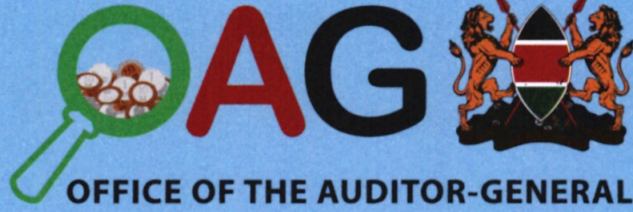


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF  
NYAMIRA**

**FOR THE YEAR ENDED  
30 JUNE, 2023**



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**NYAMIRA COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2023**

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



**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

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**1. ACRONYMS AND GLOSSARY OF TERMS**

***a) Acronyms***

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CASB	County Assembly Service Board
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
DMSP	Debt Strategy Management Paper
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KSG	Kenya School of Government
Kshs	Kenya Shillings
MCA	Member of County Assembly
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SRC	Salaries and Remuneration Commission
WB	World Bank

***b) Glossary of Terms***

Comparative FY      Means the financial year preceding the current financial year.

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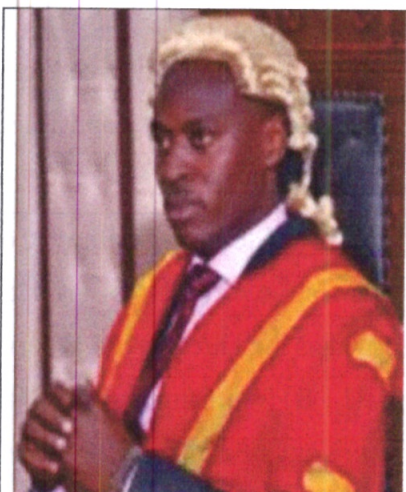
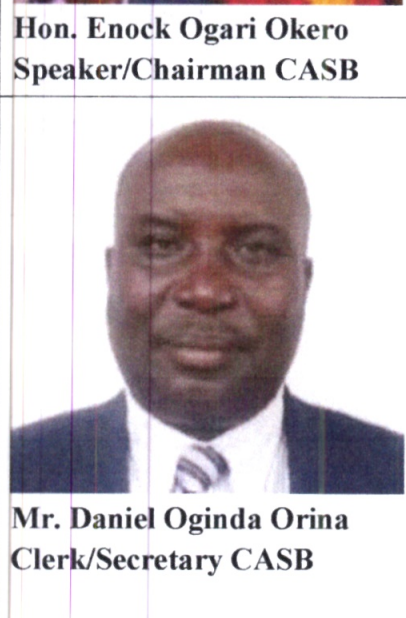
**2. KEY NYAMIRA COUNTY ASSEMBLY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes thirty-five (35) Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

**(b) Key Management Team**



The Nyamira County Assembly day-to-day management is under the following key organs:

	<p>Hon. Enock Ogari Okero is the Speaker of County Assembly and Chairman of CASB. He was elected as a fourth Speaker of Nyamira County Assembly on 19<sup>th</sup> September, 2022. Hon. Okero had previously served as an elected MCA for Manga ward as from 2017 to 2022. He also served as a Chairperson of County Health Committee where he successfully oversaw the legislation of Nyamira County Community Health Services Act, 2022; The Nyamira County Health Facility Improvement Fund Act, 2022 and The Nyamira County Covid-19 and Highly Infectious Diseases Response Act, 2020. He holds a Bachelor of Applied Science in Computer Forensics from Metropolitan State University, USA.</p> <p>Hon. Okero is a soccer enthusiast and a fan of Shabana Football Club, whose slogan is “<i>tore bobo</i>”.</p>
	<p>Mr. Daniel Orina is the Clerk of Nyamira County Assembly and the secretary to CASB.</p> <p>Mr. Orina was appointed as the clerk of County Assembly September, 2014.</p> <p>He holds a diploma in project management, a post graduate diploma in education, a Bachelor of Arts from the University of Nairobi and Master in English from the University of Warwick, United Kingdom.</p>

**Hon. Enock Ogari Okero  
Speaker/Chairman CASB**

**Mr. Daniel Oginda Orina  
Clerk/Secretary CASB**

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	<p>Mr. Orina holds certificates for Senior Management course and Strategic Leadership Development Programme from Kenya School of Government.</p>
 <p><b>Mr. Duke Simeon Onyari</b> Senior Deputy Clerk</p>	<p>Mr. Duke Simeon Onyari is the Senior Deputy Clerk of Nyamira County Assembly. He has previously served as the Acting Clerk and the Secretary to CASB as from 4<sup>th</sup> April, 2018 to 4<sup>th</sup> January, 2023. He is an Advocate of the High Court of Kenya.</p> <p>He also holds a certificate of Senior Management course from the Kenya School of Government.</p> <p>Mr. Onyari holds a Bachelor of Commerce degree from Dr. Babesaheb Ambekdar Marathwada University and Bachelor of laws (Special) from Kamatak University.</p>
 <p><b>Mr. Joshua Mariga Orang'i</b> Deputy Clerk</p>	<p>Mr. Joshua Orangi is the Deputy Clerk of Nyamira County Assembly in a charge of legislative procedures. Prior to the current position, Joshua served as the Director Legal services. He holds a Bachelor of Law (LLB) from University of Nairobi and a Diploma in Law from Kenya School of Law. He also has a Diploma in Insurance from the Chartered Insurance Institute. He is an Advocate of the High Court of Kenya.</p> <p>He holds a certificate of Senior Management course from Kenya School of Government.</p>



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 <p><b>CPA. Leonard Nyamasege Director Finance &amp; Accounts</b></p>	<p>CPA. Leonard Nyamasege was appointed the Director Finance &amp; Accounts as from 1<sup>st</sup> January 2019. Prior to the appointment as the Director Finance &amp; Accounts, he served as Principal Finance &amp; Budget officer as from 1<sup>st</sup> December 2013.</p> <p>Mr. Nyamasege holds a Bachelor of Commerce Degree and Master of Business Administration in Finance from the University of Nairobi. He is a Certified Public Accountant (CPAK) and an active member of ICPAK.</p> <p>He also has a certificate in Senior Management Course and Strategic Leadership Development Program from the Kenya School of Government.</p>
 <p><b>Mr. Michael Gisesa Director Human Resource Management</b></p>	<p>Mr. Michael Gisesa is the Director Human Resources Management and Administration. He holds a Bachelor Degree of Education (Arts) from Moi University, Master of Arts (English &amp; Linguistics) from Kenyatta University and Certified Human Resource Professional (CHRP) from College of Human Resource.</p> <p>He holds a certificate of Senior Management course from Kenya School of Government and a Member of the Institute of Human Resource Management.</p>
 <p><b>Ms. Joyce Onyiego Director Internal Audit</b></p>	<p>Ms. Joyce Onyiego is the Director Internal Audit a position she was appointed to as from 1st June 2020. Prior to her appointment as the Director Internal audit, she was the Director Supply Chain Management. She holds a Bachelor Degree and MSC. Procurement from Jomo Kenyatta University of Science and Technology. She is also member of KISM. She holds a certificate of Senior Management course from the Kenya School of Government</p>

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 <p><b>Mr. Alloice King'ala</b> <b>Director Supply Chain Management</b></p>	<p>Mr. Alloice King'ala is the Director Supply Chain Management. He holds a Master of Science Degree in Procurement and Logistics from Jomo Kenyatta University of Agricultural Technology and Bachelor's degree in Business Computing from Kampala University.</p> <p>He also holds a Diploma in Business Computing from Kampala University. He is a member of Kenya Institute of Supply Chain Management.</p>
 <p><b>Mr. David Ombego</b> <b>Director Legislative &amp; Committee Services</b></p>	<p>Mr. David Ombego is a Director Legislative and Committee Services. Prior to serving as a Director Legislative Procedures and Committee Services, he served as Director Legal Services. He holds a Bachelors of Law (LLB) from Mount Kenya University.</p> <p>He also has a certificate in Senior Management Course from the Kenya School of Government.</p>
 <p><b>Ms. Sheillah Obare</b> <b>Director Legal Services</b></p>	<p>Ms. Sheillah Obare is the Director Legal Services. Prior to serving as a Director Legal Services, she served as the Director Legislative Procedures and Committee Services. She holds Bachelor of Law (LLB) from Kisii University.</p> <p>She also has a certificate in Senior Management Course and Strategic Leadership Development Program from the Kenya School of Government.</p>

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 <p><b>Mr. Justus Onkundi</b> <b>Director Library and Research Services</b></p>	<p>Mr. Justus Onkundi is a Director Library and Research Services. Prior to serving as the Director Library and Research Services, he served as a Director Human Resource and Administration.</p> <p>He holds a Bachelor of Science in Human Resource Management from Moi University and a Master of Arts in Project Planning from University of Nairobi. He has a Higher Diploma in Business Technical Education Program and Diploma in Business Administration from Kenya Polytechnic. He also has a certificate in Senior Management Course from the Kenya School of Government.</p>
 <p><b>Mr. Elijah Omwoyo Okemwa</b> <b>Director Administration</b></p>	<p>Mr. Elijah Omwoyo Okemwa is the Director for Administration in Nyamira County Assembly. Prior to the appointment he served as the Director Supply Chain Management.</p> <p>Mr. Okemwa has a Bachelor of science and Master of science Procurement and logistics from Jomo Kenyatta University of Agriculture and Technology.</p> <p>He has a certificate in Senior Management Course from the Kenya School of Government.</p>

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June, 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Daniel Oginda Orina
2.	Senior Deputy Clerk	Mr. Duke Simeon Onyari
3.	Director Finance & Accounting Services	CPA. Leonard Nyamasege
4.	Director Human Resource Management	Mr. Michael Gisesa
5.	Director Supply Chain Management	Mr. Alloice King'ala

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No.	Designation	Name
6.	Director Internal Audit	Ms. Joyce Onyiego

**Key Nyamira County Assembly Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

The following Committees provided the key fiduciary oversight arrangements during the period;

- Audit committee activities – The Audit Committee was appointed on 5<sup>th</sup> April, 2023 and had two meetings during the financial year.
- Finance committee activities – The finance committee examined the consolidated financial reports for quarter 1, quarter 2 and quarter 3 for Nyamira County Government. The Committee also deliberated the Nyamira County Finance Bill that was approved by the County Assembly on
- Public Accounts and Investment committee – The Public Accounts and Investments Committee examined the Nyamira County Government Audit reports for the financial year 2019/2020.
- Budget and Appropriation committee – The Budget and Appropriations Committee deliberated and approved the CIDP 2023-2027; the ADP, CFSP, DMSP and the County revenues and expenditure estimates. The Committee also examined utilization of resources allocated to the County departments.

**(e) Nyamira County Assembly Headquarters**

P.O. Box 590 - 40500  
Nyamira County Assembly Building  
Off Nyamira – Nyabite Road  
**NYAMIRA, KENYA**

**(f) Nyamira County Assembly Contacts**

Telephone: (254) 0701-967-200  
E-mail: [info@nyamiraassembly.go.ke](mailto:info@nyamiraassembly.go.ke)  
Website: [www.nyamiraassembly.go.ke](http://www.nyamiraassembly.go.ke)

**(g) Nyamira County Assembly Bankers**

1. Central Bank of Kenya

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Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**

2. Kenya Commercial Bank  
Nyamira Branch  
P.O Box 403 - 40500  
**NYAMIRA, KENYA**

3. Family Bank of Kenya  
Nyamira Branch  
P.O Box  
**NYAMIRA, KENYA**

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

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**3. GOVERNANCE STATEMENT**

**The County Assembly**

The County Assembly is constituted by the MCAs of Nyamira County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220 (2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

**a) Select Committees**

Select committees are generally responsible for overseeing the work of government departments and agencies.

**b) Sectoral Committees**

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Procedures and Rules Committee
- c) Public Investment and Accounts Committee
- d) Budget and Appropriations Committee
- e) Implementation committee
- f) Agriculture Committee
- g) Environment and natural resources committee

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- h) Sports, youths, gender, culture and social services committee
- i) Transport, Roads and public works committee
- j) Trade, Tourism and cooperatives Committee
- k) Education committee
- l) Health Services committee
- m) Public Administration committee
- n) Finance, ICT and Economic Planning Committee

**a) Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held three meetings in FY:2023. The committee members during FY 2023 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Enock Okero	Chairperson	Speaker
2. Hon. Elijah Osiemo	Vice Chairperson	Nyamaiya
3. Hon. Reuben Minda Riechi	Member	Magombo
4. Hon. Jemiah Nyakang'i	Member	Nominated MCA
5. Hon. Lameck Sikweya	Member	Itibo

**b) Public Investment and Accounts Committee**

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held four extra sittings to deal with arising matters. The members who served in the committee during the year were:

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<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Kenneth Atuti Nyameino	Chaiperson	Gesima
2. Hon. Dickson Mogaka Machungo	Vice Chaiperson	Nominated MCA
3. Hon. Charles Nyarang'o Keganda	Member	Bosamaro
4. Hon. Priscillah Nyatichi Mokora	Member	Nominated MCA
5. Hon. Duke Oyagi Masira	Member	Township

**c) Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the county budget making process. The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Duke Oyagi Masira	Chairperson	Township
2. Hon. Martha Marwa	Vice Chairperson	Nominated MCA
3. Hon. Thaddeus Momanyi Nyabaro	Member	Ekerenyo
4. Hon. Joel Nyang'au Ombong'i	Member	Bokeira
5. Hon. Alfayo Mabera Ngeresa	Member	Mekenene
6. Hon. Charles Nyarang'o Keganda	Member	Bosamaro
7. Hon. Abel Mokaya Mose	Member	Magwagwa
8. Hon. Henry Obwaya	Member	Gachuba
9. Hon. Samwel Ogeto	Member	Manga
10. Hon. Priscillah Nyatichi Mokora	Member	Nominated MCA
11. Hon. Josephine Atunga	Member	Nominated MCA

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**d) Implementation Committee**

The Implementation committee provides guidance for implementation of the resolutions, decisions or undertakings of the County Assembly. It is responsible for scrutinizing resolutions of the County Assembly including adopted committee reports, petitions and undertakings being given by the County Executive.

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Julius Matwere	Chairperson	Bonyamatuta
2. Hon. Edna Obara	Vice Chairperson	Nominated MCA
3. Hon. Reuben Minda Riechi	Member	Magombo
4. Hon. Josiah Mang'era	Member	Eseise
5. Hon. Joel Ombong'i	Member	Bokeira
6. Hon. Alfayo Ngeresa	Member	Mekenene
7. Hon. Henry Obwaya	Member	Gachuba
8. Hon. Thaddeus Nyabaro	Member	Ekerenyo
9. Hon. Evans Juma Matunda	Member	Nominated MCA
10. Hon. Lydia Mosiere	Member	Nominated MCA
11. Hon. Josephine Atunga	Member	Nominated MCA

**e) The County Assembly Procedures and Rules Committee**

The Procedures and rules is a County Assembly Standing committee that provides guidance for the process to be followed in administering operations of the County Assembly Standing Orders. The County Assembly Procedure and Rules Committee proposes rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the County Assembly, continue in force until amended or repealed by the County Assembly. The members who served in the committee during the year were;

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<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Enock Okero	Chairperson	Speaker
2. Hon. Thaddeus Nyabaro	Vice Chairperson	Deputy Speaker/Ekerenyo
3. Hon. Samuel Ogeto	Member	Manga
4. Hon. Joel Ombong'i	Member	Bokeira
5. Hon. Martha Marwa	Member	Nominated MCA

**f) Agriculture, Livestock and Fisheries Committee**

The Agriculture, Livestock and Fisheries Committee is a County Assembly sectoral committee that provides guidance on All matters relating to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals and veterinary services (excluding regulation of the profession). The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Josiah Mang'era	Chairperson	Esise
2. Hon. Beatrice Onyancha	Vice Chairperson	Nominated MCA
3. Hon. Dennis Kebaso	Member	Nyansiongo
4. Hon. Thomas Benecha	Member	Kiabonyoru
5. Hon. Geaorge Abuga	Member	Bogichora
6. Hon. Julius Nyang'ana	Member	Bomwagamo
7. Hon. Thaddeus Nyabaro	Member	Ekerenyo
8. Hon. Lydia Mosiere	Member	Nominated MCA
9. Hon. Kenneth Nyameino	Member	Gesima

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10. Hon. James Mating'a	Member	Kemera
11. Hon. Edna Obara	Member	Nominated MCA

**g) Environment, Water, Energy, Mining and Natural Resources Committee**

Environment, Water, Energy, Mining and Natural resources Committee is a County Assembly sectoral committee that provides guidance on all matters relating to electricity, gas and energy reticulation, water conservation and sanitation services, street lighting, implementation of specific national government policies on natural resources and environmental conservation, forestry, refuse removal, refuse dumps and solid waste disposal, control of air pollution, noise pollution, other public nuisances and outdoor advertising. The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Dennis Kebaso	Chairperson	Nyansiongo
2. Hon. Elijah Abere	Vice Chairperson	Nominated MCA
3. Hon. Nyambega Gisesa	Member	Rigoma
4. Hon. Zipporah Matundura	Member	Nominated MCA
5. Hon. Josiah Mang'era	Member	Esise
6. Hon. Samuel Ogeto	Member	Manga
7. Hon. Julius Matwere	Member	Bonyamatuta
8. Hon. Doris Nyamanga	Member	Nominated MCA
9. Hon. Evans Juma Matunda	Member	Nominated MCA
10. Hon. Joel Ombong'i	Member	Bokeira
11. Hon. Lydia Mosiere	Member	Nominated MCA

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**h) Sports, Youths, Gender, Culture and Social Services Committee**

Sports, Youths, Gender, Culture and Social Services Committee is a County Assembly sectoral committee that provides guidance on All matters relating to sports, youth, gender, cultural activities and facilities, public entertainment and public amenities, including betting, casinos and other forms of gambling, cinemas, video shows and hiring, libraries, museums, county parks, recreation facilities; liquor licensing, control of drugs and pornography, betting and lotteries. The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. James Mating'a	Chairperson	Kemera
2. Hon. Priscillah Nyatichi	Vice Chairperson	Nominated MCA
3. Hon. Dolphine Nyang'ara	Member	Nominated MCA
4. Hon. Dickson Machungo	Member	Nominated MCA
5. Hon. Edna Obara	Member	Nominated MCA
6. Hon. Doris Nyamanga	Member	Nominated MCA
7. Hon. Joel Ombong'i	Member	Bokeira
8. Hon. Lameck Sikweya	Member	Itibo
9. Hon. Evans Juma Matunda	Member	Nominated MCA
10. Hon. George Abuga	Member	Bogichora
11. Hon. Abel Mose	Member	Magwagwa

**i) Transport, Roads and Public Works Committee**

The Committee derives its mandate from provisions of Standing Order 191 (4) and as required in the Second Schedule of the County Assembly standing orders, the Committee's mandate is to oversee all matters related to county transport, including county roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works and services including

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storm water management systems in built-up areas and water and sanitation services. The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Henry Obwaya	Chairperson	Gachuba
2. Hon. Josephine Atunga	Vice Chairperson	Nominated MCA
3. Hon. Elijah Osiemo	Member	Nyamaiya
4. Hon. Alfayo Ngeresa	Member	Mekenene
5. Hon. Dolphine Nyang'ara	Member	Nominated MCA
6. Hon. Duke Masira	Member	Township
7. Hon. Charles Keganda	Member	Bosamaro
8. Hon. Reuben Minda Riechi	Member	Magombo
9. Hon. Kenneth Nyameino	Member	Gesima
10. Hon. Lameck Sikweya	Member	Itibo
11. Hon. Martha Marwa	Member	Nominated MCA

**j) Trade, Tourism and Cooperatives Development Committee**

Trade, Tourism and Cooperatives Development Committee is a sectoral Committee is responsible all matters relating to trade development and regulation, including markets, trade licenses (excluding regulation of professions); fair trading practices, local tourism, commerce and industry.

The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Alfayo Ngeresa	Chairperson	Mekenene
2. Hon. Lydia Mosiere	Vice Chairperson	Nominated MCA
3. Hon. Abel Mose	Member	Magwagwa

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4. Hon. Beatrice Onyancha	Member	Nominated MCA
5. Hon. Julius Nyang'ana	Member	Bomwagamo
6. Hon. Abigail Matini	Member	Nominated MCA
7. Hon. Thaddeus Nyabaro	Member	Ekerenyo
8. Hon. Edna Obara	Member	Nominated MCA
9. Hon. Evans Juma Matunda	Member	Nominated MCA
10. Hon. Julius Matwere	Member	Bonyamatuta
11. Hon. Josephine Atunga	Member	Nominated MCA

**k) Education Committee**

Education Committee is a sectoral Committee responsible for all matters relating to pre-primary education, village polytechnics, home craft centres and childcare facilities, children's welfare. The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Thomas Benecha	Chairperson	Kiabonyoru
2. Hon. Doris Nyamanga	Vice Chairperson	Nominated MCA
3. Hon. Alfayo Ngeresa	Member	Mekenene
4. Hon. Zipporah Matundura	Member	Nominated MCA
5. Hon. Edna Obara	Member	Nominated MCA
6. Hon. Beatrice Onyancha	Member	Nominated MCA
7. Hon. Samuel Ogeto	Member	Manga
8. Hon. Duke Masira	Member	Township
9. Hon. Kenneth Nyameino	Member	Gesima
10. Hon. Abel Mose	Member	Magwagwa

**NYAMIRA COUNTY ASSEMBLY  
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11. Hon. Lameck Sikweya	Member	Itibo
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**l) Health Services Committee**

Health Services Committee is a sectoral Committee responsible for all matters relating to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, funeral parlours and crematoria, licensing and control of undertakings that sell food to the public. The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Abel Mose	Chairperson	Magwagwa
2. Hon. Janerose Nyakundi	Vice Chairperson	Nominated MCA
3. Hon. Elijah Osiemo	Member	Nyamaiya
4. Hon. Henry Obwaya	Member	Gachuba
5. Hon. Duke Masira	Member	Township
6. Hon. Jemiah Nyakang'i	Member	Nominated MCA
7. Hon. Abigail Matini	Member	Nominated MCA
8. Hon. Priscillah Nyatichi	Member	Nominated MCA
9. Hon. Josiah Mang'era	Member	Esise
10. Hon. Julius Matwere	Member	Bonyamatuta
11. Hon. Elijah Abere	Member	Nominated MCA

**m) Finance, ICT and Economic Planning Committee**

Finance, ICT and Economic Planning Committee is a sectoral Committee responsible for All matters relating to County treasury, revenue policies, County economic planning and development

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including statistics and Information, Communication Technology. The members who served in the committee during the year were;

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
1. Hon. Charles Keganda	Chairperson	Bosamaro
2. Hon. Dolphine Nyang'ara	Vice Chairperson	Nominated MCA
3. Hon. Dennis Kebaso	Member	Nyansiongo
4. Hon. Josephine Atunga	Member	Nominated
5. Hon. Elijah Abere	Member	Nominated MCA
6. Hon. Samuel Ogeto	Member	Manga
7. Hon. Dickson Machungo	Member	Nominated MCA
8. Hon. Reuben Minda Riechi	Member	Magombo
9. Hon. Josiah Mang'era	Member	Esise
10. Hon. Henry Obwaya	Member	Gachuba
11. Hon. Martha Marwa	Member	Nominated MCA

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in line with Section 174(1) to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties. The members who served during the year are;

<b>Member</b>	<b>Designation</b>
1. CPA. Peter Oira Omanwa	Appointed Chairperson on 6 <sup>th</sup> May, 2023
2. CPA. Samuel Marube Ogega	Served as a Chairperson up to December, 2022
3. CPA. Rebecca Moraa Matunda	Re -appointed Vice Chairperson 6 <sup>th</sup> May, 2023
4. CPA. Naboth Ochieng Odera	Appointed Member 6 <sup>th</sup> May, 2023

**NYAMIRA COUNTY ASSEMBLY  
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5. Mr. Elijah Mong'are Onyancha	Served as a Member up to December, 2022
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**Communication with all Stakeholders**

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held an Annual consultative meeting in Nyamira town where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected four bills through public participation

**Risk management**

The County Assembly has ensured that there are arrangements to manage possible occurrence of risks within the institution. Through the Risks Management policy framework, the County Assembly is able to identify, assess and mitigate risks that may affect the operations of the County Assembly.

**Compliance**

The County Assembly is governed by the following laws and regulations;

- Article 185 of the Constitution that has vested legislative authority to the County Assembly. The County Assembly legislated various laws that assisted in governance of County departments among them was the Nyamira County Agricultural sector coordination Act, 2023.
- The County Assembly ensured that it is in compliance with the County Assembly's Service Act, 2017.

**NYAMIRA COUNTY ASSEMBLY  
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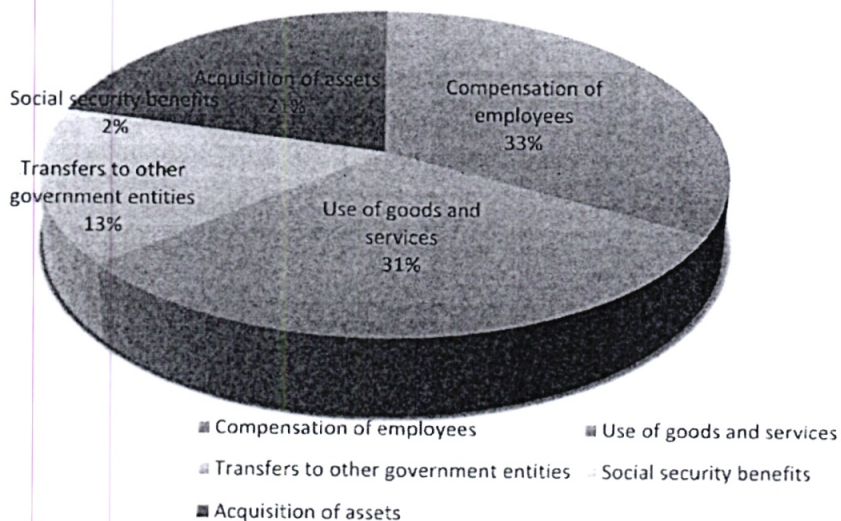
**4. FOREWORD BY THE CLERK OF THE ASSEMBLY**

Nyamira County Assembly has a mandate of legislating, representing the citizens and overseeing the functions of the County Executive. During the financial year, the Assembly legislated six laws that enhanced the operations of the County departments.

**(i) Budget performance**

The County Assembly had an original budget estimate of Kshs.833,070,587 that was increased during the supplementary budget approved by the County Assembly on 23<sup>rd</sup> May, 2023 to Kshs.927,070,587. Out of the budget estimate of Kshs. 927,070,587; Kshs. 872,447,972 or 94% was received and utilized as below;

**Budget Estimates vs Actual Expenditure**



As per the Pie Chart above, the County Assembly spent 33% of the total budget estimate of Kshs. 927,070,587 towards Compensation of employees, 31% towards use of goods and services; 21% towards Acquisition of assets; 13% towards transfer to other government entities and 2% towards social security benefits.

(ii) Operational Performance

- a) The following County laws were passed by the County Assembly and are expected to improve efficiency of operations of the County Government and benefit the population of the County.
- **The Nyamira County Appropriation Act, 2023**  
An Act of Nyamira of Nyamira County to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the services of the year ending 30<sup>th</sup> June, 2023 and to appropriate that sum for public services and purposes.
  - **The Nyamira County First Supplementary Appropriation Act, 2023**  
An Act of Nyamira County to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the services of the year ending on the 30<sup>th</sup> June, 2023 and to appropriate that sum for public services and purposes.
  - **The Nyamira County Second Supplementary Appropriation Act, 2023**  
An Act of Nyamira County to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the services of the year ending on the 30<sup>th</sup> June, 2023 and to appropriate that sum for public services and purposes.
  - **The Nyamira County Livestock Act, 2023**  
An Act of Nyamira County to provide for the development of the livestock sector and the regulation of livestock inputs and livestock products. Capacity building in the livestock sector and for the connected purposes.
  - **The Nyamira County Finance Act, 2023**  
An Act of Nyamira County to provide for the imposition or variation of fees, charges, licences, rents or rates for services pursuant to Article 209 and 210 of the Constitution of Kenya 2010 and for the connected purposes.
  - **The Nyamira County Agricultural Sector Coordination Act, 2023**  
An Act of Nyamira County Assembly to establish a framework for coordination, consultation and cooperation amongst various agricultural sector players in the county and to establish mechanisms for intra-sectoral disputes resolution and for connected purposes.

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**b) The County Budget Process**

The County Budget planning documents and the County Programme Based Budget were processed as follows;

<b>S/No.</b>	<b>Document Name</b>	<b>Date Approved by the County Assembly</b>
i.	Annual Development Plan FY2022/2023	16 <sup>th</sup> November, 2021
ii.	County Fiscal Strategy Paper, 2023	10 <sup>th</sup> February, 2022
iii.	Annual Estimates of Review & Expenditure: FY2022/2023	31 <sup>st</sup> May, 2022
iv.	1st Supplementary Budget Estimates: FY2022/2023	21 <sup>st</sup> December, 2022
v.	2 <sup>nd</sup> Supplementary Budget Estimates: FY2022/2023	23 <sup>rd</sup> May, 2023

**c) The County Assembly committees, their mandates and their successes over the period.**

**i. The County Budget & Appropriation Committee**

- To investigate, inquire into and report on all matters related to coordination control and monitoring of the County Budget estimates.
  - Discuss and review the estimates and make recommendations to the County Assembly.
  - Examine the County Budget Policy Statement presented to the County Assembly.
  - Examine the Bills related to the National Budget including the Appropriations Bill.
  - Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.
- The committee deliberated and presented before the County Assembly for approval the County Appropriations bill that helped the County Government in utilization of the allocated resources.

**ii. The County Public Accounts and Investment committee**

- The Committee is responsible for examination of the accounts showing appropriations of the sum voted by the County Assembly to meet public expenditure and of such other accounts laid before the County Assembly.

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- The committee deliberated on audit reports for County Government of Nyamira for the financial year 2019/2020.
  
- iii. The County Education Committee**
  - The County Education committee is responsible for all matters related to pre-primary education, village polytechnic, home craft centres and childcare facilities.
  - The County Education committee oversighted the allocation of bursary funding to the needy students in the County. The committee equally monitored the status of ECDE facilities within Nyamira County.
  
- iv. The County Roads Committee**
  - The County Roads Committee is responsible on all matters related to county transport, including county roads, street lighting, traffic and parking, public road transport; county public works and services including monitoring of public facilities constructed using county resources.
  - The County Roads Committee monitored closely the ongoing tarmacking of the County roads.
  
- v. The County Health Committee**
  - The County Health Committee is responsible for all matters related to County Health services including in particular County Health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal.
  - The county Health committee provided oversight to the County department of Health by frequently visiting the County Health facilities and ensuring that they meet the required health standards.
  
- d) Highlights on the oversight role of the County Assembly.**

The County Assembly discharged its role of oversight to the County Government by ensuring that sufficient resources are allocated to various County departments and ensuring that the resources allocated are utilized towards benefiting the County citizens. The County Assembly oversight role is performed through the County Assembly committees.

**(iii) Performance of key development projects**

a) Key development projects that the County Assembly planned to undertake.

**i. Construction of County Assembly office block**

The project commenced on 13<sup>th</sup> June, 2018 and the contract was to be completed by June, 2022. The contractor sought extension up to 20<sup>th</sup> July, 2023 to enable him complete the works. The contractor was not able to do the final finishing of the project within the extension period, the contractor has further sought extension and awarded by project implementation team an extension of three months to enable him complete the remaining work.

**ii. Construction of ward offices**

The work of construction of twenty ward offices commenced on 5<sup>th</sup> May, 2021, the ward offices were completed during the financial year and are now being utilised by the Members of the County Assembly.

**iii. Automatic Changeover stand – by generator**

The generator was supplied and installed in the County Assembly and it is in a working condition.

**b) The progress made and how if completed, will improve the effectiveness and efficiency of operations.**

The County Assembly office block is at the final stages and is expected to be completed within the financial year 2023/2024. Once the office block is completed it will host the MCAs and staff of the county assembly who will be able to serve the members of the public effectively.

**c) Efforts by the County Assembly to treat its own suppliers responsibly**

The County Assembly has conducted its procurement processes in an open and transparent manner in order to promote fair competition. As exhibited in the procurement plan, the County Assembly has strictly adhered to and awarded contracts to the reserved categories

**NYAMIRA COUNTY ASSEMBLY  
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whenever awarding contracts to suppliers. The County Assembly has equally honoured its financial obligations whenever they fall due.

**(iv) Comment on value-for-money achievements**

- The ward offices constructed have ensured that the MCAs are within easy reach with their electorates. The offices have also helped proper coordination of public participation and engagements within the wards.
- The stand by generator has ensured that in cases of power failure, the sessions of the County Assembly runs uninterrupted.
- Completion of the County Assembly office block will ensure that committee activities are conducted within the County Assembly precinct's, this will further enable members of the public participate in such forums to give their views and inputs.

**(v) Challenges and Recommended Way Forward**

- The delayed completion of the County Assembly office that was mainly caused by suspension of construction in the year 2021 has caused difficulties in sharing of one board room that is now used to hold committee meetings. Completion of the offices will ensure that committee are able to have conference rooms for their committee sittings.
- The County Assembly still encounters challenges of break downs in the Integrated Financial Management System and hence resulting into delays in making payments to the suppliers.
- Delays in disbursement of funds caused a lot of inconveniences especially with the statutory deductions that requires specific timelines for payments.



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**Daniel Oginda Orina**

**Clerk of the County Assembly**

**NYAMIRA COUNTY ASSEMBLY  
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**5. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY  
PREDETERMINED OBJECTIVES**

**Strategic development objectives**

The key mandate of the Nyamira County Assembly is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023.

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Remarks</b>
Legislation, oversight and representation	Ten Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2023 six number of bills were passed by the County Assembly	The County Assembly commenced its operations in October after inducting the new MCAs on their roles
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	There was an Increased efficiency in County Assembly operations	The County Assembly's standing orders were reviewed and resulted to Amended standing orders	Effective management of County Assembly operations
<b>Program 2</b> General Administration	To provide effective and efficient to support services for effective execution of technical mandates of the County Assembly	Infrastructural development and improvement, training of staff and payment of utility bills and salaries	Construction of ward offices and office block to cater for MCAs and staff of the County Assembly	Twenty Ward offices completed and office block on-going	Delayed funding

**6. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

**a) Sustainability strategy and profile**

The Members of the County Assembly and staff have been trained on their roles. The key roles of the County Assembly are representation, legislation and oversight. Emphasis has been on constant capacity building of the members of the County Assembly in order to promote good governance and ethical values. The County Assembly has ensured that resources though scarce are allocated to the marginalised groups including the youths in order to promote creation of employment within the County. The County Assembly equally has development stakeholders' engagements by promoting public involvement in County affairs through public participations.

**b) Environmental performance**

The County Assembly has embraced virtual operations especially for the activities of the committees and plenary sittings. As a way to reduce usage of papers, the County Assembly has embraced technology and is currently exploring a possibility of operating a e-parliament that will allow the Members of the County Assembly access and conduct plenary and committee sittings through a platform framework. This will not only allow MCAs and staff work from their comforts but encourage use of technology in the operations of the County Assembly. The County Assembly is still exploring ways of disposing electronic waste and other solid waste.

**c) Employee welfare**

The County Assembly has ensured that Employee welfare is well taken care off. The hiring of employees is guided by the Employment Act where gender ratio is a key consideration in all recruitments done by the County Assembly. The County Assembly conducts trainings to its employees especially under the Kenya School of Government (KSG) so as to ensure that they are aligned with the emerging issues in the global markets. There are annual employee appraisals done in order to reward the deserving employees through job promotions. In order to comply with the Occupational Safety and Health Act of 2007, (OSHA), the County Assembly ensures that its employees work under a secure environment. Hardworking employees and adequately rewarded and compensated in order to retain their skills within the organisation.

**d) Market place practices-**

The organisation should outline its efforts to:

**i. Responsible Supply chain and supplier relations-**

The County Assembly ensures that it maintain a transparent and open relationship with its service provider by providing a platform for fair competition. All service providers are treated in an equal measure and in case of procurement processes, they are treated as equal competitors. Payment to the service providers is also done after the supply has been done and when the financial obligation falls due.

**ii. Responsible ethical practices-**

The County Assembly has provided a corruption free environment to the members of the County Assembly and the staff. Further to that, the County Assembly has also documented a code of ethics that aids ethical governance within the County Assembly.

**iii. Stewardship of goods and services**

The County Assembly as a custodian of the citizens has always ensured that the citizen is given quality goods and services by the County Government. The County Assembly continuously assesses public goods such as quality of roads, water, early and tertiary education and hospital facilities offered to the citizens through the County Assembly committees.

**e) Community Engagements**

The County Assembly has been in the forefront in engaging the County residents on matters relating to governance of the affairs of the County Government. During the year, the County Assembly undertook public participation on the key legislation including the County Budget Estimates 2023, The Nyamira County Finance Act, 2023 and The Nyamira County Agricultural Sector Coordination Act, 2023. The County Assembly through the Committee on education has equally promoted education through support of needy students by ensuring that they get financial support from the County bursary kitty in order to support their education. The County Assembly has equally advocated for protection of springs and tree planting so as to safeguard the environment and ensure steady supply of clean drinking water.

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**7.STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Nyamira County Assembly to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended 30<sup>th</sup> June, 2023. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30<sup>th</sup> June, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Assembly'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 Clerk confirms that the County Assembly'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.

**NYAMIRA COUNTY ASSEMBLY  
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**Approval of the financial statements**

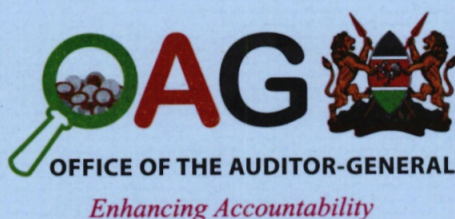
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 26<sup>th</sup> September, 2023.



.....  
**Daniel Oginda Orina**  
**Clerk of the County Assembly**

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON NYAMIRA COUNTY ASSEMBLY FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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, risk management environment and 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 Nyamira County Assembly set out on pages 1 to 23, which comprise of the statement of financial assets and liabilities

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*Report of the Auditor-General on County Assembly of Nyamira for the year ended 30 June, 2023*

as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nyamira County Assembly as at 30 June, 2023 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. Inaccuracy in the Statement of Cash Flows**

Statement of cash flows reflects decrease in deposits and retentions balance of Kshs.6,681,774 as disclosed in Note 10 to the financial statements. Review of Note 8 in respect to changes in third party deposits and reflects comparative balance of Kshs.25,863,211 and supporting documents including IFMIS payments and retention ledger revealed amounts of Kshs.16,559,967 and Kshs.16,497,707 in respect of deposits to the account and payments to contractors respectively resulting to recalculated closing third party deposits and retention balance of Kshs.25,925,471 which is an increase of Kshs.62,260 resulting to an unexplained and unreconciled variance of Kshs.6,744,034.

In the circumstances, the accuracy and completeness of an amount of Kshs.6,681,774 in respect of decrease in deposits and retentions could not be confirmed.

#### **2. Unsupported Basic Wages of Temporary Employees**

The statement of receipts and payments reflects compensation of employee of an amount of Kshs.304,964,323 which includes an amount of Kshs.66,437,551 in respect of basic wages of temporary employees and as disclosed in Note 2 to the financial statement. Out of the amount, Kshs.22,366,800 was paid to 99 Nos. staff who are employed at the ward offices. However, supporting documents including the payment details and recommendation of employment by the County Assembly public service Board was not provided for audit review.

In the circumstances, the validity and accuracy of the expenditure of an amount of Kshs.22,366,800 in respect of basic wages of temporary employees could not be confirmed.

#### **3. Unsupported Expenditure on Hospitality Supplies and Services**

The statement of receipts and payments reflects use of goods and services of an amount of Kshs.285,755,986 as disclosed in Note 3 to the financial statements which includes an

amount of Kshs.19,354,400 in respect of hospitality supplies and services. However, review of supporting documents including payment vouchers, invoices, and list of participants reveals that expenditure of Kshs.5,114,600 were payments made for conferences facilitation outside the County who's activities were not disclosed and supported.

In the circumstances, the occurrence and validity of the expenditure of Kshs.5,114,600 in respect of hospitality supplies and services could not be confirmed.

#### **4. Unsupported Office and General Supplies and Services**

The statement of receipts and payments reflects use of goods and services of an amount of Kshs.285,755,986 as disclosed in Note 3 to the financial statements which includes an amount of Kshs.4,771,718 in respect to office and general supplies and services. The items purchased included stationery, cleaning materials, toners and cartridges. However, purchases of Kshs.4,383,458 were not recorded in the stores ledgers/registers and there were issue notes (S11) to confirm the point of use.

In the circumstances, the validity of office and general supplies and services expenditure of Kshs.4,383,458 could not be confirmed.

#### **5. Cash Transfer to County Assembly of Nyamira**

The statements of receipts and payments reflects transfers to other government entities of an amount of Kshs.127,000,000 in respect of mortgage scheme fund and as disclosed in Note 4 to the financial statements. Further, review of the payment details and bank statements revealed that an amount totaling to Kshs.74,350,455 was transferred on different dates to County Assembly of Nyamira imprest bank account. However, the transfers were not disclosed in the financial statements and were not supported with bank statements, expenditure budget requisitions, expenditure returns and imprest register.

In the circumstances, the accuracy, completeness and propriety of the transfers of Kshs.74,350,455 in respect of cash transfers to County Assembly of Nyamira could not be confirmed.

#### **6. Transfers to Nyamira County Assembly Mortgage and Car Loan**

The statements of receipts and payments reflects transfers to other government entities of an amount of Kshs.127,000,000 in respect of mortgage and car loan scheme fund and as disclosed in Note 4 to the financial statements. However, review of the County Assembly recurrent bank statements and IFMIs payment details for the year revealed that amounts totalling Kshs.174,859,860 and Kshs.180,711,654 were indicated transferred to the mortgage and car loan scheme fund by each record respectively resulting to unexplained and unreconciled variance of Kshs.47,859,860 and Kshs.53,711,654.

In the circumstances, the accuracy, completeness of an amount of Kshs.127,000,000 in respect of mortgage and car loan scheme fund could not be confirmed.

## **7. Cash and Cash Equivalents Balance**

### **7.1 Recurrent Account**

As disclosed in Note 7 to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.19,318,802 which includes balance of Kshs.58 in respect of the County Assembly Recurrent Account. Further, the certificate of bank balance reflects bank balance of Kshs.428,631. However, bank reconciliation statement as at 30 June, 2023 reflects balance of Kshs.28,629,102 in respect of receipts in cash book not yet recorded in bank statement not supported. Similarly, the bank reconciliation statements reflect payments totalling to Kshs.29,057,676 which were made in cashbook but not in the bank. The supporting detailed schedule for the payments provided did not include the date of payments and were not supported with bank statements.

### **7.2 Development Account**

As disclosed in Note 7 to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.19,318,802 which includes balance of Kshs.58 in respect of the County Assembly Development Account. However, review of the certificate of bank balances in respect of development account revealed balance of Kshs.3 which is at variance with the bank statements balance of Kshs.43,478,760 as at 30 June, 2023 resulting to unexplained and unreconciled variance of Kshs.43,478,757.

Further, bank reconciliation statement as at 30 June, 2023 reflects balance of Kshs.43,478,757 in respect of receipts in cash book not yet recorded in bank statement not supported. Similarly, the bank reconciliation statements reflect payments totalling to Kshs.43,478,757 which were made in cashbook but not in the bank. The supporting detailed schedule for the payments provided did not include the date of payments and were not supported with bank statements.

### **7.3 Deposit Account**

As disclosed in Note 7 to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.19,318,802 which includes balance of Kshs.19,181,437 in respect of the County Assembly Deposit Account. Further, the certificate of bank balance for the account reflected a bank balance of Kshs.19,181,437. However, review of the supporting schedules provided revealed balance of Kshs.9,815,934 was deposited in the account which is at variance with the IFMIS payment details of amount totalling to Kshs.16,559,967 paid to the account resulting to an unexplained and unreconciled variance of Kshs.6,744,003.

#### **7.4 Imprest Account**

As disclosed in Note 7 to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.19,318,802 which includes balance of Kshs.2,313 in respect of the County Assembly imprest Account. Further, the certificate of bank balance reflects bank balance of Kshs.214,042. However, bank reconciliation statement as at 30 June, 2023 reflects balance of Kshs.5,421,240 in respect of receipts in cash book not yet recorded in bank statement not supported. Similarly the bank reconciliation statements reflects payments totalling to Kshs.5,632,962 which were made in cashbook but not in the bank whose supporting detailed schedule for the payments were not provided for audit review.

#### **7.5 Salaries Account**

As disclosed in Note 7 to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.19,318,8092 which includes balance of Kshs.2,118,915 in respect of the County Assembly Salaries Account. Further, the certificate of bank balance reflects bank balance of Kshs.2.253,906. However, bank reconciliation statements reflects payments totalling to Kshs.2,118,915 which were made in cashbook but not in the bank. The supporting detailed schedule for the payments provided did not include the date of payments and were not supported with bank statements.

In the circumstances, the accuracy and completeness of the cashbook balance of Kshs.19,318,437 could not be confirmed.

#### **8. Non-Disclosure of Outstanding Imprest**

The statement of financial assets and liabilities did not disclosed balance in respect of outstanding imprests. However, review of the bank reconciliation statements in respect of recurrent expenditure provided for audit in support of the cash and cash equivalent balance revealed total payments of Kshs.29,057,676 that were made in cash book but not in the bank (unpresented cheques) which includes total of Kshs.21,645,400 payments to staff which relates to imprests not surrendered.

In the circumstances, the accuracy and completeness of the Nil balance in respect of unsurrendered imprest could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Nyamira County Assembly Management in accordance with ISSAI 130 on the 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.

## **Emphasis of Matter**

### **1. Budgetary Control and Performance**

The Statement of comparison of budget and actual amounts: recurrent and development combined for the period ended 30 June, 2023 reflects final receipts budget of Kshs.927,070,587 and actual on comparable basis receipts of Kshs.872,447,972 resulting to underfunding of revenue of an amount of Kshs.54,622,615 or 6% of the budget. Similarly the statement reflects payments budget of Kshs.927,070,587 and actual on comparable basis expenditure of Kshs.872,412,911 resulting to under-absorption of expenditure of Kshs.54,657,676 or 6% of the budgeted amount.

In circumstances, the underfunding and under-absorption could have adversely affected provision of services to the stakeholders of the County Assembly.

### **2. Pending Bills**

Other important Disclosures Note1 and Annexure 1 to the financial statements reflects pending accounts payable balance of Kshs.41,773,934 which were not settled during the year under review but were carried forward to 2023/2024 financial year. The Management has presented payment vouchers indicating that the pending bills have since been cleared. However, the payments were not supported with invoices and bank statements.

Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

As disclosed under the progress on follow up of auditor's recommendation section of the financial statements, included eight (8) prior year issues. However, the Management indicated that four (4) and remaining four (4) not resolved. However, Management did not provide reports and invitations from the oversight committee's detailing the deliberations and recommendations of the committees. Further, no explanations have been provided for the delay in resolving the outstanding issues.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on lawfulness and Effectiveness in Use of Public Resources, 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. Non-Compliance with Cut-Off Date**

The statement of receipts and payments reflects total payments of Kshs.872,412,911. However, included in the amounts is total amount of Kshs.75,082,148 comprising recurrent expenditure of an amount of Kshs.29,057,676 and development expenditure of Kshs.46,024,472 made after the financial year cut-off date of 30 June, 2023 in breach of Regulation 97(1)(4) of the Public Finance Management Act (County Government) Regulations, 2015 which prohibits cash transactions after the financial year cut off.

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

### **2. Non-Compliance with Law on Ethnic Composition**

The County Assembly has a total staff of two hundred and forty-nine (249) employees. However, the staff number comprised of two hundred and forty six (246) members of staff from the dominant ethnic group forming 99% of the total staff composition. This is contrary to Section 65(1)(e) of the County Government 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. It is not clear what action the management is taking to remedy the anomaly.

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

### **3. Unsupported Recruitment of Staff**

As disclosed in Note 2 to the financial statement, the statement of receipts and payments reflects compensation of employee of an amount of Kshs.304,964,323 which includes an amount of Kshs.22,366,800 paid to ninety-nine (99) staff employed at the ward offices recruited during the year. However, supporting documents including the advertisements, appointment of recruitment panels, shortlisted candidates and interview performance report and recommendation of the County Assembly public service Board was not provided for audit review. This contravenes Section 12(7)(b) of the County Government

Act, 2012 which provides that the County Assembly Service Board is responsible for constituting offices in the County Assembly services, and appointing and supervising office holders.

In the circumstances, Management was in breach of the law and the fairness in the recruitment process and propriety of the expenditure in respect of employee cost could not be confirmed.

#### **4. Delay in completion of Construction works of Nyamira County Assembly Offices Block**

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.138,871,283 which includes an amount of Kshs.137,377,383 in respects of construction of buildings which further includes an amount of Kshs.47,100,000 for the completion of the construction works of Nyamira County Assembly Offices block. The County Assembly entered into a contract with a local contractor for the construction works of Nyamira County Assembly Offices block at a contract sum of Kshs.367,000,000 project site with completion date of 30 June, 2021 which was later extended by 52 weeks with effect from 13 June, 2021 to allow the contractor to finalize the works. On 20 July, 2023 the contract implementation team further approved another extension of 26 weeks to 20 December, 2023. Audit verification on 23 November, 2023 revealed that the contractor was on site but work still incomplete. The Management indicated that amount spent as at 30 June, 2023 was Kshs.152,816,506 or 42% of works certified. However, supporting documents including interim payment certificate and Project Implementation Committee reports on reasons for delay in the project completion dates and subsequent extensions on project timelines were not provided for audit review.

In the circumstance, the County Government may not obtain value for money and the expected benefits from the projects to the residents of Nyamira County may not be realized.

#### **5. Stalled Works on Completion of the Construction of Bomwagamo Ward Office**

The County Assembly entered into a contract with a local contractor for the proposed construction of a ward office at Bomwagamo at a contract price of Kshs.6,666,305. The contract period was 548 days commencing on 18 May, 2021 with completion date of 5 November, 2022. However, review of the supporting documents including the correspondences revealed that the Director of Supply Chain Management recommended to the Accounting Officer vide a memo dated 20 April, 2023, for the termination of the contract due to breach of contract after the 67% completion of the works. Further, review of the payment details revealed that the contractor had been paid total amount of Kshs.4,499,305 or 67% of the contract sum. Audit verification of the project in November, 2023, revealed that the Accounting Officer had not responded to the memo, the project was incomplete and the contractor was not on site.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions 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 controls, 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 the Management and those Charged with Governance**

The 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 controls as the 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 controls, risk management and governance.

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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 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 Assembly'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 Assembly 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 Assembly 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.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

16 February, 2024

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

		2022-2023	2021-2022
	Note	KShs	KShs
<b>Receipts</b>			
Transfers from the CRF	1	872,447,972	784,723,483
<b>Total receipts</b>		<b>872,447,972</b>	<b>784,723,483</b>
<b>Payments</b>			
Compensation of employees	2	304,964,323	335,098,676
Use of goods and services	3	285,755,986	319,650,327
Transfers to other government entities	4	127,000,000	-
Social security benefits	5	15,821,319	14,664,670
Acquisition of assets	6	138,871,283	115,439,535
<b>Total payments</b>		<b>872,412,911</b>	<b>784,853,208</b>
<b>Surplus/(deficit) for the year</b>		<b>35,061</b>	<b>(129,725)</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26<sup>th</sup> September, 2023 and signed by:



.....  
**Daniel Oginda Orina**  
Clerk of the Assembly



.....  
**CPA. Leonard Nyamasege**  
Director Finance – County Assembly  
ICPAK Member No: 10008

NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023

10. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2023

		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
<b>Cash and cash equivalents</b>			
Bank balances	7	19,318,802	25,965,515
<b>Total cash and cash equivalents</b>		<b>19,318,802</b>	<b>25,965,515</b>
<b>Total financial assets</b>		<b>19,318,802</b>	<b>25,965,515</b>
<b>Financial liabilities</b>			
Third party deposits and retentions	8	19,181,437	25,863,211
<b>Net financial assets</b>		<b>137,365</b>	<b>102,304</b>
<b>Represented by</b>			
Fund balance b/fwd	9	102,304	232,029
Surplus/(deficit) for the year		35,061	(129,725)
<b>Net Financial Position</b>		<b>137,365</b>	<b>102,304</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26<sup>th</sup> September, 2023 and signed by:



.....

**Daniel Oginda Orina**  
Clerk of the Assembly



.....

**CPA. Leonard Nyamasege**  
Director Finance – County Assembly  
ICPAK Member No: 10008

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**11. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

		2022-2023	2021-2022
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	872,447,972	784,723,483
<b>Total receipts from operating income</b>		<b>872,447,972</b>	<b>784,723,483</b>
<b>Payments for operating expenses</b>			
Compensation of employees	2	(304,964,323)	(335,098,676)
Use of goods and services	3	(285,755,986)	(319,650,327)
Transfers to other government entities	4	(127,000,000)	-
Social security benefits	5	(15,821,319)	(14,664,670)
<b>Total payments for operating expenses</b>		<b>(733,541,628)</b>	<b>(669,413,673)</b>
<b>Net receipts from operating activities</b>		<b>138,906,344</b>	<b>115,309,810</b>
<b>Adjusted for:</b>			
(Decrease)/Increase in accounts payable:	10	(6,681,774)	7,427,657
<b>Net cash flows from operating activities</b>		<b>132,224,570</b>	<b>122,737,467</b>
<b>Cashflow from investing activities</b>			
Acquisition of assets	6	(138,871,283)	(115,439,535)
<b>Net cash flows from investing activities</b>		<b>(138,871,283)</b>	<b>(115,439,535)</b>
<b>Net increase in cash and cash equivalents</b>		<b>(6,646,713)</b>	<b>7,297,932</b>
<b>Cash &amp; cash equivalent at Start of the year</b>		<b>25,965,515</b>	<b>18,667,583</b>
<b>Cash &amp; cash equivalent at end of the year</b>		<b>19,318,802</b>	<b>25,965,515</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26<sup>th</sup> September, 2023 and signed by:



**Daniel Oginda Orina**  
Clerk of the Assembly



**CPA. Leonard Nyamasege**  
Director Finance – County Assembly  
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**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

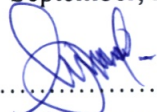
**12. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT FOR  
YEAR ENDED 30<sup>TH</sup> JUNE 2023**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	833,070,587	94,000,000	927,070,587	872,447,972	54,622,615	94%
<b>Total</b>	<b>833,070,587</b>	<b>94,000,000</b>	<b>927,070,587</b>	<b>872,447,972</b>	<b>54,622,615</b>	<b>94%</b>
<b>Payments</b>						
Compensation of employees	319,728,266	(14,760,896)	304,967,370	304,964,323	3,047	100%
Use of goods and services	263,667,909	22,120,308	285,788,217	285,755,986	32,231	100%
Transfers to other government entities	100,000,000	27,000,000	127,000,000	127,000,000	-	100%
Social security benefits	22,574,412	(6,754,412)	15,820,000	15,821,319	(1,319)	100%
Acquisition of assets	127,100,000	66,395,000	193,495,000	138,871,283	54,623,717	72%
<b>Total</b>	<b>833,070,587</b>	<b>94,000,000</b>	<b>927,070,587</b>	<b>872,412,911</b>	<b>54,657,676</b>	<b>94%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,061</b>	<b>(35,061)</b>	<b>-</b>

- Utilization of Acquisition of assets at 72% was due to delay in execution of work by the contractor for construction of office block. Certificate of work done of **Kshs.39,855,551** was raised on 29<sup>th</sup> June, 2023 and it was not possible to pay it by 30<sup>th</sup> June, 2023. The certificate has been reflected under Accounts Payable. Had this certificate been paid the budget utilization could have been at 92% and not 72% incurred.

The Nyamira County Assembly financial statements were approved on 26<sup>th</sup> September, 2023 and signed by:

  
.....  
**Daniel Oginda Orina**  
Clerk of the Assembly

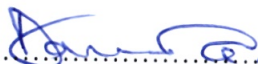
  
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Director Finance – County Assembly  
ICPAK Member No: 10008

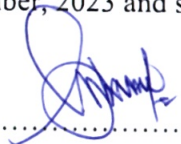
**NYAMIRA COUNTY ASSEMBLY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**12A STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	608,070,587	127,000,000	735,070,587	735,070,587	-	100%
<b>Total</b>	<b>608,070,587</b>	<b>127,000,000</b>	<b>735,070,587</b>	<b>735,070,587</b>	<b>-</b>	<b>100%</b>
<b>Payments</b>						
Compensation of employees	319,728,266	(14,760,896)	304,967,370	304,964,323	3,047	100%
Use of goods and services	263,667,909	22,120,308	285,788,217	285,755,986	32,231	100%
Transfers to other government entities	-	127,000,000	127,000,000	127,000,000	-	100%
Social security benefits	22,574,412	(6,754,412)	15,820,000	15,821,319	(1,319)	100%
Acquisition of assets	2,100,000	(605,000)	1,495,000	1,493,900	1,100	100%
<b>Total</b>	<b>608,070,587</b>	<b>127,000,000</b>	<b>735,070,587</b>	<b>735,035,528</b>	<b>35,061</b>	<b>100%</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,061</b>		<b>-</b>

The Nyamira County Assembly financial statements were approved on 26<sup>th</sup> September, 2023 and signed by:

  
 .....  
**Daniel Oginda Orina**  
 Clerk of the Assembly

  
 .....  
**CPA. Leonard Nyamasege**  
 Director Finance – County Assembly  
 ICPAK Member No: 10008

NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

12B STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR  
ENDED 30<sup>TH</sup> JUNE 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	225,000,000	(33,000,000)	192,000,000	137,377,385	54,622,615	72%
<b>Total</b>	<b>225,000,000</b>	<b>(33,000,000)</b>	<b>192,000,000</b>	<b>137,377,385</b>	<b>54,622,615</b>	<b>72%</b>
<b>Payments</b>						
Transfers to other government entities	100,000,000	(100,000,000)	-	-	-	-
Acquisition of assets	125,000,000	67,000,000	192,000,000	137,377,383	54,622,617	72%
<b>Total</b>	<b>225,000,000</b>	<b>(33,000,000)</b>	<b>192,000,000</b>	<b>137,377,383</b>	<b>54,622,617</b>	<b>72%</b>
<b>Surplus</b>	-	-	-	2	(2)	-

- Utilization of Acquisition of assets of 72% was due to delay in execution of work by the contractor for construction of office block. Certificate of work done of **Kshs.39,855,551** was raised on 29<sup>th</sup> June, 2023 and it was not possible to pay it by 30<sup>th</sup> June, 2023. The certificate has been reflected under Accounts Payable. Had this certificate been paid the budget utilization could have been at 92% and not 72% incurred.

The Nyamira County Assembly financial statements were approved on 26<sup>th</sup> September, 2023 and signed by:

.....  
Daniel Oginda Orina  
Clerk of the Assembly

.....  
CPA. Leonard Nyamasege  
Director Finance – County Assembly  
ICPAK Member No: 10008

NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2023

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2023	2023	2023
	Kshs	Kshs	Kshs	Kshs	%
<b>Programme 1: Policy Planning, general administration &amp; support services</b>	333,926,193	134,549,881	468,476,074	468,474,814	100%
Sub-Programme 1: General administration & support services	259,226,662	120,251,957	379,478,619	379,477,992	100%
Sub-Programme 2: Policy and planning	74,699,531	14,297,924	88,997,455	88,996,822	100%
<b>Programme 2: Committees management services</b>	23,959,000	10,298,900	34,257,900	34,250,700	100%
Sub-Programme 1: Committee management services	23,959,000	10,298,900	34,257,900	34,250,700	100%
<b>Programme 3: Legislation, representation &amp; infrastructural development</b>	475,185,394	(50,848,781)	424,336,613	369,687,397	87%
Sub-Programme 1: Legislation	250,185,394	(17,848,781)	232,336,613	232,310,014	100%
Sub-Programme 2: Representation and infrastructural development	225,000,000	(33,000,000)	192,000,000	137,377,383	72%
<b>Total</b>	<b>833,070,587</b>	<b>94,000,000</b>	<b>927,070,587</b>	<b>872,412,911</b>	<b>94%</b>

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**14. SIGNIFICANT ACCOUNTING POLICIES**

The Significant 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 third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Nyamira County Assembly 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 Nyamira County Assembly**

The financial statements are for Nyamira County Assembly. The financial statements encompass the reporting Nyamira County Assembly as specified in section 164 of PFM Act 2012.

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

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**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

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 Nyamira County Assembly.

**ii) Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

**b) Recognition of payments**

The Nyamira County Assembly recognises all expenses when the event occurs, and the related cash has actually been paid out by the Nyamira County Assembly.

**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) 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 Nyamira County Assembly 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 Nyamira County Assembly 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 Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**7. 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 30<sup>th</sup> June 2023, this amounted to **KShs.19,181,437** compared to **KShs.25,863,211** in prior period as indicated on note 10. There were no other restrictions on cash during the year.

**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. There were no imprests not surrendered as at 30<sup>th</sup> June, 2023 to be disclosed in the financial statements.

**9. Third party deposits and retention**

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

**10. 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 Nyamira County Assembly fixed asset register a summary of which is provided as a memorandum to these financial statements.

**11. 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 Nyamira County Assembly at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

### **12. Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Nyamira County Assembly 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. There were no contingent liabilities to be reported in this financial statement.

### **13. Contingent Assets**

The Nyamira County Assembly 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 Nyamira County Assembly 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.

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

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**Significant Accounting Policies (Continued)**

**14. 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 Assembly's budget was approved as required by Law and as detailed in the County Revenue Allocation Act 2022. The original budget was approved by the County Assembly on 16<sup>th</sup> May, 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There were two supplementary budget passed in the year. The first supplementary budget was approved by the County Assembly on 21<sup>st</sup> December, 2022 while the second supplementary budget was approved on 23<sup>rd</sup> May, 2023. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

There were no prior period adjustments.

**18. Related Party Transactions**

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

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

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**15. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CRF**

	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from the county treasury for Q1	69,377,088	186,933,573
Transfers from the county treasury for Q2	227,513,393	241,331,983
Transfers from the county treasury for Q3	255,544,379	136,282,972
Transfers from the county treasury for Q4	320,013,112	220,174,955
<b>Cumulative amount</b>	<b>872,447,972</b>	<b>784,723,483</b>

**Annex 3: Reconciliation of transfers between the CT and the CA as at 30<sup>th</sup> June, 2023**

**2. COMPENSATION OF EMPLOYEES**

	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	109,370,550	117,647,670
Basic wages of temporary employees	66,437,551	76,072,910
Personal allowances paid as part of salary	105,996,899	119,491,571
Personal allowances paid as reimbursements	3,082,000	3,466,000
Employer contribution to compulsory national social schemes	20,077,323	18,420,525
<b>Total</b>	<b>304,964,323</b>	<b>335,098,676</b>

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. USE OF GOODS AND SERVICES**

	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	306,256	522,459
Communication, supplies and services	809,450	726,067
Domestic travel and subsistence	191,517,615	213,673,610
Foreign travel and subsistence	17,553,316	10,756,965
Printing, advertising and information supplies & services	2,855,774	1,922,634
Rentals of produced assets	-	3,480,000
Training expenses	3,013,504	659,640
Hospitality supplies and services	19,354,400	9,368,650
Insurance costs	28,555,062	33,212,446
Specialized materials and services	1,155,476	-
Office and general supplies and services	4,771,718	3,508,801
Fuel, oil and lubricants	2,637,890	2,785,787
Other operating expenses	9,777,898	31,405,934
Routine maintenance – vehicles and other transport equipment	2,916,018	1,516,412
Routine maintenance – other assets	531,608	6,110,922
<b>Total</b>	<b>285,755,986</b>	<b>319,650,327</b>

Included in other operating expenses of Kshs.31,405,934 is an amount of Kshs.18,853 of bank charges in the prior year, this is in line with approved financial reporting template of 30<sup>th</sup> June 2023.

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to other county assembly entities</b>		
Mortgage scheme/fund	127,000,000	-
<b>Total</b>	<b>127,000,000</b>	<b>-</b>

Transfer to other County Assembly Nyamira County Assembly is a Mortgage loan scheme fund, a revolving fund held in Family Bank of Kenya, Nyamira Branch Account Number 026000019496.

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. SOCIAL SECURITY BENEFITS**

	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Pension and Retirement Benefits	15,821,319	14,664,670
Social Security Benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>15,821,319</b>	<b>14,664,670</b>

**6. ACQUISITION OF ASSETS**

<b><u>Non- financial assets</u></b>	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	137,377,383	114,130,035
Purchase of office furniture and general equipment	499,900	349,500
Purchase of specialized plant, equipment and machinery	994,000	960,000
<b>Total acquisition of non- financial assets</b>	<b>138,871,283</b>	<b>115,439,535</b>

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**7. BANK BALANCES**

Name of Bank, Account Name & Currency	Account Number	Type of Account	2022 - 2023	2021 - 2022
			Kshs	Kshs
Central Bank of Kenya, Nyamira County Assembly - Kshs	1000326905	Development	3	93,775
Central Bank of Kenya, Nyamira County Assembly - Kshs	1000239751	Recurrent	58	160
Central Bank of Kenya, Nyamira County Assembly - Kshs	1000343559	Deposit	19,181,437	25,863,211
KCB, Nyamira County Assembly - Kshs	1145126987	Imprest	2,313	8,206
KCB, Nyamira County Assembly - Kshs	1203826095	Salaries	134,991	163
<b>Total</b>			<b>19,318,802</b>	<b>25,965,515</b>

**8. THIRD PARTY DEPOSITS AND RETENTIONS**

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
Deposits	-		-	
Retentions	19,181,437		25,863,211	
<b>Total</b>	<b>19,181,437</b>		<b>25,863,211</b>	
<b>Ageing analysis (third party deposits &amp; retentions)</b>	<b>2022 - 2023</b>	<b>% of the Total</b>	<b>2021 - 2022</b>	<b>% of the Total</b>
	Under one year	10,658,319	56%	21,214,612
	1-2 years	8,523,118	44%	4,648,599
	<b>Total</b>	<b>19,181,437</b>		<b>25,863,211</b>

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**9. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts	102,304	232,029
Cash In Hand	-	-
Imprests and advances	-	-
<b>Total</b>	<b>102,304</b>	<b>232,029</b>

**10. CHANGES IN THIRD PARTY DEPOSITS AND RETENTIONS**

<b>Description</b>	<b>2022 - 2023</b>	<b>2021 - 2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Third Party Deposits and Retention as at 1 <sup>st</sup> July	25,863,211	18,435,554
Closing Third Party Deposits and Retention as at 30 <sup>th</sup> June	19,181,437	25,863,211
<b>Change In Third Party Deposits and Retention</b>	<b>(6,681,774)</b>	<b>7,427,657</b>

**NYAMIRA COUNTY ASSEMBLY  
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JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>Balance b/f Insert 2021 - 2022</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f 2022 - 2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	20,604,936	74,761,440	(55,510,825)	39,855,551
Supply of Goods	1,918,383	-	-	1,918,383
<b>Total</b>	<b>22,523,319</b>	<b>74,761,440</b>	<b>(55,510,825)</b>	<b>41,773,934</b>

**NOTE**

The balance of Kshs.39,855,551 relate to a 10<sup>th</sup> certificate raised by the contractor of office block construction while Kshs.1,918,383 relate to a 2<sup>nd</sup> certificate raised by the contractor for the supply and installation of a generator.

**2. 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 Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

OTHER DISCLOSURES

RELATED PARTY TRANSACTIONS:

	2022 - 2023	2021 - 2022
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	168,314,212	161,527,009
Key Management Compensation (Clerk and Heads of departments)	27,018,446	25,820,400
<b>Total Compensation to Key Management</b>	<b>195,332,658</b>	<b>187,347,409</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	127,000,000	-
<b>Total Transfers to related parties</b>	<b>127,000,000</b>	-
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	872,447,972	784,723,483
Payments made on behalf of the County Assembly by other Government Agencies	-	-
<b>Total Transfers from related parties</b>	<b>872,447,972</b>	<b>784,723,483</b>

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**


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

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Timeframe:</b>
524	Failure to reconcile Exchequer releases	The County Assembly reported its Exchequer releases on IPSAS Cash basis whereas the County Treasury reported using IPSAS Accrual. The same has since been reconciled.	Unresolved	
525	Pending Bills	The pending bills of Kshs.22,523,319 related to civil works done by 30 <sup>th</sup> June, 2022 but had not been paid. The pending bills were paid in July, 2022	Unresolved	
526	Prior year matters	The prior matters are yet to be addressed since the report tabled for Senate CPIAC are up to 30 <sup>th</sup> June, 2020.	Unresolved	30 <sup>th</sup> June, 2024
527	Delayed construction of County Assembly offices	The construction of County Assembly office block is on progress and it is expected to be completed by June, 2024	Unresolved	30 <sup>th</sup> June,2024
528	Non-Compliance	Compliance with one third rule on basic salary was occasioned	Unresolved	30 <sup>th</sup> December,2023

**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status:</b>	<b>Timeframe:</b>
	with one third rule on basic salary	by overcommitted of salaries by the employees. The same is gradually being addressed.		
529	Non-Compliance with law on Ethnic Composition	The County Assembly is already at the peak of the recommended personnel establishment; the matter will be addressed gradually with any possible recruitments in future considering other ethnic communities.	Unresolved	
530	Irregular Employment of Ward staff	The ward staff were employed on contractual terms lapsing on August, 2022. The employment of ward staff is currently in line with guidelines and circulars provided by CRA and SRC	Unresolved	October, 2022
531	Ineffective internal Audit and Audit Committee	The gaps with the internal audit function have been addressed so as to ensure effective delivery of services	Unresolved	

  
 .....  
**Clerk of the County Assembly**  
**Dated: 26<sup>th</sup> September, 2023.**

NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

17. ANNEXES

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			A	b	c	d	
<b>Construction Of Buildings</b>							
1. Jetta Builders Limited	13.06.2018	Office Block	367,000,000	12,194,111	74,761,440	47,100,000	39,855,551
2. Boisabi Investment Ltd	05.05.2021	Ward office	7,008,940	1,593,342	-	1,593,342	-
3. Monik Mak Enterprises	05.05.2021	Ward office	7,008,970	2,994,782	-	2,994,782	-
4. Mbotonya Construction & General Services	05.05.2021	Ward office	6,252,125	1,024,007.	-	1,024,007	-
5. Kenya ICT & Computer Engineering Holding	17.06.2016	Hansard System	17,698,000	2,798,694.	-	2,798,694	-
<b>Sub-Total</b>			<b>404,968,035</b>	<b>20,604,936</b>	-		<b>39,855,551</b>
<b>Supply Of Goods</b>							
6. Electro – Watts	05.04.2019	Generator	4,989,912	1,918,383	-	-	1,918,383
<b>Sub-Total</b>			<b>4,989,912</b>	<b>1,918,383</b>	-	-	<b>1,918,383</b>
<b>Grand Total</b>			<b>409,957,947</b>	<b>22,523,319</b>	<b>74,761,440</b>	<b>55,510,825</b>	<b>41,773,934</b>

**NOTE**

Outstanding balance for Jetta Builders is the amount due to contractor raised in its 10<sup>th</sup> Certificate which was not paid as at 30<sup>th</sup> June 2023. The Construction of the office block is a multi-year project.

NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Annex 2 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022 - 2023
Buildings and structures	314,973,499	137,377,383	-	-	452,350,882
Transport equipment	9,541,350	-	-	-	9,541,350
Office equipment, furniture and fittings	51,990,223	499,900	-	-	52,490,123
ICT equipment	20,998,223	994,000	-	-	21,992,223
Machinery and equipment	227,575	-	-	-	227,575
Infrastructure assets	1,224,201	-	-	-	1,224,201
<b>Total</b>	<b>398,955,071</b>	<b>138,871,283</b>	<b>-</b>	<b>-</b>	<b>537,826,354</b>


**NYAMIRA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**Annex 3 – Reconciliation of transfers between the CT and the CA as at 30<sup>th</sup> June, 2023**

NYAMIRA COUNTY ASSEMBLY EXCHEQUER RECEIPTS FY 2022/2023			
DATE	REFERENCE NO	REFERENCE DETAILS	AMOUNTS
18-Aug-22	FT22230RDC37	TREASURY ORDER DD 18082022 COB/NYA/001/60(2)18082022	27,034,803
21-Sep-22	FT222646H0V5	TREASURY ORDER DD 20092022 COB/NYA/001/60(4) DD20092022	23,637,746
22-Sep-22	FT222652YBH8	TREASURY ORDER DD 21 09 2022 COB/NYA/001/60(8) DD21092022	18,704,539
4-Oct-22	FT22277PML9N	TREASURY ORDER DD 04102022 COB/NYA/001/60(10) DD 03102022	8,410,826
4-Oct-22	FT2227753JNW	TREASURY ORDER DD 04102022 COB/NYA/001/60 (11) DD 03102022	12,194,111
6-Oct-22	FT222792FSJR	TREASURY ORDER DD 06102022 COB/NYA/001/61 (1) DD 04102022	16,752,404
6-Oct-22	FT22279VC5Y6	TREASURY ORDER DD 06102022 COB/NYA/001/61 (3) DD 05102022	31,968,012
27-Oct-22	FT22300YXW1L	COB/NYA/001/61(7) DD 25102022	24,869,870
28-Oct-22	FT22301RJ4X2	TREASURY ORDER DD 28102022 REF: NYM/CA/DEV/VOL.5(3) COB/NYA/001/61(8) DD 27102022	26,841,212
18-Nov-22	FT2232255G0C	COB/NYA/001/62(2) DD 17112022	24,871,662
21-Nov-22	FT22325CPC4	TREASURY ORDER DD 18112022 REF:NYM/CA/DEV/VOL5(4) COB/NYA/001/62(3) DD 18112022	2,999,644
29-Nov-22	FT22333NDMFF	COB/NYA/001/62(4) DD 25112022	25,800,888
6-Dec-22	FT22340NW0XJ	TREASURY ORDER DD 05122022 COB/NYA/001/62(5) DD 02122022	8,546,946
6-Dec-22	FT22340CC1PF	TREASURY ORDER DD 05122022 COB/NYA/001/62(6) DD 02122022	17,540,200
21-Dec-22	FT22355MW9T0	COB/NYA/001/63(4) DD 28102022	26,717,618
11-Jan-23	FT23011L2K18	COB/NYA/001/63(7) DD 10012023	23,954,872
11-Jun-23	FT23011RD6KS	COB/NYA/001/63(8) DD 10012023	27,878,720
3-Feb-23	FT23034TS7HS	COB/NYA/001/64(3) DD 02022023	21,423,521
7-Feb-23	FT23038Q3YL0	COB/NYA/001/64(6) DD 07022023	29,249,028
27-Feb-23	FT23058SM2R2	COB/NYA/001/64(10) DD 23022023	35,000,000
10-Mar-23	FT230692FDTG	COB/NYA/001/65(1) DD 07032023	25,000,000
14-Mar-23	FT23073PYXNV	COB/NYA/001/65(2) DD 13032023	4,890,016
29-Mar-23	FT23088HD1H3	COB/NYA/001/65(6) DD 27032023	45,782,533
31-Mar-23	FT230900NBL8	TREASURY ORDER DD 29032023 COB/NYA/001/66(2) DD 29032023	17,365,689
31-Mar-23	FT23090GY9R	COB/NYA/001/66(1) DD 29032023	25,000,000
12-Apr-23	FT23102Y3X98	COB/NYA/001/66(7) DD 12042023	4,008,000
26-Apr-23	FT231168NFVK	COB/NYA/001/67(4) DD 25042023	40,657,903
26-Apr-23	FT23116T0H1M	COB/NYA/001/67(3) DD 25042023	30,000,000
27-Apr-23	FT23117ZRDT9	COB/NYA/001/67(2) DD 25042023	9,379,682
3-May-23	FT23123095ZG	COB/NYA/001/68(2) DD 02052023	21,232,282
3-May-23	FT23123FTKQK	COB/NYA/001/68(1) DD 02052023	29,804,754
3-May-23	FT23123S6963	COB/NYA/001/68(3) DD 02052023	12,000,000
29-May-23	FT23149XTTJQ	COB/NYA/001/70(2) DD 29052023	21,354,779
29-May-23	FT23149KYQ1X	COB/NYA/001/70(1) DD 29052023	29,682,257
21-Jun-23	FT23172P9BG7	COB/NYA/001/70(6) DD 20062023	49,785,596
30-Jun-23	FT2318415J1P	COB/NYA/001/71(9) DD 30062023	13,896,102
30-Jun-23	FT231848D1HD	COB/NYA/001/71(10) DD 30062023	14,733,000
30-Jun-23	FT230900NBL8	TREASURY ORDER DD 29032023 COB/NYA/001/66(2) DD 29032023	43,478,757
<b>TOTAL EXCHEQUER RECEIPTS AS AT 30<sup>TH</sup> JUNE 2023</b>			<b>872,447,972</b>

Transfers from CRF of Kshs.872,447,972 under Note 1 has been agreed by the County Assembly (receiving Nyamira County Assembly) and County Treasury (Transferring Nyamira County Assembly) and signed

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CPA. Leonard Nyamasege  
Director Finance – County Assembly

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CPA. Asenath Maobe  
Chief Officer Finance – Nyamira County