However, the revenue schedule provided in support of the balance had monthly summaries and not the actual transaction details.
- ii. Further, comparison of approved targets and the actual collected revenues revealed there was no list of registered liquor stores at various categories like pubs, wines & spirit, lounge bar and night club. In addition, there was no approved liquor license fee per category that could have facilitated calculation of targets.
- iii. No data was provided for audit review on mapping of Cess collection point, tax rates per category, approximate number of clients per day/ month/year.
- iv. No records were provided to support the Kshs.1,734,660 collected from environment and conservancy administration.

Under the circumstances, the actual amount of the revenue generated could not be ascertained therefore putting the resources of the County at risk.

4.0 Compensation of Employees

4.1 Variance Between Compensation of Employees Balance and Payroll Gross Amount

The statement of receipts and payment reflects Kshs.1,941,760,782 in respect to compensation of employees that differs with the payroll gross amount of Kshs.1,950,865,342 resulting to unreconciled variance of Kshs.9,104,560.

Consequently, the accuracy and completeness of the compensation of employees balance of Kshs.1,941,760,782 for the year ended 30 June, 2021 could not be confirmed.

4.2 Unsupported Payment of Wages

Further, the compensation of employees balance of Kshs.1,941,760,782 includes Kshs.16,353,682 in respect to contract employees, casuals and interns that was not supported by employment letters, payroll details or approvals from the County Public Service Board.

Consequently, the propriety of the compensation of employees expenditure amounting to Kshs.16,353,682 for the year ended 30 June, 2021 could not be confirmed.

5.0 Use of Goods and Services

5.1 Expenditures Incurred after End of Financial Period

The statement of receipts and payments reflects Kshs.1,017,091,947 in respect to use of goods and services which includes expenditure amounting to Kshs.429,028,515 incurred after 30 June, 2021. This is contrary to Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the

accounts of the County Government Entities shall record transactions which take place during a financial year running from the 1st July to the 30th June.

Further, the expenditure incurred after 30 June, 2021 balance of Kshs.429,028,515 includes imprest issued and not cleared amounting to Kshs.306,465,112 erroneously expensed instead of being reflected as pending imprest.

Consequently, the accuracy, cutoff and completeness of the use of goods and services balance of Kshs.1,017,091,947 for the year ended 30 June, 2021 could not be confirmed.

5.2 Unsupported Electricity Payments

As disclosed under Note 12 to the financial statements, the use of goods and services balance of Kshs.1,017,091,947 includes Kshs.26,606,494 in respect to utilities, supplies and services. However, the latter balance includes Kshs.7,500,000 spent on floodlights and street lights which was not supported by way of monthly bills and electricity meter numbers.

Consequently, the propriety of the expenditure of Kshs.7,500,000 incurred on floodlights and street lights for the year ended 30 June, 2021 could not be confirmed.

5.3 Hospitality Supplies and Services Expenditure

Note 12 to the financial statement reflects Kshs.55,017,644 in respect to hospitality supplies and services which includes expenditure amounting to Kshs.8,422,380 that was not supported by way of imprest warrants, surrender vouchers, memorandum cash book for imprest, public participation minutes and approved work plans.

Consequently, the propriety of hospitality supplies and services expenditure amounting to Kshs.8,422,380 for the year ended 30 June, 2021 could not be confirmed.

5.4 Other Operating Expenses

Note 12 to the financial statements reflect Kshs.300,824,723 in respect to other operating expenses which includes Kshs.1,517,000 in respect to Covid-19 allowances that was not supported by way of approvals, list of payees and rate of payment as detailed below:

Voucher No.	Item Code	Sub-Item Description	Payee	Dept.	Payment Date	Amount (Kshs.)
3056372	2211399	Chv Covid-19 Allowances	Oljororok Subcounty H Services	Health	24 May, 2021	254,000
3056373	2211399	Chv Covid-19 Allowances	Oikalou Subcounty Hmt	Health	24 May, 2021	263,000
3056371	2211399	Chv Covid-19 Allowances	Moh Ndaragwa Subcounty	Health	24 May, 2021	304,000
3056369	2211399	Chv Covid-19 Allowances	Kinangop Subcounty Health Services	Health	24 May, 2021	452,000
3056370	2211399	Chv Covid-19 Allowances	Kipipiri Subcounty Health Services	Health	24 May, 2021	244,000
Total						1,517,000

Consequently, the propriety and validity of the expenditure amounting to Kshs.1,517,000 for the year ended 30 June, 2021 could not be confirmed.

6.0 Other Grants and Payments

6.1 Unsupported Other Current Transfers to Hospitals

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects Kshs.732,039,961 in respect to other grants and transfers. However, the latter balance includes Kshs.275,954,795 in respect to other current transfers (hospital transfers) which was not supported by way of detailed expenditure returns from each medical facility, opening bank balances and certificate of bank balances as at 30 June, 2021. Further, the balance includes Covid funds balance of Kshs.89,354,000 that was also not supported by payment vouchers, bank statement, or expenditure returns.

Consequently, the propriety, validity and completeness of the other current transfers to hospitals balance of Kshs.275,954,795 for the year ended 30 June, 2021 could not be confirmed.

6.2 Unsupported Transfers to Kenya Urban Support Programme

Note 15 to the financial statements reflects Kshs.732,039,961 in respect to other grants and transfers which includes Kshs.38,597,502 in respect to Kenya Urban Support Programme transferred to Ol Kalou Municipality. However, the latter balance is not supported by detailed expenditure returns from Ol Kalou Municipality, opening bank balances, bank reconciliation statement, and certificate of bank balances as at 30 June, 2021.

Consequently, the propriety, validity and completeness of the transfers to Kenya Urban Support Programme balance of Kshs.38,597,502 for the year ended 30 June, 2021 could not be confirmed.

6.3 EU IDEAS Expenditure Omitted from the Financial Statements

Note 15 to the financial statements reflects Kshs.11,000,000 in respect to transfer to EU IDEAS. However, the project designated account No.1240139284 reflects expenditure amounting to Kshs.23,749,707 that is omitted from these financial statements.

Consequently, the accuracy, validity and completeness of the transfers to EU IDEAS balance of Kshs.11,000,000 for the year ended 30 June, 2021 could not be confirmed.

6.4 Kenya Climate Smart Agriculture Project Expenditure

Note 15 to the financial statements reflects Kshs.120,522,211 in respect to transfers to Kenya Climate Smart Agriculture Project (KSCAP) which had not been received in the project designated account by 30 June, 2021 and therefore, does not constitute expenditure for the year then ended. Further, the project designated account No.0620275829859 maintained at Equity Bank reflects expenditure amounting to Kshs.60,436,251 that is omitted from these financial statements.

Consequently, the propriety, validity and completeness of the transfers to Kenya Climate Smart Agriculture Project balance of Kshs.120,522,211 for the year ended 30 June, 2021 could not be confirmed.

6.5 Transfers to Agriculture Sector Development Support Programme

Note 15 to the financial statements reflects Kshs.17,991,573 in respect to transfer to Agriculture Sector Development Support Programme (ASDSP) which has not been supported by way of detailed schedule, work plans, bank statements and payment vouchers. Further, the project designated bank account No.01741661 maintained at Family Bank reflects opening balance, deposits during the year and closing balance of Kshs.6,872,603, Kshs.17,991,573 and Kshs.13,577,741 resulting to expenditure of Kshs.11,286,435 that is omitted from these financial statements. In addition, the bank balance of Kshs.13,577,741 is also omitted from the financial statements.

Consequently, the propriety, validity and completeness of the transfers to Agriculture Sector Development Support Programme balance of Kshs.17,991,573 for the year ended 30 June, 2021 could not be confirmed.

7.0 Acquisition of Assets

7.1 Road Maintenance Levy Expenditure

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects Kshs.1,750,366,015 in respect to acquisition of assets which includes Kshs.1,373,888,481 in respect to construction and civil works. The latter balance includes Kshs.164,025,922 incurred on road maintenance which differs with the actual expenditure of Kshs.241,346,509 reflected in the respective Road Maintenance bank account No.1000268301 maintained at Central Bank of Kenya resulting to a variance of Kshs.77,293,587 that has not been explained or reconciled.

Consequently, the propriety, validity and completeness of the construction and civil works balance of Kshs.1,373,888,481 for the year ended 30 June, 2021 could not be confirmed.

7.2 Unaccounted for Road Maintenance Levy Funds

The Kenya Roads Board approved and disbursed in full road maintenance projects budget of Kshs.146,215,617 for the financial year 2020/2021. However, two projects valued at Kshs.8,900,000 which were fully funded and completed in the year under review were not paid for as detailed below:

S/No.	Section/Road Name	Date of Completion as per Certificate	Length	Planned Amount (Kshs.)
1.	Engineer-Mwenda-Andu Secondary School Road	26 April, 2021	9Km	4,800,000
2.	Flyover-Kenton Road	3 June, 2021	4Km	4,100,000
	Total			8,900,000

Consequently, the County accumulated pending bills yet respective funds were received in full during the year ended 30 June, 2021.

7.3 Unsupported Expenditure

Note 17 to the financial statements reflects Kshs.1,373,888,481 in respect to construction and civil works which includes Kshs.30,000,000 paid to a construction company on 29 October, 2020 via voucher number 10012370. However, the payment was not supported by way of procurement records, contracts, certificates of works done and Inspection and Acceptance Committee certificates.

Consequently, the propriety, validity and completeness of the expenditure of Kshs.30,000,000 for the year ended 30 June, 2021 could not be confirmed.

7.4 Unauthorized Expenditure

Note 17 to the financial statements reflects Kshs.1,373,888,481 in respect to construction and civil works which includes Kshs.27,216,024 paid for projects not included in the approved budget and for which respective project files were not provided for audit review as detailed below:

No.	Date	Reference No.	Amount (Kshs.)
1	2 July, 2020	FT20184VWYPC	3,779,840
2	10 July, 2020	FT20192PT7JR	1,965,507
3	13 July, 2020	FT20195YT7CD	1,956,672
4	13 July, 2020	FT2019556FLX	1,964,748
5	13 July, 2020	FT20195YFDDV	2,447,068
6	15 July, 2020	FT2019724L1B	3,677,777
7	15 July, 2020	FT2019746YTL	982,554
8	16 July, 2020	FT2019899B3T	1,959,031
9	12 January, 2021	FT21012MQQ8Y	3,573,842
10	31 March, 2021	FT2109058953	3,134,480
11	8 June, 2021	FT21159MDSX0	1,774,500
			27,216,023

Consequently, the Management is in breach of the law and the propriety of the construction and civil works expenditure amounting to Kshs.27,216,023 for the year ended 30 June, 2021 could not be confirmed.

7.5 Unsupported Expenditure on Purchase of Motor Vehicles and Other Transport Equipment

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects Kshs.1,750,366,015 in respect to acquisition of assets which includes Kshs.54,238,125 in respect to purchase of vehicles and other transport equipment. However, respective logbooks for the motor vehicles procured were not provided for audit review and motor vehicles costing Kshs.25,455,125 were procured without budgetary provision.

Consequently, the Management is in breach of the law and the propriety of the Kshs.54,238,125 incurred on purchase of vehicles and other transport equipment for the year ended 30 June, 2021 could not be confirmed.

8.0 Cash and Bank Balances

8.1 Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.999,305,766 as at 30 June, 2021. However, the bank reconciliation statement for various bank accounts reflects Kshs.3,052,050,819 and Kshs.2,387,507,932 in respect to payments in cash book not in bank statement and receipts in bank not in cash book respectively thereby distorting the closing cash and cash equivalent balance due to extension of the financial year end. Further, the cash books provided for audit review indicated that they were not checked and signed by a responsible officer after they were prepared.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.999,305,766 as at 30 June, 2021 could not be confirmed.

8.2 Bank Balances Omitted from the Statement of Financial Position

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.999,305,766 that excludes Kshs.200,544,685 held in various operational bank accounts.

Consequently, the cash and cash equivalents balance of Kshs.999,305,766 as at 30 June, 2021 is understated by the same amount.

9.0 Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.3,059,770 as at 30 June, 2021. However, the IFMIS trial balance (TB) reflects accounts receivables balance of Kshs.1,202,029,056 reflecting an increase of Kshs.465,673,932 in the year under review from the previous year balance of Kshs.736,355,124 that has not been supported by way of imprest warrants/register and approved surrender payment vouchers as detailed below:

Details	Account Code	2020/21 TB balance (Kshs.)	2019/20 TB balance (Kshs.)	Increase in the year (Kshs.)
Other Debtors and Prepayments	67410100	296,023,344	38,884,534	257,138,810
Imprest	6760100	906,005,712	697,470,590	208,535,122
Total		1,202,029,056	736,355,124	465,673,932

Further, the reported amount of Kshs.3,059,770 differs with the increase of Kshs.465,673,932 resulting to a variance of Kshs.462,614,162 that has not been explained or reconciled.

Consequently, the accuracy, existence and completeness of the accounts receivables balance of Kshs.3,059,770 as at 30 June, 2021 could not be confirmed.

10.0 Accounts Payables

As disclosed in Note 22 to the financial statements, the statement of assets and liabilities reflects Kshs.75,243,626 in respect to accounts payables balance of as at 30 June, 2021 that differs with the trial balance amount of Kshs.126,753,589 resulting to a difference of Kshs.51,509,963 which has not been reconciled or explained. Further, the comparative amount for accounts payables-deposits and retentions reflects a balance of Kshs.59,241,913 while the bank statement provided for Deposit bank account No.1000237295 maintained at Central Bank of Kenya reflects an opening balance of Kshs.11,608,596 resulting to variance of Kshs.47,633,317 that has not been reconciled or explained.

Consequently, the propriety, accuracy and completeness of the accounts payables balance of Kshs.75,243,626 as at 30 June, 2021 could not be confirmed.

11.0 Improper Management of Travel Expenses

The statement of receipts and payments reflects use of goods and services balance of Kshs.1,017,091,947 for the year ended 30 June, 2021 which includes Kshs.118,117,402 in respect to domestic travel and subsistence allowances. However, the latter balance includes travel expenses amounting to Kshs.31,564,334 that were not supported by requisite documentations as detailed below:

- i. Officers were paid per diem and travel allowances directly to their bank accounts without the use of imprest warrants. This is contrary to Regulation 93 of the Public Finance Management (County Governments) Regulations, 2015 which requires temporary imprests to be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.
- ii. Although all journeys should be approved by the Officer-In Charge prior to the occurrence of the activity, various activities were undertaken throughout the financial year without prior approvals. It was noted that approvals are done after the activities and journeys were undertaken. In circumstances, it is not possible for the Management to prevent journeys that are not objective and strategic to the goals of the County.
- iii. Review of the surrender documents revealed that officers surrender jointly and no explanation has been provided why surrenders are not made individually. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender the imprest within 7 working days after returning to duty station.
- iv. The surrender documents availed for audit are not supported by way of financial order form 22 (FO22). This is contrary to Section 6.5.2 of The National Treasury Accounting and Financial Reporting Manual for County Governments that requires the staff to use an imprest surrender form (FO22) for travel and accommodation which shall form the basis of posting the specific expenditure category to the general ledger.

Consequently, the Management of the County is in breach of the law and the propriety, accuracy and completeness of domestic travel and subsistence expenditure balance of Kshs.31, 564,334 for the year ended 30 June, 2021 could not be confirmed.

12.0 Pending Accounts Payable

Annex 2 to the financial statements reflects pending accounts payables of Kshs.864,638,843 for the year ended 30 June, 2021. However, Annex 2 to the financial statements does not disclose the tender/contract number and brief description of the goods/services/works and, therefore, does not comply with the prescribed reporting template by Public Sector Accounting Standards Board template.

Consequently, the accuracy and completeness of the pending accounts payables balance of Kshs.864,638,843 as at 30 June, 2021 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 Nyandarua Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.7,815,571,528 and Kshs.6,628,018,650 respectively resulting to an under-funding of Kshs.1,187,552,878 or 15% of the budget. Similarly, the County Executive expended Kshs.6,160,740,618 against an approved budget of Kshs.7,815,571,528 resulting to an under - expenditure of Kshs.1,654,830,910 or 21% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Assets Inherited from the Defunct Local Authority

The County inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County fixed assets, as they were not formally handed over by the defunct Transition Authority and do not have their respective values attached.

Consequently, the accuracy and completeness of the statement of assets and liabilities as at 30 June, 2021 could not be confirmed.

3.0 Land Ownership Row at Agricultural Mechanization Services

As reported in the prior year, the assets register maintained by the Department of Agriculture, Livestock and Fisheries indicated that the Agricultural Mechanization Services (AMS) Department had two parcels of land; registered under LR. No.6585/114 and LR. No.6585/115 measuring 5.51 and 7.23 acres in Nyahururu Municipality Blocks 8 and 6 respectively. The two parcels of land are not registered under the Department and some private companies and individuals have irregularly taken possession of approximately 2.5 acres of the land. In addition, an approximate 0.919 hectares consisting of 8 blocks of land each measuring approximately 0.0465 hectares have been hived off from parcel LR No. 6585/114 and certificate of leases issued.

Further, an approximated 1.5 acres on parcel LR No. 6585/115 has been encroached on and illegally fenced off by private developers. Copies of certificates of official search presented for audit verification revealed details of six (6) private developers as encroachers while the rest were unknown. One of the private developers has since given a notice of intention to enter legal suit against the Department vide letter referenced CGC/JGGM/3955/1 dated 20 August, 2018. Through a notification letter dated 31 January, 2018 and referenced MOALF/NYAC/AMS/LAND/09, the Manager AMS communicated to the Chief Officer and copied the Chief Executive Committee Member, Department of Agriculture, Livestock and Fisheries on the encroachment. The Chief Officer in turn notified the Nyandarua County Coordinator in charge of National Lands Commission through a letter referenced MOA/NYA/ADM/Vol.2/167. However, as at the time of the audit, no response had been received nor action taken by the Commission.

The two parcels of land also do not have complete perimeter fences while large sections have been left idle with no development. To date the County has not obtained ownership documents of the parcels of land.

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

4.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: AG.4/16/2 Vol.3 (72) dated 30 June, 2021.

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 discussed in the Basis for Conclusion on Lawfulness

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

Basis for Conclusion

1.0 Project implementation

Records provided for audit review indicated that a total of Kshs.2,315,724,926 was allocated to fourteen (14) Ministries to finance eight hundred and eight two (882) projects during the year under review. However, according to project status reports, projects implementation was behind schedule with only Kshs.1,658,778,544 or 67% having been spent on 598 projects. This is contrary to Section 113 (1) of the County Government Act, 2012 which requires the County's budget to be based on the annual development priorities and objectives and the performance targets set by the County.

Further, the project implementation status report reflects budget balance of Kshs.2,315,724,926 which differs with the development vote final budget figure of Kshs.2,890,164,595 resulting to unexplained variance of Kshs.574,239,669.

Delayed implementation of projects denies the public goods and services they deserve to enjoy and exposes the County to escalation of project costs due to inflationary factors.

2.0 Project Verification

2.1 Unlabelled Projects

Note 17 to the financial statements reflects Kshs.1,750,366,015 in respect to acquisition of assets which includes Kshs.229,381,594 in respect to construction of buildings. However, field verification done during the month of December, 2021 on completed construction of buildings projects whose total contracted sum amounted to Kshs.20,548,980 could not verify ownership of the projects as the projects were not labelled.

3.0 Non Compliance with Ethnic Composition

Note 11 to the financial statements reflects compensation of employees balance of Kshs.1,941,760,782. However, review of the county payroll records reveal that 98% of the 324 staff members recruited in the year under review who included health workers, administrative officers and staff on internship program, were from the dominant community in the County. This is contrary to Section 65(1) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

In the circumstances, the Management of the County is in breach of the law.

4.0 Unlabelled Green Houses Projects

Physical verification of construction of Mirangine Achievers Self Help Group, Koinange Kagondu Youth Group and Young Youth Union Group green houses at a total contracted sum of Kshs.1,500,000 during the month of December, 2021 revealed that the green

houses were not labelled to show they were donated by the County Government of Nyandarua and the group names were not written on the green houses.

Consequently, the ownership of the green houses and value for money on the Kshs.1,500.000 incurred on the green houses for the year ended 30 June, 2021 could not be confirmed.

5.0 Lack of Managed Equipment Service Lease Contract

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

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

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

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

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

6.0 Unsupported Staff Recruitments

Audit examination of the Integrated Personnel and Payroll Database (IPPD) revealed that ninety-one (91) officers were recruited and added into the county payroll database during the financial year under review. However, the recruitment was not informed by the need's assessment through the Department of Human Resource upon approval by the Board. Further, interview minutes that contains a score for every matter and issue under consideration for not every officer was provided for audit review.

Consequently, the Management of the County is in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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 discussed 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 Lack of Capacity of the Internal Audit Department

As reported in the previous year, according to the staff establishment list for the year 2019/2020, the Internal Audit Department had only nine (9) against an authorized establishment of twenty-two (22) officers. Further, the Department did not have access to the Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Payroll Database (IPPD) systems. In addition, a review of the county budget revealed that the internal audit department is not fully facilitated to accomplish its internal audit responsibilities. The department had budget cuts for the past three financial years from Kshs.17 million approved in the financial year 2018/2019, Kshs.16 million in the financial year 2019/2020 to Kshs.11 million approved in the year under review.

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

2.0 Grounded Motor Vehicles

As previously reported, Annex 4 to the financial statements on the summary of fixed assets register includes forty-eight (48) grounded motor vehicles whose value could not be confirmed as at 30 June, 2021. One of the vehicles, Land Cruiser Prado which was to be repaired at a cost of Kshs.80,000, has been held in a garage in Nyahururu for the last 10 years and has accrued storage charges to the tune of Kshs.515,000. The continued cost accruing from holding grounded vehicles should be evaluated against the disposal of the vehicle.

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

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Government or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 June, 2022



Car Loans



The fund's objective is to facilitate the acquisition of a car or property for Nyandarua County public servants to motivate them and retain the requisite services for the County Public Service.



MORTGAGE SCHEME FUND



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7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020/21		2020/21	Date, 20xx	
	KShs	KShs	KShs	KShs	KShs
General administration, planning and support services					
Service Delivery Unit	18,200,000	5,000,000.00	23,200,000.00	23,200,000.00	-
Governor's Office & Investment Promotion	81,335,058	5,250,000.00	86,585,058.00	78,878,052.00	7,707,006
Liaison and Intergovernmental Relations	13,750,000	0.00	13,750,000.00	5,250,000.00	8,500,000
Civic Education and Public Participation	8,600,000	0.00	8,600,000.00	8,599,998.00	2
County Secretary		0.00			-
County Secretary-Administration	15,655,000	2,550,450.00	18,205,450.00	18,205,449.50	1
Communication and Public Relations	2,400,000	6,405,460.00	8,805,460.00	8,805,440.00	20
Cabinet Affairs	700,000	400,000.00	1,100,000.00	1,100,000.00	-
Human Resource Management		0.00			-
Payroll (Including Compensation to employees)	1,906,050,000	-9,500,000.00	1,896,550,000.00	1,896,549,999.76	0
Human Resource Management (Including employee gratuity, pension and medical insurance)	101,530,000	-4,000,000.00	97,530,000.00	90,530,000.00	7,000,000
County Attorney Services		0.00			-
legal and public affairs	33,332,655	16,350,000.00	49,682,655.00	47,702,965.00	1,979,690
Public administration		0.00			-

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Public Administration	3,920,000	900,000.00	4,820,000.00	4,510,896.00	309,104
sub-county and ward administration	25,450,000	1,000,000.00	26,450,000.00	20,709,040.00	5,740,960
Enforcement and Compliance	6,000,000	0.00	6,000,000.00	5,958,194.00	41,806
ICT and E-government Services		0.00			-
ICT and E-government Services	11,000,000	8,895,616.00	19,895,616.00	17,300,730.00	2,594,886
County Public Service Board		0.00			-
County Public Service Board	18,400,000	6,050,000.00	24,450,000.00	24,450,000.00	-
Public Finance Management		0.00			-
County Funds	246,000,000	-5,000,000.00	241,000,000.00	212,500,000.00	28,500,000
County Pending Bills	98,747,429	-95,206,425.00	3,541,004.00	3,117,688.00	423,316
treasury services	71,872,978	7,240,694.50	79,113,672.50	81,129,947.10	- 2,016,275
Financial reporting	5,096,300	1,001,125.00	6,097,425.00	6,089,071.00	8,354
Revenue Collection and Administration (Including automation)	20,642,085	5,000,000.00	25,642,085.00	25,936,694.00	- 294,609
Revenue Enhancement and Monitoring	300,000	18,378,073.00	18,678,073.00	18,678,064.00	9
Supply Chain Management	6,828,407	-41,950.00	6,786,457.00	7,326,170.00	- 539,713
Internal Audit and Risk Management	11,320,000	1,600,000.00	12,920,000.00	12,806,688.00	113,312
Economic planning and development		0.00			-
County Budgeting	13,600,000	2,626,340.00	16,226,340.00	16,221,142.00	5,198
County Statistics and Data Bank	5,850,000	1,550,000.00	7,400,000.00	7,392,860.00	7,140
Monitoring and Evaluation	3,750,000	10,401,649.00	14,151,649.00	14,149,029.00	2,620

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Economic Modelling and Research	3,700,000	0.00	3,700,000.00	3,698,290.00	1,710
Economic Development Planning (Including CEKEB)	54,093,305	43,069,315.50	97,162,620.50	43,085,245.00	54,077,376
Preventive and Promotive Services		0.00			-
Preventive and Promotive Services	6,271,274	233,000.00	6,504,274.00	6,301,194.30	203,080
Curative Services		0.00			-
Curative Services (including universal health care and grants)	678,821,034	102,549,289.90	781,370,323.90	490,586,432.00	290,783,892
General administration, planning and support services		0.00			-
Solid Waste and Cemeteries	5,219,915	-750,000.00	4,469,915.00	4,319,585.00	150,330
Infrastructure and Equipment	300,774,687	-6,508,180.25	294,266,506.75	155,989,933.00	138,276,574
Primary education		0.00			-
ECDE	77,040,000	-3,400,000.00	73,640,000.00	40,102,085.00	33,537,915
Youth training and development		0.00			-
revitization of youth polytechnics	61,934,894	6,188,870.55	68,123,764.55	46,974,498.00	21,149,267
Gender Affairs and Social Services & youth empowerment		0.00			-
Gender Affairs and Social Services	54,770,000	6,990,000.00	61,760,000.00	53,760,000.00	8,000,000
General administration, planning and support services		0.00			-
Alcohol Drinks Control and Civic Education	3,500,000	1,050,000.00	4,550,000.00	4,550,000.00	-
Culture		0.00			-
development and promotion of culture	6,644,999	91,151,110.51	97,796,109.51	35,361,254.00	62,434,856
Trade development and promotion		0.00			-

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Financial and Trade Services	59,320,000	6,429,157.00	65,749,157.00	40,009,376.00	25,739,781
Industrial development and investment		0.00			-
Industrial and Enterprise Development	225,430,000	-115,982,210.00	109,447,790.00	25,143,494.67	84,304,295
Weights & Measures	2,620,000	-47,500.00	2,572,500.00	2,666,487.00	-93,987
Cooperative development and management		0.00			-
Cooperative advisory services	17,530,000	12,005,800.00	29,535,800.00	29,483,862.00	51,938
cooperative audit extension services	4,308,700	-87,500.00	4,221,200.00	4,170,785.00	50,415
Sports		0.00			-
Sports Development	77,553,800	-14,650,000.00	62,903,800.00	56,165,119.20	6,738,681
Youth Affairs		0.00			-
Youth Affairs	23,295,000	9,660,000.00	32,955,000.00	32,954,748.00	252
Arts & Theater		0.00			-
Arts & Theater	5,900,000	31,044,458.80	36,944,458.80	15,916,709.00	21,027,750
Water Resource Development.		0.00			-
water resource conservation and protection, infrastructure and flood control	218,305,000	30,743,800.00	249,048,800.00	87,041,883.00	162,006,917
Environment		0.00			-
environmental support and management	27,865,000	7,200,000.00	35,065,000.00	34,064,973.00	1,000,027
climatechange resilience	3,500,000	0.00	3,500,000.00	3,500,000.00	-
Tourism development and promotion		0.00			-
tourism infrastructure development	15,310,000	184,732,273.80	200,042,273.80	92,532,351.00	107,509,923
Irrigation and Drainage infrastructure		0.00			-

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promotion of irrigation and drainage development and management	10,455,000	1,500,000.00	11,955,000.00	2,955,000.00	9,000,000
Road transport		0.00			-
Transport (Including fuel level, General Administration & Support Services)	783,180,617	36,020,000.00	819,200,617.00	726,204,965.55	92,995,651
Public Works	114,389,000	377,568,463.52	491,957,463.52	289,139,791.00	202,817,673
Alternative energy technologies		0.00			-
alternative energy technologies	40,084,000	10,456,633.00	50,540,633.00	44,903,297.00	5,637,336
General administration, planning and support services		0.00			-
Emergency Response & Preparedness	3,350,000	0.00	3,350,000.00	3,349,986.00	14
Land policy and planning		0.00			-
Physical Planning	26,294,798	0.00	26,294,798.00	22,471,226.00	3,823,572
Survey and Mapping	7,655,000	-1,984,436.00	5,670,564.00	4,502,366.00	1,168,198
Land Administration and Management	35,570,000	9,444,258.00	45,014,258.00	11,524,258.00	33,490,000
Housing & Urban Development		0.00			-
Housing & Urban Development (Kenya Urban Support Programme)	38,978,642	87,050,895.00	126,029,537.00	91,217,420.90	34,812,116
Crop development and management		0.00			-
land and crop development	335,817,671	27,726,260.20	363,543,931.20	184,797,098.60	178,746,833
Livestock resources management and development		0.00			-
livestock production and management	7,941,204	7,910,000.00	15,851,204.00	12,851,204.00	3,000,000
Veterinary Services	12,117,621	2,350,000.00	14,467,621.00	14,467,621.00	-
Fisheries Development and management		0.00			-

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fisheries policy, strategy and capacity building	3,961,871	-1,040,000.00	2,921,871.00	2,570,871.00	351,000
General administration, planning and support services		0.00			-
Institution Support (ATCs)	10,195,000	850,000.00	11,045,000.00	10,435,000.00	610,000
Agriculture Mechanization Services	7,265,044	35,127,503.62	42,392,547.62	39,158,082.35	3,234,465
General administration and Extension Services	5,174,382	5,850,181.00	11,024,563.00	11,928,763.00	-904,200
Subsidized Artificial Insemination	5,221,681	1,580,000.00	6,801,681.00	6,801,681.00	-
County Assembly		0.00			-
legislative, oversight and representation	755,000,000	-30,000,000.25	724,999,999.75	715,985,564.74	9,014,435
	6,866,689,051	948,882,476	7,815,571,527	6,160,740,618	1,654,830,910

7.8 SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these Financial Statements are set out below:

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The Financial Statements are for the County Executive of Nyandarua. 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) Tax receipts

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

ii) Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third Party Payments

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

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 75,243,626 compared to KShs 59,241,913 in prior period as indicated on note 22. **(There were no other restrictions on cash during the year)**

6. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Contingent Liabilities

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

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, 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.

11. Contingent Assets

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2020 for the period 1st July 2019 to 30 June 2020 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Comparative figures

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

14. Subsequent events

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

15. Errors

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

16. Related party transactions

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

7.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases	6,060,348,852	4,797,376,443
Total	6,060,348,852	4,797,376,443

1A. Equitable Share

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	419,172,600	848,093,400
Total Equitable Share for quarter 2	1,608,453,000	877,338,000
Total Equitable Share for quarter 3	804,226,500	1,779,046,500
Total Equitable Share for quarter 4	2,461,420,500	950,449,500
Total	5,293,272,600	4,454,927,400

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	0	0
Total	0	0

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2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	13,860,000	14,718,750
World Bank – THUSCP	163,095,262	35,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)		
Kenya Devolution Support Programme	229,795,683	30,000,000
Youth Polytechnic support grant	30,949,894	37,983,298
Abolishment of user fees in health centres and dispensaries		
Kenya Urban Support Programme	72,719,583	105,745,898
Agriculture Sector Development Support Project (ASDSP)	9,992,349	15,739,467
Kenya Climate Smart Agriculture Project (KCSAP)	246,663,482	103,261,630
Sub total	767,076,252	342,449,043
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	0	0
Others	0	0
Sub total	0	0
Grand Total	767,076,252	342,449,043

Note: These are grants received through Exchequer

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	146,215,617	138,354,563
Ministry Of Health	-	94,849,000
Ministry of Health User fee forgone	12,735,922	12,735,922
Ministry Of health Result Based		31,365,000
TOTAL	158,951,539	277,304,485

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
Total	0	0

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
Total	0	0

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. REIMBURSEMENTS AND REFUNDS

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals & Private organizations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organizations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	0	0

8. RETURNS OF EQUITY HOLDINGS

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	0	0
Returns of Equity Holdings in International Organisations	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. COUNTY OWN GENERATED RECEIPTS

	2020-2021	2019-2020
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	2,420,090	857,730
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	2,171,406	3,324,154
Receipts from Voluntary transfers other than grants	-	-
Business permits	98,748,739	77,823,838
Liquor License	204,000	-
Cess	62,888,469	41,909,446
Poll rates	-	-
Plot rents	23,698,357	15,152,063
Other local levies	64,622,530	75,584,159
Administrative services fees	-	-
County's natural resources	-	-
Lease / rental of council's Infrastructure assets	2,330,176	1,153,770
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Market/trade Centre fee	10,399,731	9,069,222
Vehicle parking fees	16,311,540	20,443,690
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	-	-
Public health services	119,234,216	124,497,209
Public health facilities operations	-	-
Environment & conservancy Administration	1,734,660	4,379,324
Slaughterhouses' administration	774,730	793,280

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	2020-2021	2019-2020
Water supply administration	446,170	755,338
Sewerage administration	218,000	248,160
Other health & sanitation receipts	-	-
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	2,515,446	3,489,247
Total	408,718,259	379,480,630

(There was significant growth in Own Source revenue)

10. RETURNED CRF ISSUES

	2020-2021	2019-2020
	KShs	KShs
Recurrent account- County Assembly	0	0
Development account- County Assembly	0	0
Total	0	0

11. COMPENSATION OF EMPLOYEES

	2020 – 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	1,782,028,581	1,705,297,498
Basic wages of temporary employees	199,420	1,337,872
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	159,532,781	146,750,719
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,941,760,782	1,853,386,089

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	26,606,494	16,237,288
Communication, supplies and services	12,275,069	19,411,335
Domestic travel and subsistence	118,117,402	218,360,177
Foreign travel and subsistence	-	341,600
Printing, advertising and information supplies & services	16,435,868	22,675,818
Rentals of produced assets	9,224,720	7,779,511
Training expenses	22,554,782	148,677,432
Hospitality supplies and services	55,017,644	185,715,754
Insurance costs	69,922,032	102,727,934
Specialized materials and services	272,891,694	222,145,853
Office and general supplies and services	31,374,211	21,014,982
Fuel, oil and lubricants	57,825,336	62,214,676
Other operating expenses	300,824,723	162,592,559
Routine maintenance – vehicles and other transport equipment	19,062,266	25,139,655
Routine maintenance – other assets	4,959,705	8,495,651
Total	1,017,091,947	1,223,530,225

13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government entities		
Nyandarua county assembly	719,481,913	820,110,183
TOTAL	719,481,913	820,110,183

This relates to transfer to County Assembly

15. OTHER GRANTS AND PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	121,000,000	115,400,000
Emergency relief and refugee assistance	31,500,000	41,000,000
Other Current transfers (Hospital Transfers)	275,954,795	185,501,062
Car and Mortgage	60,000,000	60,000,000
Transfer to Youth Polytechnics	29,573,880	41,441,334
Transfer to KUSP	38,597,502	105,745,898
Transfer to EU IDEAS	11,000,000	2,267,682
Transfer to KSCAP	120,522,211	124,218,709
Transfer to Covid	25,900,000	
Transfer to ASDSP	17,991,573	2,750,000
Total	732,039,961	678,324,685

16. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits	-	-
Employer Social Benefits	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings		-
Construction of Buildings	229,381,594	182,183,981
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	1,373,888,481	1,366,154,497
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	54,238,125	277,297,111
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		40,060
Purchase of Office Furniture and General Equipment	4,976,069	9,766,219
Purchase of ICT Equipment	12,763,444	9,241,069
Purchase of Specialized Plant, Equipment and Machinery	32,476,538	280,359,523
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,022,900	10,189,934
Research, Studies, Project Preparation, Design & Supervision	35,788,865	4,177,360
Rehabilitation of Civil Works	-	5,940,001
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land	4,830,000	28,136,700
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	1,750,366,015	2,173,486,455
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,750,366,015	2,173,486,455

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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

19. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. CASH AND BANK BALANCES

20A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
Nyandarua County Revenue Fund	1000170182	CRF	64,050,715.25	143,109,632
Nyandarua County Development	1000170174	Development	2,874,911	635,922
Nyandarua County Recurrent	1000170204	Recurrent	7,145,541	2,302
Nyandarua County Deposit Account	1000237295	Deposit	75,243,626	59,241,913
Road Maintenance Levy Fund	1000268301	Fuel Levy	-	28,869,585
Nyandarua County Youth Polytechnic	1000368478	Youth Poly	5,467,888	6,703,152
Nyandarua County Special Purpose Account	1000321148	SPA- HEALTH	90,139,307	11,669,770
Kenya Climate Smart Agr Programme	1000365878	Climate Smart	118,806,753	85,857
Kenya Urban Support Programme	1000380519	KUSP	-	-
Kenya Devolution Support Programme	1000386096	KDSP	278,897,814	88,796,258
Nyandarua County Agri Sec Dev Support Programme	1000365889	ASDSP	15,990,243	18,489,467
Nyandarua Covid 19 Account	1000459883	COVID 19 SPA	-	-
Sub – Total			658,616,797	357,603,858
Revenue Collection Accounts				
KCB	1140736779	Revenue	511,552	1,652,592
Equity	620261016673	Revenue	1,714,354	1,576,630
Sub – Total			2,225,906	3,229,222
Grants Balances Held At Commercial Banks				
Kenya Climate Smart Agr Programme	Equity Bank - 620275829859	Special Purpose Account – Donor Funds	1,328,227	221,059
Nyandarua County Agri Sec Dev Support Programme	Family Bank 37000013527	Special Purpose Account – Donor Funds	13,577,741	6,874,603
Kenya Urban Support Programme- Uig	Equity Bank 620278998041	Special Purpose Account – Donor Funds	16,999,868	25,887,140

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Kenya Urban Support Programme - Udg	Equity Bank 620277326491	Special Purpose Account – Donor Funds	149,721,631	41,262,574
Ideas Led Grant	KCB 1240139284	Special Purpose Account – Donor Funds	57,300,446	80,250,988
Covid Account	Coop Bank 01141468452000	Special Purpose Account – Donor Funds	99,535,150	-
Sub - Total			338,463,063	154,496,364
Total			999,305,766	515,329,444

These are balances in the cash book and bank reconciliation statements prepared for each account held.

21B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

21. ACCOUNTS RECEIVABLE (Annex 4)

Description	2020 – 2021	2019 - 2020
	KShs	KShs
Government Imprests	3,059,770	3,756,347
Salary Advance	-	-
Clearance accounts		
Total	3,059,770	3,756,347

Breakdown of imprest per department	2020 – 2021	2019 - 2020
Imprest	KShs	KShs
Department of Governance	314,680	149,950
Department of Water	807,000	2,096,000

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Department of Lands	187,550	0
Department of Legal	250,000	
Department of Health	472,180	221,000
Department of Finance	400	1,275,820
Department of Sports	284,360	
Department of Education	578,600	
Department of Agriculture		530,577
Department of County Public Service Board		103,000
Department of County Secretary	165,000	130,000
Grand Total	3,059,770	3,756,347

Annex 4 for a detailed analysis of the outstanding imprests.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	75,243,626	59,241,913
Retention monies	0	0
Total	75,243,626	59,241,913

Relates to monies held in the Deposit Accounts awaiting payment after the defect period expires

23. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	515,329,444	1,626,359,238
Cash in hand	-	-
Accounts Receivables	3,756,347	11,250,453
Accounts Payables	59,241,913	37,586,098
Total	459,843,878	1,600,023,593

The fund balances brought forward refers to the previous financial year's closing balances

24. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	154,496,364	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	154,496,364	-	-

These were amounts held in the commercial bank accounts not disclosed as analysed:

KUSP UIG 25,887,140, KUSP UDG- 41,262,574 KSCAP – 221,059,

IDEAS LED – 80,250,988

ASDSP – 6,874,603

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

25. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	3,756,347	-
Receivables as at 30 th June (b)	3,059,770	-
Increase)/ Decrease in Receivables (c=(b-a))	696,577	-

26. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (a)	59,241,913	-
Payables as at 30 th June (b)	75,243,626	-
Increase/ (Decrease) in payables c= b-a	16,001,713	-

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7.10 OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	133,397,861	30,547,699	97,735,094	35,616,886
Construction of civil works	328,304,006	536,898,036	344,914,012	557,962,440
Supply of goods	150,445,749	90,875,616	128,032,373	96,227,000
Supply of services	77,278,420	58,220,783	77,638,299	67,842,000
Total	689,426,034	716,542,134	648,319,778	757,648,326

2. Pending Staff Payables

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

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	28,389,750	-	28,389,750
Total	-	28,389,750	-	28,389,750

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OTHER IMPORTANT DISCLOSURES (Continued)

4. External Assistance

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

a) External assistance relating to loans and grants

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

b) Undrawn external assistance

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

c). Classes of providers of external assistance

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

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	2 Mitsubishi double cabs GK registration from the World bank to KSCAP grant
Services	-	-
Total	-	

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	0	0

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OTHER IMPORTANT DISCLOSURES (Continued)

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

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

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

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

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

5.1 Classification by Source

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

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OTHER IMPORTANT DISCLOSURES (Continued)

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

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

N/B The above sub classification will be adopted based on the appropriate county's operations

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

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OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2019- 2020
	Kshs	
Key Management Compensation (Governors, CEC Members and COs)	-	-
<u>Transfers to related parties</u>		
Transfer to the County Assembly	719,481,913	820,110,183
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	-	-
<u>Transfers from related parties</u>		
Transfers from the Exchequer	-	-
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	719,481,913	820,110,183

7. Establishment of other County Government Entities

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

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

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OTHER IMPORTANT DISCLOSURES (Continued)

8. Disclosure of Balances in Revenue Collection Accounts

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
Equity Bank	Kshs.		1,714,355	1,576,631
Kenya Commercial Bank	Kshs.		511,552	1,652,592
Total			2,225,907	3,229,223

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OTHER IMPORTANT DISCLOSURES (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the year 2020/21 amounts relating to leased medical equipment was Kshs.132, 021,277, whereas the comparative figure for 2019/2020 is Kshs. 131,914,894.

10. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

11. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight balance b/f	115,254,000	89,354,000
Other donations for Covid-19 received directly		25,900,000
Others (Specify)	-	-
Total Receipts	-	-
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	5,163,850	-
Purchase of beds and ICU units	5,500,000	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify) - Oxygen	5,055,000	-
Total payments	-	-
Balance in the Covid 19 Fund	99,535,150	115,254,000

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

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

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)
	<p>1. Inaccuracies in the Financial Statements</p> <p>The financial statements for the year prepared and presented for audit had the following inaccuracies:</p> <p>1.1 The statement of receipts and payments reflects compensation of employees cost of Kshs.1, 853,386,089 which comprises remuneration to staff made through the Integrated Personal and Payroll Database (IPPD), manual PayFlex payroll system and vouchers. However, analysis of the summaries of these payments yielded Kshs.1,852,249,499, resulting to an unexplained variance of Kshs.1,136,590; and</p> <p>1.2 The statement of receipts and payments also reflects acquisition of assets cost of Kshs.2, 173,486,455 and as disclosed under Note 17 to the financial statements. Included in this figure is expenditure of Kshs.1, 366,154,497 on construction and civil works. However, the balance excludes payments to contractors and suppliers of Kshs.14, 999,329 that was excluded from the supporting schedules to the financial statements.</p> <p>Consequently, the accuracy and completeness of the above balances included in these financial statements for the year ended 30 June, 2020 could not be confirmed.</p>	<p>1.1 The amended Financial Statements reflects compensation to employees as Ksh. 1,853,386,089 as supported by the schedules</p> <p>1.2 The Schedules provided have been amended and agree with the reported figure in the amended financial statements</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>2. Use of Goods and Services</p> <p>The statement of receipts and payments reflects use of goods and services of Kshs.1, 223,530,224 and as disclosed under Note 12 to the financial statements. The following observations were made: -</p> <p>2.1 Unsupported Expenditure - Office of County Secretary</p> <p>Included in the domestic travel and subsistence amount of Kshs.218, 360,177 is Kshs.2, 777,547 that was requisitioned as imprests to facilitate security and field operations. However, the surrender vouchers were unsupported by way of cash sale receipts, payment schedules and work tickets.</p> <p>2.2 Unaccounted for Expenditure on Hospitality Supplies and Services</p> <p>Included in the hospitality supplies and services amount of Kshs.185, 715,754 is Kshs.2, 147,160 spent by the Department of Health Services. However, the supporting documents by way of payment vouchers have not been provided for audit review.</p> <p>2.3 Unsupported Insurance Costs</p> <p>Included in the insurance costs amount of Kshs.102,727,934 is Kshs.15,053,842 that was paid to an insurance brokerage firm for provision of cover for various assets and services for the year under review. However, the insurance policy documents and list of assets and services that were insured was not made available for audit verification.</p>	<p>2.1 Supporting documents are hereby attached</p> <p>2.2 The outlined vouchers have since been retrieved and are availed for verification</p> <p>2.3 Insurance policy documents as well as list of assets and services that were insured have been provided</p> <p>2.4 .1 distribution lists, registration certificates for the groups and</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>2.4 Specialised Materials and Services</p> <p>Included in the specialised materials and services amount of Kshs.222,145,853 are: -</p> <p>2.4.1 Unaccounted for Assorted Equipment to Youth Groups</p> <p>Kshs.11, 576,425 was spent by the Department of Youth, Sports and Art on procurement of equipment to be distributed to youth groups. The items included welding machines, silage chopper, barber and salon equipment, concrete mixer, posho mills and incubators. However, evidence of receipt of the items by way of distribution lists, registration certificates for the groups and acknowledgement letters of receipt by the beneficiaries were not provided for audit verification.</p> <p>2.4.2 Purchase of Medical Drugs</p> <p>Kshs.8, 120,103 was paid to Kenya Medical Supplies Authority for the supply of medical drugs. However, there is no evidence of delivery by way of counter receipt voucher (S13) made available for audit verification.</p> <p>2.4.3 Purchase of Corporate Uniforms</p> <p>Kshs.1, 009,548 was paid for the supply of assorted corporate uniforms vide payment voucher number 3044438. However, there is no evidence of delivery by way of counter receipt voucher (S13) and distribution list to the beneficiaries made available for audit verification.</p>	<p>acknowledgement letters of receipt by the beneficiaries have been availed</p> <p>2.4.2 The vouchers have so far been consolidated and are hereby forwarded for verification.</p> <p>2.4.3 S13 form indicating when the uniforms were received has been availed</p> <p>A list indicating the beneficially of these uniforms will be provided and the list of the items and the beneficially will be availed.</p> <p>2.5 Payment for motor vehicle services is done using proforma invoices. The invoices are issued later after service has been done. The service invoices have been availed and are as annexed.</p>		

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	<p>2.5 Routine Maintenance – Vehicles and other transport equipment</p> <p>Included in the routine maintenance of vehicles and other transport equipment amount of Kshs.25, 139,655 is Kshs.2, 851,211 paid to five motor firms for servicing various motor vehicles. However, the payment vouchers were unsupported by way estimate forms, service quotations or proforma invoices. Further, payment receipts issued after the service and post-service inspection reports to confirm works done were not provided for audit verification.</p> <p>2.6 Doubtful Expenditure on Legal Services</p> <p>Included in the other operating expenses amount of Kshs.162, 592,559 is Kshs.14, 258,418 paid to 15 firms in form of legal fees for service rendered in the prior years. However, the bills were not listed under pending bills of the respective periods.</p> <p>From the foregoing, the accuracy and validity of use of goods and services expenditure of Kshs.1, 223,530,224 for the year ended 30 June, 2020 could not be confirmed.</p>			
	<p>3 Other Grants and Payments</p> <p>The statement of receipts and payments reflects other grants and payments of Kshs.678, 324,685 and as disclosed under Note 15 to the financial statements. Included in the amount are other current transfers (Hospital Transfers) of Kshs.185, 501,062. Of the amount, remittances to health centres and two local non-health facilities entities amounted to Kshs.26, 860,353 and Kshs.1, 399,000 respectively all</p>	<p>Vouchers for the vote items for the transfer as are availed for verification.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>totalling Kshs.28, 259,353. However, returns and payment vouchers indicating the purpose for the payments were not made available for audit verification.</p> <p>Consequently, the accuracy and validity of other grants and payments of Kshs.28, 259,353 for the year ended 30 June, 2020 could not be confirmed.</p>			
	<p>4 Acquisition of assets</p> <p>The statement of receipts and payments also reflects acquisition of assets of Kshs.2, 173,486,455 and as disclosed under Note 17 to the financial statements. The following observations were however noted;</p> <p>4.1 Unsupplied and Uninstalled Transformers</p> <p>Included in the purchase of specialised plant, equipment and machinery amount of Kshs.280, 359,523 is Kshs.8, 205,000 that was paid to Rural Electrification and Renewable Energy Corporation (REREC) for acquisition and installation of transformers. However, the partnership or contract agreement between the County Government and the Corporation, detailing responsibilities of each entity were not made available for audit review.</p> <p>Further, the County Government had made similar payments to the Corporation in the 2018/2019 financial year totalling to Kshs. 33,073,000 in two equal instalments. However, as at the time of finalizing this audit in November, 2020, no transformers had been supplied nor installed.</p>	<p>4.1 More logistics are required before the eventual installation of transformers, this includes but not limited to Supply and mounting of electricity poles and cables. The Status report of the transformers to be installed in different locations</p> <p>4.3 Mechanical and transport fund) regulations, 2003 that defines fees for mechanical and technical services. The regulations were used as the basis for billing of the machinery between</p>		

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	<p>4.2 Doubtful Expenditure on Civil Works</p> <p>Included in the construction and civil works amount of Kshs.1, 366,154,497 is Kshs.Kshs.59, 517,687 paid to 38 firms for civil works carried out in the prior years. However, the bills were not listed under pending bills in the respective periods. Further, there is no evidence of the bills having been authenticated for payment.</p> <p>4.3 Hire of Road Construction Equipment</p> <p>Included also in the construction and civil works amount is Kshs.13, 611,200 paid to a firm, for hire of road construction equipment for the period 3 June, 2014 to 7 June, 2014. However, no contract documents were provided to confirm the basis for billing. Further, the equipment daily utilization (EDU) sheets or equivalent confirming the duration the equipment was operational were not provided for audit verification.</p> <p>4.4 Purchase of Seedlings</p> <p>Included in the purchase of certified seed, breeding stock and live animals amount of Kshs.10, 189,934 is Kshs.2, 896,300 that was spent on purchase of 11,230 assorted seedlings for onward distribution and planting. The procurement of the seedlings was done through request for quotation dated 22 June, 2020 and the payments made vide payment voucher numbers 10011607 and 10011722 dated 25 June, 2020 and 26 June, 2020 respectively. However, the distribution of the seedlings took place before the commencement of the procurement process between 5 May, 2020 and 9 June, 2020. Further, the counter receipt vouchers (S13) were undated making it difficult to confirm the actual date of receipt of the tree seedlings. The distribution list reflected 23,750 seedlings, which was in excess of the procured quantity by 12,520 that has not been explained.</p>	<p>Thumbi Construction Company and Nyandarua County government.</p> <p>The distribution list availed does not only indicate seedlings supplied to governance but also to the department of Water, Tourism and Natural Resources. The seeds were distributed in phases.</p> <p>Seeds supplied from 5/05/20 to 9/06/20 had been requisitioned by the department of Water, Tourism and Natural Resources and not Governance as per attached report.</p> <p>The receipts have since been dated</p> <p>The counter requisitions have the requisitioning and the receiving officers and the respective dates indicated.</p>		

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	From the foregoing, the accuracy and validity of acquisition of assets expenditure of Kshs.2, 173,486,455 for the year ended 30 June, 2020 could not be confirmed.			
	<p>5 Bank Balances</p> <p>The statement of assets and liabilities reflects bank balances of Kshs.360, 833,079 as disclosed under Note 21A of the financial statements. The following unsatisfactory issues were however noted;</p> <p>5.1 Special Purpose Account (SPA) - Health account</p> <p>The balance includes Special Purpose Account (SPA) - Health Account No. 1000321148 held at Central Bank of Kenya account balance of Kshs.11, 669,770. However, the cashbook in support reflects a balance of Kshs.22, 495,295, resulting to a variance of Kshs.10, 789,525 which has not been reconciled.</p> <p>5.2 Bank accounts for Sub Counties and Health Centres</p> <p>The reported balances exclude undetermined bank balances from 6 sub county imprest accounts and 77 health centres operated in various commercial banks. The documents indicating the balances therein as at the year-end were not been provided for audit review.</p> <p>5.3 Bank Reconciliation Statements</p> <p>Included in the bank balances is Kshs.2, 302 held at the Central Bank Recurrent A/c No. 1000170204. However, the bank reconciliation statement in support of the</p>	<p>Health account are provided for review and the cashbook balances accounts have balances and 11,669,770 respectively as reported in the Financial Statements</p> <p>5.2 The bank balances for the accounts have been attached in the amended Financial statements</p> <p>The schedule of payments in cashbook not in bank statement of Kshs. 345,089,004 and receipts in cashbook not recorded in bank statement of Kshs. 207,921,882 are available for review</p>		

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	<p>balance reflects payments in cashbook but not in the bank and receipts in cashbook but unrecorded in the bank of Kshs.345,089,004 and Kshs.207,921,882 for which are unsupported by detailed schedules indicating the dates of the respective transactions.</p> <p>Consequently, the accuracy and fair statement of the reported bank balances of Kshs.360, 833,079 as at 30 June, 2020 could not be confirmed.</p>			
	<p>Other Matter</p> <p>1. Budget Control and Performance</p> <p>The summary statement of appropriation-recurrent and development combined reflects final receipts budget of Kshs.7,983,710,937 and actual on comparable basis of Kshs.5,454,161,558 resulting to a shortfall of Kshs.2,529,549,379 or 32%. The shortfall was due to under performance on exchequer receipts, county generated receipts and returned CRF issues of Kshs.1, 243,616,687, Kshs.250,519,370 and Kshs.980,228,559 respectively.</p> <p>The underfunding led to under expenditure on the budget of Kshs.1,234,873,301 or 15% especially on acquisition of assets and is an indication of the failure to implement all the planned programmes for the year, thus impacting negatively on the goods and service delivery for the residents of the Nyandarua County</p>	<p>In the FY 2019/20, the County projected to collect Kshs. 630 Million as Own Source Revenue. However, given the effects of the COVID-19 and the myriad of the County’s interventions to mitigate it, the County collected Kshs. 379 Million and experienced a deficit of Kshs. 250 Million. Also, the last quarter disbursement to the County of its equitable share experienced delay which further exacerbated the predicament the County was in. These two resulted in some projects and activities appropriated for in the Financial Year not to take off.</p>		

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For the year ended June 30, 2021.**

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)																																
	<p>2. Pending Accounts Payable</p> <p>Note 9 other important disclosures - Pending accounts payable to the financial statements discloses amounts owed to suppliers of Kshs.689, 426,038 as at 30 June, 2020 for construction of buildings, civil works and the supply of goods and services.</p> <p>2.1. Unreconciled Pending Account Balances</p> <p>Independent confirmation of sampled creditors revealed discrepancies between the reported and confirmed balances as detailed out below: -</p> <table border="1" data-bbox="373 871 1181 1411"> <thead> <tr> <th>Creditor</th> <th>Financial Statement s Balances (Kshs)</th> <th>Creditor's Confirmation (Kshs)</th> <th>Variance (Kshs)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>-</td> </tr> <tr> <td>Kenya Power Company</td> <td>246,000</td> <td>34,638,007</td> <td>34,392,007</td> </tr> <tr> <td>Robkam Building Contractors</td> <td>14,035,765</td> <td>61,159,157</td> <td>47,123,392</td> </tr> <tr> <td>Gouanzaou Construction Company Ltd</td> <td>1,915,786</td> <td>7,780,312</td> <td>-5,864,526</td> </tr> <tr> <td>Muiruri Wachira & Co Advocates</td> <td>5,000,000</td> <td>5,566,420</td> <td>-566,420</td> </tr> <tr> <td>Mutonyi Mbiyu & co Advocates</td> <td>2,451,000</td> <td>2,682,088</td> <td>-231,088</td> </tr> <tr> <td>Laschicas Investments Ltd</td> <td>12,036,204</td> <td>10,237,932</td> <td>1,798,272</td> </tr> </tbody> </table>	Creditor	Financial Statement s Balances (Kshs)	Creditor's Confirmation (Kshs)	Variance (Kshs)				-	Kenya Power Company	246,000	34,638,007	34,392,007	Robkam Building Contractors	14,035,765	61,159,157	47,123,392	Gouanzaou Construction Company Ltd	1,915,786	7,780,312	-5,864,526	Muiruri Wachira & Co Advocates	5,000,000	5,566,420	-566,420	Mutonyi Mbiyu & co Advocates	2,451,000	2,682,088	-231,088	Laschicas Investments Ltd	12,036,204	10,237,932	1,798,272	<p>Robkam Contractor had not started works worth Ksh 47 million although he has been issued with LSO, Works that had been completed and invoiced amounted to Ksh 14m</p> <p>The said Contractor had not started works worth Ksh 1,9M million, Works that had been completed and invoiced amounted to Ksh5.8m</p> <p>Kshs 566,042 relates to reimbursements not captured by the department - Now Captured</p> <p>Kshs 231,088 relates to reimbursements not captured by the department - Now Captured The County Captured 1,798,272 -Which had been Cancelled by the Departement of Water</p>		
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**NYANDARUA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)									
	Total	35,684,755	122,063,916	86,379,161												
	<p>Further, the County Government does not maintain the pending bills register nor creditors ledger.</p> <p>2.2. Unsupported Pending Bills</p> <p>Included in the balances is Kshs.263,682,647 which is owed by six departments but are not adequately supported as detailed out below:</p>				<p>By the closure of the financial year, the works had not been completed due to the prevailing weather conditions. This works includes Proposed Parking Lot at Engineer Town, Upgrade of Mairo-Inya Town, and Upgrading of Gwa Kiongo Town Market in Mirangine Ward, Upgrading of Captein Town in Kaimbaga, Drainage Improvement at Kwa Haraka in Nyakio Ward and Drainage Improvement in Murungarau Town.</p>											
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Department</th> <th style="width: 20%;">Pending Bills Amount (Kshs)</th> <th style="width: 50%;">Missing Documents</th> </tr> </thead> <tbody> <tr> <td>Lands, Housing and Physical Planning</td> <td style="text-align: right;">28,582,921</td> <td>Requisition from user departments, LSOs, invoices, certificates of practical completion</td> </tr> <tr> <td>Transport, Energy and Public Works</td> <td style="text-align: right;">66,006,587</td> <td>Completion certificates for the 19 Nos contracts did not indicate the commencement and completion dates, and were neither signed nor dated. 10 Nos contracts had no invoices. 19 contracts had invoices with no dates. No completion certificates.</td> </tr> </tbody> </table>				Department	Pending Bills Amount (Kshs)	Missing Documents	Lands, Housing and Physical Planning	28,582,921	Requisition from user departments, LSOs, invoices, certificates of practical completion	Transport, Energy and Public Works	66,006,587	Completion certificates for the 19 Nos contracts did not indicate the commencement and completion dates, and were neither signed nor dated. 10 Nos contracts had no invoices. 19 contracts had invoices with no dates. No completion certificates.	<p>The projects were either ongoing or Commitments, The Financial Statements have been amended to exclude them as pending bills and disclose them as commitments and ongoing works</p> <p>The Department of Water, Environment, Tourism and Natural Resources at the time of Audit had the above mentioned works worth Kshs. 38,861,002 as ongoing works. Therefore, the above works were not certified by the engineers as complete works. A contractor/Supplier would not</p>		
Department	Pending Bills Amount (Kshs)	Missing Documents														
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**NYANDARUA COUNTY EXECUTIVE
Annual Report and Financial Statements
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Reference No. on the external audit Report	Issue / Observations from Auditor			Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Transport, Energy and Public Works	105,707,833	Files for the 31 contracts not provided. Therefore, invoices and completion certificates could not be verified.	have issued an invoice if works were pending both completion and approval by the county Engineer on site.		
Sports, Youth and Arts	15,215,153	LPOs/LSOs/, delivery notes, invoices, counter receipt vouchers (S13)				
Water, Environment, Tourism and Natural Resources	38,861,002	Invoices, completion certificates				
Health Services	9,309,151	LPOs/LSOs/, fee notes/ invoices				
Total	263,682,647					
	Consequently, the validity, accuracy and fair statement of the reported pending accounts payable balances of Kshs.689, 426,038 as at 30 June, 2020 could not be confirmed.					
	<p>3. Land Ownership Row at Agricultural Mechanization Services</p> <p>As was reported in the prior year, the assets register maintained by the Department of Agriculture, Livestock and Fisheries indicated that the Agricultural Mechanization Services (AMS) Department had two parcels of land; registered under LR. No.6585/114 and LR. No.6585/115 measuring 5.51 and 7.23 acres in Nyahururu Municipality Blocks 8 and 6 respectively.</p> <p>The two parcels of land are not registered under the Department and some private companies and individuals have irregularly taken possession of approximately 2.5 acres of the land. In addition, an approximate 0.919 hectares consisting of 8 blocks of land each measuring approximately 0.0465 hectares have been hived off from parcel LR No. 6585/114 and certificate of leases issued.</p>			<p>After establishing that several people had encroached on land belonging to the A.M.S, the following actions were taken by this Department;</p> <p>In corroboration with County Department of Lands, Housing and Physical planning housing department a caveat was placed on the grabbed portion of land and the matter forwarded to the chair, Ethics and Anti-corruption Commission and copied to the National Land Commission for further action The details of the illegally</p>		

**NYANDARUA COUNTY EXECUTIVE
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Further, an approximated 1.5 acres on parcel LR No. 6585/115 has been encroached on and illegally fenced off by private developers. Copies of certificates of official search presented for audit verification revealed details of six (6) private developers as encroachers while the rest were unknown. One of the private developers has since given a notice of intention to enter legal suit against the Department vide letter referenced CGC/JGGM/3955/1 dated 20 August, 2018. Through a notification letter dated 31 January, 2018 and referenced MOALF/NYAC/AMS/LAND/09, the Manager AMS communicated to the Chief Officer and copied the Chief Executive Committee Member, Department of Agriculture, Livestock and Fisheries on the encroachment. The Chief Officer in turn notified the Nyandarua County Coordinator in charge of National Lands Commission through a letter referenced MOA/NYA/ADM/Vol.2/167. However, as at the time of the audit, no response had been received nor action taken by the Commission.</p> <p>The two parcels of land also do not have complete perimeter fences while large sections have been left idle with no development. To date the County has not obtained ownership documents of the parcels.</p> <p>In the circumstances, the ownership and size of the land cannot be confirmed.</p>	<p>subdivided plots were given so that no development could be done by the illegal land grabbers. This was in March 2014.</p> <p>The Chief Officer Department of Agriculture, Livestock and Fisheries wrote to County Coordinator National land commission Nyandarua County on 26th January 2018 registering a dispute regarding the encroachment</p> <p>Another letter was done by the Chief Officer Department of Agriculture, Livestock and Fisheries on the 31st October 2019 on the illegal/ fraudulent subdivisions to the Chief Land Registrar, Nairobi, through the District Land Registrar Nyandarua as a follow up on the matter Having handed the matter to the above competent authorities that are mandated by law to deal with such fraudulent subdivisions of public land the Department awaits their considered opinion and the way forward on the matter.</p> <p>Most recently, on behalf of this Department, the Nyandarua County Attorney took the matter to court. The matter is yet to come up for hearing but the next mention date is on 23rd October 2021.</p>		

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

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)																	
		Additional reminder to the National Land Commission to resolve the matter																			
	<p>4. Projects</p> <p>4.1. Project Implementation Status</p> <p>Physical verification of sampled projects with a total contract sum of Kshs. 78,165,859 were noted to be in the following status:</p> <table border="1" data-bbox="410 749 1236 1384"> <thead> <tr> <th>Project Description</th> <th>Contract Amount (Kshs.)</th> <th>Audit Observation</th> </tr> </thead> <tbody> <tr> <td>1. Levelling of Mirangine Market</td> <td>1,496,362</td> <td>There was interference from third parties and the contractor was unable to do the work.</td> </tr> <tr> <td>2. Construction of a Toilet in Mirangine</td> <td>1,200,000</td> <td>There was interference from third parties and contractor left the site. Contract sum paid in full but work done is about 80%.</td> </tr> <tr> <td>3. Proposed levelling works at Kasuku Market</td> <td>997,416</td> <td>Contractor was paid full contract sum but work is incomplete, estimated at 10%.</td> </tr> <tr> <td>4. Maran borehole</td> <td>3,400,000</td> <td>Project complete but water yet to be distributed to homesteads.</td> </tr> <tr> <td>5. Kianda borehole</td> <td>3,999,704</td> <td>Project serving the community from only a single tap point, with potential for several distribution points.</td> </tr> </tbody> </table>	Project Description	Contract Amount (Kshs.)	Audit Observation	1. Levelling of Mirangine Market	1,496,362	There was interference from third parties and the contractor was unable to do the work.	2. Construction of a Toilet in Mirangine	1,200,000	There was interference from third parties and contractor left the site. Contract sum paid in full but work done is about 80%.	3. Proposed levelling works at Kasuku Market	997,416	Contractor was paid full contract sum but work is incomplete, estimated at 10%.	4. Maran borehole	3,400,000	Project complete but water yet to be distributed to homesteads.	5. Kianda borehole	3,999,704	Project serving the community from only a single tap point, with potential for several distribution points.		
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**NYANDARUA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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)												
	6. 225m ³ masonry tank at Nyakania	2,999,130	Complete but not put to use for the benefit of the community.															
	7. Kangubiri Dispensary	12,965,697	Contractor had abandoned site after completing only 5% of work. No evidence of any payment for work done.															
	8. VIP Dias at Olkalou Stadium	51,107,550	Contractor not on site, but has received 88% of the contract sum against 75% of the work done															
	Total	78,165,859																
	From the foregoing, the value for money from the contracts valued at Kshs.78,165,859 that were ongoing projects as at 30 June, 2020 is yet to be realized.																	
	<p>4.2. Projects Not Branded</p> <p>Projects verification carried out on 12 November, 2020 on projects of contract sum of Kshs.8,325,734 revealed that though projects were completed and put to use, they were not branded as shown in the table below:</p>																	
	<table border="1"> <thead> <tr> <th>Project Name and Works Description</th> <th>Ward</th> <th>Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td>1. Nyaituga water project- pipe supply and installation</td> <td>Kanjuiri</td> <td>1,639,575</td> </tr> <tr> <td>2. Wiyumiririe borehole- pipe supply and installation from borehole</td> <td>Kanjuiri</td> <td>1,000,000</td> </tr> <tr> <td>3. Madaraka water project- structure and solar panels</td> <td>Weru</td> <td>2,494,747</td> </tr> </tbody> </table>			Project Name and Works Description	Ward	Amount (Kshs)	1. Nyaituga water project- pipe supply and installation	Kanjuiri	1,639,575	2. Wiyumiririe borehole- pipe supply and installation from borehole	Kanjuiri	1,000,000	3. Madaraka water project- structure and solar panels	Weru	2,494,747			
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COUNTY GOVERNMENT OF NYANDARUA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

VISION

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

MISSION

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

b) Key Management

No.	Name	Designation
1.	H.E. Francis Kimemia	Governor
2.	H.E. Cecilia Mbuthia	Deputy Governor
3.	Hon. Stephen Mwaura Njoroge	CECM – Finance and Economic Development
4.	Hon. Mary Wangui Mugwanja	CECM – Transport, Energy and Public Works
5.	Hon. Dr. John Mungai	CECM - Health Services
6.	Hon. Dr. James Karitu	CECM - Agriculture, Livestock and Fisheries
7.	Hon. Daniel Wangenye	CECM - Education, Culture and The Arts
8.	Hon. Raphael Njui	CECM - Industrialiasation, Trade, Cooperatives and Urban Development and Ag. Lands, Housing and Physical Planning
9.	Hon. Milka Wanjiru	CECM - Water Environment, Tourism and Natural Resources

**NYANDARUA COUNTY EXECUTIVE
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No.	Name	Designation
10.	Hon. Ann Mary Gathigia	CECM - Youth, Sports, Gender and Social services
11.	Hon. Dominic Murani	CECM - Public Administration and ICT
12.	Ms. Anne Githinji	County Attorney
13.	Mr. Kevin Ikua	Ag. County Secretary and Head of Public Service

c) Fiduciary Management

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

	Name	Designation
1.	Hon. Stephen Mwaura	CECM – Finance and Economic Development
2.	Mr. Juvenalis Thiong'o	Chief Officer – Finance
3.	Ms. Mary Ndorongo	Chief Officer – Public Administration and ICT
4.	Arch. Lawrence Gitau	Chief Officer -Transport, Energy and Public Works
5.	Dr. Rose Oyolo	Chief Officer - Agriculture, Livestock and Fisheries
6.	Mr. Martin Mwangi	Chief Officer - Water, Environment, Tourism and Natural Resources
7.	Mr. Samson Mweru	Chief Officer - Industrialisation, Trade, Cooperatives and Urban Development
8.	Isaac Waitthaka	Chief Officer - Youth, Sports, Gender and Social Services
9.	Mrs. Sarah Ndegwa	Chief Officer - Health Services
10.	Ms. Florence Anan	Chief Officer - Lands, Housing and Physical Planning



THE LEADERSHIP OF NYANDARUA COUNTY

For the financial year 2020 / 2021

H.E Hon Francis T. Kimemia, E.G.H, C.B.S - Governor - Nyandarua County

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

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



H.E. Hon. Cecilia Wanjiru Mbuthia - Deputy Governor - Nyandarua County



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

In addition, she has attained training from many global centers of excellence, including the Les Aspin Centre of Governance in the United States, the United Nations staff college in Italy, German Summer School for Trade and Agriculture, the World Bank, University of London, among others. She has extensive experience in development programming, management and partnership building. Her academic and research interests are in the area of public policy management for social development.

She has many years of working experience in development within the United Nations and Civil Society. She has also served as a commissioner for Kenya's National Gender and Equality Commission.



The County Executive Committee during the financial year consisted of:

Hon. Mary Mugwanja – CECM Transport, Energy and Public Works



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

A stickler for professional standards, she has had a lengthy, impeccable background in Kenya's vibrant Banking Sector, including while serving as Secretary / Bank Clerk, Personal Banker, Prestige Manager, Branch Manager with Barclays Bank of Kenya Limited. At Equity Bank Limited, she served as a Business Growth and Development Manager Westlands - Retail Branch and Senior Business Growth and Development Manager - Corporate Branch with an annual portfolio of more than Ksh 30 Billion.

Hon. Daniel Ndungu Wangenye – CECM Education, Culture and the Arts



Born on February 14th, 1978 in Milangine Sub-County, Hon. Wangenye was until this appointment domiciled in Laikipia County where, since April 2011, he worked as the Executive Secretary of the Kenya Union for Post-Primary Teachers (KUPPET). He brings to Nyandarua over two decades of experience in both the public and private sector, which has included transformative leadership roles at the Dedan Kimathi Foundation, the County Education Board of Laikipia, Kenya Teachers in Hardship and Arid Areas Welfare Association (KATHA), Kenya National Integrated Civic Education Programme (Laikipia), 2010 Constitutional referendum, 2007 General Election, 2005 Constitutional referendum, teaching (2003-2005/2005-2011), 2002 and 1997 General Elections.

Hon. Wangenye holds a Masters' degree in Project Planning and Management from the University of Nairobi, which was conferred in 2013. He graduated with a Bachelor of Education in Science degree in 2004 from Egerton University, having previously attained a B+ (Plus) in his Kenya Certificate for Secondary Education (KCSE) examination from Nyandarua High School in 1996. He sat for his Kenya Certificate for Primary Education (KCPE) in 1992 at Gituamba Primary School. He holds professional certificates in disaster management skills from the Kenya Red Cross Society and political leadership development from Friedrich Ebert Stiftung. He is currently pursuing a Bachelor of Laws degree from the University of Nairobi.

Hon. Dominic Murani - CECM, Public Administration and ICT



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



Hon. Stephen Mwaura Njoroge – CECM Finance and Economic Development



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

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

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



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

Outside the legislative process, Hon. Wanjiru has worked as a Human Resources Manager, Marketing Manager, Liaison Manager, and Property Manager in various organizations. This included serving for five years as a Director for the Kenya Film Classification Board. As a gender ambassador for more than eight years, she also served as a trainee and trainer in various organizations on affirmative action, County Government budgeting, devolved legislation, gender and development, among other issues.

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

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

Nyandarua County Government
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Hon. Ann Mary Gathigia – CECM Youth, Sports, Gender and Social Services



Ms. Gathigia has an MA in Psychology from Kwazulu-Natal University in South Africa, Bachelor of Arts in Psychology from Rhodes University, and another BA from the University of South Africa. She is a resident of Gatimu Ward and is the founder and CEO of Mkono Wa Upendo Centre. Ms. Gathigia previously worked with Christian Social Awareness Organization as a Gender and HIV manager in South Africa.

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



Hon. Mukundi holds a Master's of Business Administration (strategy) degree from the University of Nairobi, a Master's degree in Philosophy from Moi University, and a Bachelor's degree in Production Engineering, also from Moi University. He also holds a certificate in Finance Management from Cornell University, in addition to professional training in France, South Africa, the United States, Sweden and Singapore. Hon. Mukundi has previously served with Nachu Ballast Masters Limited (Managing Partner), Unga Holding Limited (Business Improvement Manager), Total Kenya Limited (Consumer Sales Manager and Lubricants Manager), Tetra Park Kenya Limited (Engineer Manager) and Industrial Plant East Africa Limited.

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



A former Principal of the Meat Training Institute, Hon. (Dr.) Karitu holds a Master's degree in Meat Science from Bristol University and a Bachelor's degree in Veterinary Medicine from the University of Nairobi. He is a registered member of the Kenya Veterinary Board and a corporate member of the Kenya Veterinary Association. A career civil servant under the National Government's Ministry of Agriculture and Livestock Development, he rose from Senior Veterinary Officer upto Deputy Director of Veterinary Services. He represented the Ministry in various international fora, including CODEX Committee in Australia, United States Mexico, Belgium and Argentina as well as the World Animal Health Organisation in Paris, France.

Hon. Anne Wangechi Githinji - County Attorney



She holds a Bachelors degree in Law (LLB) and has worked for 22 years as an active advocate of the High Court of Kenya. In addition, she is also an East African Human Rights lawyer and chairs the National U.N Environmental Tourist Fund. She has previously served as the speaker of Kirinyaga County Assembly and is a renowned consultant having consulted for PNU, TNA, UDA, NCKK and the Presbyterian University of East Africa (PUEA). Her achievements and contributions to this country have not gone unnoticed as she is a recipient of the Head of state commendation award.

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



Born in Miharati's Kiriko village, Kipipiri Ward in Kipipiri Sub-County, Hon. Njoroge has been a Project Manager, Business and Technology Consultant with many years of experience in project execution. Having served with several private and public sector institutions in Kenya and beyond, he has acquired excellent skills in managing large multi-disciplinary teams to deliver complex, multi-faceted international projects.

Hon. Njoroge has served as Projects Manager at Indra Systemas (South Africa), Manager of the Information system at Kenya Ports Authority, Projects Manager at Soluziona and Systems administrator at Kenya Power and Lighting. Until his appointment, he served as Director of Projects and Business Development at Infocentury Solutions limited,

Hon. Njoroge holds a Project Management Professional Certification (PMP) from Project Management Institute, a Master's in Business Administration degree from Heriot Watt University (Edinburgh Business School, Scotland), a Diploma in System Management Methodology from Puente Nuevo (Spain) and a Bachelor's of Education Sciences degree (Mathematics and Physics) from Kenyatta University. He also studied at Mahindu Primary School, Malewa Secondary School and Njabini Boys' High School.

Hon. Njoroge is a member of the Commonwealth Institute of Directors and a Fellow at the Computer Society of Kenya.

**Nyandarua Sub-Counties
and County Assembly Wards**



Kinangop Sub County – Engineer, Gathara, North Kinangop, Murungaru, Njabini/Kibiru, Nyakio, Magumu, Githabai

Kipipiri Sub County – Wanjohi, Kipipiri, Geta, Githioro

Ol Joro Orok Sub County – Gathanji, Gatimu, Weru, Charagita

Ndaragwa Sub County – Leshau/Pondo, Kiriita, Central, Shamata

Ol Kalou Sub County – Karau, Kanjuire Ridge, Milangine, Kaimbaga, Rurii



The Chief Officers during the financial year consisted of:



Mr. Juvenalis Thiong'o
Chief Officer: Finance



Mr. Muigai Wainaina
Chief Officer: Economic Planning and Development



Ms. Mary Ndorongo
Chief Officer: Public Administration and ICT



Mr. Isaack Waithaka
Chief Officer: Youth, Sports, Gender and Social Services



Mr. Nelson Kimilu
Chief Officer: Education, Culture and the Arts



Ms. Sarah Ndegwa
Chief Officer: Health Services



Ms. Mary Walthera
Chief Officer: Tourism and Natural Resources



Mr. Martin Mwangi
Chief Officer: Water and Environment



Mr. Samuel Muchunu
**Chief Officer: Co-
operatives Development**



Mr. Samson Kabugi Mweru
**Chief Officer: Trade,
Industrialization and
Urban Development**



Arch. Lawrence Gitau
**Chief Officer: Transport
,Energy and Public
Works**



Ms Florence Annan
**Chief Officer: Land,
Housing & Physical
Planning**



Dr. Rose Oyolo
**Chief Officer: Agriculture,
Livestock and Fisheries**

In performing their functions, the chief officers are answerable to the county executive committee member for that particular county ministry.

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d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the Year ended 30th June 2021 were:

	Fiduciary Oversight Body	Fiduciary activities undertaken during the financial year
1.	County Assembly of Nyandarua	<ul style="list-style-type: none">• Budget pronouncements presentation to the whole house• Meeting with County Assembly House business committee on the adoption and approval of the supplementary budget estimates
2.	Budget and Appropriations Committee	<ul style="list-style-type: none">• Review and critique County pending bills for incorporation into the supplementary budget.

e) County Executive Headquarters

County Government of Nyandarua
Office of the Governor,
P.O. Box 701-20303
Ol'Kalou
Telephone: (+254) 020 2660859
E-mail: info@nyandarua.go.ke
Website: www.nyandarua.go.ke

f) County Executive Contacts

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

g) County Executive Bankers

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

Other Commercial Banks

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

h) Independent Auditors

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

i) Principal Legal Adviser

County Attorney
County Executive Headquarters
P.O. Box 701-20303
Ol'Kalou
Telephone: (+254) 020 2660859
E-mail: info@nyandarua.go.ke

2. FORWARD BY THE CECM FINANCE AND ECONOMIC DEVELOPMENT

I take this noble opportunity to present the County Government of Nyandarua Financial Statements for the Year ended 30th June 2021. The Financial Statements present the financial performance of the County Government over the FY 2020/21 in the most intelligible way possible.

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

Overview

The County Government's mandate as stipulated by the Fourth Schedule of the Constitution of Kenya is discharged by Departments through the implementation of projects and programmes. These projects and programmes are allocated funds through the County Budgeting process that is cyclical in nature.

Section 104. (1) Of the PFM, 2012 stipulates that; Subject to the Constitution, a County Treasury shall monitor, evaluate and oversee the management of public finances and economic affairs of the County Government including coordinating the implementation of the Budget of the County Government.

The County Treasury prepared the 2020/21 FY budget and a subsequent supplementary budget which were approved by the County Assembly paving way for their implementation. During the financial year, the County had a total resource envelope of Kshs. 7,815,571,528 where Kshs. 4,859,911,824 (62%) was appropriated for recurrent expenditure, Kshs. 2,955,659,704 (38 %) for development expenditure. A 9% proportion of the County revenue estimates went to funding the expenditures of the County Assembly – both recurrent and expenditure.

The County was projected to receive Kshs. 7,815,571,528 as the total revenue estimates. This comprised of Kshs. 5,437,020,456 as exchequer releases. The proceeds from domestic and foreign grants were Kshs. 1,236,729,948, Transfers from other Government agencies was Kshs. 187,821,124. The County own generated receipts were at Kshs. 954,000,000.

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In the past Financial Year, the County recorded the highest absorption rate since devolution translating to the highest rate of budget implementation in a Financial Year at 85.29 % for both the recurrent and development appropriations. It is expected that the outputs/programme and projects deliverables will be instrumental to the County Government's achievement of the Socio-economic Transformative Agenda.

In the implementation of the FY 2020/21, anchorage to the fiscal principles as stipulated in the PFM was paramount in ensuring that the resources at the disposal of the County are optimally used for efficiency and effectiveness in service delivery to the County citizenry. This is in pursuit to ensure that all the County entities are working towards the achievement of its objectives as is enshrined in the Constitution of Kenya and in the County Integrated Development Plan 2.

The socioeconomic facets of the County residents have been ravaged by the COVID-19 pandemic. It is pertinent that the County in its planning and implementation of programmes and projects advances strategies that will alleviate the suffering of the residents whilst at the same time stimulate growth and development in pursuit of achieving higher indicators as at the pre-COVID-19 period. To this end, the emphasis in the Departmental programmes and projects across all the Departments was on higher investments in the social enablers and infrastructure development for sustainable growth whilst pushing for the implementation of other pivotal programmes.

Revenues

The projected revenues for the FY 2020/21 are as elucidated below with a chart illustrating their proportions with respect to the overall budget.

Table 1: Estimates vis-à-vis their proportion to the total budget estimates

Description of Receipts	Final Budget	Proportion of Receipt Estimates to the Overall Budget
Exchequer releases	5,437,020,456	70%
Proceeds from Domestic and Foreign Grants	1,236,729,948	16%
Transfers from Other Government Entities	187,821,124	2%
Proceeds from Domestic Borrowings	-	0%

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Proceeds from Foreign Borrowings	-	0%
Proceeds from Sale of Assets	-	0%
Reimbursements and Refunds	-	0%
Returns of Equity Holdings	-	0%
County Own Generated Receipts	954,000,000	12%
Returned CRF issues	-	0%
Total Receipts	7,815,571,528	100%

Projected Expenditures

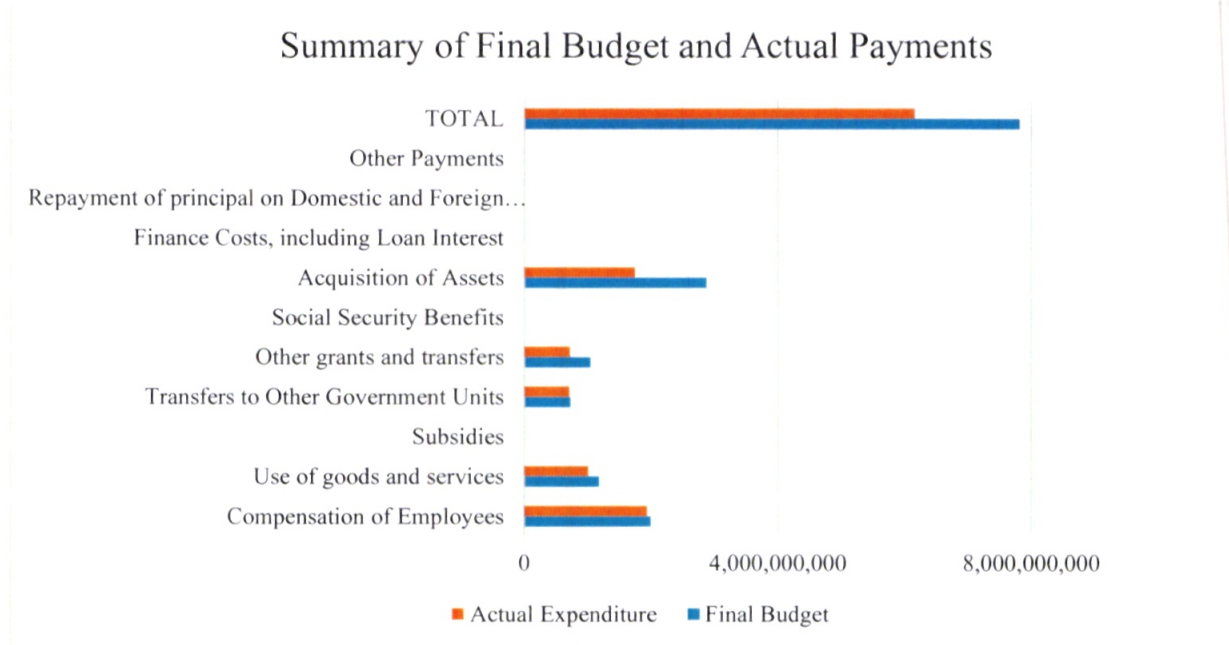
In the year under review, the County projected total expenditure amounting to Kshs. 7,815,571,528 as tabulated in the table below.

Table 2: Approved summary of projected expenditure categories for the FY 2020/21

Description of Payments	Final Budget	Actual Expenditure	Budget Utilisation Difference	% of Utilisation
Compensation of Employees	1,992,500,000	1,941,760,782	50,739,218	97%
Use of goods and services	1,182,070,589	1,017,091,947	164,978,642	86%
Subsidies	-	-	-	
Transfers to Other Government Units	725,000,000	719,481,913	5,518,086	99%
Other grants and transfers	1,046,032,772	732,039,961	313,992,811	70%
Social Security Benefits	-	-	-	
Acquisition of Assets	2,869,968,167	1,750,366,015	1,119,602,153	61%
Finance Costs, including Loan Interest	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	
Other Payments	-	-	-	
TOTAL	7,815,571,528	6,160,740,618	(1,654,830,910)	79%

As highlighted above, the approved appropriations comprised of Kshs. 1,992,500,000 as compensation to employees with an actual expenditure of Kshs. 1,941,760,782. Kshs. 1,017,091,947 under use of goods & services was expended against Kshs. 1,182,070,589 appropriated for the same in the year under review. Kshs. 725,000,000 as Transfers to Other Government Units had been appropriated in the year under review with an actual expenditure of Kshs. 719,481,913. Other grants and transfers had an appropriation of Kshs. 1,046,032,772. However, a utilisation of 70% was recorded at Kshs. 732,039,961.

The chart below illustrates the appropriations by category and payments for the FY 2020/21:



Departmental Allocations

The Departmental programmes and sub-programmes are derived from the Constitution of Kenya 2010 and are further strengthened by H.E. the Governor's Executive Orders. The Departments in the Governance Sector are facilitate and its expected that their programmes and sub-programmes are largely recurrent in nature against those in other sectors that are expected to have development programmes and sub-programmes.

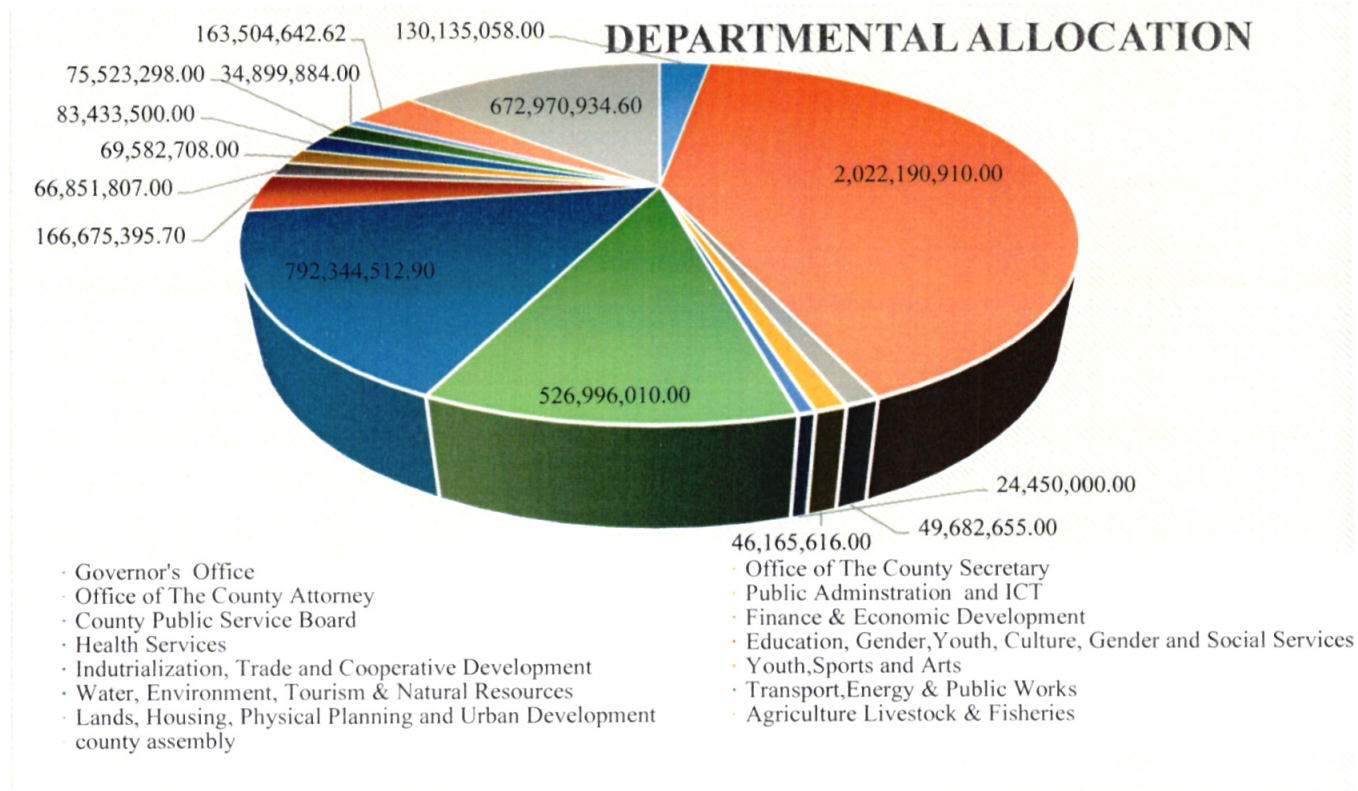
Table 3: Approved Departmental allocations for the FY 2020/21

Department	Recurrent	Development	Total	% Allocation
Governor's Office	130,135,058	2,000,000	132,135,058	1.69
Office of The County Secretary including compensation to employees	2,022,190,910	-	2,022,190,910	25.87
Office of The County Attorney	49,682,655	-	49,682,655	0.64
Public Administration and ICT	46,165,616	11,000,000	57,165,616	0.73
County Public Service Board	24,450,000	-	24,450,000	0.31
Finance & Economic Development	526,996,010	5,423,316	532,419,326	6.81
Health Services	792,344,513	294,266,507	1,086,611,020	13.90
Education, Gender, Youth, Culture, Gender and Social Services	166,675,396	139,194,478	305,869,874	3.91

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Industrialization, Trade and Cooperative Development	66,851,807	144,674,640	211,526,447	2.71
Youth, Sports and Arts	69,582,708	63,220,551	132,803,259	1.70
Water, Environment, Tourism & Natural resources	83,433,500	416,177,574	499,611,074	6.39
Transport, Energy & Public Works	75,523,298	1,289,525,416	1,365,048,714	17.47
Lands, Housing, Physical Planning and Urban Development	34,899,884	168,109,273	203,009,156	2.60
Agriculture Livestock & Fisheries	163,504,643	304,543,776	468,048,418	5.99
County Assembly	672,970,935	52,029,065	725,000,000	9.28
TOTAL	4,333,536,377	1,827,204,241	7,815,571,528	100.00

The chart below illustrates the distribution of the appropriations per department:



County Flagship Projects

The County Government of Nyandarua in its Transformative Agenda envisaged in the CIDP 2 has several flagship projects that are perceived to be transformative in nature. These are, the Olkalou Stadium, the County Youth empowerment programme, the County Rural Machinery Programme, the laying and installation of the fibre optic cable, Bursary fund, the upgrade of the

JM Kariuki Memorial Hospital and in the Agriculture, Livestock and Fisheries Department, the input subsidy programme.

The Ol Kalou Stadium is a mega flagship project given its capital requirement. The project has been done in phases and works contracted on annual basis rather than issuance of one contract for the whole project. The project had a budget cost of Kshs. 33.8 Million for works on the Terraces Foul Water Drainage and Septic tank and other works Olkalou Stadium - Dias Mechanical works. The project so far has taken shape and over the year been used to host several events. It is expected to generate revenues and promote talent development within the County after its completion.

The County youth empowerment programme has so far been the most transformative given its conceptualization and delivery. The County has far had over 140 group benefiting from the programme. The proposals that the groups have presented to the Department charged with the mandate together with the monitoring and evaluation reports availed to the County Treasury on the same further show how beneficial the programme has been to the youth folk of the County. Kshs 24.56 was appropriated in the year under review and reports on the beneficiaries (groups) available for follow up.

The County Rural Machinery programme has been a game changer for the County. It has greatly enabled the County to expansively work on its rural roads at cheaper prices in comparison to use of contractors. In the year under review, the county was able to use the county machinery for gravelling of 125.1 kms of road and grading of 146.05 kms of road including maintenance. At least Kshs. 10 Million was appropriated per ward with works in each ward following the set guidelines by the County Machinery Policy.

The County Bursary programme is a socio-economic transformative programme enabling needy learners to fully participate in learning for optimal learning outcomes. The County bursaries were issued to 28,192 needy learners. The appropriated amount for the year under review was Kshs.126 Million.

The Upgrade of JM Kariuki Memorial hospital is a key variable for the enhancement of the County health indicators that are but not to limited to the mortality and morbidity rates. The County in its transformative agenda envisages to have a Level 6 health facility. The referral centre continues to take shape with the Mashujaa Complex that is to house several specialized units currently ongoing under the KDSP programme. Through the mainstream budget the

County has been implementing phased projects in the facility. In the year under review, the County appropriated Kshs. 15,071,953 under the JM Hospital Upgrade of the Pathology Department/Mortuary.

Costs of inputs is a key hurdle in the agriculture production chain. To mitigate on the effects of the challenge to farmers across the County, the County has invested in input subsidy that largely focuses on fertilisers and seeds. In the year under review, the County appropriated Kshs.13 Million for input subsidy in the County.

Value for money achievement

Value for money achievements are not restricted to the County Rural machinery programme that has immensely allowed for the reduced cost of road construction per a unit of measure but also the input subsidy programme whose multiplier effects for the county socio-economic indicators are wide. The former has allowed for the expansive rehabilitation and opening up of roads across the County, driving and opening up areas whilst promoting local economic development. The County's road rehabilitation programmes where roads are contracted has further assisted on this though its impact may not be big as under the machinery programme. The input subsidy programme has worked in a similar way, where it benefits surpass the costs sunk into the programme.

The programmes and projects under the health sector have their benefits multifaceted. In furtherance to this, the costs of the programmes and projects outweigh the benefits for the county residents. The programmes/sub-programmes fall under the promotive, preventive or curative health.

The County bursary programme has allowed for the County, parents and teachers to keep children in school. This has enhanced the students' education outcomes. It is expected that in the long run, literacy levels will be higher than present resulting in to an overall enhancement of the County residents' standards of living and overall welfare.

Fiscal principles have entrenched prudence, accountability and transparency among others in Public Finance management. To this end, all county stakeholders have strived to ensure that there is value for money for all the programmes and projects implemented in the County. Therefore, the highlighted projects and programmes only highlight the value for money, a critique that is entrenched in almost all the programmes and projects implemented in the County.

Key risk management strategies

In leadership and management, there are four key risk management strategies or options. These are: risk acceptance, risk transference, risk avoidance and risk reduction.

As encapsulated in the strategies, risk acceptance is basically the first strategy the county has embarked on in its planning, implementation, monitoring and evaluation of programmes and projects the County has undertaken. This entails recognizing and agreeing to the consequences of exposure. Under this, the County Treasury has measures through which the identification of resources and their risk exposure is done. The damage that could occur is also estimated/costed. Risk mitigation is the action in place to minimize the impact of the consequences is done. This is done through either transference or avoidance of the risk (where possible).

Key strategies that can be highlighted herein are but are not limited to:

- (i) Monitoring and evaluation – The County Treasury has been using the reports (field reports) to process payments moreso for the development projects. This assists in avoiding payments of programmes or projects that do not meet the threshold as stipulated by the PFM.
- (ii) Internal Audits – The directorate charged with this role has been engaged overtime to critique, review and report on the county’s systems and processes that could be questionable or invoke questions. Through these processes and systems audits, the county is guided on the best strategy for the mitigation of the risks involved.
- (iii) Approvals of cheques, vouchers and other documents by two or more parties have been used by the County Treasury to identify and deter fraud. Cheques courtesy of the County, require at least two approvals whilst the payment process entails a chain of approvals for final settlement of payment.
- (iv) County risks and emergency issues that can act as key deterrents of budget implementation have also been mitigated by the emergency fund that assists on the risks and emergency issues. This allows for the approved estimates/appropriations to be implemented with the year

Budget Implementation Challenges

In the FY 2020/21, the county was grappling with the COVID-19 pandemic that continues to affect negatively all the socio-economic facets of the citizenry of the County. Mitigating the effects was a key strategy across the departments which was largely done through the County Emergency Fund and other social programmes across all the sectors. The challenges

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Department	Objective	Outcome	Indicator	Performance
Office of the Governor	To deliver services	a mutual platform for engagement with the citizens/stakeholders	No. of forums	In FY 20/21 the Office organized for various for adhering to the provisions of the MOH on COVID-19
	Promotion of investments in the County	Preferred investments destination in the country	No of PPP contracts signed No. of investment fora held No. of development partners identified & engaged	The Office guided on waivers and lobbied for investments in the County. 2 MOUS and PPPs signed Follow –up on previous agreements
	Promotion of intergovernmental relations	Increased cooperation between County, National Government, between Counties and other various stakeholders	No. of summits facilitated No. of meetings held No. of fora facilitated	The Office was facilitated to take part in the forums for the advancement of the objectives.
	Information dissemination to the County Citizenry	Increased citizen participation in political, economic and social affairs of the government.	No. of fora held	4 civic education for a held across the County
Public Administration and ICT	Seamless coordination for service delivery	Coordinated County operations	% increase in level of efficiency in coordinated County functions	All activities for programme and sub-programme implementation across the County were seamless
County Secretary and Head of Public Service	Enhanced Service delivery	a motivated and orderly County workforce	No. of promotions effected by the Board	All the deserving promotions forwarded to the Board

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Department	Objective	Outcome	Indicator	Performance
			Staff turnover rate No. of staff with mortgage facilities	All mortgage facilities meeting all the conditions were processed fully
		timely and adequate compensation to workforce	No of payroll reports generated	12 monthly payroll reports generated
County Attorney	Seamless county legislation and cost effective settlement of cases	Affordable and reduced county costs on litigations	No. of Policies, laws and regulations Drafted No. of cases handled No. of transaction completed	All cases attended to per the available resources. The Office facilitated formulation of various instruments for the Departments.
Finance and Economic Development	Annual planning and budgeting	Improved effectiveness in the allocation of resources	An Annual Development Plan for submission to the County Assembly	CADP formulated and submitted to the CA
		Coordinated and effective County budgeting	a published and publicized CBROP , CFSP, Cash flow projection and budget	All the requisite policy papers prepared and submitted to the County Assembly on time
	Monitoring, evaluation and statistics	Timely and quality information disseminated for proper planning and budgeting	Number of M&E reports produced	All the projects needed the reports in the payment process
	Public Finance Management	Efficient, effective and prudent use of the County's financial resources	No of financial reports prepared and submitted	12 monthly reports 4 quarterly reports 1 annual report

notwithstanding, the County has had the highest Own-Source, revenue collection at Kshs. 408M.

Notable challenges in the financial year are not limited to:

- ✓ Budgetary constraints thus limiting the scope and the number of projects being undertaken by the department;
- ✓ Shortage of personnel in the departments;
- ✓ Lack of working offices for staff at sub-county level;
- ✓ Lengthy processes of approval by external stakeholders;
- ✓ Inadequate internal control systems; and
- ✓ Inadequate resources for capacity building.

Conclusion

During the year under review, the County Government of Nyandarua made key milestones in its key deliverables as envisaged in the County Integrated Development Plan 2. The County Generated Own Source Revenue has been highest since devolution and the County recording the highest budget implementation rate ever. This is indicative of the Government's pursuit of the County' Socio-Economic Transformative Agenda.

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

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


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**C.E.C.M FINANCE AND
ECONOMIC DEVELOPMENT**
18 MAR 2022
NYANDARUA COUNTY GOVERNMENT TREASURY
P. O. Box 701 - 20303 OLKALOU

HON. STEPHEN MWAURA NJOROGE
CECM - FINANCE AND ECONOMIC DEVELOPMENT

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each Financial Year, the Accounting Officer will prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the County Government's performance against predetermined objectives.

Strategic development objectives

The County's 2018-2022 CIDP II has identified six key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the governor's manifesto, the national government's "big four", NIUPLAN, SDGs and the MTP III.

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

The key development objectives of the Nyandarua County's 2018-2022 CIDP II is encapsulated in H.E. the Governor's Manifesto as:

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

Progress on 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:

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Department	Objective	Outcome	Indicator	Performance
	Enhanced Revenue Collection	Increased efficiency and effectiveness in supply chain management	Amount in Kshs. collected	408,000,000
	Supply Chain Management	Increased efficiency and effectiveness in supply chain management	No. of procurement plans produced Compliance with procurement procedures	1 annual procurement plan 100% compliance
	Audit, internal control and risk management	Efficient and prudent internal control and risk management of public finances	No. of audit reports produced	4 quarterly audit reports
Land, Housing and Physical Planning	Land Use Administration & Management	Land and Ownership Documents and/or road availed	No. of parcels of Land acquired for Public Utilities	3 parcels of land acquired. 15 parcels of land has their acquisition in progress
	Survey and Mapping Services	Survey of Townships/Squatter villages	No. Surveyed Townships/Squatter villages	1 survey conducted
	Controlled and sustainable urbanization	A controlled and sustainable urban area	No. of areas upgraded	Ongoing
Transport Energy and Public Works	To promote transport and access for the County residents	Enhanced transport for access to goods and services	No. of kms of roads gravelled and graded	•550kms of gravelled and graded roads And 121 kms of roads maintained

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Department	Objective	Outcome	Indicator	Performance
	Energy development and County lighting	Developed energy network and county lighting to promote and stimulate growth	No. of floodlights procured and installed No. of floodlights maintained No. of wards in which floodlights are maintained and repaired No. of transformers procured and installed	4 flood lights installed, 25 maintained and 10 transformers procured and installed
Health Services	Enhancement of access to health care services	improved accessibility of quality health services	Number of structures being constructed Completions, renovations or construction being conducted.	Upgrade of the JM hospital ongoing with 27 renovations undertaken
	To enhance preventive & promotive health care services	healthy practices at house hold level and the general community	No. of schools trained on health matters No. of outbreaks & disasters managed No. of community units established No. of groups trained on healthy living	1209 school trainings conducted, 5 disaster management and outbreak campaigns facilitated, 17 groups trained on health living
	Solid waste management	safe and conducive disposal of waste and human remains	No. of trading centres cleaned	32 townships cleaned (routine garbage collection)
	Enhanced curative services	improved provision of health services in all facilities	No. of facilities supplied with health commodities and supplies Number of ambulances procured Number of supportive supervision visits made Number of facilities whose utility bills paid Number of review meetings Number of meetings Number of sub counties/hospitals that receive funds	80 facilities supplied with health strategic stocks, 2 ambulances procured, utility bills settlement in the 80 health facilities, 16 performance review meetings and 7 facilities received funds for their operations.

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Department	Objective	Outcome	Indicator	Performance
Education , Culture and the Arts	Enhanced Early Childhood Development Education	Developed Cognitive, Emotional, Social and Physical competencies.	Number of new ECDE classrooms constructed/renovated increasing pupils' enrolments annually. Number of new ECDE toilets constructed annually Number of ECDE pupils benefiting from the program Number of ECDE centres equipped No. Co- curricular activities in ECDEs Number of ECDEs supported on quality curriculum implementation No. of ECDEs provided with Teaching and learning materials for new curriculum Improved performance and transition rates	19 New 6 completion projects 9 Renovations 485 ECDE centres benefiting from the milk feeding programme. A 95% transition rate recorded.
Water, Natural Resources and Tourism Department	Water Resource Development	Accessibility to adequate water supply	No. of new boreholes, no. of dams desilted, No. of reticulation lines installed	13 No new borehole sunk and 3 no boreholes rehabilitated
	Tourism Development and Marketing	Increase in the number of visitors	Number of Marketing events done Number of sites mapped and documented No. of tourism site developed No. of structures developed and no. of people visiting No. of daily reservations taken No. of irrigation projects completed and operationalized	Marketing activities conducted in conjunction with other government agencies Promotion of activities in the arboretum, Lake Olbolossat activities and hiking of the Aberdare Ranges
Agriculture, Livestock and Fisheries Department	Crop and animal farming Development	Improved production, productivity and income from crop enterprises	% completion of tissue Culture Laboratory No. of bags of subsidized fertilizer procured and distributed No. of farmers benefitted No. of Kgs of certified seeds procured and distributed No of Fingerlings procured	100% completion of the tissue Culture Laboratory, 5000 bags of subsidized fertilizer procured and distributed 10,000 of Kgs of certified seeds procured and distributed

NYANDARUA COUNTY EXECUTIVE
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Department	Objective	Outcome	Indicator	Performance
			Ha. Of improved fodder and pastures bulking sites, climate smart fodder and Sunflower production Number of livestock registered with Kenya Stud Book No. of well-equipped model zero grazing units established in schools No of one month old chicks procured	10,000 of Fingerlings procured, promotion of 10 Ha of. improved fodder and pastures bulking sites, climate smart fodder and Sunflower production

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

In the implementation of the Budget for the FY 2020/2021, the County Government has integrated social and environmental concerns in its operations and interactions with the County citizenry. It has continually been addressing events/issues that are directly affecting the people and factors the environmental impact and sustainability at large.

The County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

1. Sustainability strategy and profile

For the sustainability of goods and services delivery, the county has endeavored to entrench accountability, integrity, inclusivity and equity while rolling out its programmes and projects. Various policies have been approved by the Cabinet and the County Assembly which are supposed to ensure optimality in the delivery of goods and services to the County citizenry. The County Treasury optimizes its responsibilities through the County Finance Manual. Also, to cure vices such as corruption that are detrimental to any institution, the County has a risk policy that seeks to mitigate and alleviate the vice. Seamless operations at the County Treasury will optimize the implementation of the Budget by all the user Departments/Entities.

Adherence to the set legal instruments by the County is instrumental. The instruments envisage all developments that come with change/transition of governments and pursuit of sustainability in government programmes and projects. To this end, the County Treasury is a proponent of adherence to provisions of all the Acts that guide operations in its activities. This is not limited to revenue collection, audit, planning, monitoring and evaluation and supply chain management. The same is cascaded to the User Departments.

Audit reports and the proposals/recommendations therein are also followed up through the internal audits that are periodically initiated by the County Treasury.

The County Government Act, 2010 and the PFM Act 2012 prescribe on the need for public participation on all matters planning, budgeting and finances. The County has thus ensured that at all programmes and projects are anchored to consultations and public participation with the views and input by stakeholders well captured and taken into consideration. This is a vital strategy for sustainability and seamless running operations of the County Government for the betterment of the socio-economic welfare of its residents.

2. Environmental performance

The County is located on one of the Country's water tower. The Aberdare Forest provides water to various urban areas not limited to Nairobi, Gilgil and Nakuru. The County is cognizant of the vital role environmental conservation and protection plays in an economy. Environmental protection may limit economic growth in the short run, according to various findings. However, as the degree of coupling increases, their correlation becomes stronger, and as a result, environmental protection can gradually improve economic development infrastructure, and environmental and economic development will become more closely coordinated in promoting green economic development in the long run. To this end, the County the County has an approved unit under the Water, Environment, Tourism and Natural Resources docket dealing with climate change.

Project implementation for infrastructure/capital intensive projects is dependent on the Environmental Impact Assessment to assess the sustainability of the projects and their impact on the Community and County at large. These are the prerequisites to project implementation at the County.

3. Employee welfare

The County Public Service Board undertakes the key role of human resource planning and management as prescribed in the County Government Act. In the FY 2020/21, the County Public

Service Board largely focused on human resource planning, management and development. This has seen the board embarking on an intensive recruitment exercise to fill up position that were vacant across all the Departments. Priority has been on the essential departments for services provision starting with the health services department followed by the Agriculture, Livestock and Fisheries Department. The Exercise has spilled over to the FY 2021/22 given its intensity. Other activities that have been undertaken by the Board largely to motivate staff and reduce the staff turnover rate has been promotions and redesignation for optimality in service delivery. The County Public Service Board also engaged 125 interns in the FY 2020/21. This programme purposes to prepare the participants for the job market whilst support the government in service delivery.

The County staff welfare is further enhanced through the County Mortgage Fund that issues mortgage to fund asset acquisition ventures. The County endeavours to ensure that the fund is able to cater to the needs of staff in a Financial Year. KICOSCA entails County Games that allow for competitive sporting activities and interaction between staff from various Counties. The Medical scheme currently under the NHIF is another essential component for County Staff welfare that ensures that staff are able to access health care at all times. The County continues to promote and facilitate these programmes for the enhancement of staff welfare and its sustainability.

4. Market place practices-

The County Government of Nyandarua strives to adhere to the prescribed rules and regulations in implementing its programmes and projects. As indicated in the premise above, the County adheres to the PPDA 2015 and Regulations 2020 in the acquisition of goods and services that envisage constructive competition for optimality in the quality of goods and services.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

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

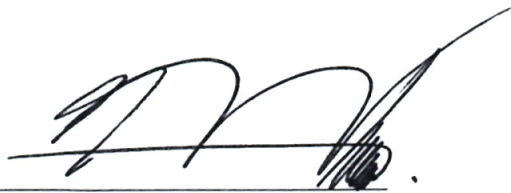
**NYANDARUA COUNTY EXECUTIVE
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applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

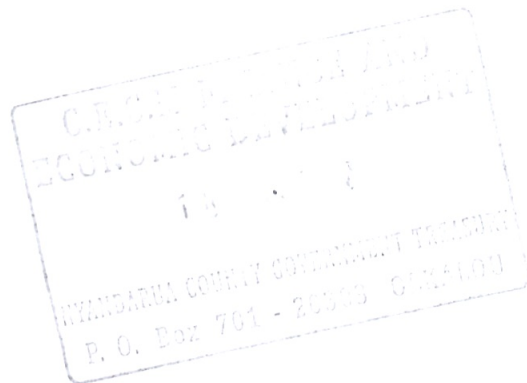
Approval of the financial statements

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



HON. STEPHEN MWAURA NJOROGE

CECM - FINANCE AND ECONOMIC DEVELOPMENT



NYANDARUA COUNTY EXECUTIVE
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7. FINANCIAL STATEMENTS

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

		2020-2021	2019-2020
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	5,293,272,600	4,454,927,400
Proceeds from Domestic and Foreign Grants	2	767,076,252	342,449,043
Transfers from Other Government Entities	3	158,951,539	277,304,485
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	408,718,259	379,480,630
Returned CRF issues	10	-	-
TOTAL RECEIPTS		6,628,018,650	5,454,161,558
PAYMENTS			
Compensation of Employees	11	1,941,760,782	1,853,386,089
Use of goods and services	12	1,017,091,947	1,223,530,225
Subsidies	13	-	-
Transfers to Other Government Units	14	719,481,913	820,110,183
Other grants and transfers	15	732,039,961	678,324,685
Social Security Benefits	16	-	-
Acquisition of Assets	17	1,750,366,015	2,173,486,455
Finance Costs, including Loan Interest		-	-
Repayment of principal on Domestic and Foreign borrowing	18	-	-
Other Payments	19	-	-
TOTAL PAYMENTS		6,160,740,618	6,748,837,637
SURPLUS/DEFICIT		467,278,032	1,294,676,079

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

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



CPA Juvenalis Thiong'o
Chief Officer - Finance
ICPAK Member No. 6358





CPA Phoebe Mbiyu
Head of Accounting Services
ICPAK Member No. 16267

NYANDARUA COUNTY EXECUTIVE
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For the year ended June 30, 2021.

7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020-2021	2019-2020
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	20A	999,305,766	515,329,444
Cash Balances	20B	-	-
Total Cash and cash equivalent		999,305,766	515,329,444
Accounts Receivables	21	3,059,770	3,756,347
TOTAL FINANCIAL ASSETS		1,002,365,536	519,085,791
FINANCIAL LIABILITIES			
Accounts Payables	22	75,243,626	59,241,913
NET FINANCIAL ASSETS		927,121,911	459,843,878
REPRESENTED BY			
Fund balance b/fwd	23	459,843,878	1,600,023,593
Prior year adjustments	24		154,496,364
Surplus/Deficit for the year		467,278,032	- 1,294,676,079
NET FINANCIAL POSITION		927,121,911	459,843,878

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 _____ 2022 and signed by:



CPA Juvenalis Thiong'o
Chief Officer - Finance
 ICPAK Member No. 6358



CPA Phoebe Mbiyu
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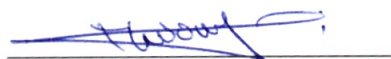
NYANDARUA COUNTY EXECUTIVE
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7.3 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

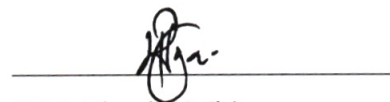
		2020-2021	2019-2020
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	5,293,272,600	4,454,927,400
Proceeds from Domestic and Foreign Grants	2	767,076,252	342,449,043
Transfers from Other Government Entities	3	158,951,539	277,304,485
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	408,718,260	379,480,630
Returned CRF issues	10	-	-
Total operating receipts		6,628,018,651	5,454,161,558
Payments for operating expenses			
Compensation of Employees	11	1,941,760,782	1,853,386,089
Use of goods and services	12	1,017,091,947	1,223,530,225
Subsidies	13	-	-
Transfers to Other Government Units	14	719,481,913	820,110,183
Other grants and transfers	15	732,039,961	678,324,685
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest		-	-
Other Payments	19	-	-
Total operating payments		4,410,374,603	4,575,351,182
Adjusted for:			
Decrease/(Increase) in Accounts Receivables	25	696,577	3,756,347
Increase/(Decrease) in Accounts Payables	26	16,001,713	- 59,241,913
Other Adjustments-Prior year Adjustments		-	154,496,364
Net cash flow from operating activities		- 16,698,290	- 209,981,930
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,750,366,015	2,173,486,455
Net cash flows from Investing Activities		1,750,366,015	2,173,486,455
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	18	-	-
Net cash flow from financing activities		-	-
		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalents at BEGINNING of the year		483,976,322	- 1,084,694,149
Cash and cash equivalents at END of the year		515,329,444	1,600,023,593
Cash and cash equivalents at END of the year		999,305,766	515,329,444

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

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



CPA Juvenalis Thiong'o
Chief Officer - Finance
ICPAK Member No. 6358



CPA Phoebe Mbiyu
Head of Accounting Services
ICPAK Member No. 16267



NYANDARUA COUNTY EXECUTIVE
Annual Report and Financial Statements
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7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,905,750,000	531,270,456	5,437,020,456	5,293,272,600	143,747,856	97%
Proceeds from Domestic and Foreign Grants	971,987,511	264,742,437	1,236,729,948	767,076,252	469,653,696	62%
Transfers from Other Government Entities	158,951,539	28,869,585	187,821,124	158,951,539	28,869,585	85%
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated receipts	830,000,000	124,000,000	954,000,000	408,718,259	545,281,741	43%
Return issues to CRF	-	-	-	-	-	
TOTAL	6,866,689,050	948,882,478	7,815,571,528	6,628,018,650	1,187,552,878	85%
PAYMENTS						
Compensation of Employees	2,006,500,000	14,000,000	1,992,500,000	1,941,760,782	50,739,218	97%
Use of goods and services	838,866,766	343,203,823	1,182,070,589	1,017,091,947	164,978,642	86%
Subsidies	-	-	-	-	-	

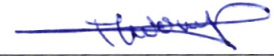
NYANDARUA COUNTY EXECUTIVE
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers to Other Government Units	755,000,000	- 30,000,000	725,000,000	719,481,913	5,518,086	99%
Other grants and transfers	950,270,500	95,762,272	1,046,032,772	732,039,961	313,992,811	70%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	2,316,051,784	553,916,383	2,869,968,167	1,750,366,015	1,119,602,153	61%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	6,866,689,050	948,882,479	7,815,571,528	6,160,740,618	1,654,830,910	79%


(a) Other grants and transfers has a 70% underutilization stemming from non-receipts of exchequer releases anticipated for grants and donors for conditionally funded programs and projects and under collection/realization of County Own Generated receipts and,

(b) The acquisition of assets expense item has an underutilization of 61% occasioned by the non-realization of County Generated receipts where only 43% was realized.

The County Executive's financial statements were approved on _____ 2022 and signed by:


 CPA Juvenalis Thiong'o
Chief Officer - Finance
 ICPAK Member No. 6358




 CPA Phoebe Mbiyu
Head of Accounting Services
 ICPAK Member No. 16267

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

7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,286,852,500	355,951,206	3,642,803,706	3,784,466,156	141,662,450	104%
Proceeds from Domestic and Foreign Grants	443,593,111	121,599,085	565,192,196	262,897,505	-	47%
Transfers from Other Government Entities	12,735,922	-	12,735,922	12,735,922	-	100%
Proceeds from Domestic Borrowings		-		-	-	
Proceeds from Foreign Borrowings		-		-	-	
Proceeds from Sale of Assets		-		-	-	
Reimbursements and Refunds		-		-	-	
Returns of Equity Holdings		-		-	-	
County Own Generated receipts	556,100,000	83,080,000	639,180,000	273,841,234	-	43%
Return CRF issues		-		-	-	
TOTAL	4,299,281,533	560,630,291	4,859,911,824	4,333,940,817	525,971,007	89%
PAYMENTS						
Compensation of Employees	2,006,500,000	14,000,000	1,992,500,000	1,941,760,782	50,739,218	97%
Use of goods and services	838,866,766	343,203,823	1,182,070,589	1,017,091,947	164,978,642	86%
Subsidies		-	-	-	-	

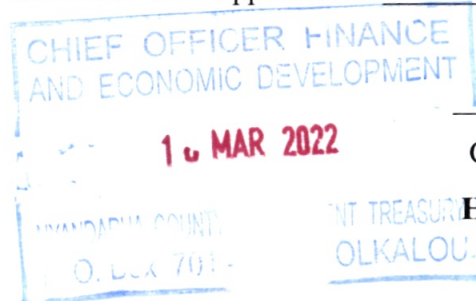
NYANDARUA COUNTY EXECUTIVE
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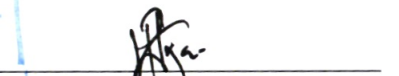
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers to Other Government Units	663,970,935	9,000,000	672,970,935	669,453,037	3,517,897	99%
Other grants and transfers	819,270,500	57,164,770	876,435,270	562,964,670	313,470,622	64%
Social Security Benefits		-	-	-	-	
Acquisition of Assets	149,556,981	51,873,158	201,430,139	142,265,941	59,164,199	71%
Finance Costs, including Loan Interest		-	-	-	-	
Repayment of principal on borrowings		-	-	-	-	
Other Payments		-	-	-	-	
TOTAL	4,478,165,182	447,241,751	4,925,406,933	4,333,536,377	591,870,556	88%

- (a.) Other grants and transfers has an utilization of 64% stemming from non-receipts of exchequer releases anticipated for grants and donors for conditionally funded programs and projects and under collection/realization of County Own Generated receipts and,
- (b.) The acquisition of assets expense item has an underutilization of 70% occasioned by incomplete projects and the non-realization of County Generated receipts where only 43% was realized.

The County Executive's financial statements were approved on _____ 2022 and signed by:


 CPA Juvenalis Thiong'o
Chief Officer - Finance




 CPA Phoebe Mbiyu
Head of Accounting Services

ICPAK Member No. 6358

ICPAK Member No. 16267

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

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,618,897,500	175,319,250	1,794,216,750	1,508,806,444	285,410,306	84%
Proceeds from Domestic and Foreign Grants	349,510,751	256,531,892	606,042,643	504,178,747	101,863,896	83%
Transfers from Other Government Entities	146,215,617	28,869,585	175,085,202	146,215,617	28,869,585	84%
Proceeds from Domestic Borrowings		-		-	-	
Proceeds from Foreign Borrowings		-		-	-	
Proceeds from Sale of Assets		-		-	-	
Reimbursements and Refunds		-		-	-	
Returns of Equity Holdings		-		-	-	
County Own Generated receipts	273,900,000	40,920,000	314,820,000	134,877,025	179,942,975	43%
TOTAL	2,388,523,869	388,252,187	2,955,659,704	2,294,077,833	661,581,871	78%
PAYMENTS						
Compensation of Employees		-		-	-	
Use of goods and services		-		-	-	
Subsidies		-		-	-	
Transfers to Other Government Units	91,029,065	- 39,000,000	52,029,065	50,028,876	2,000,189	96%
Other grants and transfers	131,000,000	38,597,502	169,597,502	169,076,291	522,211	100%

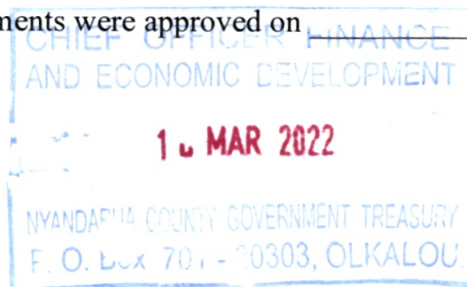
NYANDARUA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.


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 %
Social Security Benefits		-		-	-	
Acquisition of Assets	2,166,494,803	502,043,225	2,668,538,028	1,608,100,074	1,060,437,954	60%
Finance Costs, including Loan Interest		-		-	-	
Repayment of principal on borrowings		-		-	-	
Other Payments		-		-	-	
TOTALS	2,388,523,868	501,640,727	2,890,164,595	1,827,204,241	1,062,960,354	63%

(a.) The acquisition of assets expense item has an underutilization of 70% occasioned by incomplete projects and the non-realization of County Generated receipts where only 43% was realized.

The County Executive's financial statements were approved on _____ 2022 and signed by:


 CPA Juvenalis Thiong'o
Chief Officer - Finance
 ICPAK Member No. 6358




 CPA Phoebe Mbiyu
Head of Accounting Services
 ICPAK Member No. 162

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

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)									
	<table border="1" data-bbox="366 440 1166 602"> <tr> <td data-bbox="366 440 849 498">4. Weru water project- Steel structure and solar panels to borehole</td> <td data-bbox="849 440 1011 498">Weru</td> <td data-bbox="1011 440 1166 498">1,197,315</td> </tr> <tr> <td data-bbox="366 498 849 561">5. Uhuru borehole- supply of water pipes network to Tumaini town</td> <td data-bbox="849 498 1011 561">Kanjuiiri</td> <td data-bbox="1011 498 1166 561">1,994,097</td> </tr> <tr> <td data-bbox="366 561 849 602">Total</td> <td data-bbox="849 561 1011 602"></td> <td data-bbox="1011 561 1166 602">8,325,734</td> </tr> </table> <p data-bbox="366 636 1268 694">In the absence of branding, the beneficial owner of the project implementer cannot be established.</p>	4. Weru water project- Steel structure and solar panels to borehole	Weru	1,197,315	5. Uhuru borehole- supply of water pipes network to Tumaini town	Kanjuiiri	1,994,097	Total		8,325,734			
4. Weru water project- Steel structure and solar panels to borehole	Weru	1,197,315											
5. Uhuru borehole- supply of water pipes network to Tumaini town	Kanjuiiri	1,994,097											
Total		8,325,734											
	<p data-bbox="366 735 1247 793">REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</p> <p data-bbox="366 798 646 824">1. Ethnic Composition</p> <p data-bbox="366 859 1268 1070">Review of the payroll records reveal that 100% of the 74 staff members recruited in the year under review were from the dominant community in the County. This is contrary to section 65 (1) of the County Governments Act of 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.</p> <p data-bbox="366 1107 891 1133">To the extent, the County is in breach of the law.</p> <p data-bbox="366 1201 1022 1227">2. Lack of Managed Equipment Service Lease Contract</p> <p data-bbox="366 1263 1268 1408">As reported previously, the Nyandarua County Government and the Ministry of Health of the National Government on 10 February, 2015 signed a Memorandum of Understanding (MOU) relating to the provision of medical equipment and related services, otherwise referred to as the Managed Equipment Services (MES). The medical equipment in 7 lots, would be provided to two hospitals in the County,</p>	<p data-bbox="1292 751 1727 1282">1. That during the recruitment, the County Public Service Board did not receive enough and qualified applicants from other ethnic communities who met the minimum threshold for appointment to the post that were advertised and recruited in the year. The board however went ahead to appoint a number of qualified candidates from other Counties though within dominant ethnic community in the spirit of regional balancing.</p> <p data-bbox="1292 1303 1727 1376">However, the Board is earnestly seeking to enhance regional balancing by</p>											

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)														
	<p>namely, J. M. Kariuki (OI Kalou) Hospital, which is a Level 4 hospital and Engineer SDH, a Level 3 facility, on a 7-year lease arrangement.</p> <p>According to the annual County Allocation of Revenue Acts (CARA), in the five years that the MES programme has been in operation, the County has paid lease rentals amounting to Kshs.619,148,937 as follows:</p> <table border="1" data-bbox="406 620 1251 887"> <thead> <tr> <th>Financial Year</th> <th>Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td>2015/2016</td> <td>95,744,681</td> </tr> <tr> <td>2016/2017</td> <td>95,744,681</td> </tr> <tr> <td>2017/2018</td> <td>95,744,681</td> </tr> <tr> <td>2018/2019</td> <td>200,000,000</td> </tr> <tr> <td>2019/2020</td> <td>131,914,894</td> </tr> <tr> <td>Total</td> <td>619,148,937</td> </tr> </tbody> </table> <p>It was noted that the lease rentals paid by the County is reflected in the CARA as a conditional grant for leasing of medical equipment. However, the amount is not remitted to the County Government, but is retained at the Ministry of Health. Examination of records revealed the following anomalies in the MES programme:</p> <ul style="list-style-type: none"> (a) The basis of the amounts of annual lease rentals cannot be determined. (b) Lots 3 and 4 of the MES equipment have not been supplied despite the fact that the County Government has constructed two laboratories for the items. (c) ICU equipment which are under Lot 6, has not been provided since it is reserved for level 5 hospitals which the County Government does not have. (d) The County Government does not have a register for recording the delivered MES assets. 	Financial Year	Amount (Kshs)	2015/2016	95,744,681	2016/2017	95,744,681	2017/2018	95,744,681	2018/2019	200,000,000	2019/2020	131,914,894	Total	619,148,937	<p>ensuring that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community should the same apply and meet the minimum requirements for the posts.</p> <p>2. The lease contract was done by The National Government under the Ministry of Health and are the custodian of the contract document. The Counties were only invited to sign a Memorandum of Understanding with the Ministry of Health. This is the only document that was provided to the County Government.</p> <p>The County Government is yet to receive Lots 3 and 4 Laboratory equipment. However, the County was not eligible for Lot 6 equipment as this Lot was a reserve of gazetted level five</p>		
Financial Year	Amount (Kshs)																	
2015/2016	95,744,681																	
2016/2017	95,744,681																	
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	<p>Consequently, I am unable to confirm if the County residents have received value for money from the Managed Equipment Services (MES) programme.</p> <p>3. Failure to Withhold and Remit Taxes</p> <p>Note 17 to the financial statements discloses construction and civil works costs of Kshs.1, 366,154,497. This amount includes Kshs.746, 729,322 paid to various contractors for undertaking civil works in the period. However, 3% withholding tax amounting to Kshs.19,361,965 was not deducted and remitted to the Commissioner of Domestic Taxes pursuant to section 34(1)(a) of the Income Tax Act, 2010.</p> <p>To the extent, the County Government is in breach of the law.</p> <p>4. Procurement of Works, Goods and Services</p> <p>Examination of records indicate that the departments of agriculture, finance, health services and water procured works, goods and services totalling to Kshs.64,290,284 during the year under review. However, the process used was noncompetitive as limited number of bidders were invited as detailed out below against each department :-</p> <table border="1" data-bbox="373 1117 1166 1398"> <thead> <tr> <th>Department</th> <th>Amount (Kshs)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Agriculture</td> <td>999,933</td> <td>One bidder for construction of a Horticultural Grading Shed</td> </tr> <tr> <td>Agriculture</td> <td>1,498,500</td> <td>One bidder for construction of Agricultural Training Center Njabini Machinery Shed</td> </tr> <tr> <td>Agriculture</td> <td>1,799,600</td> <td>One bidder for supply and delivery of assorted seeds</td> </tr> </tbody> </table>	Department	Amount (Kshs)	Remarks	Agriculture	999,933	One bidder for construction of a Horticultural Grading Shed	Agriculture	1,498,500	One bidder for construction of Agricultural Training Center Njabini Machinery Shed	Agriculture	1,799,600	One bidder for supply and delivery of assorted seeds	<p>hospital and Nyandarua County had not been gazetted level five hospital in 2015.</p> <p>3. In the financial year 2019/2020, the department experienced IFMIS technical challenges withholding the 3% income tax concurrently with the 2% VAT. Only the 2% VAT was withheld. The technical challenge has since been resolved and both the taxes will be withheld concurrently</p>		
Department	Amount (Kshs)	Remarks														
Agriculture	999,933	One bidder for construction of a Horticultural Grading Shed														
Agriculture	1,498,500	One bidder for construction of Agricultural Training Center Njabini Machinery Shed														
Agriculture	1,799,600	One bidder for supply and delivery of assorted seeds														

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	Finance	5,796,597	Single sourcing for Insurance Cover			
	Health Services	5,076,874	Single sourcing for purchase of Medical Equipment			
	Water	49,118,780	Tender splitting for 26 minor works			
	Total	64,290,284				
	<p>This is contrary to Article 227(1) of the Constitution of Kenya which provides that when a State organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective.</p> <p>To the extent, the County Government is in breach of the law.</p> <p>5. Failure to use the e-procurement System.</p> <p>Contrary to Part IV (B) of Executive Order No. 2 of 2018 which required effective 1 January, 2019, all Public Procuring Entities to undertake all their procurement through the e-procurement module in IFMIS, the County Government procured for fuel worth Kshs.1, 250,000 from a local company for its two (2) vehicles, 18CG214A and 18CG 019A using 8 Local Purchase Orders (LPO) outside the e-procurement system.</p> <p>To the extent, the County Government breached the law</p>					
	<p>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</p> <p>1. Account Receivables</p>			<p>1. The imprests that have been long outstanding is being recovered from the officer</p> <p>2.</p>		

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	<p>The statement of assets and liabilities as at 30 June, 2020 reflects accounts receivable of Kshs.3, 756,347 which is imprest held by staff as at that date. However, the imprest register provided does not show the imprest warrants against which imprest was issued. Further, included in the balance is long outstanding multiple imprests of Kshs.980, 000 and Kshs.103,000 which are separately held by two officers.</p> <p>Consequently, the accuracy and validity of the accounts receivable of Kshs.3, 756,347 as 30 June, 2020 could not be confirmed.</p> <p>2. Acquisition of Land - Lack of Requisition by Users</p> <p>The statement of receipts and payments for the year ended 30 June, 2020 reflects acquisition of assets of Kshs.2, 173,486,455, out of which Kshs.31,398,694 was used for acquisition of land. Out of the amount, Kshs.28, 136,700 was used to acquire 18 parcels of land. However, there was no evidence of requisitions from user departments and compliance with and effectiveness of citizen participation to confirm need analysis for the parcels of land for social amenities and roads of access. Further, the titles of ownership for 8 parcels of land bought for social amenities valued at Kshs.11, 555,000 have not been provided for audit review.</p> <p>Consequently, the Management could have acquired land that was not a priority.</p> <p>4. Assets Register</p> <p>Examination of the assets register indicates that in the financial year 2014/2015 to 2018/2019, the County Government acquired 46 parcels of land valued at Kshs.88, 508,954. However, a handing over report, dated 17 August, 2020, from the Supply Chain Management Officer to the Department of Lands, Housing and Physical Planning reflects 78 parcels valued at Kshs.80,549,700, leading to a variance of 32 parcels in quantity and Kshs.7,959,254 in value. Further, the asset register does not</p>	<p>Evidence of requisitions from the user department: As earlier stated in our previous response to the management letter, the user department is the department where the budget is located, which is also the procuring entity. Accordingly, the requisition for land was done by the department of Lands, Housing and Physical Planning being the department with the budget and the procuring department. The requisition forms for the transactions are re-submitted and marked</p> <p>Compliance with and effectiveness of citizen participation: Procurement is a budget-based activity. This means that citizens identify their needs/ projects that should be undertaken during the budget making process. In fact, procurement is one of the means of effecting implementation of the budget. Subsequently, the citizen participation undertaken by the Department of Finance and Economic Planning during the budget making cycle is deemed sufficient to support any procurement arising from that budget, as carrying out a second citizen participation before procurement would result in duplication of roles/activities</p>		

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	<p>provide land registration numbers, acreage and use for 20 parcels of land valued at Kshs.31, 398,694.</p> <p>Consequently, the County Government may lose its land to third parties.</p> <p>5. Recruitment of Chief Officers</p> <p>In the year under review, the County Executive vide advertisement number 1/2019 published in a local daily newspaper on 22 October, 2019, invited applications for the position of (15) Chief Officers. One of the requirements was that an applicant must be a member of a professional body in the relevant field. However, a review of the files of five of the successful applicants shows there is no evidence of membership to a professional body. Consequently, the recruiting County Public Service Board violated its own rules.</p> <p>6. Assets Inherited from the Defunct Local Authority</p> <p>As previously reported, the County Government inherited assets and liabilities including land and buildings from the defunct County Council of Nyandarua. However, the assets are yet to be incorporated into the County Government fixed assets as they were not formally handed over by the defunct Transition Authority and do not have their respective values attached.</p> <p>Consequently, the accuracy and completeness of the reported assets in the Annex 4 to the financial statements could not be confirmed.</p> <p>7. Grounded Motor Vehicles</p>	<p>and wastage of public funds. We hereby re-submit the newspaper advertisement marked showing that public participation was conducted during the budget preparation process and no further public participation was required.</p> <p>The titles of ownership of the parcels of land:</p> <p>The status of the eight (8) transactions and ownership documents thereof are hereby re-submitted per the status report attached together with a bunch of respective supporting documents marked</p> <p>All the transactions are ongoing thus titles are not yet registered in the name of the County Government.</p> <p>5.</p> <p>Amongst candidates you have flagged out as not having any evidence of membership to a professional body, five (5) of them are indeed Members of at least one if not more professional bodies as enumerated below;</p> <p>6.</p> <p>There is an ongoing exercise for valuation of the assets by defunct local</p>		

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	<p>As previously reported, Annex 4 to the financial statements on the summary of fixed assets register reflects assets at historical costs carried forward of Kshs.9,037,128,338 which include 48 grounded vehicles whose value is undetermined as at 30 June, 2020. The distribution of the vehicles between the departments is as shown below: -</p> <table border="1" data-bbox="432 592 1196 760"> <thead> <tr> <th>Ministry</th> <th>No. of Vehicles</th> </tr> </thead> <tbody> <tr> <td>Agriculture, Livestock and Fisheries</td> <td>40</td> </tr> <tr> <td>Health Services</td> <td>6</td> </tr> <tr> <td>Industrialization, Trade and Cooperatives</td> <td>2</td> </tr> <tr> <td>Total</td> <td>48</td> </tr> </tbody> </table> <p>Of the vehicles, Land Cruiser Prado registration GKA 252D which was to be repaired at a cost of Kshs.80,000, has been held in a garage in Nyahuru for the last 10 years and has accrued storage charges to the tune of Kshs.515,000. The continued usefulness accruing from holding grounded vehicles should be evaluated vis-à-vis disposal.</p> <p>8. Lack of Capacity of the Internal Audit Department</p> <p>According to the staff establishment list for the year 2019/2020, the internal audit department had an authorized establishment of 25 officers. However, the current number is only 10. Further, the Department did not have access to the Integrated Financial Management Information System (IFMIS) and the Integrated Personnel and Payroll Database (IPPD) systems. Consequently, the internal audit department may not make an impact in its role as required by section 160 (1)(c) of the Public Finance</p>	Ministry	No. of Vehicles	Agriculture, Livestock and Fisheries	40	Health Services	6	Industrialization, Trade and Cooperatives	2	Total	48	<p>authorities which will be completed by December 2021</p> <p>7. Agriculture, Livestock and Fisheries A report had been made to the Chief Officer Finance indicating this precarious status of our vehicles so that they could take appropriate action as the department responsible for disposal of all vehicles They had not yet addressed this issue by the time of the audit due to lack of a legal framework in the county to guide the process at the time. The Department of Finance has however now formed and appointed members into the Nyandarua County Assets Disposal Committee County Asset Disposal Committee Sample appointment letter), with a clear mandate to dispose all county assets that are due as per the law and the process is ongoing. Out of the 40 Vehicles reviewed during audit, the department repaired 5 vehicles in the FY 2020/21 and now in good working condition.</p> <p>Health Services Land Cruiser Prado Registration Number GKA 252D was taken to garage in Nyahuru during Pre-Devolution Era but unfortunately without proper handing over. The County Government has since engaged the assessor to ascertain the required repairs to have the vehicle operational. Negotiations are also on with the garage owner to waive the storage fees and to execute the repair works.</p>		
Ministry	No. of Vehicles													
Agriculture, Livestock and Fisheries	40													
Health Services	6													
Industrialization, Trade and Cooperatives	2													
Total	48													

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	<p>Management Act, 2012 which states that Internal auditors have a duty to review the effectiveness of the financial and non-financial performance management systems of the entities.</p> <p>9. Lack of Risk and Fire Management Policy</p> <p>During the year under review, Nyandarua County Executive did not have a risk and fire management policy or strategy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks as stipulated under Regulation 158 of the Public Finance Management (County Governments) Regulations 2015. Consequently, the management did not perform formal risk assessments on all key financial risk areas such as cash, revenue and expenditure. Additionally, it was noted that the Management lacks a disaster recovery plan and therefore crucial information may not be recovered in the event of a disaster.</p> <p>In the absence of a risk management policy, the Management is not in a position to identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures.</p>	<p>Industrialization, Trade and Cooperatives</p> <p>This Department has submitted its Asset Disposal Plan to the committee which is in the process of developing an Asset Disposal Plan for all the Departments in the County so as to begin the actual disposal of assets that are due.</p> <p>Internal Audit Department Recruitment is on going</p> <p>Risk and Fire Management Policy is awaiting approval at the cabinet</p>		

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total
Equitable Share	419,172,600	1,608,453,000	804,226,500	2,461,420,500	5,293,272,600
DANIDA - Universal Healthcare in Devolved Units Programme		6,930,000		6,930,000	13,860,000
World Bank – THUSCP			110,231,665	52,863,597	163,095,262
Kenya Devolution Support Programme			45,000,000	184,795,683	229,795,683
Youth Polytechnic support grant			15,474,947	15,474,947	30,949,894
Kenya Urban Support Programme				72,719,583	72,719,583
Agriculture Sector Development Support Project (ASDSP)			9,823,405	168,944	9,992,349
Kenya Climate Smart Agriculture Project (KCSAP)		108,491,665		138,171,817	246,663,482
Total	419,172,600	1,723,874,665	984,756,517	2,932,545,070	6,060,348,852

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

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of goods or services	Date contracted	Original amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance	Comments
			A	B	C	D=a+b-c	
CONSTRUCTION OF BUILDINGS							
Aquachem technologies	2019/2020	999,926	999,926		999,926	-	paid
Wamugis holdings limited	2019/2020	998,020	998,020		498,500	499,520	2019/2020
Sonic construction ltd	2019/2020	7,101,013	7,101,013		-	7,101,013	
Gouanzhaou construction company ltd	2016/2017	1,915,786	1,915,786		1,915,786	-	paid
Mercross enterprises	2017/2018	1,276,365	1,276,365		1,198,000	78,365	2019/2020
Kibson general merchants	2017/2018	2,010,257	2,010,257		-	2,010,257	
True savers ent k ltd	2018/2019	330,825	330,825		330,825	-	paid
Njunu contractors	2017/2018	741,997	741,997		741,997	-	paid
Cifra enterprise ltd	2017/2018	351,000	351,000		351,000	-	paid
Redhill renovators	2018/2019	123,689	123,689		123,689	-	paid
Juwalister enterprise l.td	2017/2018	278,978	278,978		278,978	-	paid
Cifra enterprise ltd	2017/2018	167,897	167,897		167,897	-	paid
Zaina building cotractors	2016/2017	452,676	452,676		-	452,676	

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Civitra company l.td,nakims enterprise	2014/2015	1,236,565	1,236,565		1,236,565	-	paid
Juwalister enterprise l.td	2017/2018	279,444	279,444		279,444	-	paid
Truesavers enterprise l.td	2017/2018	316,001	316,001		282,639	33,362	2019/2020
Prigaz concepts limited	2016/2017	749,956	749,956		-	749,956	
Lawste investments	2018/2019	858,305	858,305		858,305	-	paid
Midland ventures limited	2018/2019	850,628	850,628		850,628	-	paid
Branson investments limited	2019/2020	600,000	600,000		600,000	-	paid
Wanyongambu ventures company limite	2019/2020	209,340	209,340		209,340	-	paid
Zacgo construction limited	2019/2020	1,908,555	1,908,555		1,908,555	-	paid
New kinangop construction and trans	2019/2020	1,598,543	1,598,543		1,598,543	-	paid
Powerpoint cyber solutions limited	2019/2020	1,433,350	1,433,350		1,198,450	234,900	2019/2020
Pitah enterprises Kenya	2019/2020	999,265	999,265		999,265	-	paid
Donking general agency limited	2017/2018	2,443,613	2,443,613		1,808,254	635,359	2019/2020
In letizia limited	2018/2019	172,230	172,230		172,230	-	paid
Dannycot enterprises	2016/2017	1,316,100	1,316,100		1,316,100	-	paid
Msingi imara limited	2019/2020	300,000	300,000		300,000	-	paid
Rewichca	2017/2018	3,747,885	3,747,885		3,227,726	520,159	2019/2022
Rewichca	2017/2018	1,748,550	1,748,550		1,748,550	-	paid

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Nandarasi yp	2017/2018	650,000	650,000		-	650,000	
Zachmes	2018/2019	283,404	283,404		283,404	-	paid
Cataract investment company limited	2018/2019	742,851	742,851		607,295	135,556	2019/2020
	2018/2019	298,840	298,840		-	298,840	
Carnegie ltd	2019/2020	149,431	149,431		149,431	-	paid
Pick hill high limited	2019/2020	129,950	129,950		129,950	-	paid
Cataract investment company limited	2019/2020	316,689	316,689		316,689	-	paid
First world group limited	2018/2019	676,417	676,417		676,417	-	paid
Sambuga contractors ltd	2019/2020	145,820	145,820		145,820	-	paid
Gitmac company ltd	2017/2018	263,086	263,086		263,086	-	paid
Greens and grains	2018/2019	296,620	296,620		296,620	-	paid
Frank fundi limited	2018/2019	50,000	50,000		-	50,000	
Frank fundi limited	2018/2019	50,000	50,000		-	50,000	
Danpal enterprises	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
	2018/2019	400,000	400,000		-	400,000	
Mactall builders enterprises	2018/2019	596,380	596,380		-	596,380	
Limwa general agencies	2018/2019	600,000	600,000		-	600,000	
Limwa general agencies	2018/2019	600,000	600,000		-	600,000	

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Labmack enterprises	2018/2019	600,000	600,000		-	600,000	
Zacgo construction ltd	2018/2019	600,000	600,000		-	600,000	
Flashlight limited	2018/2019	997,380	997,380		-	997,380	
Flashlight limited	2018/2019	997,380	997,380		-	997,380	
Golden pillars	2017/2018	999,752	999,752		-	999,752	
Ndaragwa hardware	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
Waiflo enterprises	2018/2019	1,000,000	1,000,000		-	1,000,000	
Jaro holdings ltd	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
Danpal enterprises	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
Tachwains technologies ltd	2018/2019	1,000,000	1,000,000		-	1,000,000	
Timberworks enterprises & stationaries ltd	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
Chi young construction company ltd	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
Chi young construction company ltd	2018/2019	1,000,000	1,000,000		1,000,000	-	paid
Freeza enterprises	2018/2019	1,200,000	1,200,000		-	1,200,000	
Sigjo construction ltd	2018/2019	1,000,000	1,000,000		-	1,000,000	
Bertricon investments ltd	2018/2019	1,200,000	1,200,000		1,200,000	-	paid
Jedryn construction ltd	2018/2019	1,600,000	1,600,000		1,600,000	-	paid
Wilfamous limited	2018/2019	1,600,000	1,600,000		1,600,000	-	paid

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Civitra co. Ltd	2018/2019	1,600,000	1,600,000		1,600,000	-	paid
Chi young construction company ltd	2018/2019	1,600,000	1,600,000		1,600,000	-	paid
Miitz earthworks limited	2018/2019	1,600,000	1,600,000		1,600,000	-	paid
Kinangop everbest supplies	2018/2019	1,600,000	1,600,000		1,399,980	200,020	2019/2020
Kimnjam holdings ltd	2018/2019	1,600,000	1,600,000		1,600,000	-	paid
Jyncoh ltd	2018/2019	1,600,000	1,600,000		1,600,000	-	paid
Tnm engineering ltd	2018/2019	1,600,000	1,600,000		1,600,000	-	paid
Angabewan	2018/2019	102,845	102,845		102,845	-	paid
Mespanish	2018/2019	104,400	104,400		104,400	-	paid
Teegee properties	2018/2019	133,921	133,921		133,921	-	paid
Pitah enterprises Kenya	2019/2019	1,200,000	1,200,000		999,264	200,736	2019/2020
Central empowerment	2018/2019	1,200,000	1,200,000		1,200,000	-	paid
Bethda construction limited	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Henry developers limited	2019/2020	1,200,000	1,200,000		-	1,200,000	
Kerblink limited	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Kerblink limited	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Kentry contractors	2019/2020	1,200,000	1,200,000		381,000	819,000	2019/2020
Mbiwa construction	2019/2020	1,200,000	1,200,000		1,200,000	-	paid

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Timberworks enterprises & stationaries ltd	2019/2020	206,884	206,884		206,884	-	paid
Kinangop everbest supplies	2019/2020	1,799,920	1,799,920		1,799,920	-	paid
Zacgo contactor limited	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Sambugo contractors	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Cataract investment company limited	2019/2020	372,303	372,303		372,303	-	paid
Chemkija general merchants	2019/2020	1,200,000	1,200,000		-	1,200,000	
Frank fundi limited	2019/2020	220,000	220,000		-	220,000	
Powerpoint cyber solutions limited	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Gussi hardware limited	2019/2020	1,200,000	1,200,000		768,524	431,476	2019/2020
Heucefarm	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Lazuri solution limited	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Jordan company	2019/2020	600,000	600,000		599,945	55	paid
First world group limited	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
First world group limited	2019/2020	280,000	280,000		280,000	-	paid
Dgs contractors	2019/2020	1,200,000	1,200,000		352,655	847,345	2019/2020
Freeza enterprises	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Dgs contractors	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Havefort developers	2019/2020	1,200,000	1,200,000		-	1,200,000	

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New kinangop construction aand trans	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Glokev limited	2019/2020	2,620,000	2,620,000		-	2,620,000	
Frank fundi limited	2019/2020	220,000	220,000		-	220,000	
Frank fundi limited	2019/2020	600,000	600,000		-	600,000	
Sambuga contractors ltd	2019/2020	354,735	354,735		-	354,735	
Marynjere company	2019/2020	600,000	600,000		600,000	-	paid
Kentry contractors	2019/2020	600,000	600,000		600,000	-	paid
Zacgo constructionsltd	2019/2020	600,000	600,000		459,186	140,814	2019/2020
Pemunga building co ltd	2019/2020	600,000	600,000		599,983	17	paid
Pemunga building co ltd	2019/2020	600,000	600,000		599,984	16	paid
Jimtab agencies ltd	2019/2020	600,000	600,000		-	600,000	
Kinangop everbest supplies	2019/2020	600,000	600,000		600,000	-	paid
Brisam agencies	2019/2020	600,000	600,000		-	600,000	
Mahrjic contractors	2019/2020	600,000	600,000		-	600,000	
Archweez constructors ltd	2019/2020	600,000	600,000		-	600,000	
Archweez constructors ltd	2019/2020	600,000	600,000		-	600,000	
Cataract investment company limited	2019/2020	600,000	600,000		600,000	-	paid
Tahe square	2019/2020	600,000	600,000		586,644	13,356	2019/2020

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Tahe square	2019/2020	600,000	600,000		586,644	13,356	2019/2020
Olkalou harmony	2019/2020	600,000	600,000		-	600,000	paid
Lazuri solutions limited	2019/2020	600,000	600,000		599,950	50	paid
First world group limited	2019/2020	600,000	600,000		600,000	-	paid
Pax limited	2019/2020	600,000	600,000		600,000	-	paid
Pax limited	2019/2020	600,000	600,000		600,000	-	paid
Dgs contractors	2019/2020	600,000	600,000		600,000	-	paid
Kerblink limited	2019/2020	165,610	165,610		165,610	-	paid
Kerblink limited	2019/2020	300,000	300,000		-	300,000	
Allweather company limited	2019/2020	1,500,000	1,500,000		1,500,000	-	paid
Squarecom limited	2019/2020	1,000,000	1,000,000		1,000,000	-	paid
Blackson limited	2019/2020	1,000,000	1,000,000		-	1,000,000	
Freeza enterprises	2018/2019	1,200,000	1,200,000		1,200,000	-	paid
Aliwama peak limited	2019/2020	1,198,558	1,198,558		1,198,558	-	paid
Powerpoint cyber solution	2019/2020	499,747	499,747		499,747	-	paid
Samtash limited	2019/2020	348,244	348,244		348,244	-	paid
Shimar enterprises	2019/2020	1,200,000	1,200,000		-	1,200,000	
Annmulla ltd	2019/2020	1,199,000	1,199,000		1,199,000	-	paid

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Mopek enterprises	2019/2020	1,441,360	1,441,360		1,441,360	-	paid
Chabaha enterprises ltd	2019/2020	2,709,578	2,709,575		1,999,666	709,912	2019/2020
Annmulla ltd	2019/2020	30,000	30,000		30,000	-	paid
Essymumby limited	2019/2020	30,000	30,000		30,000	-	paid
Lands, housing & physical planning							
Edmar enterprises limited	2/21/2017	104,155,753		12,212,953		-	12,212,953
Iconnet solutions limited	11/30/2017	6,930,370		5,577,872			5,577,872
Transport, energy and public works							
Ngorika health centre waiting bay	6/29/2020	399,980		399,980	Nil		2019/2020
Bodaboda shed	6/5/2021	349,984		349,984	Nil		2020/2021
Construction and completion of two (2 no) boda sheds - equator and umoja mbuyu in leshau pondo ward	6/5/2021	700,000		700,000	Nil		2020/2021
Youth sports, gender & social services							
Wilfamous ltd	6/30/2021	4,000,000		3,499,780			3,499,780
Willfamous ltd	6/21/2021	2,500,000		2,499,850			2,499,850
Agriculture, livestock and fisheries							
Pit latrine - atc njambini	7/4/2021	609,000		609,000		-	Works ongoing
Grading shed - nyakio ward	6/29/2021	1,000,000		1,000,000		-	Works ongoing
Solar powered irrigation	3/29/2021	998,550		998,550		-	Works ongoing
Security fence - ams njambini	9/4/2021	399,990		399,990		-	Works ongoing

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Zero grazing - kimaru school	3/29/2021	1,299,751		1,299,751	-	1,299,751	Works ongoing
Public administration and ict							
Construction and completion of a 2 no. Door toilet block at engineer sub county offices	6/30/2021	999,990		999,990		999,990	Works ongoing
Sub Total		258,341,231	133,397,861	30,547,699	92,816,121	71,729,442	
CONSTRUCTION OF CIVIL WORKS							
Pitbull agencies ltd	2019/2020	100,000	100,000		100,000	-	paid
Pitbull agencies ltd	2019/2020	125,000	125,000		125,000	-	paid
Upperdam enterprises	2019/2020	199,965	199,965		199,965	-	paid
Prestige civil and building contractors	2019/2020	200,000	200,000		200,000	-	paid
Murison company ltd	2019/2020	200,000	200,000		200,000	-	paid
Zacgo	2019/2020	232,000	232,000		232,000	-	paid
Waikim enterprises	2019/2020	249,118	249,118		249,118	-	paid
Kunene constructions ltd	2019/2020	349,460	349,460		-	349,460	
clayman leads limited	2019/2020	349,870	349,870		349,870	-	paid
Gego pemo agencies	2019/2020	398,400	398,400		398,400	-	paid
jedawa investments	2019/2020	399,980	399,980		399,980	-	paid
Wilter construction	2019/2020	480,000	480,000		341,634	138,366	2019/2020
Samuco limited	2019/2020	499,000	499,000		499,000	-	paid
Velosa ventures ltd	2019/2020	499,751	499,751		499,751	-	paid

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Mespanis company ltd	2019/2020	599,111	599,111		599,111	-	paid
Jyncoh limited	2019/2020	631,669	631,669		631,669	-	paid
Brawncivil building and contractors	2019/2020	639,999	639,999		-	639,999	
Gates solutions	2019/2020	643,563	643,563		-	643,563	
Yonax general contractors	2019/2020	662,400	662,400		662,400	-	paid
Civitra company limited	2019/2020	662,580	662,580		662,580	-	paid
Jedryn ltd	2019/2020	663,000	663,000		663,000	-	paid
Lesnach company	2019/2020	699,953	699,953		699,953	-	paid
Patano general supplies	2019/2020	700,000	700,000		700,000	-	paid
Pitbull agencies limited	2019/2020	759,155	759,155		759,155	-	paid
Josma holdings limited	2019/2020	799,575	799,575		799,575	-	paid
Sawa sawa ltd	2019/2020	860,576	860,576		860,576	-	paid
Glatich youth ltd	2019/2020	898,816	898,816		898,816	-	paid
Jaytach investment limited	2019/2020	899,904	899,904		899,904	-	paid
Jefrex company limited	2019/2020	899,999	899,999		899,999	-	paid
True saver enterprises	2019/2020	937,412	937,412		937,412	-	paid
Clear crystal kinangop enterprises	2019/2020	963,437	963,437		963,437	-	paid
Mijash company limited	2019/2020	992,443	992,443		992,443	-	paid

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dgs contractors ltd	2019/2020	995,400	995,400		995,400	-	paid
new royal enterprises ltd	2019/2020	997,555	997,555		-	997,555	
Mega rock co ltd	2019/2020	997,650	997,650		997,650	-	paid
gego pemo agencies	2019/2020	998,025	998,025		998,025	-	paid
gladmos investment (k) ltd	2019/2020	998,160	998,160		998,160	-	paid
accromass construction	2019/2020	998,250	998,250		998,250	-	paid
mwenetiri enterprises limited	2019/2020	999,300	999,300		399,950	599,350	2019/2020
jodan construction company limited	2019/2020	999,640	999,640		999,640	-	paid
Kundibo limited	2019/2020	999,920	999,920		999,920	-	paid
Timber works	2019/2020	999,940	999,940		999,940	-	paid
crine enterprises	2019/2020	999,980	999,980		999,980	-	paid
Njamba limited	2019/2020	999,985	999,985		999,985	-	paid
zacgo construction limited	2019/2020	999,997	999,997		969,997	30,000	2019/2020
Bullson's agencies limited	2019/2020	1,000,000	1,000,000		1,000,000	-	paid
eddypath enterprises limited	2019/2020	1,000,000	1,000,000		979,596	20,404	2019/2020
Bethda construction	2019/2020	1,000,000	1,000,000		-	1,000,000	
Bethda construction	2019/2020	1,000,000	1,000,000		1,000,000	-	paid
Jynco ltd	2019/2020	1,040,000	1,040,000		1,040,000	-	paid

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Catalysah limited	2019/2020	1,080,221	1,080,221		1,080,221	-	paid
Shore port ltd	2019/2020	1,088,367	1,088,367		1,088,367	-	paid
Archcost limited	2019/2020	1,097,232	1,097,232		1,088,367	8,865	2019/2020
Catalysah limited	2019/2020	1,099,172	1,099,172		1,099,172	-	paid
el gibbor enterprises ltd	2019/2020	1,099,930	1,099,930		999,120	100,810	2019/2020
Shixvian enterprises	2019/2020	1,150,000	1,150,000		-	1,150,000	
Eduxon investments	2019/2020	1,193,300	1,193,300		1,193,300	-	paid
Mervin investment	2019/2020	1,199,000	1,199,000		1,199,000	-	paid
Tajaawa agencies	2019/2020	1,199,500	1,199,500		999,000	200,500	2019/2020
Glantnon(k)ltd	2019/2020	1,199,577	1,199,577		1,199,577	-	paid
Karce ventures youth limited	2019/2020	1,250,000	1,250,000		-	1,250,000	
Tropsy investments ltd	2019/2020	1,272,800	1,272,800		1,272,800	-	paid
Mex max enterprises ltd	2019/2020	1,298,000	1,298,000		1,268,000	30,000	2019/2020
Mijash company limited	2019/2020	1,299,869	1,299,869		1,299,869	-	paid
Sheks enterprises women limited	2019/2020	1,300,000	1,300,000		1,300,000	-	paid
Cynvin merchants	2019/2020	1,300,000	1,300,000		1,300,000	-	paid
Pitbull agencies ltd	2019/2020	1,355,450	1,355,450		1,355,450	-	paid
Mesh & pipes international	2019/2020	1,373,105	1,373,105		1,373,105	-	paid

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worcester engineering ltd	2019/2020	1,374,500	1,374,500		1,374,500	-	paid
Danblaq company limited	2019/2020	1,450,000	1,450,000		700,000	750,000	2019/2020
Pitbull agencies	2019/2020	1,450,000	1,450,000		1,450,000	-	paid
Reci general contractors	2019/2020	1,478,930	1,478,930		-	1,478,930	
Etap company	2019/2020	1,480,000	1,480,000		1,480,000	-	paid
jopermu enterprises	2019/2020	1,489,432	1,489,432		1,459,432	30,000	2019/2020
Mbisaw enterprises ltd	2019/2020	1,495,650	1,495,650		1,465,650	30,000	2019/2020
Morben technical	2019/2020	1,496,362	1,496,362		1,496,362	-	paid
Double portion agency	2019/2020	1,496,446	1,496,446		1,496,446	-	paid
Freeza enterprises limited	2019/2020	1,498,000	1,498,000		1,498,000	-	paid
Nyonjoro east africa	2019/2020	1,498,500	1,498,500		1,498,500	-	paid
Violem enterprises	2019/2020	1,498,980	1,498,980		-	1,498,980	
Jamuh ltd	2019/2020	1,499,400	1,499,400		1,499,400	-	paid
Jomusons investment ltd	2019/2020	1,499,474	1,499,474		-	1,499,474	
jymcom network limited	2019/2020	1,499,760	1,499,760		1,499,760	-	paid
Ceanmi merchants	2019/2020	1,499,800	1,499,800		1,499,800	-	paid
Chabaha enterprises limited	2019/2020	1,499,880	1,499,880		982,133	517,747	2019/2020
Beadove afric enterprises	2019/2020	1,499,909	1,499,909		1,499,909	-	paid

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Riamoh company limited	2019/2020	1,499,980	1,499,980		1,499,980	-	paid
Nitsumi ventures	2019/2020	1,499,991	1,499,991		1,499,991	-	paid
Lowled enterprises	2019/2020	1,499,992	1,499,992		1,499,992	-	paid
Njamba limited	2019/2020	1,561,300	1,561,300		1,561,300	-	paid
Tereken enterprises	2019/2020	1,572,165	1,572,165		1,572,165	-	paid
Ottimo construction co ltd	2019/2020	1,598,287	1,598,287		1,598,287	-	paid
Mckenna blue enterprises	2019/2020	1,599,999	1,599,999		-	1,599,999	
Bertricon investments limited	2019/2020	1,600,000	1,600,000		1,481,500	118,500	2019/2020
Beadove africa ltd	2019/2020	1,649,557	1,649,557		1,649,557	-	paid
Jadri construction	2019/2020	1,700,000	1,700,000		-	1,700,000	
Laschicas investments ltd	2019/2020	1,798,272	1,798,272		1,598,543	199,729	2019/2020
samcolumbus general contractors limited	2019/2020	1,799,155	1,799,155		-	1,799,155	
Lowlim enterprises	2019/2020	1,799,928	1,799,928		1,799,928	-	paid
Lowlim enterprises	2019/2020	1,799,928	1,799,928		1,799,928	-	paid
Hass enterprises ltd	2019/2020	1,799,970	1,799,970		1,769,970	30,000	
Geocast agencies	2019/2020	1,800,000	1,800,000		1,800,000	-	paid
On & on ltd	2019/2020	1,800,000	1,800,000		-	1,800,000	
Robkom contractors	2019/2020	1,875,000	1,875,000		1,875,000	-	paid

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Geodorm east africa	2019/2020	1,882,966	1,882,966		1,882,966	-	paid
Himamu ltd	2019/2020	1,899,000	1,899,000		1,899,000	-	paid
Drill bit africa ltd	2019/2020	1,899,980	1,899,980		1,400,000	499,980	2019/2020
Commercedock services	2019/2020	1,951,644	1,951,644		1,951,644	-	paid
chates investment limited	2019/2020	1,968,203	1,968,203		1,968,203	-	paid
houseman general contractors	2019/2020	1,976,400	1,976,400		1,976,400	-	paid
Danveck construction ltd	2019/2020	1,982,000	1,982,000		1,982,000	-	paid
bluetape investment limited	2019/2020	1,982,700	1,982,700		1,982,700	-	paid
aben limited	2019/2020	1,989,816	1,989,816		1,989,816	-	paid
fourwheel contractors ltd	2019/2020	1,994,920	1,994,920		1,994,920	-	paid
bethda construction limited	2019/2020	1,996,750	1,996,750		1,976,400	20,350	2019/2020
Desima agency	2019/2020	1,997,565	1,997,565		1,997,565	-	paid
Elgibor enterprises ltd	2019/2020	1,997,739	1,997,739		1,997,739	-	paid
Hamethyst limited	2019/2020	1,998,169	1,998,169		1,998,169	-	paid
Nkonge solution	2019/2020	1,998,526	1,998,526		1,998,526	-	paid
Pickhill high limited	2019/2020	1,998,850	1,998,850		1,998,850	-	paid
daprima contractors and general suppliers	2019/2020	1,999,240	1,999,240		1,500,000	499,240	2019/2020
Tear mark investment	2019/2020	1,999,250	1,999,250		1,899,600	99,650	2019/2020

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Jokwasa achievers company ltd	2019/2020	1,999,615	1,999,615		1,999,615	-	paid
jan's contractors ltd	2019/2020	1,999,650	1,999,650		1,999,650	-	paid
kinnjam holdings limited	2019/2020	1,999,800	1,999,800		1,999,800	-	paid
Mercross enterprises	2019/2020	1,999,830	1,999,830		1,198,000	801,830	2019/2020
Paprene construction company limited	2019/2020	1,999,845	1,999,845		1,999,845	-	paid
Afro ninety enterprises	2019/2020	1,999,993	1,999,993		1,999,993	-	paid
Mactall builders	2019/2020	2,000,000	2,000,000		2,000,000	-	paid
Aben limited	2019/2020	2,000,000	2,000,000		2,000,000	-	paid
glare technology and electrical systems limited	2019/2020	2,187,329	2,187,329		2,187,329	-	paid
Squarecom company limited	2019/2020	2,199,047	2,199,047		2,199,047	-	paid
Triweka holdngs limited	2019/2020	2,199,700	2,199,700		2,199,700	-	paid
Everley company limited	2019/2020	2,199,997	2,199,997		2,199,997	-	paid
Merich international limited	2019/2020	2,246,900	2,246,900		2,246,900	-	paid
Solelised company ltd	2019/2020	2,321,600	2,321,600		-	2,321,600	
Tagman roses ltd	2019/2020	2,394,289	2,394,289		2,080,500	313,789	2019/2020
Taylor made solution	2019/2020	2,398,400	2,398,400		-	2,398,400	
Mother nature limited	2019/2020	2,469,801	2,469,801		2,469,801	-	paid
Past nine limited	2019/2020	2,497,950	2,497,950		2,497,950	-	paid

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Sub mira development limited	2019/2020	2,499,882	2,499,882		2,453,457	46,425	2019/2020
Pitbull agencies ltd	2019/2020	2,505,656	2,505,656		2,505,656	-	paid
worcester engineering ltd	2019/2020	2,551,800	2,551,800		2,551,800	-	paid
Riamoh company limited	2019/2020	2,554,563	2,554,563		2,554,563	-	paid
Ryankey limited	2019/2020	2,593,800	2,593,800		2,593,800	-	paid
Davista building & civil construction	2019/2020	2,697,405	2,697,405		2,697,405	-	paid
zikto enterprises ltd	2019/2020	2,889,502	2,889,502		2,889,502	-	paid
Malewa construction & civil works	2019/2020	2,989,000	2,989,000		2,989,000	-	paid
Chromawave enterprises	2019/2020	2,993,855	2,993,855		2,993,855	-	paid
Kew creations	2019/2020	2,994,890	2,994,890		2,994,890	-	paid
Allsquare ltd	2019/2020	2,996,000	2,996,000		2,996,000	-	paid
Jambu galole company ltd	2019/2020	2,997,858	2,997,858		2,937,858	60,000	19/20
wilter construction limited	2019/2020	2,998,000	2,998,000		2,968,000	30,000	19/20
Fuska engineering	2019/2020	2,999,566	2,999,566		2,969,560	30,006	19/20
Kimjam holdinglimited	2019/2020	2,999,992	2,999,992		460,900	2,539,092	2019/2020
Brawn civil and construction ltd	2019/2020	3,000,000	3,000,000		3,000,000	-	paid
Freeza enterprises	2019/2020	3,065,000	3,065,000		3,065,000	-	paid
Viscon construction co. Ltd	2019/2020	3,197,680	3,197,680		-	3,197,680	

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Glosec Securities Ltd	2019/2020	3,240,000	3,240,000		3,240,000	-	paid
Sawa sawa ltd	2019/2020	3,278,000	3,278,000		-	3,278,000	
Framu contractors limited	2019/2020	3,359,973	3,359,973		3,359,973	-	paid
Robkam contractors limited	2019/2020	3,406,804	3,406,804		3,406,804	-	paid
Quidmasters ltd	2019/2020	3,496,500	3,496,500		2,453,457	1,043,043	2019/2020
Lageo limited	2019/2020	3,500,000	3,500,000		3,448,788	51,212	19/20
Volta moonsoon traders	2019/2020	3,769,860	3,769,860		3,739,860	30,000	19/20
Tagman roses ltd	2019/2020	3,798,165	3,798,165		-	3,798,165	
Morning bay enterprises	2019/2020	3,799,950	3,799,950		-	3,799,950	
Nemy classy enterprise	2019/2020	3,799,976	3,799,976		-	3,799,976	
Zolando enterprises	2019/2020	3,900,000	3,900,000		-	3,900,000	
Public craft international ltd	2019/2020	3,986,865	3,986,860		2,808,824	1,178,041	2019/2020
pemiva supplies limited	2019/2020	3,995,249	3,995,249		3,995,249	-	paid
History pillars supplies	2019/2020	3,999,996	3,999,996		3,999,996	-	paid
Kimnjam holdings limited	2019/2020	4,920,240	4,920,240		3,997,106	923,134	19/20
Sance limited	2019/2020	4,996,350	4,996,350		2,760,000	2,236,350	2019/2020
Gesa construction limited	2019/2020	5,000,000	5,000,000		5,000,000	-	paid
Civitra company ltd	2019/2020	7,420,752	7,420,752		7,420,752	-	paid

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Civitra company limited	2019/2020	13,449,410	13,449,410		6,115,942	7,333,468	19/20
Transport, energy and public works							
Road works along akurino nyairoko roads in charagita ward	5/3/2021	3,496,994		3,496,994		3,496,994	2020/2021
Road works along kirobi mikaro road in murungaru ward	6/27/2020	998,025		998,025		998,025	2019/2020
Construction of matindiri kwa mukira bridge in charagita ward	4/21/2021	4,799,645		4,799,645		4,799,645	2020/2021
Road works along ezekieli wangunini road in murungaru ward	1/2/2021	1,997,739		1,997,739		1,997,739	2019/2020
Captain centre	8/12/2020	4,000,000		4,000,000		4,000,000	2019/2020
Construction of itombaya bridge in engineer ward	6/28/2021	4,998,028		4,998,028		4,998,028	2020/2021
Assorted road works in ndunyu njeru town in north kinangop ward	6/17/2020	999,640		999,640		999,640	2019/2020
Construction of kinja secondary box culverts in gathaara ward	1/7/2020	2,997,288		2,997,288		2,997,288	2019/2020
Tilling works at county headquarters		2,370,858		2,370,858		2,370,858	2018/2019
Spot patching upper murungaru roads in murungaru ward	1/7/2020	1,968,203		1,968,203		1,968,203	2019/2020
Flood light kiriita & leshau		2,500,000		2,500,000		2,500,000	2020/2021
Engineer-mwenda andu sec sch road	3/4/2021	4,607,025		4,607,025		4,607,025	2020/2021
Fly over kenton road	3/4/2021	4,094,492		4,094,492		4,094,492	2020/2021
Road improvement along matundura-kahugi	3/5/2021	1,998,800		1,998,800		1,998,800	2020/2021
Supply and installation of 1no 20m high floodlights in kanjuri ward	1/7/2020	1,374,500		1,374,500		1,374,500	2019/2020
Supply and installation of central ward floodlights in ndaragwa central ward	4/28/2021	2,140,084		2,140,084		2,140,084	2020/2021

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Supply and installation of central ward floodlights in ndaragwa central ward	6/24/2020	1,299,550		1,299,550		1,299,550	2019/2020
Supply and installation 7no 13m high floodlights in leshaupondo ward	8/6/2021	2,187,329		2,187,329		2,187,329	2019/2020
Ongoing							
Road works along kieni roads in kaimbaga ward	9/7/2021	4,999,340		4,999,340		4,999,340	2020/2021
Road works along kiruhi mrs ngari,kihingo kieni and kanyagia road in leshau pondo and ndaragwa central ward	1/7/2021	2,998,970		2,998,970		2,998,970	2020/2021
Gwa kiongo town cabro works in mirangine	5/7/2021	1,498,950		1,498,950		1,498,950	2020/2021
Assorted ward road works in kaimbaga ward	9/7/2021	4,991,500		4,991,500		4,991,500	2021/2022
Gravel patching works in kanjuiri ward	5/29/2020	200,000		200,000		200,000	2019/2020
Assorted culverts in murungaru ward	3/3/2021	1,497,120		1,497,120		1,497,120	2020/2021
Road works along kandutura roads in kaimbaga ward	7/7/2021	4,991,150		4,991,150		4,991,150	2021/2022
Road works along warurungana road in njabini ward	8/5/2021	997,650		997,650		997,650	2019/2020
Road works along kariva road in kipipiri ward	1/2/2021	1,492,330		1,492,330		1,492,330	2020/2021
Road works along shamata central roads in shamata ward	6/16/2021	2,598,905		2,598,905		2,598,905	2020/2021
Road works along kanguu/kiwanja road in gatimu ward	4/20/2021	2,994,004		2,994,004		2,994,004	2019/2020
Assorted culvert works in mirangine ward	8/7/2021	3,997,400		3,997,400		3,997,400	2020/2021
Kihuho kwa moa bridge - kdsp		4,578,543		4,578,543		4,578,543	2020/2021
Njigaga road gravel patching- kanjuiri	6/27/2021	1,600,000		1,600,000		1,600,000	2020/2021

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Shamata- solar powered town lighting & runda flood light gatimu	6/23/2021	1,919,900		1,919,900		1,919,900	2020/2021
Kamirangi bridge murungaru	6/23/2022	2,000,000		2,000,000		2,000,000	2020/2021
Kamuchege dispensary road	4/4/2021	3,995,750		3,995,750		3,995,750	2020/2021
Road improvement along line moja	6/24/2021	2,400,000		2,400,000		2,400,000	2020/2021
Supply and installation of central ward floodlights in ndaragwa central ward	5/23/2021	2,140,084		2,140,084		2,140,084	2020/2021
Assorted culverts leshau	6/27/2021	1,300,000		1,300,000		1,300,000	2020/2021
Bahati roads	6/27/2022	5,000,000		5,000,000		5,000,000	2020/2021
Water, environment, tourism and natural resources							
Ends international ltd- murungaru - muhonia turasha water project - kagongo borehole drilling	4/2/2021	2,300,000		2,300,000		2,300,000	
Beatus garden ltd- engineer - lower munyaka borehole drilling and thindi borehole equipping	2/16/2021	4,696,530		4,696,530		4,696,530	
Ceanmi merchants ltd-rurii - githunguri water project fencing and supply of pipes	4/19/2021	1,599,995		1,599,995		1,599,995	
Eudan general contractors ltd-shamata - pesi supply and laying of pipes	9/4/2021	3,999,920		3,999,920		3,999,920	
Gathanji-kamukuji water project borehole drilling, casing,hydrological survey and wra	9/4/2021	2,449,530		2,449,530		2,449,530	
Jyncoh co. Ltd-rurii- kimende borehole - drilling casing and pump testing	9/4/2021	1,999,990		1,999,990		1,999,990	
Beatus investiment ltd-kanjuiri - kirathimo borehole eia-hydrogeological survey and wiyumiririe wp supply of pipes	3/15/2021	4,049,844		4,049,844		4,049,844	
Betsperk ltd-miragine - highwood borehole drilling and supply of pipes	6/30/2021	3,699,775		3,699,775		3,699,775	

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Monrich co. Ltd -karau- gachwe- glad force borehole supply and installation of solar panel and renovation and repair of muiri borehole	5/24/2021	599,627		599,627		599,627	
Jokwasa achievers-mirage - kurungu borehole water project drilling and pump testing and eia	5/7/2021	2,258,900		2,258,900		2,258,900	
Geodorm east africa-gatimu - gikingi water project piping	6/24/2021	2,998,700		2,998,700		2,998,700	
Murison company limited- gatimu- supply and installation of solar power panels and construction of 6m high solar panels support structures facilities at gatimu and nyakanja water project	9/6/2021	19,990,843		19,990,843		19,990,843	
eshiku engineering limited - karandi irrigation project weru ward	9/4/2021	2,999,800		2,999,800		2,999,800	
Mataara irrigation project - lower mataara ndaragwa central	6/18/2021	1,999,980		1,999,980		1,999,980	
Civitra consruction ltd- construction of solar heated swimming pool and support facilities ol-kalou arboretum in kaimbaga ward	4/7/2021	27,759,043		24,404,135	3,354,908	24,404,135	20,000,000 has been catered for 2021/2022 budget. Pending is 4,404,134.68
Cache - variation of heni borehole							
Richmond east africa-variation of joma borehole		320,000		320,000		320,000	
Quidmaster limited-wiyumiririe bh equipping final payment		1,000,000		1,000,000		1,000,000	
Shecago- supply & laying of pipes @ githioro Cache		3,300,000		3,300,000		3,300,000	
Pure plus- supply & laying of pipes and accessories		3,600,000		3,600,000		3,600,000	
Emmy garage - supply of tyres		900,000		900,000		900,000	
Shoreport ltd-high wood borehole equipping	7/9/2021	3,849,600		3,849,600		3,849,600	

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Hardsky limited -kurungu bore hole equipping	7/6/2021		3,798,950		3,798,950		3,798,950
Mother nature- kipipiri supply of pipes			300,000		300,000		300,000
Valonesse - kariahu construction of a tank			1,200,000		1,200,000		1,200,000
Sawa co. Ltd(copy file) (supply and delivery of pipes and fitting for water projects)			1,140,900		1,140,900		1,140,900
Kipipiri covid fund			663,000		663,000		663,000
Kieni bh supply and installation of solar powered pumps and solar system.	Lowlim enterprises		3,749,000		3,749,000		3,749,000
Kieni bore hole construction of water tower and installation of 2*10m3 plastic tanks	Violem enterprises		1,498,980		1,498,980		1,498,980
Gichungo bh equipping	Nemy classy enterprises		3,799,976		3,799,976		3,799,976
Gichungo & mwireri bh drilling	History pillars suppliers		3,999,966		3,999,966		3,999,966
Mwireri water tower	Lowled enterprises		1,499,992		1,499,992		1,499,992
Rumathi fencing control panels and tank connections	Nitsumi ventures		1,499,991		1,499,991		1,499,991
Kamande bh equipping, pump, solar power installation	Morning bay enterprises		3,799,950		3,799,950		3,799,950
Kieni bh construction of water tower & installation of 2 tanks	Violem enterprises		1,498,980		1,498,980		1,498,980
Mwireri bh equipping	Zolando enterprises		3,899,910		3,899,910		3,899,910
Construction of kandutura water tower	Lowlim enterprises		1,799,928		1,799,928		1,799,928
Construction of arboretum ground in olkalou	Sawasawa company ltd		3,278,000		3,278,000		3,278,000

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Makara spring weir	Laschicas investment ltd	1,798,272		1,798,272		1,798,272	
County-renovation of old office block in county water department	Viscon construction ltd	3,197,680		3,197,680		3,197,680	
Supply of water to various hand washing points	kenstanz ltd	420,000		420,000		420,000	
youth sports,gender & social services							
Harris general supplies		35,000,000		8,728,336	25,999,999	8,728,336	
Civitra company limited		13,500,000		7,488,000	5,512,000	7,488,000	
Joeli consultancy services	5/20/2021	300,000		299,900		299,900	
Cizzcust limited	6/19/2021	1,500,000		1,492,000		1,492,000	
Health services							
M/s winzip company limited.		1,999,973		1,999,973	-	1,999,973	
M/s monrich company limited.		599,685		599,685	-	599,685	
M/s gouanhaou construction company limited		13,327,946		4,500,000	8,827,946	4,500,000	
M/s josnam campany		1,496,281		1,496,281	-	1,496,281	
Education, gender and arts							
M/s johagez investments limited	21-Mar	1,799,249		1,799,249		1,799,249	
M/s phenkan investment limited	21-Mar	1,196,436		1,196,436		1,196,436	
M/s robkom contractors limited	21-Mar	599,650		599,650		599,650	
M/s skyfliier investments	21-Mar	599,650		599,650		599,650	
M/s valoness general agencies limited	21-Mar	1,199,067		276,642	922,425	276,642	

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M/s mitz earthworks kenya limited	21-Mar	1,398,455		1,398,455		1,398,455	
M/s edmar enterprises limited	21-Mar	6,775,966		6,775,966		6,775,966	
M/s civitra company limited	21-Mar	6,242,720		6,242,720		6,242,720	
M/s jakson building and construction limited	21-Mar	6,525,615		6,525,615		6,525,615	
M/s edmar enterprises limited	21-Mar	5,576,640		5,576,640		5,576,640	
M/s jimmy contractors limited	21-Mar	4,828,335		2,124,897	2,703,438	2,124,897	
M/s bertricon investmens limited	21-Mar	795,472		795,472		795,472	
M/s kahen construction limited	21-Mar	1,799,531		1,037,291	762,240	1,037,291	
M/s zacgo construction limited	21-Mar	830,000		370,814	459,186	370,814	
M/s glymore enterprises co. Ltd	21-Mar	599,813		599,813		599,813	
M/s joynary engineering company limited	21-Mar	1,591,907		1,591,907		1,591,907	
M/s chromawave enterprises	21-Mar	1,193,906		1,193,906		1,193,906	
M/s embex supplies	21-Mar	1,794,948		1,794,948		1,794,948	
M/s hass enterprises limited	21-Mar	1,899,898		1,899,898		1,899,898	
M/s haljudah enterprise company limited	21-Mar	1,199,924		279,924	920,000	279,924	
M/s shawa suppliers and general contractors limited	21-Mar	1,199,992		1,199,992		1,199,992	
M/s olknda company limited	21-Mar	1,799,900		1,799,900		1,799,900	
M/s brain network limited	21-Mar	600,000		600,000		600,000	

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M/s gileap investments limited	21-Mar	1,399,200		1,399,200		1,399,200	
M/s in letizia limited	21-Mar	1,199,999		1,199,999		1,199,999	
M/s winzip company limited	21-Mar	299,999		299,999		299,999	
M/s smart suppliers agency	21-Mar	1,199,318		1,199,318		1,199,318	
M/s merich international limited	21-Mar	1,202,560		1,202,560		1,202,560	
M/s cheprah enterprises limited	21-Mar	3,000,000		3,000,000		3,000,000	
Powerpoint cyber solutions	21-Mar	1,200,000		1,200,000		1,200,000	
Powerpoint cyber solutions	21-Mar	1,200,000		1,200,000		1,200,000	
Powerpoint cyber solutions	21-Mar	400,000		400,000		400,000	
M/s dgs contractors limited	19-Apr	1,200,000		352,655	847,345	352,655	
M/s inletizia limited	19-Apr	1,600,000		172,230	1,600,000	172,230	
M/s kerblink limited	19-Apr	596,380		430,878	165,502	430,878	
M/s kentry contractors limited	19-Apr	1,799,943		1,418,943	381,000	1,418,943	
M/s danpal enterprises	19-Apr	1,200,000		200,115	999,885	200,115	
M/s prigaz concepts limited	17-Apr	1,500,000		1,500,000		1,500,000	
Branson investments limited	19-Apr	600,000		597,882	202,118	597,882	Appraisal
Zacgo construction limited	19-Apr	1,200,000		2,300,000		2,300,000	Appraisal
Clear crystal limited	19-Apr	9,247,855		650,000	9,247,855	650,000	Appraisal

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Greens and grains	19-Apr	1,000,000		277,779	722,221	277,779	
Timberworks enterprises & stationaries ltd	19-Apr	1,200,000		20,000	1,180,000	20,000	
Golden pillars	17-Apr	997,380		997,380		997,380	
Chi young construction company ltd	19-Apr	1,000,000		1,000,000		1,000,000	
Sigjo construction ltd	19-Apr	1,000,000		1,000,000		1,000,000	
Wilfamous limited	19-Apr	1,600,000		1,600,000		1,600,000	
Civitra co. Ltd	19-Apr	1,600,000		1,600,000		1,600,000	
Kimnjam holdings ltd	19-Apr	1,600,000		1,140,000	460,000	1,140,000	
Jyncoh ltd	19-Apr	1,600,000		1,600,000		1,600,000	
Tnm engineering ltd	19-Apr	1,600,000		1,600,000		1,600,000	
Central empowerment	19-Apr	1,200,000		1,200,000		1,200,000	
Sambugo contractors	19-Apr	1,200,000		1,200,000		1,200,000	
Frank fundi limited	19-Apr	220,000		220,000		220,000	
First world group limited	19-Apr	1,200,000		1,200,000		1,200,000	
Powerpoint cyber solutions	19-Apr	280,000		280,000		280,000	
Glokev limited	19-Apr	2,620,000		2,620,000	2,529,300	90,700	2019/2020
Frank fundi limited	19-Apr	220,000		220,000		220,000	
Jimtab agencies ltd	19-Apr	600,000		600,000	597,701	2,299	

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Archweez constructors ltd	19-Apr	600,000		600,000		600,000	
Archweez constructors ltd	19-Apr	600,000		600,000		600,000	
Lazuri solutions limited	19-Apr	600,000		600,000		600,000	
First world group limited	19-Apr	600,000		600,000		600,000	
Jikalun	19-Apr	600,000		600,000		600,000	
Kerblink limited	19-Apr	600,000		600,000		600,000	
Carnegie ltd	19-Apr	149,431		149,431		149,431	
Dannnycot enterprises	17-Apr	1,316,100		586,451	729,649	586,451	
Mbisaw enterprises	19-Apr	298,840		298,840		298,840	
Sambuga contractors	19-Apr	1,200,000		1,200,000		1,200,000	
Industrialization, trade and cooperatives							
M/s shimar enterprises	3/26/2020	1,200,000		1,200,000		1,200,000	
M/s njamba limited	5/23/2019	1,561,300		1,561,300		1,561,300	
M/s jyncoh limited	5/16/2018	697,000		697,000		697,000	
M/s bethda construction ltd	3/17/2021	4,999,960		4,999,960		4,999,960	
M/s brawn civil & building contractors co.ltd	5/25/2021	5,000,000		5,000,000		5,000,000	
M/s primelinks commercial agency limited	3/6/2021	1,999		1,999		1,999	
M/s edmar enterprises limited	6/15/2021	72,428,875		72,428,875		72,428,875	
M/s edmar enterprises limited	6/16/2021	16,112,945		16,112,945		16,112,945	

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M/s bethda construction ltd	3/17/2021	1,499,904		1,499,904		1,499,904	
M/s amazon general merchants limited	6/22/2021	2,999,760		2,999,760		2,999,760	
M/s jans contractors ltd	6/15/2021	1,498,662		1,498,662		1,498,662	
M/s violem enterprises	1/7/2021	2,998,936		2,998,936		2,998,936	
M/s three piece investment limited	1/7/2021	1,199,706		1,199,706		1,199,706	
M/s everley company limited	1/7/2021	1,998,181		1,998,181		1,998,181	
M/s jobeta limited	1/7/2021	3,997,221		3,997,221		3,997,221	
M/s dutch care company limited	6/29/2021	11,000,000		11,000,000		11,000,000	
M/s sonic construction ltd	3/22/2021	1,099,740		1,099,740		1,099,740	
M/s robkom contractors ltd	2/25/2021	1,000,001		1,000,001		1,000,001	
M/s jomwa construction ltd	4/15/2021	1,099,286		1,099,286		1,099,286	
Lands, housing & physical planning							
acquisition of land for social amenities - magumu		8,000,000		8,000,000		8,000,000	
Acquisition of land for mwiyumia water project - kaimbaga		500,000		250,000	250,000	250,000	
acquisition of land for damsite rutara road	6/24/2021	1,000,000		1,000,000		1,000,000	
Acquisition of land parcels - haraka mukiri access road	6/29/2021	1,000,000		1,000,000		1,000,000	
acquisition of land for holyok ecde centre		1,000,000		700,000	300,000	700,000	
Acquisition of land for warurunga ecde centre 1m - njabini	6/25/2021	1,000,000		1,000,000		1,000,000	

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acquisition of land for muhindi ecde- gatimu	6/24/2021	3,400,000		3,400,000		3,400,000	
Lower munyaka borehole land - engineer		550,000		550,000		550,000	
Acquisition of land for kariko ecde		600,000		600,000		600,000	
Wendani - memo access road - engineer		1,200,000		1,200,000		1,200,000	
Wajesus-munyaka access road-engineer		800,000		800,000		800,000	
Raitha-engineer access road - engineer		1,450,000		1,450,000		1,450,000	
Githioro- acquisition of land parcels	6/25/2021	1,200,000		1,200,000		1,200,000	
acquisition of land for gathiriga maningi ecde-githioro	6/17/2021	300,000		300,000		300,000	
acquisition of land for access roads in geta		1,000,000		1,000,000		1,000,000	
acquisition of land for ecd - wanjohi	6/10/2021	700,000		340,000	340,000	340,000	
Acquisition of land parcels rurii- maran/passenga and umoja	6/24/2021	1,300,000		1,300,000		1,300,000	
Acquisition of land parcels - karau		1,400,000		1,400,000		1,400,000	
Acquisition of land parcels - mirangine		2,000,000		2,000,000		2,000,000	
Acquisition of land- mathakwa self help group - mirangine		1,000,000		1,000,000		1,000,000	
Acquisition of road access kitiri/ngothi		1,500,000		1,500,000		1,500,000	
Acquisition of road access 911 road		3,000,000		3,000,000		3,000,000	
Purchase of land for excel shg pasturizer		1,500,000		1,500,000		1,500,000	
Historical pending bills							

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Access road rurii silanga access road	5/29/2020	300,000		300,000	-	300,000	
Access road rurii silanga access road	5/29/2020	500,000		500,000		500,000	
Karau- quarry access road	5/29/2020	800,000		800,000	-	800,000	
Acquisition of land for access road- geta	5/29/2020	500,000		500,000		500,000	
Kipipiri- water tank/ecde land	5/29/2020	500,000		500,000		500,000	
Kipipiri ward- bondeni- hamwiko access road	5/29/2020	1,200,000		1,200,000		1,200,000	
Acquisition of land for access road kibendera- mirangine	5/29/2020	150,000		150,000		150,000	
Purchase of land- manooka community land- njabini	5/29/2020	800,000		800,000		800,000	
Njabini-lower shirikisho ecde land		1,000,000		1,000,000		1,000,000	
Acquisition of land access road mirangine nya/sabugo/4829	5/29/2020	23,000		23,000		23,000	
Acquisition of land access road mirangine nya/3818/sabugo	5/29/2020	29,000		29,000		29,000	
Acquisition of land access road mirangine nya/sabugo/2564	5/29/2020	23,000		23,000		23,000	
Acquisition of land access road mirangine nya/sabugo/2148/2144	5/29/2020	69,000		69,000		69,000	
Acquisition of land access road mirangine nya/sabugo 3831	5/29/2020	73,000		73,000		73,000	
Acquisition of land for kilimanjaro borehole- shamata nya/shamata/2782	5/29/2020	550,000		385,000	165,000	385,000	
Purchase of land for highwood shg water project nya/sabugo/4251	5/29/2020	400,000		200,000	200,000	200,000	
Acquisition of land access road at silanga rurii nya/sabugo/2145	5/29/2020	30,500		30,500		30,500	

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Acquisition of land access road mirangine nya/sabugo/3817,2142,2143,2143	5/29/2020	89,000		89,000		89,000	
Weru water project land-weru nya/salient/60	5/29/2020	1,200,000		1,200,000		1,200,000	
Shakora ecde land kanjuiri-nya/ngorika/698	5/29/2020	475,000		475,000		475,000	
Acquisition of land for mung'etho polytechnic-nya/ol joro orok west/6357	5/21/2019	1,200,000		1,200,000		1,200,000	
Acquisition of land parcel-nya/wanjohi/424	6/20/2016	200,000		200,000		200,000	
Acquisition of land parcel-nya/wanjohi/423	6/20/2016	200,000		200,000		200,000	
Acquisition of land parcel-nya/wanjohi/2298	6/20/2016	300,000		300,000		300,000	
Acquisition of land for mama kiwinya road nya/nandarasi/3423	6/21/2019	600,000		600,000		600,000	
Acquisition of land for mbogani borehole-nya/karati/387	6/16/2018	470,000		470,000		470,000	
Sub Total		931,132,301	328,304,006	536,898,036	334,242,962	598,211,802	
SUPPLY OF GOODS							
Mwangi ventures	2019/2020	149,100	149,100		-	149,100	
Magrica women limited	2019/2020	109,900	109,900		109,900	-	paid
Jackiedaniels contractors	2019/2020	548,000	548,000		-	548,000	
Pamojabora enterprise	2019/2020	700,000	700,000		700,000	-	paid
Laggeo limited	2018/2019	1,808,100	1,808,100		1,808,100	-	paid
Quidmaster limited	2018/2019	800,000	800,000		800,000	-	paid
Terrejoy limited	2018/2019	600,000	600,000		600,000	-	paid

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	2018/2019	320,000	320,000		-	320,000	
Lameskid investments	2019/2020	824,680	824,680		824,680	-	paid
Fifa holdings limited	2019/2020	2,000,000	2,000,000		1,500,000	500,000	2019/2020
Lugares limited	2018/2019	2,044,629	2,044,629		2,044,629	-	paid
Datalyncs systems (e.a) limited	2019/2020	412,759	412,759		-	412,759	
On n on ltd	2018/2019	783,553	783,553		-	783,553	
Akaamweesii investments	2018/2019	481,552	481,552		-	481,552	
Pamojabora enterprise	2019/2020	687,931	687,931		-	687,931	
Lugares limited	2019/2020	49,138	49,138		49,138	-	paid
Pamojabora enterprise	2018/2019	982,759	982,759		800,000	182,759	2018/2019
Nyahururu water and sanitation comp	2019/2020	646,435	646,435		646,435	-	paid
Kenya forest service	2019/2020	100,000	100,000		100,000	-	paid
Nyahururu water and sanitation comp	2019/2020	353,565	353,565		353,565	-	paid
Olkalou water and sanitation	2019/2020	447,779	447,779		447,779	-	paid
Eliana gifted hands	2019/2020	1,200,000	1,200,000		1,200,000	-	paid
Margaret wangeeci	2019/2020	1,600,000	1,600,000		800,000	800,000	2019/2020
Samsom kihuhu kinini	2019/2020	800,000	800,000		-	800,000	
Rusiah ndundu	2019/2020	1,000,000	1,000,000		-	1,000,000	

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Benard muchami	2019/2020	300,000	300,000		-	300,000	
Samson kube gititu	2019/2020	950,000	950,000		950,000	-	paid
David njuguna kariuki	2019/2020	700,000	700,000		-	700,000	
Daniel wachira kirathe	2019/2020	800,000	800,000		800,000	-	paid
Francis mwai kirathe	2019/2020	1,200,00	1,200,00		1,200,00		
Francis mwangi	2019/2020	895,000	895,000		-	895,000	
John maina mwangi	2019/2020	400,000	400,000		-	400,000	
Susan wairimu gahango	2019/2020	23,000	23,000		-	23,000	
Elijah wainaina mbuthia	2019/2020	73,000	73,000		-	73,000	
Zacharia githuku muceru	2019/2020	29,000	29,000		-	29,000	
Geoffrey mbatia mucheru	2019/2020	89,000	89,000		-	89,000	
Bernard njenga kamau	2019/2020	90,000	90,000		-	90,000	
Teresiah waringa waikonya	2019/2020	30,500	30,500		-	30,500	
Gatherine wambui mungai	2019/2020	23,000	23,000		-	23,000	
Kangethe nganga	2019/2020	69,000	69,000		-	69,000	
Mary njeri gitahi	2019/2020	550,000	550,000		165,000	385,000	2019/2020
Antony njuru njoroge	2019/2020	5,250,000	5,250,000		-	5,250,000	
Esther wanjiru nganga	2019/2020	500,000	500,000		250,000	250,000	
Stephen kamau waweru	2018/2019	150,000	150,000		150,000	-	paid

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Akaamwesi investments	2019/2020	306,800	306,800		306,800	-	paid
Everley company limited	2019/2020	442,000	442,000		442,000	-	paid
Jedryn limited	2019/2020	166,880	166,880		-	166,880	
Arch consortioum limited	2019/2020	500,000	500,000		-	500,000	
Archweez construction company	2019/2020	120,000	120,000		120,000	-	paid
Munice investment	2019/2020	300,000	300,000		300,000	-	paid
Glatich youth limited	2019/2020	499,000	499,000		499,000	-	paid
Unik kivuli solution	2019/2020	1,499,995	1,499,995		1,499,995	-	paid
Dedsilva international limited	2019/2020	105,000	105,000		105,000	-	paid
Bersn bernley enterprises	2017/2018	585,000	585,000		585,000	-	paid
Hills converters ltd	2019/2020	2,994,750	2,994,750		2,994,750	-	paid
Vanice enterprises	2019/2020	825,000	825,000		-	825,000	
Glatich youth limited	2019/2020	2,619,000	2,619,000		1,998,950	620,050	2019/2020
Bamboo horizons	2019/2020	1,999,400	1,999,400		1,999,400	-	paid
All weather ventures ltd	2019/2020	999,000	999,000		999,000	-	paid
Autologic investments	2019/2020	799,750	799,750		799,750	-	paid
Shittek ventures	2019/2020	800,000	800,000		800,000	-	paid
Grinlearn company limited	2019/2020	499,500	499,500		-	499,500	

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Magrica women limited	2019/2020	1,228,308	1,228,308		1,228,308	-	paid
Squarecom limited	2019/2020	2,599,000	2,599,000		2,599,000	-	paid
Kenya medical supplies authority	2019/2020	1,955,740	1,955,740		1,955,740	-	paid
Semu medical technologies limited	2019/2020	10,587,000	10,587,000		10,587,000	-	paid
Dekib pharmaceuticals	2019/2020	1,743,017	1,743,017		1,743,017	-	paid
Allmed medical supplies limited	2019/2020	1,924,000	1,924,000		1,924,000	-	paid
Kenya medical supplies authority	2019/2020	3,106,500	3,106,500		3,106,500	-	paid
Rayfem solutions ltd	2019/2020	1,966,680	1,966,680		1,966,680	-	paid
Finescope systems limited	2019/2020	500,000	500,000		-	500,000	
Sm alphabeta technologies limited	2019/2020	500,000	500,000		-	500,000	
Penta medicals ltd	2019/2020	930,600	930,600		930,600	-	paid
Kenya medical supplies authority	2019/2020	1,194,892	1,194,892		1,194,892	-	paid
Kenya medical supplies authority	2019/2020	7,050,000	7,050,000		7,050,000	-	paid
Finescope systems limited	2019/2020	50,000	50,000		50,000	-	paid
Desima agency	2019/2020	349,400	349,400		349,400	-	paid
Zagco construction ltd	2019/2020	700,000	700,000		700,000	-	paid
Morben technical agencies ltd	2019/2020	140,000	140,000		140,000	-	paid
Selma technologies ltd	2019/2020	99,950	99,950		99,950	-	paid

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Meds	2019/2020	14,704,583	14,704,583		10,587,000	4,117,583	19/20
Kemsa	2019/2020	46,000	46,000		46,000	-	paid
Logicdit expert services	2019/2020	2,199,000	2,199,000		2,199,000	-	paid
Greenway international company limi	2019/2020	250,000	250,000		250,000	-	paid
Ndaragwa hardware and plumbers Ltd	2019/2020	589,066	589,066		589,066	-	paid
Njabini vtc	2019/2020	700,000	700,000		700,000	-	paid
Margaret muthoni gatimu	2019/2020	768,000	768,000		-	768,000	
Jessaro general limited	2019/2020	847,160	847,160		847,160	-	paid
Jaki wholesalers limited	2019/2020	754,200	754,200		754,200	-	paid
Jamaa supermarket	2019/2020	1,009,627	1,009,627		1,009,627	-	paid
Melangine youth polytechnic	2019/2020	1,050,000	1,050,000		-	1,050,000	
Janrum construction and supplies lt	2019/2020	1,298,600	1,298,600		1,298,600	-	paid
Gray savy company ltd	2019/2020	1,299,355	1,299,355		1,299,355	-	paid
Litbase limited	2019/2020	1,299,808	1,299,808		1,299,808	-	paid
Greens and grains	2019/2020	1,998,000	1,998,000		1,998,000	-	paid
Jamaa supermarket	2019/2020	2,000,700	2,000,700		2,000,700	-	paid
Three piece investment	2019/2020	100,434	100,434		100,434	-	paid
Monrich company limited	2019/2020	234,300	234,300		234,300	-	paid

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Wanyongambu ventures company limite	2019/2020	500,000	500,000		-	500,000	
Green and grains	2019/2020	372,000	372,000		-	372,000	
Frimac general merchants ltd	18/19	337,250	337,250		-	337,250	
Gpon ltd	19/20	300,000	300,000		-	300,000	
Lainisha africa ltd	19/20	1,279,480	1,279,480		1,279,480	-	paid
Swams stationeries	19/20	699,808	699,808		-	699,808	
Legend suppliers	18/19	1,500,000	1,500,000		1,500,000	-	paid
Beazy biz ventures	18/19	1,393,175	1,393,175		-	1,393,175	
Earthline ventures	19/20	2,214,440	2,214,440		-	2,214,440	
Crine enterprises	2019/2020	999,000	999,000		999,000	-	paid
Bono contractors and suppliers limited	2019/2020	999,000	999,000		999,000	-	paid
Pyne enterprises limited	2019/2020	798,494	798,494		798,494	-	paid
Wamugi's holdings limited	2019/2020	499,500	499,500		-	499,500	
Radient touch services	2019/2020	417,000	417,000		-	417,000	
Eliana gifted hands general supplies	2019/2020	632,050	632,050		632,050	-	paid
Kenya veterinary vaccines production institute	2019/2020	972,048	972,048		972,048	-	paid
Great rift general merchant	2019/2020	698,000	698,000		-	698,000	
Kenya animal genetic resource centre	2019/2020	441,600	441,600		-	441,600	

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Murphy chemicals east africa limited	2019/2020	878,300	878,300		878,300	-	paid
Murphy chemicals east africa limited	2019/2020	750,000	750,000		-	750,000	
Kenya national trading corporation limited	2019/2020	9,999,030	9,999,030		9,999,030	-	paid
Olknda company ltd	2019/2020	460,000	460,000		460,000	-	paid
Powerpoint cyber solutions co. Ltd	2019/2020	1,198,450	1,198,450		1,198,450	-	paid
Essymumby limited	2019/2020	600,000	600,000		600,000	-	paid
Arthrift enterprises	2019/2020	1,199,600	1,199,600		1,199,600	-	paid
Colways investments	2019/2020	396,700	396,700		-	396,700	
Wareng market resource centre	2019/2020	2,889,000	2,889,000		2,889,000	-	paid
Skylink schools limited	2019/2020	999,900	999,900		999,900	-	paid
Royal enterprises limited	2019/2020	890,150	890,150		890,150	-	paid
Jenius enterprises	2019/2020	544,000	544,000		-	544,000	
Essymumby	2019/2020	381,400	381,400		-	381,400	
Lands, housing & physical planning							
Supply of stationary (akaamwesi investments)	4/11/2020	306,800		306,800	-	306,800	
Supply of computers (everley companylimited)	6/8/2020	442,000		442,000	-	442,000	
Historical pending bills							
Nyahururu service station		1,172,000		1,172,000		1,172,000	
Transport, energy and public works							
Supply and delivery of motor grader cutting blades	6/18/2021	1,841,500		1,841,500		1,841,500	2020/2021

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Supply of office fittings-county hq reception	6/27/2020	2,214,440		2,214,440		2,214,440	2019/2020
Supply and delivery of electrical accessories	4/16/2021	2,998,000		2,998,000		2,998,000	2020/2021
Supply of quarry materials for road improvement works using county machinery	3/15/2021	2,992,500		2,992,500		2,992,500	2020/2021
Ongoing							
Supplies and accessories for computers & printers computers and printers	6/27/2021	1,500,000		1,500,000		1,500,000	2020/2021
Water, environment, tourism and natural resources							
Central empowerment-engineer - raitha kahuru supply of pipes	2/23/2021	800,000		800,000		800,000	
Rurii -supply of pipes to maran borehole,kahonge and mugathika borehole	9/4/2021	1,798,850		1,798,850		1,798,850	
Volta monsoon-shamata - supply of lpg gas at simbara	5/29/2021	1,999,500		1,999,500		1,999,500	
Gerek limited- supply of lpg gas geta	6/4/2021	3,465,000		3,465,000		3,465,000	
Commerce docks- supply of lpg gas rurii & n. Kinangop	7/7/2021	2,500,000		2,500,000		2,500,000	
youth sports,gender & social services							
Artrase general ltd	6/24/2021	400,000		396,000		396,000	
Breshan investment limited	5/27/2021	2,500,000		2,398,700		2,398,700	
Berawin general supplies	5/25/2021	3,000,000		2,995,000		2,995,000	
Artrase general ltd	6/21/2021	350,000		345,000		345,000	
Monrich company limited	6/21/2021	2,000,000		1,999,200		1,999,200	
Zacgo construction ltd	5/13/2021	2,000,000		1,800,000		1,800,000	

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Glatich youth limited	4/26/2021	1,000,000		999,000		999,000	
Mutirithia enterprises limited	2/25/2021	500,000		499,500		499,500	
Stahbin investment limited	6/28/2021	800,000		750,000		750,000	
Eppitome investors limited	6/21/2021	800,000		799,705		799,705	
Licensing of bodaboda	6/24/2021	2,000,000		2,000,000		2,000,000	
Bethda construction ltd	6/30/2021	1,000,000		999,992		999,992	
Agriculture, livestock and fisheries							
Jyncoh ltd	3/29/2021	699,710		699,710	-	699,710	
Eliana gifted hands	6/29/2021	2,234,904		2,234,904	-	2,234,904	
Essymumby	6/4/2021	500,000		500,000	-	500,000	
Marynjere ltd	2/6/2021	499,990		499,990	-	499,990	
County secretary							
OI kalou water & sanitation services	Continous service provider	N/a		1,012,680	350,000	1,012,680	This water bill arose due to insufficient budgetary allocation
Public administration and ict							
Supply and delivery of office stationaries(m/s munice investments)	5/26/2020	300,000		300,000		300,000	
Supply and delivery of office printers (embex supplies)	5/25/2021	299,997		299,997		299,997	
Health services							
M/s bedi investments ltd		2,150,000		2,150,000	-	2,150,000	

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M/s munice investment		148,000		148,000	-	148,000	
M/s angelica medical supplies ltd		5,900,000		5,900,000	-	5,900,000	
M/s embex supplies.		232,000		232,000	-	232,000	
M/s finescope systems limited.		2,990,780		2,990,780	-	2,990,780	
M/s penta medicals ltd		2,550,685		2,550,685	-	2,550,685	
M/s kemsa		2,542,095		2,542,095	-	2,542,095	
M/s kemsa		2,170,322		2,170,322	-	2,170,322	
M/s kemsa		6,843,746		6,843,746	-	6,843,746	
M/s pharmatrade pharmacy		2,836,700		2,836,700	-	2,836,700	
Education, gender and arts							
M/s joshkin enterprises	5/14/2021	250,000		250,000	-	250,000	
M/s mfi document solutions limited	5/14/2021	81,200		81,200		81,200	
M/s ramrod ventures limited	5/14/2021	3,300,000		3,300,000		3,300,000	
M/s jamaa supermarket	5/14/2021	1,900,600		1,900,600		1,900,600	
M/s vijana trading limited	5/14/2021	5,500,000		5,500,000		5,500,000	
Industrialization, trade and cooperatives							
M/s priden investments limited	1/7/2021	299,700		299,700		299,700	
M/s breshan investments limited	1/7/2021	719,820		719,820		719,820	
M/s zacgo construction limited	6/29/2021	2,400,000		2,400,000		2,400,000	

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M/s luketye company limited	6/29/2021	1,000,000		1,000,000		1,000,000	
M/s lifeways investments limited	6/29/2021	1,500,000		1,500,000		1,500,000	
Sub Total		240,676,589	150,445,750	90,875,616	116,031,710	125,639,656	
SUPPLY OF SERVICES							
Aakamwesi investment	2018/2019	490,000	490,000		490,000	-	paid
Rowako agencies	2019/2020	100,463	100,463		100,463	-	paid
Trepa garage and auto spares	2019/2020	560,172	560,172		560,172	-	paid
Wakahii garage	2019/2020	2,000	2,000		2,000	-	paid
Wakahii garage	2019/2020	11,000	11,000		11,000	-	paid
Kahari's garage	2019/2020	14,053	14,053		14,053	-	paid
Kenstanz company limited	2018/2019	412,759	412,759		412,759	-	paid
Trepa garage and auto spares	2019/2020	343,474	343,474		343,474	-	paid
John kiama	2019/2020	300,000	300,000		300,000	-	paid
Kenya power and lighting	2019/2020	60,000	60,000		60,000	-	paid
Maina ngaruiya & co advocates	2019/2020	100,000	100,000		100,000	-	paid
Maina ngaruiya & co advocates	2019/2020	2,936,000	6,073,200		6,073,200	3,137,200	2019/2020
Maina ngaruiya & co advocates	2019/2020	4,000,000	4,000,000		4,000,000	-	paid
Maina ngaruiya & co advocates	2018/2019	2,936,000	3,104,000		3,104,000	168,000	2019/2020
Maina ngaruiya & co advocates	2019/2020	2,252,000	3,704,000		3,704,000	1,452,000	2019/2022

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Maina ngaruiya & co advocates	2019/2020	2,500,000	5,972,000		5,972,000	3,472,000	2019/2020
Maina ngaruiya & co advocates	2019/2020	2,781,200	3,352,000		3,352,000	570,800	2019/2020
Njuguna kamanga & co advocates	2019/2020	670,000	670,000		670,000	-	paid
Muiruri wachira & co advocates	2019/2020	5,000,000	5,000,000		5,000,000	-	paid
Wambugu muriuki & co advocates	2019/2020	443,000	443,000		443,000	-	paid
Mutonyi mbiyu & co advocates	2019/2020	2,451,000	2,451,000		2,451,000	-	paid
Wabwile & co advocates	2019/2020	1,094,000	1,094,000		1,094,000	-	paid
Wabwile & co advocates	2019/2020	584,000	584,000		584,000	-	paid
Wabwile & co advocates	2019/2020	584,000	584,000		584,000	-	paid
Kanyi ngure & co advocates	2019/2020	238,496	238,496		238,496	-	paid
Kanyi ngure & co advocates	2019/2020	414,352	414,352		414,352	-	paid
Kanyi ngure & co advocates	2019/2020	1,722,875	1,722,875		1,722,875	-	paid
Mwamuye & co advocates	2019/2020	1,492,000	1,492,000		1,492,000	-	paid
Ngotho waweru & co advocates	2019/2020	681,984	681,984		681,984	-	paid
Nyakundi & co advocates	2019/2020	4,649,239	4,757,254		4,757,254	108,015	2019/2020
Ol kalou waithaka autospare and garage limited	2019/2020	547,000	547,000		547,000	-	paid
Royal gardens	2019/2020	395,000	395,000		395,000	-	paid
Gatunganga garage	2019/2020	560,000	560,000		560,000	-	paid

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Ol kalou waithaka auto	2019/2020	574,000	574,000		574,000	-	paid
Standard media	2019/2020	712,000	712,000		712,000	-	paid
Telewise networks systems limited	2019/2020	1,499,100	1,499,100		1,499,100	-	paid
System -wide communications services	2019/2020	506,502	506,502		506,502	-	paid
John kiama	2019/2020	1,760,000	1,760,000		1,760,000	-	paid
Bsk automation	2019/2020	3,689,868	3,689,868		3,689,868	-	paid
River bank solutions	2019/2020	3,500,000	5,429,145		5,429,145	1,929,145	2019/2020
Kahari garage	2019/2020	297,000	297,000		297,000	-	paid
Kplc	2019/2020	146,000	146,000		146,000	-	paid
Sweet lake resort (naivasha)	2019/2020	100,000	100,000		100,000	-	paid
Wakahii garage	2019/2020	313,844	313,844		313,844	-	paid
Ol kalou-waithaka autospars and ga	2019/2020	149,000	149,000		149,000	-	paid
Trepa garage and auto spares	2018/2019	148,500	148,500		148,500	-	paid
Safetech tracking ltd	2019/2020	276,000	276,000		276,000	-	paid
Nyandarua county government imprest	2019/2020	158,000	158,000		158,000	-	paid
Wakahii garage	2019/2020	250,000	250,000		250,000	-	paid
The standard newspaper- advertisements	2019/2020	153,120	153,120		153,120	-	paid
The standard newspaper- advertisements	2019/2020	628,780	628,780		628,780	-	paid

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Glosec securities	2019/2020	1,365,000	1,365,000		1,365,000	-	paid
Glosec securities	2019/2020	378,000	378,000		378,000	-	paid
African touch safaris	2018/19	699,000	699,000		699,000	-	paid
Thika motor dealers	2018/19	1,420,656	1,420,656		1,420,656	-	paid
Thika motor dealers	2019/2020	113,765	113,765		113,765	-	paid
Thika motor dealers	2019/2020	81,578	81,578		81,578	-	paid
Trepa garage & auto spare	2019/2020	402,000	402,000		402,000	-	paid
Nyabose security ltd	2019/2020	648,000	648,000		648,000	-	paid
Glosec securities ltd	2019/2020	3,240,000	3,240,000		3,240,000	-	paid
Ol-kalou water & sanitation company	2019/2020	144,480	144,480		144,480	-	paid
Kenya power & lighting company	2019/2020	40,000	40,000		40,000	-	paid
Toyota kenya	2019/2020	14,250	14,250		14,250	-	paid
Pewin garage	2019/2020	69,125,00	69,125,00		69,125,00	-	paid
Kahari's garage	2019/2020	355,000	355,000		355,000	-	paid
Documentary films	2019/2020	750,000	750,000		750,000	-	paid
Gatunganga auto spares	2019/2020	601,750	601,750		601,750		paid
Department of lands, housing & physical planning							
John kiama mwangi-hire of office space (rent) at njora hse	4/1/2017	450,000		450,000		450,000	

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Robinson harris & company limited-legal fees for conveyancy of wanjohi farmers cooperative society land		281,638		281,638		281,638	
Geodev (k) ltd. - county spatial development plan		104,593,140		7,854,628	18,982,628	7,854,628	
Office of county attorney							
Maina ngaruiya & co advocates		8,073,200		1,489,820	4,583,380	1,489,820	Insufficient funds on the legal fees and liabilities voteline
Maina ngaruiya & co advocates		5,104,000		3,104,000	-	3,104,000	
Maina ngaruiya & co advocates		5,704,000		3,704,000	-	3,704,000	
Maina ngaruiya & co advocates		7,972,000		5,972,000	-	5,972,000	
Njuguna kamanga & co advocates		670,000		670,000	-	670,000	
Muiruri wachira & co advocates		5,566,420		5,566,420	-	5,566,420	
Wambugu muriuki & co advocates		1,487,000		443,000	-	443,000	
Mwamuye& co advocates		1,492,000		1,492,000	-	1,492,000	
Njuguna kamanga& co advocates		472,500		472,500	-	472,500	
Mirugi kariuki & co advocates		68,400		68,400	-	68,400	
Ngotho waweru & co advocates		945,346		681,984	-	681,984	

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warutere & associates advocates				1,893,777	-	1,893,777	Court awarded certificate of costs to the applicant's advocate in this matter. The costs were 1,565,105 but have accrued an interest of 328,267.05 after taxation in 2019 - costs not paid as a result of insufficient funds on the legal fees and liabilities vorteline
Wabwile and company advocate				584,000	-	584,000	
Office of the governor							
Avuity co ltd	28-May-21	4,000,000		3,999,000		3,999,000	
Transport, energy and public works							
Anti-theft gadget installation	6/28/2020	402,000		402,000		402,000	2019/2020
Provision of motor vehicle services	27/6/20201	2,762,700		2,762,700		2,762,700	2020/2021
Supply and installation of fleet management system	6/28/2020	768,380		768,380		768,380	2019/2020
Environmental audit for selected road projects and bridges in nyandarua county	6/18/2021	999,900		999,900		999,900	2020/2021

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Advert for bridge work and road works	11/26/2019	68,440		68,440		68,440	2019/2020
Advertisement services	10/26/2020	504,420		504,420		504,420	2020/2021
Ongoing							
Hire of equipment	1/12/2020	1,024,000		1,024,000		1,024,000	2020/2021
Fumigation services -covid	8/9/2020	300,000		300,000		300,000	2020/2021
Hire of equipment	6/26/2021	2,000,000		2,000,000		2,000,000	2020/2021
Agriculture, livestock and fisheries							
Universal central garage	9/6/2021	208,000		208,000		208,000	
Wanyonyi auto garage	6/16/2021	149,400		149,400		149,400	
Kaharis garage	2/6/2021	230,000		230,000		230,000	
Universal central garage	10/5/2021	143,000		143,000		143,000	
Public admin and ict							
Insatallion and configuration of local area network and cctv at njambini yoth center and miharati youth center (zeeki technologies)	6/21/2021	1,500,000		1,500,000		1,500,000	
Provision of bandwidth (telkom kenya limited)	6/30/2021	800,400		800,400		800,400	
Health services							
M/s wakahii garage		110,000		110,000	-	110,000	
M/s wakahii garage		250,000		250,000	-	250,000	
M/s achelis material handling ltd.		3,511,992		3,511,992	-	3,511,992	
Education, gender and arts							
M/s olkalou waitthaka	14th may 2021	200,000		200,000	-	200,000	

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M/s emmy garage	14th may 2021	450,000		450,000	-	450,000	
M/s glosec services limited	14th may 2021	540,000		540,000	-	540,000	
M/s wakahii garage	14th may 2021	37,000		37,000		37,000	
Industrialization, trade and cooperatives							
M/s tyrant securities limited	12/5/2020	264,600		264,600		264,600	
M/s bresor investment	2/15/2021	1,000,000		1,000,000		1,000,000	
M/s emmy garage limited	6/13/2021	769,384		769,384		769,384	
County public service board							
Rent	June, 2021			500,000		500,000	
Sub Total		232,314,520	77,278,420	58,220,783	100,844,428	69,057,943	
Grand Total		1,662,464,641	689,426,037	716,542,134	643,935,221	864,638,843	

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ANNEX 3– ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
PAYE		June 2021	28,389,750	0	28,389,750		
Sub-Total							
Others (specify)							
5.							
Sub-Total							
Grand Total			28,389,750	0	28,389,750		

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ANNEX 4 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
Margaret Wangui	2/24/2021	101,190.00	0	101,190.00
Evan Kirunge	2/24/2021	112,300.00	0	112,300.00
Margaret Wangui Njoroge	24/2/2021	101,190.00	0	101,190.00
Benard Mwai Muriuki	16/6/2021	807,000.00	0	807,000.00
Jacquiline Tundura	4/6/2021	37,550.00	0	37,550.00
Jacquiline Tundura	28/6/2021	150,000.00	0	150,000.00
Duncan Ndungu Muiru	21/08/2020	250,000.00	0	250,000.00
Daniel Gachuki	30/6/2021	317,180.00	0	317,180.00
Geoffrey Kabue	21/5/2021	120,000.00	0	120,000.00
Keziah Wanjiku	3/6/2021	35,000.00	0	35,000.00
Loise Waweru	1/9/2020	400.00	0	400.00
Loise Waweru	16/12/2020	284,360.00	0	284,360.00
Joyce Wanja	30/4/2021	200,000.00	0	200,000.00
Rosemary Mukuria	14/6/2021	378,600.00	0	378,600.00
Peter Gathogo Mathenge	9/6/2021	165,000.00	0	165,000.00
Total		3,059,770.00	0	3,059,770.00

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ANNEX 5 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(KShs)	(KShs)	(KShs)	(KShs)	(KShs)
	2019/2020				2021/2021
Land	238,111,275	4,830,000	-	-	242,941,275
Buildings and structures	1,539,868,041	229,381,594	-	-	1,769,249,635
Transport equipment	568,478,111	54,238,125	-	-	622,716,236
Office equipment, furniture and fittings	142,137,779	4,976,069	-	-	147,113,848
ICT Equipment	57,957,924	12,763,444	-	-	70,721,368
Machinery and Equipment	504,290,407	32,476,538	-	-	536,766,945
Heritage and cultural assets	-	-	-	-	-
Biological assets	10,189,934	2,022,900	-	-	12,212,834
Intangible assets	202,342,123	35,788,865	-	-	238,130,988
Infrastructure assets- Roads, Rails	5,773,752,744	1,373,888,481	-	-	7,147,641,225
Work in progress	-	-	-	-	-
Total	9,037,128,338	1,750,366,015	-	-	10,787,494,353

The balance as at the end of the year is the cumulative cost of all assets bought by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year.

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ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1 Kshs	Quarter 2 Kshs	Quarter 3 Kshs	Quarter 4 Kshs	Cumulative amount transferred Kshs	Amount Confirmed as received Kshs	Difference Kshs	Explanation Kshs
1	County Assembly	76,985,186	393,033,467	144,287,181	107,649,554	721,955,388	721,955,388	-	
2	Emergency fund			25,000,000	6,500,000	31,500,000	31,500,000	-	
3	Car and Mortgage Fund		30,000,000		30,000,000	60,000,000	60,000,000	-	
4	Bursary Fund		21,000,000	50,000,000	50,000,000	121,000,000	121,000,000	-	
9	Total	76,985,186	444,033,467	219,287,181	194,149,554	934,455,388	934,455,388	-	-

**Director of Finance
County Executive**

**Director of Finance
County funds**

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ANNEX 7 - BANK ACCOUNTS

Bank Account Name	Bank account No.	Bank Account Currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2020-2021	2019-2020
a) County Executive					Kshs	Kshs
CBK Accounts						
Nyandarua County Revenue Fund	1000170 182	Kshs.	Revenue		64,050,715.25	143,109,632
Nyandarua County Development	1000170 174	Kshs.	Development		2,874,910.50	635,922
Nyandarua County Deposit Account	1000237 295	Kshs.	Deposit		75,243,625.55	59,241,913
Nyandarua County Recurrent	1000170 204	Kshs.	Recurrent		7,145,541.25	2,302
Nyandarua County Rd Maint Levy Fund	1000268 301	Kshs.	Fuel Levy		-	28,869,585
Nyandarua County Youth Polytechnic	1000368 478	Kshs.	Youth Poly		5,467,887.55	6,703,152
Nyandarua County Special Purpose Ac	1000321 148	Kshs.	SPA- HEALTH		90,139,306.95	11,669,770
Nyandarua County Ke Cl Smart Agr Pr	1000365 878	Kshs.	Climate Smart		118,806,753.35	85,857
Nyandarua County K.Urban S.Prog	1000380 519	Kshs.	KUSP		-	-
Nyandarua County Ke Devolut Supp Pr	1000365 878	Kshs.	KDSP 2		278,897,813.50	88,796,258
Nyandarua County Agr Sec Dev Sup Pr	1000365 889	Kshs.	ASDSP		15,990,243.00	18,489,467
Nyandarua Covid 19 Account	1000459 883	Kshs.	COVID 19 SPA		-	
Sub Total					658,616,796.90	357,603,858
COMMERCIAL ACCOUNTS						
Revenue Collection Account - Kcb	1140736 779	Kshs.	Revenue Collection		511,551.95	1,652,592
Revenue Collection Account - Equity	6202610 16673	Kshs.	Revenue Collection		1,714,354.77	1,576,631
Kenya Urban Support Prog (Uig)	6202789 98041	Kshs.	Municipality Project Account		17,119,928.00	29,766,020.00
Olkalou Municipality Urban Development Grant	6202773 26491	Kshs.	Municipality Project Account		111,124,128.95	48,100,841.92
Nyandarua County Kcsap	6202758 29859	Kshs.	Project Account		3,780,744.95	571,323.15
Ideas Led Grant Nyandarua County	1240139 284	Kshs.	Project Account		56,498,277.25	80,248,664.40
Kipipiri Sub-County Imprest Account	0620261 758404	Kshs.	Sub County Imprest Account		35.60	35.6
Kinangop Sub-County Imprest Account	2002617 60981	Kshs.	Sub County Imprest Account		473.40	473.4

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Captain Dispensary	1141468 009600	(Co- op bank)			89,429.10	170,311.10
Chamuka (CDF) Dispensary	1141501 524600	(Co- op bank)			98,881.37	276,934.37
Charagita dispensary	1141690 973800	(Co- op bank)			182,484.00	1,000.00
Engineer District Hospital	1141605 107000	(Co- op bank)			1,365,986.80	2,429,449. 80
Gatimu Health Centre	1141501 365900	(Co- op bank)			61,981.17	-
Gatondo Dispensary	1141467 565700	(Co- op bank)			-	-
Geta Bush Health Centre	1141467 565800	(Co- op bank)			-	-
JM Kariuki County Memorial Hospital (Olkalou)	1141467 546000	(Co- op bank)			7,420,773.35	6,280,411. 55
Kahembe Health Centre	1141501 770400	(Co- op bank)			72.25	72.25
Kahuru Dispensary	1141511 927600	(Co- op bank)			53,471.70	90,083.00
Kamiruri Dispensary	1141689 427500	(Co- op bank)			56,678.15	121,265.15
Kasuku Health Centre Munoru Dispensary	1141501 767700	(Co- op bank)			6.15	121,265.15
	1141689 440800	(Co- op bank)			23,885.40	142,152.40
Kiburuti Dispensary	1141467 983800	(Co- op bank)			7,129.50	146,550.50
Kiriogo Dispensary	1141037 418600	(Co- op bank)			16,851.95	157,075.95
Kitogo Dispensary	1141606 016700	(Co- op bank)			74,979.45	252,494.45
Koinange Dispensary	1141606 016700	(Co- op bank)			62,527.85	243,060.85
Kwa Mbekenya Dispensary	1141606 016700	(Co- op bank)			-	-
Leshau Pondo Health Centre	1141501 768100	(Co- op bank)			-	-
Maina & Mwangi Health Centre	1141501 768900	(Co- op bank)			0.50	0.5
Manunga Health Centre	1141467 566100	(Co- op bank)			527.50	527.5

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Mikeu Dispensary	1141467 992000	(Co- op bank)			754.74	123,967.75
Mumui Dispensary	1141834 938300	(Co- op bank)			9,200.85	228,576.85
munoru Dispensary	1141834 938300	(Co- op bank)			212,986.74	1,025.00
Nandarasi Dispensary	1141605 160600	(Co- op bank)				
Ndaragwa Health Centre	1141501 767400	(Co- op bank)				
Ndemi Health Centre	1141467 56600	(Co- op bank)				
Ngano Health Centre	1141501 769100	(Co- op bank)				
Ngorika Health Centre	1141412 596500	(Co- op bank)			100,017.10	622,431.10
Nyairoko Dispensary	1141689 752500	(Co- op bank)			93,589.15	136,792.15
Pesi Dispensary	1141501 863200	(Co- op bank)			15,349.50	78,079.50
Rurii Dispensary	1141467 776600	(Co- op bank)			140,277.45	137,295.45
Shamata Health Centre	1141501 768400	(Co- op bank)				1,487.75
Subuku Dispensary (Nyandarua North)	1141501 770200	(Co- op bank)			1,487.75	
Baari Health Centre	1602970 09611	(Equi ty bank)			50,925.40	334,740.10
Huhoini Dispensary	1602615 84173	(Equi ty bank)			144,742.00	189,132.00
Kaimbaga Health Centre	6202969 90016	(Equi ty bank)			37,951.90	4,061.90
kihuhu dispensary	6202624 47559	(Equi ty bank)			14,374.90	166,594.90
Kirima Dispensary	6202624 25161	(Equi ty bank)			2,725.00	2,725.00
Lereshwa Dispensary	7702624 14363	(Equi ty bank)			1,478.25	1,478.00
Mastoo Dispensary	1602624 27497	(Equi ty bank)			1,115.00	1,115.00
Mbuyu Dispensary	1602624 11775	(Equi ty bank)			65.00	65

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Mukindu Dispensary	6202624 08162	(Equity bank)			715.00	715
Mukungi Dispensary	2002971 01234	(Equity bank)			34,135.65	197,972.00
Murungaru Health Centre	2002969 16108	(Equity bank)			204,221.60	727,031.60
Mutarakwa Dispensary (Nyandarua South)	2002974 81896	(Equity bank)			136,178.35	255,816.35
Ndivai Dispensary	1602624 08142	(Equity bank)			35.00	35
Ndunyu Njeru Dispensary	2002624 20273	(Equity bank)			910.00	910
New Mawingo Dispensary	6202624 06234	(Equity bank)			120.00	182,261.00
New Tumaini Health Centre	6202969 69917	(Equity bank)			147,566.85	182,054.85
Olbollosat Dispensary	1602970 04387	(Equity bank)			16,026.35	190,322.35
Old Mawingu Health Centre	2002970 19141	(Equity bank)			112,087.15	508,651.15
Shalom Dispensary	6202969 97392	(Equity bank)			55,428.25	142,293.25
Tumaini National Youth Service Dispensary	6202969 69917	(Equity bank)			147,566.85	182,054.85
Turasha Dispensary	2002624 18452	(Equity bank)			319.75	177,858.75
Uruku Dispensary	1602624 07435	(Equity bank)			355.00	355
Bamboo Health Centre	1104141 752	KCB			66,080.95	713,122.95
Githabai Dispensary	1175428 175	KCB			40915.90	224,463.90
Haraka Dispensary	1169655 599	KCB			33,508.80	228,183.80
Kamuchege Dispensary	1141955 210	KCB			549,242.00	531,207.00
Kiambogo Dispensary (Nyandarua South)	1205423 664	KCB			27,028.22	211,239.22
Mirangine Health Centre	1118089 553	KCB			146,864.05	Account closed
Sub total					202,770,591.61	179,035,351
b) County Assembly						
CBK Accounts						
Nyandarua County Assembly Recurrent	1000239 743	Kshs.	Recurrent		3,455,358.90	0.3
Nyandarua County Assembly Development	1000250 135	Kshs.	Development		40,989.95	0.4

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Nyandarua County Assembly Deposit Account	1000292 978	Kshs.	Deposit		43,584,155.00	346,140.50
Sub Total					47,080,503.85	346,141
COMMERCIAL ACCOUNTS						
Nyandarua County Assembly Mortgage And Car Loan Fund	1120947 09001	Kshs.	Car and Mortgage		19,831,601.00	160,438,586
Nyandarua County Assembly Mortgage And Car Loan Fund	1110947 09008	Kshs.	Car and Mortgage		20,006,207.00	148,978
Sub total					39,837,808.00	160,587,564
c) County Funds						
CBK Accounts						
Nyandarua County Executive committee members car loan scheme	3700000 09974	Kshs.	Car and Mortgage		11,266,606.00	21,959,966
Nyandarua County Civil Servants Loan and Mortgage scheme	3700000 011607	Kshs.	Car and Mortgage		22,530,122.00	27,937,215
Nyandarua County Emergency Fund – Equity Bank	6202765 30508	Kshs.	Emergency Fund		24,100,754.00	9,125,035
Nyandarua County Emergency Fund – Family bank	3700000 8303	Kshs.	Emergency Fund		223,828.00	223,828
Nyandarua County Bursary Fund –Family bank	3700006 218	Kshs.	Bursary Fund		65,921.00	25,926,304
Nyandarua County Bursary Fund –Equity bank	6202727 5330770	Kshs.	Bursary Fund		16,114,801.00	1,455,497
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Sub Total					74,302,032.00	86,627,845

