

REPUBLIC OF KENYA

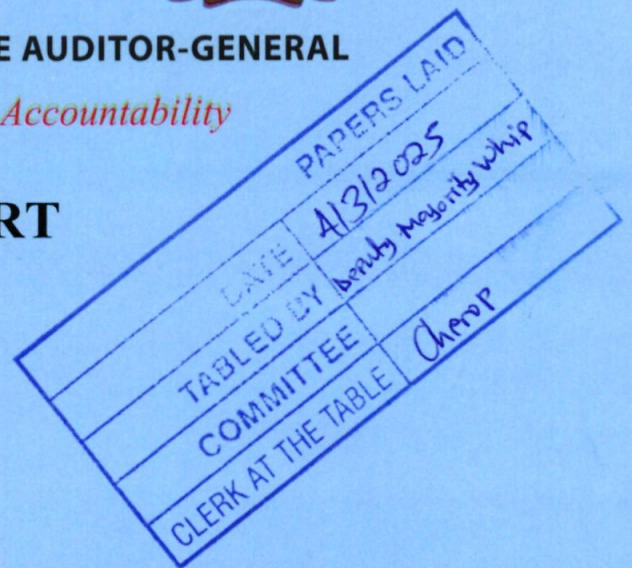


Enhancing Accountability

REPORT



OF

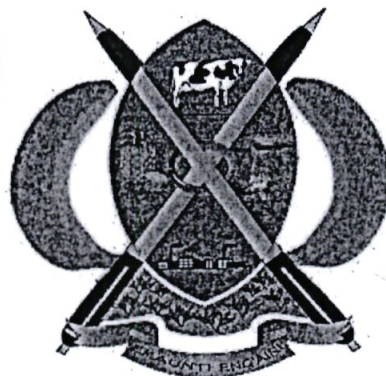


THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYAMIRA

**FOR THE YEAR ENDED
30 JUNE, 2024**



COUNTY GOVERNMENT OF NYAMIRA

ANNUAL REPORT AND FINANCIAL

STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

Table of Contents	Page
1. Acronyms and Glossary of Terms	ii
2. Key Entity Information and Management	iii
3. Governance Statement	xii
4. Foreword by the CECM Finance and Economic Planning	xix
5. Statement of Performance against County Predetermined Objectives	xxix
6. Corporate social responsibility statement/sustainability	lxii
7. Environmental and Sustainability Reporting	lxv
8. Statement of Management Responsibilities.....	lxviii
9. Report of the Independent Auditor of the Financial Statements for the County Executive of Nyamira for the year ended 30 th June 2024.....	lxx
10. Statement of Receipts and Payments for the year ended 30 th June 2024	1
11. Statement of Assets and Liabilities as at 30 th June 2024	2
12. Statement of Cash Flows for the period ended 30 th June, 2024.....	3
13. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30 th June 2024.....	5
14. Significant Accounting Policies	21
15. Notes to the Financial Statements	27
16. Annexes.....	109

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
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
----------------------	---

2. Key Entity Information and Management

a) Background information

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

No.	Department	Major Responsibility
1.	Finance and Economic Planning	The overall mandate of the Department is “to facilitate the management of resources, coordinate the County development planning, policy formulation and implementation for economic development.
2.	Agriculture and Livestock and Fisheries	The Mandate of the department is to create an enabling environment for sustainable development and management of crops, livestock and fisheries resources to ensure the county’s food and nutrition security.
3.	Transport , Infrastructure and Public Works	The mandate of the Department of Transportation and Works includes responsibly for the administration, supervision, control, regulation, management and direction of all matters relating transportation and public works.
4.	Health Services	The health sector is mandated to provide quality health services to the people of Nyamira in accordance with the constitution and other statutory and policy requirement.
5.	Trade, Tourism, Industrialization and Cooperative Development	Economic empowerment through creation of conducive business environment, mobilization of Savings and investments
6.	Public Service Management	The general departmental mandate of Public Service Management is to oversee the overall coordination, governance systems and general administration of county government entities for the purpose of enhancing effective and efficient service delivery.
7.	Lands, Housing and Physical	The core mandate of the department is to enforce the

No.	Department	Major Responsibility
	Planning	legislations, policies and principles of various directorates.
8.	Education and Vocational Training	- Administration and management of education programmes at ECDE and Youth Polytechnics, Home Craft Centres and Child care facilities - Quality assurance, supervision and maintenance of Standards in ECDE Centres, Youth Polytechnics and Home Craft Centres and Child Care Institutions - Teacher Management, development and utilization, - Mobilization of curriculum support materials, - Auditing of institutional accounts, - Provision of bursaries and grants to institutions, - Mobilization of resources for infrastructure development, - Providing policy guidelines and advisory services.
9.	Gender, Sports ,Culture and Social Services	The Department of Gender, Youth, Sports, Culture & Social Services has been mandated to develop and empower the youth, promote sports, culture and also improve the provision of social services whereas ensuring gender is mainstreamed in all its programmes.
10	Environment , Natural Resources, Energy, Mining and Climate Change	- Provision of policy guidelines, financial resources, and sector services (Environmental management, forestry, health, sensitization and awareness creation, social services – Community Forest Associations (CFA), Water Resource Users Associations (WRUA), Energy, Mining among others); - Technical support and facilitation e.g. tree nursery establishment and support, adoption of appropriate technologies; - Project planning and implementation e.g. Bamboo project and Carbon Credit Schemes; - Partnership and investment e.g. African Development Bank (ADB) water supply system augmentation in Keroka Town, Kenya Forest Research Institute (KEFRI) advisory role on bamboo and tree nursery

No.	Department	Major Responsibility
		establishment and management; Solar power generation at Sironga • Environmental conservation e.g. tree planting, landscape stratification and zoning • Development and promotion of new technologies and research in liaison with research institutions e.g. Kenya Agricultural Research Institute (KARI), Kisii University, KEFRI NGOs; KPLC, Kengen • Advocacy and capacity building on the functions of the sector e.g. tree planting, choice of tree species to plant on water sources, alternative energy sources, waste management; brick making • Monitoring of the ongoing projects e.g. tree nursery establishment, replacement of eucalyptus species from water sources with suitable indigenous species and bamboo; • Implementation of rural electrification and promotion of alternative energy sources.
11	County public service board	➤ Establish and abolish offices in the county the county public service board. ➤ Appoint persons to hold or act in offices of county public service including in the boards of cities and urban areas within the county and to confirm appointments. ➤ Exercise disciplinary control over, and remove, persons holding or acting in those offices. ➤ Prepare regular reports for submission to the county assembly on the execution of the functions of the board. ➤ Promote in the county public service the values and principles referred to article 10 and 232. ➤ Evaluate and report to the county assembly on the extent to which the values and principles referred

No.	Department	Major Responsibility
		to in article 10 and 32 are complied with in the county public service. ➤ Facilitate the development of coherent, integrated human resources planning and budgeting for personnel emoluments in the counties. ➤ Advice the county government on human resources management and development. ➤ Advise county government on implementation and monitoring of the national performance management system in counties. ➤ Make recommendations to the secretary to the salaries and remuneration commission on behalf of the county government, on the remuneration, pensions and gratuities for the county public service employees.
12	Office of the governor	❖ To provide overall leadership and direction to the county Government as whole ❖ Ensuring policy implementation ❖ Provide cross-cutting services inclusive of Legal, Economic and political advisor

b) Key Management team

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

S/NO	NAME	DESIGNATION	DATE OF HOLDING OFFICE
1.	H.E Amos Nyaribo	Governor	29th Dec.2020 to 30 th June, 2024
2.	H.E. Dr. James Ondicho Gesami	Deputy Governor	17 th Aug 2021 to 30 th June, 2024

3.	Mr. Jones Moko omwenga	CECM, Roads Transport and Public Works	26th March. 2021 to 30 th June, 2024
4.	Mr. Donald Mogoi	CECM, Health Services	1st May 2024 to 30 th June, 2024
5.	Mr. Barnard Maina	CECM, Trade, Tourism, Industrialization and Cooperative Development	26 th October 2022 to 30 th June, 2024
6.	Mr. Kennedy Ongwenyi	CECM, Public Service Management	26 th October 2022 to 30 th June, 2024
7.	Dr. Geoffrey Morara Nyakoe	CECM, Finance, ICT , Economic Planning and Resource Mobilization	26th March.2021 30 th June, 2024
8.	Mr. Stephen Oboso	CECM, Lands, Housing and Physical Planning	26 th October 2022 to 30 th June, 2024
9.	Mrs. Alice Manoti	CECM, Agriculture, Livestock and Fisheries	26 th October 2022 to 30 st June, 2024
10.	CPA Emilly Moraa Ongaga	CECM, Education and Vocational Training.	26 th October 2022 to 30 th June ,2024
11.	Dr. Grace Bosibori Nyamongo	CECM, Gender, Culture Sports and Social services	25 th February 2021 30 th June, 2024
12.	Mr. John Matiangi	CECM, Environment, Water Energy, Mining Natural Resources and climate change	26 th October 2022 to 30 th June, 2024
13.	Hon..Erastus Menge Orina	County Attorney	2020 to 30 th June, 2024

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Dr. Geoffrey Morara Nyakoe
2.	Ag. Accounting Officer - Finance and Accounting Services	AG. CPA Azenath K. Maobe
3	Accounting Officer - ICT, Economic Planning and Resource Mobilization	CPA Azenath K. Maobe
3.	Accounting Officer- Public Service Management	Mrs Rael Momanyi
4.	Accounting Officer- Primary Health Care	Mr. Wilson Moenga Momanyi
5.	Accounting Officer- Medical Services	Mr. Andrew Ongere Nyakundi

No.	Designation	Name
6.	Accounting Officer- Trade, Tourism, Industrialization and Cooperative Development	Mr Dennis Ondigo Onduko
7.	Accounting Officer- Lands, Housing and Physical Planning	Mr Josphat Gori
8.	Accounting Officer - Agriculture and Crop Production	Mr Mwencha Nyasimi
9.	Accounting Officer - Livestock and Fisheries	Mr. Lucas Odida
10.	Accounting Officer- Education and Vocational Training	Mrs. Zipporah Kemunto Orina
11.	Accounting Officer- Gender, Sports and Culture	Mrs Mercy Motanya
12.	Accounting Officer- Environment, Water Energy, Mining Natural Resources and climate change	Mr Joshua Marwanga
13.	Accounting Officer- County Executive Office	Mr Samuel Ongaro
14.	Accounting Officer- County Public Service Board	Mr. Donald Okoyo
15.	Accounting Officer-Nyamira Municipality	Mr Earnest Mokua
16.	Accounting Officer- Roads, Transport and Public works	Eng. Josphat Oruru Matini
17.	Clerk to County Assembly	Mr. Daniel Orina
18.	Head of Accounting Services- Executive	CPA Jemimah B. Abuga
19.	Head of Supply Chain Management- Executive	Mrs Peres Nyakerario Mose
20..	Director Internal auditor –Executive	CPA Ann Nyanchama Ongera
21.	Head of Internal Audit-County Assembly	Mrs. Joyce Onyiego
22.	Head of Supply Chain Management- County Assembly	Mr Alloice Kingara
23.	Director Finance & Accounts-Assembly	CPA Leonard Kevin Nyamasege

d) Fiduciary Oversight Arrangements

The oversight mandate of the County Government is bestowed on the County Assembly of Nyamira which is headed by the Speaker Hon. Enock Ogori Okero and deputised by Hon. Thaddeus Nyabaro. The Accounting Officer for the County Assembly is the Clerk. The current office holder is Mr Daniel Orina

The house had twenty (20) elected members and Fifteen (14) nominated members but one member pass on thus in total they are 34 members currently. The assembly carries its mandate through the whole house or through various committees. The committees include;

i) Finance and Economic Planning.

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

SN	Name	Designation
1	Hon. Charles Keganda	Chairperson
2	Hon. Dolphine Nyangara	Vice Chairperson
3	Hon. Dennis Kebaso	Member
4	Hon. Josephine Atunga	Member
5	Hon. Elijah Abere	Member
6	Hon. Samuel Ogeto	Member
7	Hon. Rueben Minda Riechi	Member
8	Hon. Dickson Machungo	Member
9	Hon. Henry Obwaya	Member
10	Hon. Josiah Mang'era	Member
11	Hon. Martha Marwa	Member

ii) County Public Investment and Accounts Committee.

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

SN	Name	Designation
1	Hon. Kennedy Nyameino	Chairperson
2	Hon. Dickson Machungo	Vice chairperson
3	Hon. Charles Keganda	Member
4	Hon. Priscilla Nyatichi	Member
5	Hon. Duke Masira	Member

iii) County Budget and Appropriations Committee.

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

SN	Name	Designation
1	Hon. George Abuga	Chairperson
2	Hon. Zipporah Matundura	Vice Chairperson
3	Hon. Nyambega Gesesa	Member
4	Hon. Lameck Sikweya	Member

5	Hon. Dennis Kebaso	Member
6	Hon. James Mating'a	Member
7	Hon. Jemiah Nyakangi	Member
8	Hon. Janerose Nyakundi	Member
9	Hon. Julius Nyangana	Member
10	Hon. Doris Nyamanga	Member

e) Nyamira County Executive Headquarters

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

f) Nyamira County Executive Contacts

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

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank
Nyamira branch
Po Box 403-40500
Nyamira, Kenya

3 Co-operative bank of Kenya

P.O. 48231- 0100

Nairobi, Kenya

4. Equity bank of Kenya

Nyamira Branch

P.O. 650- 40500

Nairobi, 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 and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) Hon. Erastus Menge Orina

County Attorney,

P.O. Box 434-40500,

Nyamira, Kenya

3. Governance Statement

Nyamira County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, H.E. Amos Nyaribo who is responsible for the general policy and strategic direction of the County.

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

Profile of key management

The following are the officers entrusted with the leadership and management of the County Government of Nyamira's affairs.



NYAMIRA GOVERNOR
H.E HON. AMOS KIMWOMI NYARIBO

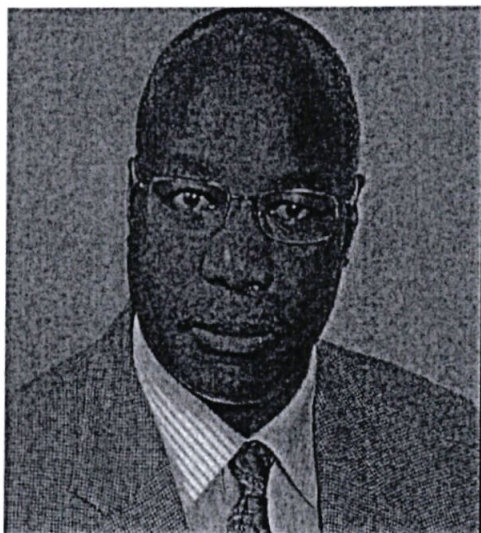
H.E. Amos Kimwomi Nyaribo is the incumbent Governor of Nyamira County Government, having taken office in 2020 and re-elected in August 2022.

He holds Bachelor of Commerce, finance option and a chartered Accountant and has previously worked as a trade development officer and as an account manager in the government of Kenya.

Before joining the County leadership, he previously served as a Senior Economist with the World Bank Group and as a top manager in various institutions.

Before being elected the Governor he served as Deputy Governor from 2013 to 2020

He hails from Magwagwa ward, Nyamira county.



**NYAMIRA DEPUTY GOVERNOR
H.E DR. JAMES GESAMI**

H.E Dr. James Ondicho Gesami holds a Masters Medicine and Bachelor of Surgery from the University of Nairobi.

H.E Dr James Ondicho Gesami, a medical doctor by profession, long term administrator and former Member of Parliament for West Mugirango (2007-2017) he is the second Deputy Governor of Nyamira County.

Before joining politics, H.E Dr. Gesami had worked for 37 years in the Government of Kenya in different capacities, including senior positions up to the portfolio of Assistant Minister in the Ministry of Public Health and Sanitation and various senior positions in the health sector.

He hails from Bogichora ward, Nyamira county.



**MRS. ALICE MANOTI
CECM FOR AGRICULTURE LIVESTOCK
AND FISHERIES DEPARTMENT**

Academic qualifications

She is a graduate on Animal sciences from Egerton University.

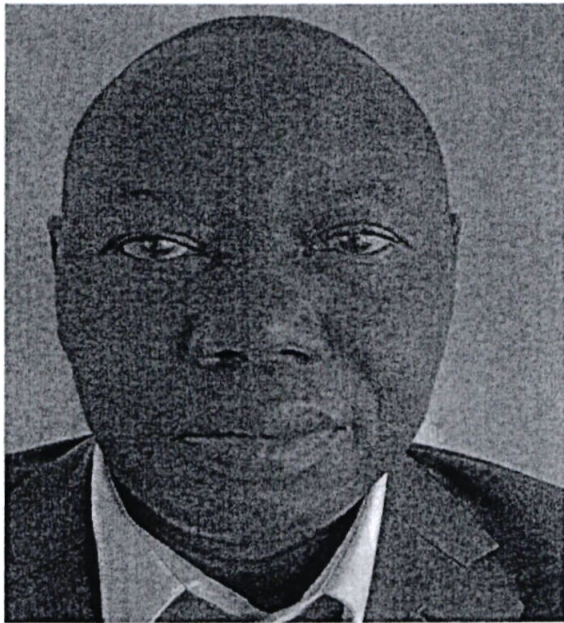
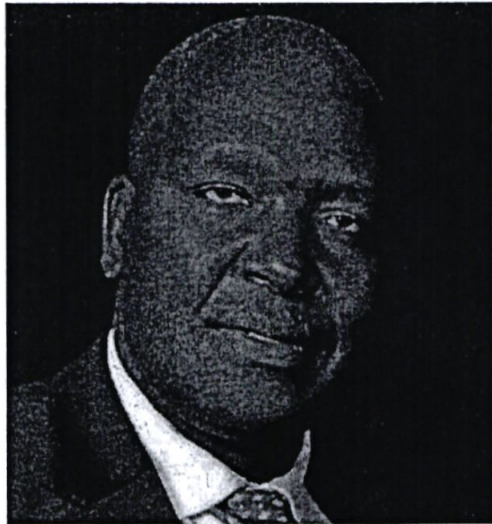
Professional Experience

Mrs. Manoti has vast experience in the public service sector spanning close to 30 years.

She has worked in various stations in National Government, rising to rank of DLPO the later for world bank project at Ogembo (KAPPAP).

She has previously worked as a chief officer for water and sanitation, Public Works and roads at PSM formerly Public Administration and Coordination of Decentralized Units (PACDU) in the County Government of Nyamira.

She hails from Magombo ward, Nyamira County.

 MR. STEVEN KENNEDY OBOSO CECM FOR LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT	<i>Academic Qualifications</i> Mr. Oboso completed his Bachelors in Law (LLB) from the University of Nairobi in 1989 and proceeded to the Kenya school of Law the following year for his Diploma. <i>Professional Experience</i> He started practicing law in the year 1991 and has long standing career as an Advocate of the High Court of Kenya He worked in the Nyamira County Public Service Board as a member between 2013-2017. He hails from Bosamaro ward, Nyamira county.
 MR. JOHN OMAMBIA MATIANG'I CECM, DEPARTMENT OF ENVIRONMENT, WATER, MINING AND NATURAL RESOURCE	<i>Academic qualifications</i> He holds a Master of Education degree (MED) in Education Administration from the Eastern University of Baraton (July 2013) and a Bachelor of Education- Arts degree from the University of Nairobi (October 2008). He is currently pursuing Doctorate of Philosophy (Ph.D.) in Educational Administration from the University of Nairobi. <i>Professional Experience</i> He has cumulatively 31 years of successful career progression and experience in public service. He has risen through the ranks to his most recent position of Deputy Director of Education in the Directorate of Project Coordination and Delivery in the Ministry of Education. He hails from Esise ward, Nyamira county.



MR. BERNARD MAINA
CECM FOR TRADE, TOURISM, INDUSTRY
AND COOPERATIVE DEVELOPMENT

Academic Qualifications

He holds a Bachelor of Science (BSC) degree from the University of Nairobi and professional Certificate in Retail Banking from Retail Bankers Academy International.

Professional Experience

He is skilled in Business Development, Customer experience, Relationship building and Management. Credit origination and analysis SME banking, Foreign Exchange (FX) and Operations risk management from private sector. He hails from Magwagwa ward, Nyamira county.



MR. JONES MOKO OMWENGA
EXECUTIVE COMMITTEE
MEMBER: TRANSPORT, ROADS AND
PUBLIC WORKS

Academic Qualifications

He has a Master of Business Administration (Finance) from Jomo Kenyatta University of Agriculture & Technology and a Bachelor of Education degree from Kenyatta University.

Professional Experience

Prior to his appointment he has served as the County Executive Committee member for Education, Vocational Training, Trade, Tourism, Industrialization & Cooperatives and Finance, Economic Planning departments respectively in the County Government of Nyamira and Banking sector.

He hails from Itibo ward, Nyamira county.



**CPA EMILLY MORAA ONGAGA
 EXECUTIVE COMMITTEE MEMBER:
 EDUCATION AND VOCATIONAL TRAINING**

Academic Qualifications

CPA. Emily Moraa Ongaga holds a Master in business Administration MBA (Finance Option) and Post Graduate Diploma In Education from Egerton University and a Bachelor of Arts (Economics and Sociology) degree from the University of Nairobi.

Professional Qualifications

She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Certified Public Secretaries of Kenya (ICSPK), Association of Women Accountants of Kenya (AWAK) and Certified Human Resource Professionals.

Professional Experience

Prior to her appointment, she served as CECM Finance ICT and Economic planning in Nyamira county in the year 2021 to 2023 and as the Director Corporate Services in the National Commission for Science, Technology and Innovation. She also has a wealth of experience from various institutions spanning twenty five years.

She also worked with various Donors, including IDRC, CTBTO, The British Council, European Commission, UNESCO, UNFPA UN Women and The Finnish Embassy.

She hails from Nyansiongo ward, Nyamira county.



**MR. KENNEDY ANGWENYI COUNTY
CECM FOR THE DEPARTMENT OF PUBLIC
SERVICE MANAGEMENT**

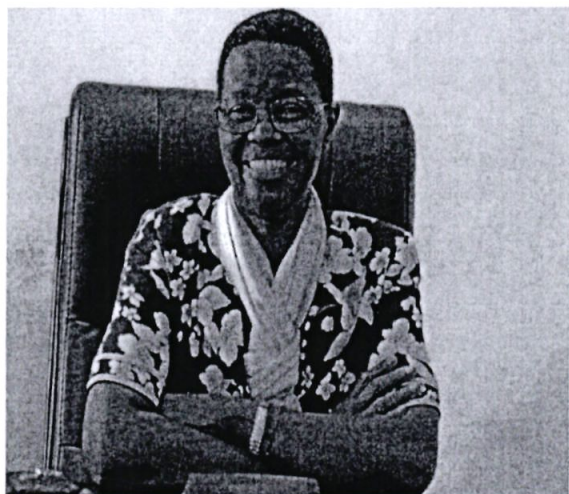
Academic Qualifications

He holds a bachelor of Education in history and religious studies from Kenyatta University.

Professional Experience

He has an outstanding career in civil servant with twenty eight (28) years of experience serving as an administrator and as well as a tutor.

He hails from Rigoma ward, Nyamira county



**DR. GRACE BOSIBORI NYAMONGO
COUNTY EXECUTIVE COMMITTEE
MEMBER: GENDER, SPORTS, CULTURE &
SOCIAL SERVICES**

Academic Qualifications

Dr. Grace Bosibori Nyamongo holds a PhD in Women Studies from York University, Toronto, Canada, Post Graduate Diploma in Gender and Development Studies from University of Nairobi, Post Graduate Diploma in Public Relations and Post Graduate Diploma in Curriculum Development both from Kenyatta University, holds a Master of Arts in Religious Studies from Nairobi University and a Bachelor of Arts in Education from Kenyatta University.

Professional Experience

Prior to her appointment as CECM, Dr. Nyamongo worked at the University of Nairobi as a Research Associate/Lecturer and at the Center for African Women Studies. Her work experience spans a total of thirty-two years.

She hails from Kiabonyoru ward, Nyamira county.



**DR. GEOFFREY MORARA NYAKOE CECM
FOR FINANCE, ICT AND ECONOMIC
PLANNING**

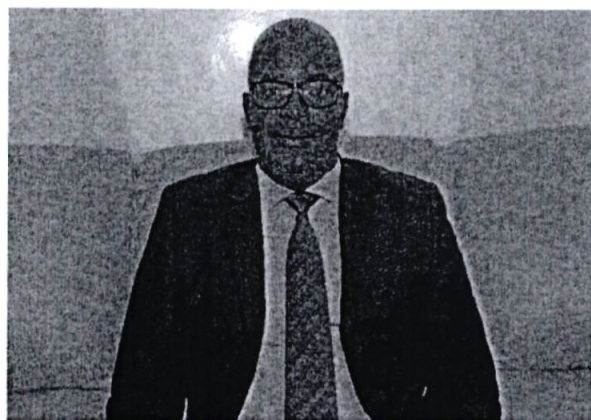
Academic Qualifications

Dr Geoffrey Nyakoe holds a PHD in Human Resource Management

Professional experience

Prior to his appointment, he served as CECM Public Service and Management in Nyamira county in the year 2021 to 2023. He has worked as consultant in strategic management, organization development and social economic development. He has previously lectured at the University of Nairobi and Jomo Kenyatta University of Agriculture and Technology. The working experience spanning over 15 years in both the public and private sectors.

He hails from Bonyamatuta ward, Nyamira county.



**DR. JACK MAGARA
COUNTY SECRETARY AND HEAD OF
COUNTY PUBLIC SERVICE**

Academic Qualifications

Dr Magara is a PhD candidate and a holder of Masters in Public Health, Advanced Postgraduate Certificate in Health Policy Planning and Development from Tokyo University School of Medicine in Japan.

Professional experience

He has undergone several leadership and management trainings locally and internationally and as a career civil servant, he has previously served with the Ministry of Health rising from a Dental Officer Intern to Senior Assistant Director of Medical Services.

Dr Magara also served as a District Medical Officer of Health in various parts of the country including Nyamira South and Nyamira North before taking up responsibility of County Director of Health in Nyamira and later served as County Chief Officer for Health Services in Nyamira. He is a fellow of the Academy of Dentistry International (FADI).

He hails from Homabay County.

4. Foreword by the CECM Finance and Economic Planning

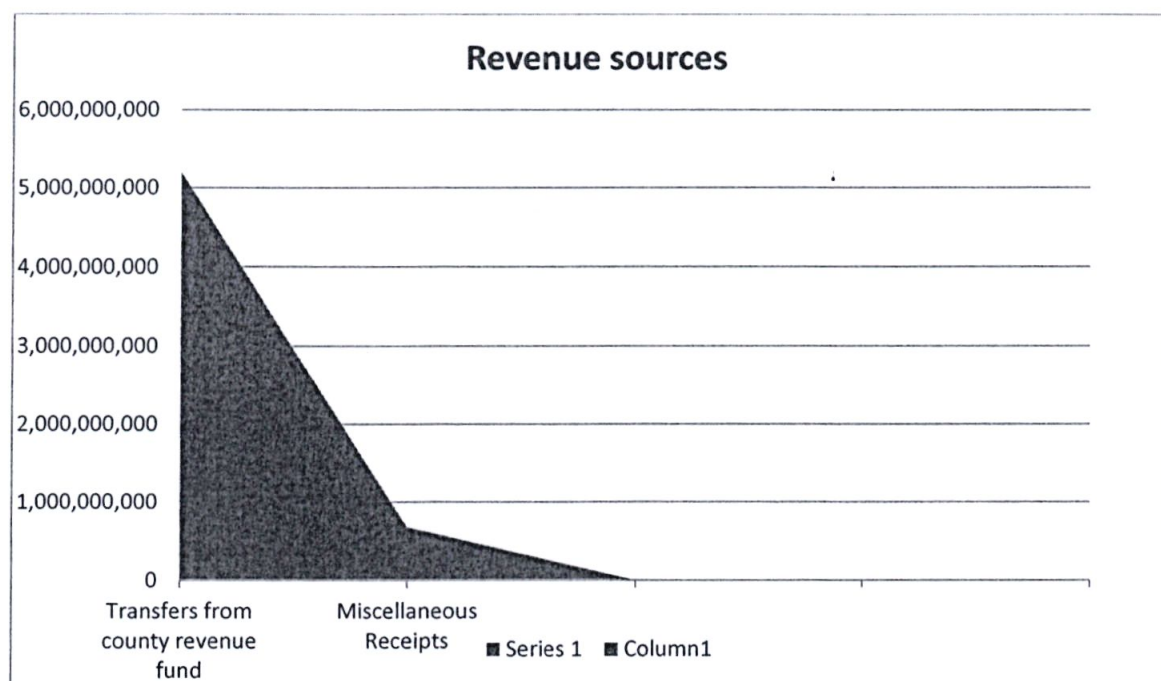
It is my pleasure to present the annual Report on the Financial Statements of the County Government of Nyamira - Executive for the year ended 30th June, 2024.

During the year under review, the County Government of Nyamira recorded a surplus of Kshs. 139,784,939 being net of total expenditure of Kshs. 5,745,164,842 against total revenue of Kshs. **5,884,949,781.**

The County - Executive was able to realize Kshs 5,884,949,781 in actual revenues against a projection of Kshs 7,282,175,903 as analysed below:

a) Revenue

	Amount in Kshs.
Revenue sources	
Transfers from county revenue fund	5,203,268,772
Other Receipts	681,681,008
Total	5,884,949,781

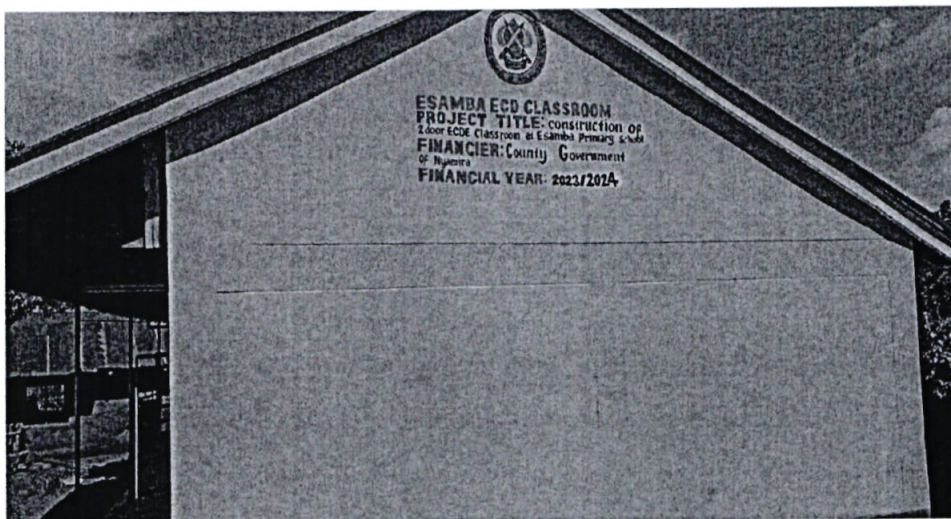


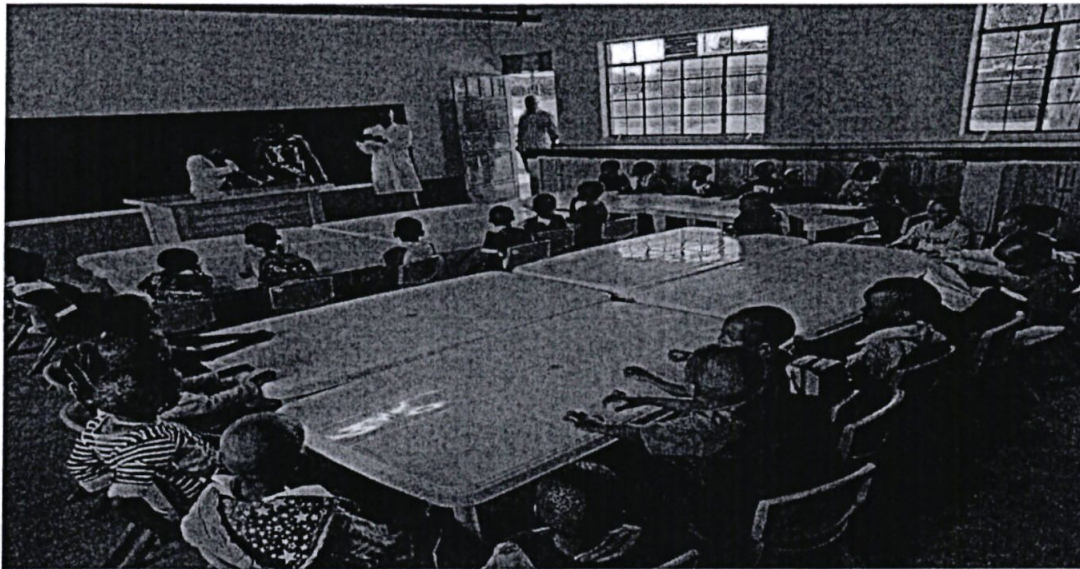
b) Payments

The County - Executive incurred a total expenditure of Kshs 5,745,164,842 of this, Kshs 4,321,409,578 and Kshs. 1,423,755,264 were applied on recurrent and development activities respectively. During the year under review, the County government of Nyamira - Executive continued to undertake development projects at a slow base due to the late disbursement of funds from National Government. The financial problems experienced were as a result of depressed economy nationally being caused by the Cost of leaving.

Some of the projects undertaken in the year 2023 / 2024 are shown in the Pictorial below:

- Esamba ECDE Class under construction showing external & interior finishes.

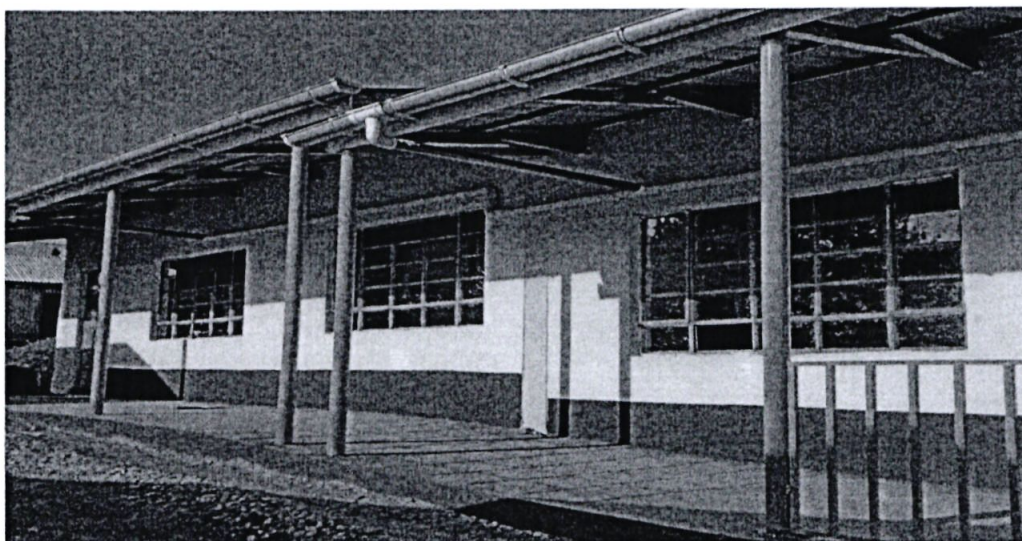
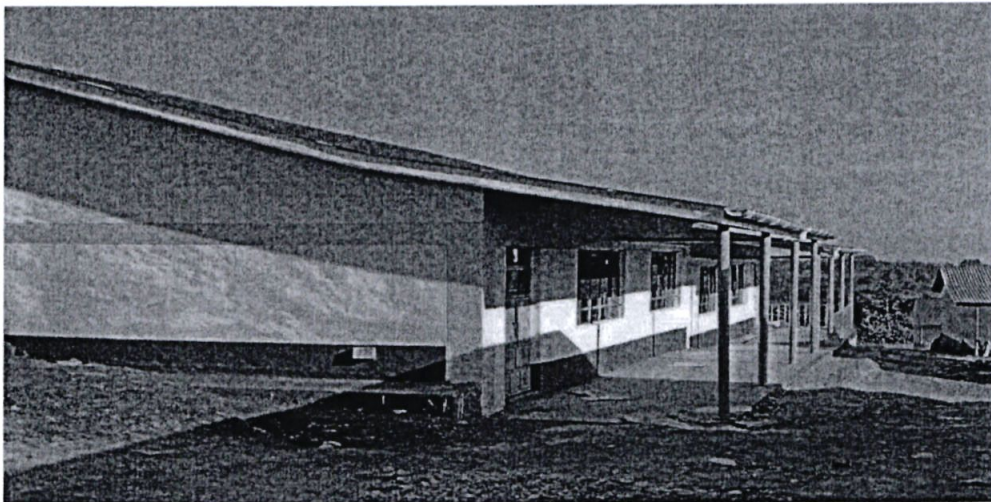




- Ensinyo ECDE Class under construction showing external works/plaster ongoing



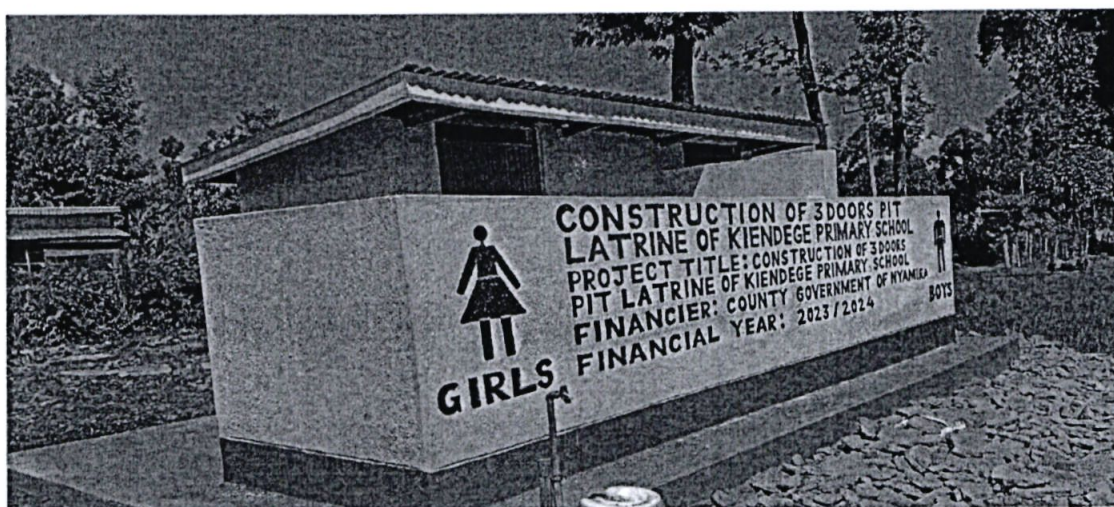
- Kebirigo SDA ECDE Classroom



- Bundo Primary School ECDE

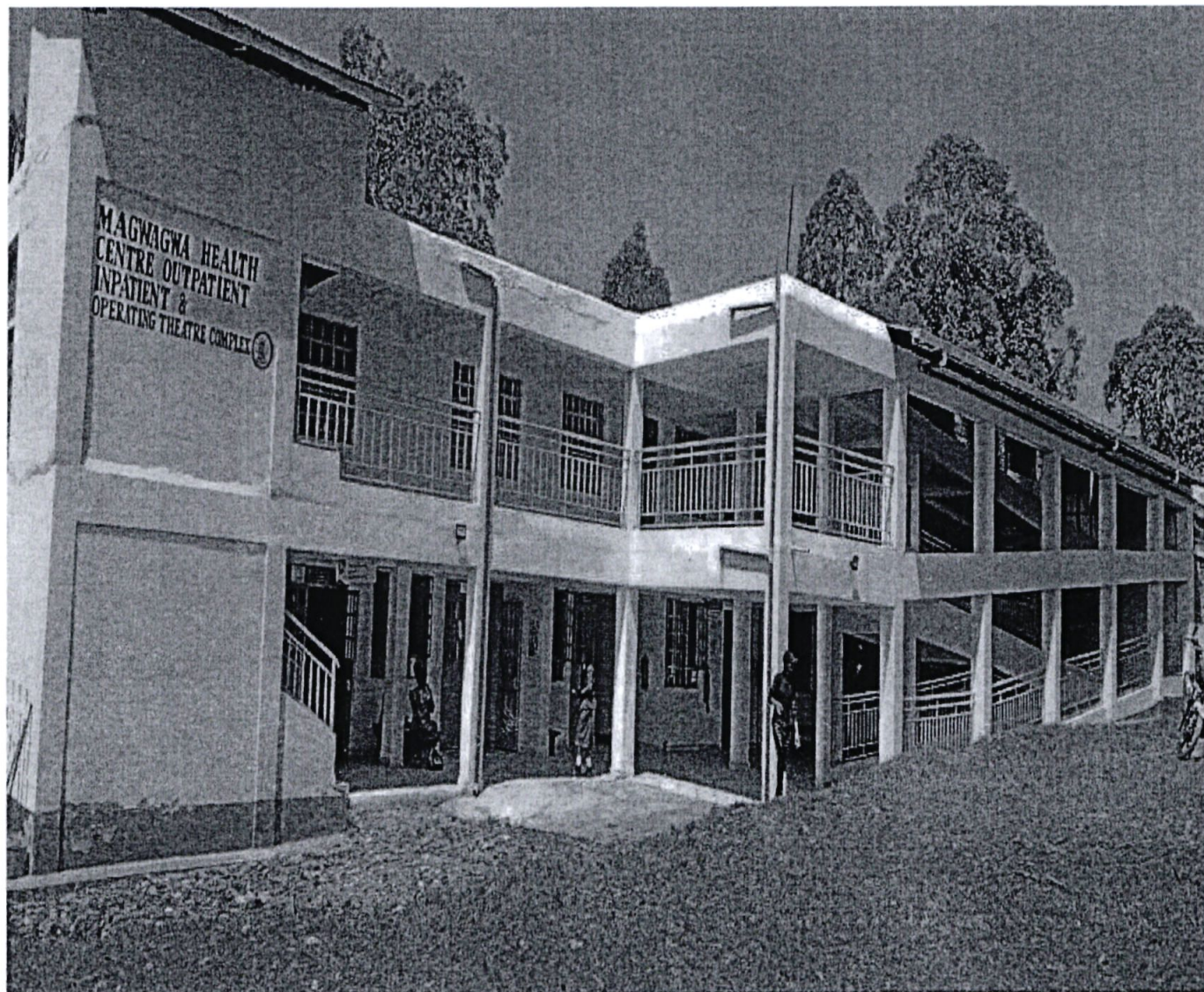


- Kiendege Primary School ECDE Classes

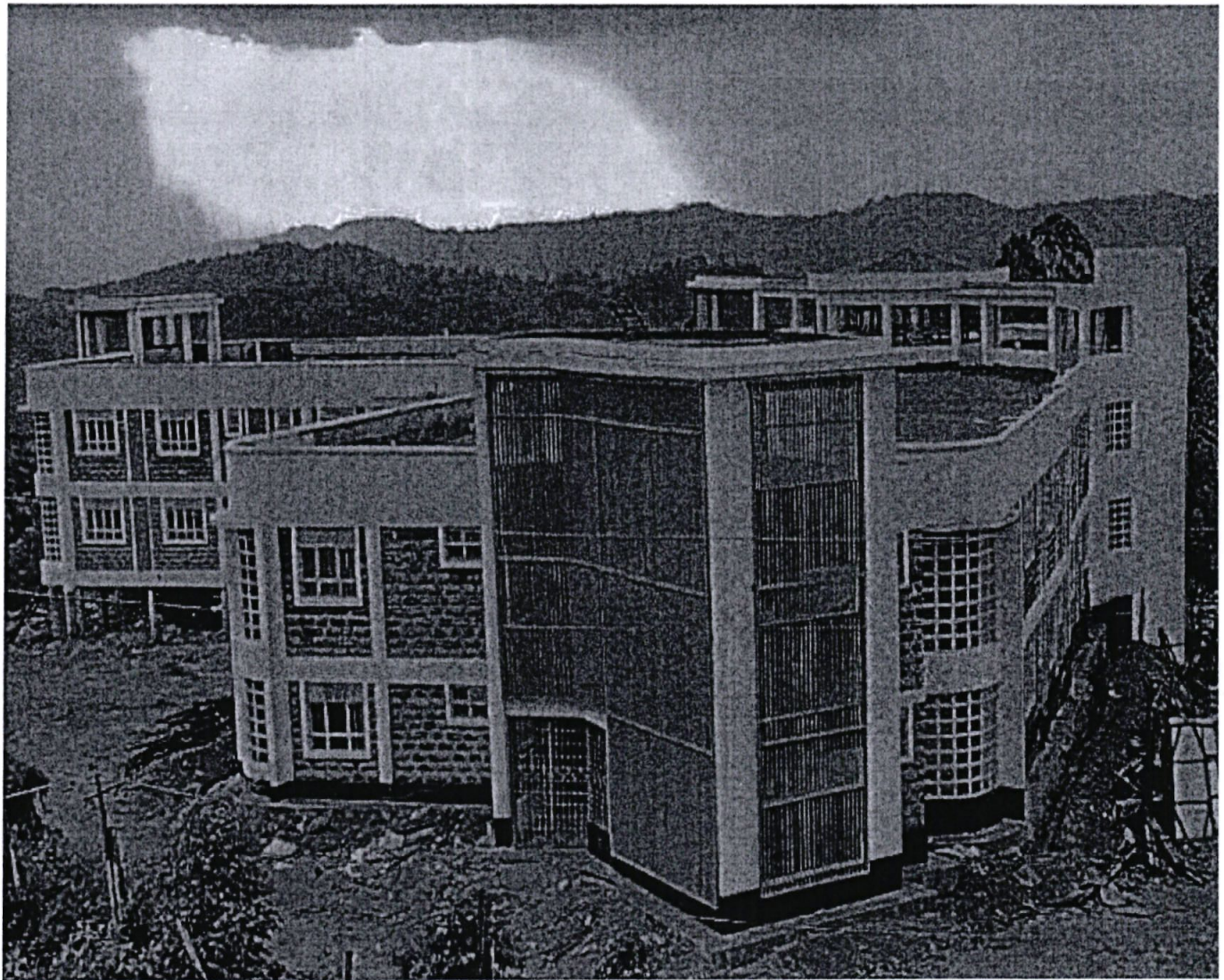




Manga pavilion and Pitch



Magwagwa Health Centre



Riomego Psychiatric Hospital

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

The county executive created FIF to improve on service delivery to the community thus the facilities have in depended accounts that the collect and spend

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


Dr. Geoffrey Morara Nyakoe
CECM Finance and Economic Planning
County Government of Nyamira



5. Statement of Performance against County Predetermined Objectives

Introduction

Strategic development objectives for Nyamira County CIDP 2023-2027

The Nyamira CIDP 2023-2027 has identified 44 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Sector Plans 2023-2033, County Spatial Plan 2020-2030, Governor's manifesto, the National Government's Vision 2030, Sustainable Development Goals (SDGs) and the Medium Term Plan (MTP) IV.

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

The key development objectives of the Nyamira County's CIDP 2023-2027 are as follows;

1. To Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness
2. To ensure quality financial resources enhancement, control and advisory
3. To strengthen revenue administration and management
4. Improve food security and eradicate poverty in the County
5. Improve fisheries productivity, safe products and marketing
6. Increase organizational, technical and enterprise capacity of farmers, groups and cooperatives to manage livestock enterprises
7. Increase livestock productivity, safety and high quality of livestock products
8. To increase marketing, value addition and reduce post production losses
9. To increase forest cover
10. Increased accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 60 % by year 2027 and to <0.5km
11. Increased area (ha) under irrigation, drainage and water storage
12. Irrigation and drainage development
13. Promote green growth and circular economy activities

14. Provide real-time and early warning climate information for advisory support for key economic sectors
15. To ensure a clean and safe environment for all
16. Full access to affordable, adequate and reliable energy for social-economic transformation.
17. To enhance efficiency and effectiveness in service delivery
18. Entrenchment of good governance and best business management practices in cooperative societies and SMEs.
19. Create and ensure a level playing field that facilitates fair competition in trade
20. Ensure use legal weighing and measuring equipment's
21. To attract local and foreign industrial investment
22. Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.
23. Ensure timely maintenance of vehicles and machinery to minimize down town
24. Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts
25. Enhance public works by improving infrastructure and efficiently allocating resources to meet community needs.
26. To enhance efficiency and effectiveness in service delivery
27. To Ensure timely delivery of core managerial and leadership competencies
28. To provided efficient services
29. To establish a well-structured coordination, management and administration framework for public participation
30. To Reduce Incidence of Preventable Diseases And Mortality In The County
31. To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services
32. To establish and designate landfills, dumpsites and disposal sites
33. To improve infrastructure and mitigate disasters.

34. To Organize, Monitor and Support All Supply Chain Activities to Guarantee Access to Safe and Efficacious Health Products And technologies
35. To provide a spatial framework for infrastructure and socioeconomic development of the county
36. To enhance housing development and infrastructure through integrated management
37. To increase safety in alcohol consumption.
38. To Promote and develop a reading culture
39. Appreciation and promotion of cultural expression and heritage
40. To promote Social inclusion and equity in society
41. To Provide adequate and standard sports facilities
42. To promote and develop sports talent.
43. To Enhance access to quality Early Childhood Development and Education services
44. To impart competency-based training to trainees

Progress made in attaining the objectives of the Nyamira CIDP 2023-2027

1. DEPARTMENT OF FINANCE, ECONOMIC PLANNING, ICT AND ECONOMIC PLANNING

S/No	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness	M&E Policy Developed	50% done	To be completed in the current financial year
		Capacity built staff	On-going	Continuous every F/Y year
		M&E system in place	Not yet	Budgetary constraints
		Preparation of the progress reports	Quarterly and annual reports prepared	Target met
		Prepared County indicator handbook	Not yet prepared	Budgetary constraints
		County statistical abstract prepared	Not yet prepared	Budgetary constraints
		Reviewed CIDP and strategic plans	Not done	Not yet Mid-Term. To be done in the year 2025/2026

		Prepared CIDP 2028-2032 and strategic plans 2018-2032	Not done	Not yet Time
		Operationalized County Information and Documentation Centres	Operationalized	Done
		Preparation of the Budget Policy Documents (ADP, CBROP, CFSP, DMSP, Sector Reports and PBB)	Complied	Done
2	To ensure quality financial resources enhancement, control and advisory	Capacity built staff	On-going	Continuous every year
		Revenue Collection automated	80% done	On-going
		Assets management register developed	Developed	Complete
		Records management system developed	Not yet	To be done in 2024/25 FY
		Audit System in place	Not yet	Budgetary constraints
		Audit Reports prepared	Prepared	Continuous
		Risk policy document developed	Not done	To be done
		Audit trainings conducted	Internal Audit team trained	Partially met
3	To strengthen Revenue Administration and Management	Revenue Administration Act prepared	Prepared	Done
		RRI Framework	Developed	Done
		County Valuation Roll	40% complete	On-going
		Finance Act	Developed	Continues on annual basis
		Annual Revenue Report	Done	Continues on annual basis
		Revenue Service Charter	Not done	To be done
		Business Data Base	Done	Updated annually
		Revenue system installed and maintained	In-place	Updating and

				maintenance continuous
--	--	--	--	------------------------

2. DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

S/N	Strategic Objective as per CIDP	Targeted Output	Performance output since inception of the latest CIDP	Remarks
4	Improve food security and eradicate poverty in the County	Farmers provided subsidized inputs	In Collaboration with the Ministry of Agriculture and Kenya Cereal Board, more than 100,000 Farmers have been provided with subsidized inputs	Achieved
		Soil sampling and testing kits procured	Five Soil Sampling kit has been procured, purchased and launched and distributed across the subcounties	Achieved
		Farmers trained on soil fertility improvement technologies	Soil testing and Soil Improvement programmes is ongoing	Achieved
		Farmers to be trained on post-harvest management and pests & diseases	In collaboration with development partners farmers have been trained on post-harvest management and pests & diseases	Achieved
		Farmers to be trained on FLID and water harvesting management	In collaboration with development partners , Nyabomite Irrigation Scheme has been Constructed and farmers are doing irrigation of their farms	Achieved. In Collaboration with FLOCCA and NAVCDP
5	Improve fisheries productivity, safe products and marketing	Improved fisheries productivity, safe products and marketing	Not done	Not done
6	Increase organizational, technical and enterprise capacity of farmers, groups and cooperatives to manage livestock enterprises	farmers trained on livestock management	In collaboration with development partners, farmers and Group have been trained on different TIMPs on Livestock and developed demo farms	Achieve
7	Increase livestock productivity, safety and high quality of livestock products	more extension farmers recruited	more livestock extension officers recruited	Achieved. In need of more extension staffs to be recruited

8	To increase marketing, value addition and reduce post production losses	support and Federate new FPOS across the county	in Collaboration with NARIGP and NAVCDP, the department have been able to support different FPO by providing them with inclusion grants EDP Grants and matching grants, capacity building them and linking them to offtakers	Done
---	---	---	--	------

3. DEPARTMENT OF WATER, ENVIRONMENT, MINING AND NATURAL RESOURCES, ENERGY AND CLIMATE CHANGE

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
9	To increase forest cover	Sensitization on transition implementation plan (tips) at various levels done	6 meetings held	In progress
10	Increased accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 60 % by year 2027 and to <0.5km	21 water supply schemes constructed	11 water supply schemes constructed	In progress
		Drilled and developed 110 no. Boreholes	20 boreholes drilled and developed	In progress
		Disilted 10 no. Dams	1 dam still under disilting	In progress
		4 no water pans constructed	2 water pans constructed	In progress
		2 waste water treatment plant and sewerage systems constructed	0 no. of waste water treatment plant	To be done
		Formation of 120 WUAs	40 WUAs formed	In progress
		Training of 120 WUAs	20 WUAs trained	In progress
11	Increased area (ha) under irrigation, drainage and water storage	Annual budget prepared.	1 Annual budget prepared	Done
		Procurement work-plan report	2 procurement workplan reports prepared	Done
		No. Of irrigation schemes implemented	0	Not done
12	Irrigation and drainage development	No. Of micro- irrigation projects rehabilitated (greenhouses 250no.)		

		Acres of micro-irrigation area rehabilitated,		
		No. Of group beneficiaries for microirrigation drip kits		
		No. Of irrigation farmers adopting modern irrigation technologies		
		No. Of modern irrigation technologies adopted		
		Irrigation water management and capacity building	no. Of projects rehabilitated,	
		Wetlands rehabilitation conservation and management	No. Of modern technologies adopted	
		Water harvesting and storage	No of irrigation farmers capacity built.	
		Scheme organization and management	No. Of staff trained on m & e methodology	
		Monitoring, evaluation and communication	No. Of m & e operational and performance indicators developed	
13	Promote green growth and circular economy activities	percentage of population adopted green and circular economy	%of training green growth and circular economy concepts	
		Green financing	No of entrepreneurs accessed green financing	
		Climate smart agriculture	No. Of farmers trained on climate smart agriculture	
		Circular economy on solid waste management	Tons of waste collected	
14	Provide real-time and early warning climate information for advisory support for key economic sectors	Establishment of the weather/ climate change service centre(s) and weather stations	No. Of forecaster work station established	
15	To ensure a clean and safe environment for all	clean and safe environment	number of noise meters procured	
		noise pollution and control	number of officers trained on noise pollution and control	

		Pollution and waste management services	Number of skip loaders constructed	0
			Number of skips procured	0
			Number of	
			landfills purchased	
			Number of residents sensitized on waste segregation	
		Environmental management	Number of environmental and social impact assessment (ESIA) reports done	
			Number of environmental audits (EA) done	
		Occupational safety and health administration	Number of residents sensitized on occupational safety and health administration	
16	Full access to affordable, adequate and reliable energy for social-economic transformation.	electricity coverage increased from 49.5% to 70%	No. Of solar powered lamps installed	Repair and maintenance of solar street lights ongoing
		Street lighting	No. Of electric lights installed	48 street lights installed
		Rural electrification	%age access rate	
		Establishment of other sources of energy	no. Of power generation stations	

4. DEPARTMENT OF TRADE, INDUSTRY AND COOPERATIVE DEVELOPMENT

S/N o	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
17	To enhance efficiency and effectiveness in service delivery	Monthly payroll processed	Payrolls processed	Target met
		Utilities paid	Bills paid	Target met
		Motor vehicles purchased	Not purchased	no budget allocation

		Office equipment purchased	Not done	no budget allocation
		Capacity built staff	Not done	no budget allocation
		Prepared of plans	Plans prepared	Fully met
18	Entrenchment of good governance and best business management practices in cooperative societies and SMEs.	Toilets constructed	Not done	no budget allocation
		Market fenced	Not done	no budget allocation
		Market constructed	Started	Initiated
		Shoe shining constructed	Not done	No budgetary allocation
		Slaughter house constructed	Not done	No budgetary allocation
		Industrial park constructed	20% done	On going
19	Create and ensure a level playing field that facilitates fair competition in trade	Consumers trained	No. of consumers trained	Target met
		Weights calibrated	Continuing	Partially met
20	Ensure use legal weighing and measuring equipment's	Equipment verified	Continuing	Partially met
		Inspections done	Continuing	Partially met
		Investigations and prosecutions carried out	Continuing	Partially met
		Workshops carried out	Not yet	No budgetary allocation
21	To attract local and foreign industrial investment	Structures refurbished and renovated	Continuing	On going at the industrial park
		Tools procured	Not yet procured	Delay in procurement process

5. DEPARTMENT OF TRANSPORT, ROADS, PUBLIC WORKS AND DISASTER MANAGEMENT

S/N	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks (Explain The reasons underperformance/ Over performance)
22	Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.	Roads constructed to bitumen standard	Not done	Limited resources; no budget allocated
		New roads constructed to gravel standard	Opened 12 KM's of Roads FY 2023/24	Budget constraints limited the completion to only 12 km.
		Bridges Constructed	Not done	Limited resources; no budget allocated
		Box culverts constructed	2 Box culverts were constructed	Budget constraints limited the completion to only 2 culverts
		Foot bridges constructed	Not done	Limited resources; no budget allocated
		Surveying equipment purchased	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Roads Rehabilitated & Maintained	Rehabilitated and maintained 200 kilometers across all wards in FY 2023/24	Excellent stakeholder support has enabled the achievement of 200 km of road development
		Road construction equipment purchased	Budgeted for FY 2024/25	Budgeted for FY 2024/25
23	Ensure timely maintenance of vehicles and machinery to minimize down town	Motor vehicle and machinery Serviced	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Construction of a petrol station	Not done	Limited resources; no budget allocated
		Purchase fire engine	Not done	Limited resources; no budget allocated
24	Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts	Purchase of PPE Kits	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Inspection of public facilities	Total of 45 fire safety compliance inspections were carried out in institutions	Excellent stakeholder support has enabled the achievement of this inspections
		Construction of a fire station at Borabu Sub County	Not done	Limited resources; no budget allocated
		Purchase of disaster Vehicle for Rapid Response, Inspection	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Disaster Mgt training conducted	Five institutions received fire training session	Emergency fund allocation facilitated timely responses to various needs

		Disaster Mgt fund	2 Mn set aside in FY 2023/24	Emergency fund allocation facilitated timely training to various needs
		A toll number for fire emergency reporting	Budgeted for FY 2024/25	Budgeted for FY 2024/25
		Office block buildings completed	Budgeted for FY 2024/25	Budgeted for FY 2024/25
25	Enhance public works by improving infrastructure and efficiently allocating resources to meet community needs.	Tender documents prepared	50 Tender documents prepared	Excellent stakeholder support has enabled the achievement of this output
		Project management	50 project management reports completed	Excellent stakeholder support has enabled the achievement of this output
		Building plans approved	30 building plans done	Excellent stakeholder support has enabled the achievement of this output

6. PUBLIC SERVICE MANAGEMENT

S/No	Strategic objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
26	To enhance efficiency and effectiveness in service delivery	Monthly payroll processed	461 staff were paid	Target met
		Capacity built staff	staff were capacity built	Target met
		Developed policies, service delivery charter	In progress	ongoing
		Membership to professional bodies	5 staff enrolled	target not met
		Developed and reviewed Strategic Plans	Plan prepared	Target met
		Developed Service Charter	1 service charter was to be developed	no budget allocation
		Developed Annual Work Plan & Procurement	annual work plan and procurement plan were prepared	Fully met
27	To Ensure timely delivery of core managerial and leadership	Communication Strategy Developed	communication strategy to be developed	in process
		Records Management System established	No. of establishments done	delayed funding

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

	competencies	Mental wellness & Counselling established	Mental wellness & Counselling Unit established	initiated
		Performance management system developed	No of performance management developed	Prepared PCs and signed
		Staff Performance Appraisal conducted	staff review in progress	Initiated
		Staff welfare system developed	staff welfare to be developed	to be budgeted for in the next financial year
		Employee exit management programs developed	Not developed	no budget allocation
		Annual Staff audit undertaken	annual staff audit was undertaken	Target met
28	To provided efficient services	Ward Offices Constructed	offices were constructed	Target met
		Established Village Administration Units	sub-counties and wards covered	on going
29	To establish a well-structured coordination, management and administration framework for public participation	Feedback mechanism	no wards were covered	delayed funding
		Actively involving in vulnerable and the marginalized	not done	delayed funding
		Public participation	at 60% of annual target	in progress
		A well-informed resident of the ward	A well-informed resident of the ward	delayed funding
		Handling public complains	Handling public complains	to be imitated in this financial year
		Public access to information	Public access to information	to be imitated in this financial year
		reporting mechanisms	No reporting mechanisms done	to be imitated in this financial year
		motor vehicle provided	no vehicle purchased	no budget allocation
		Developed policies and manuals	Policy not developed.	to be done in the next financial year.
		Holding yard provided	No holding yard provided	to be done in the next financial year.
		Enforcement equipment & tools procured	No tools procured.	to be done in the next financial year.

		Band equipment procured	No band equipment purchased	to be done in the next financial year.
		Capacity built staff	No officers were trained	no budget allocation
		Uniforms procured	100 uniforms were procured	target partially met

7. PRIMARY HEALTH SERVICES

<i>S/N</i>	<i>Strategic Objective as per CIDP</i>	<i>Targeted Output</i>	<i>Performance/Progress made up since inception from the latest CIDP</i>	<i>Remarks</i>
30	To Reduce Incidence of Preventable Diseases And Mortality In The County	Nutrition services provided	4 supervisions done	Achieved
			9 nutrition supplements procured	Achieved
			8 hospitals procured with patient food	Achieved
		Disease surveilled and controlled	One active case search for AFP conducted	Training gap on Staff
			4 specimens transported to national Lab	Achieved
			52 Weekly reports uploaded	Achieved
			one quarterly surveillance meetings performed.	Facilitation challenge
		TB control interventions done	5 TB interventions scaled up	Achieved
			quarterly DQA	Achieved
		HIV control interventions done	5 HIV interventions scaled up	Achieved
		Malaria Control interventions done	Number of LLITNs redistributed	2787(This is for routine) For mass net we distributed 416,385 (92.6%)
			280 community awareness talks	Ongoing
			5 SCHMTs done	Achieved

			4 malaria data quality audits done.	Achieved
			850 HCWs sensitized on MIP/IPTp	Ongoing
		Environmental Health, Water and Sanitation Interventions done	7725 eateries and food processing entities inspected	Inadequate PH staff to visit all eateries.
			35 household fumigations done	Chemicals not procured
		Community level awareness done	10 health promotion talks done	Achieved
		Behavior change sessions conducted done	20 behavior change sessions conducted	Achieved
		Communication session for adolescents done	20 communication sessions for adolescents	Achieved
31	To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services Department	Prepared AWP	1 AWP done	Achieved
		Prepared departmental budget	5 budget documents and plans done	Achieved
		Prepared M&E reports	4 M&E reports done quarterly	Achieved
		Supportive supervisions done	4 supportive supervisions done	Achieved

8. NYAMIRA MUNICIPALITY

S/N	Strategic Objective as per CIDP 2023-2027	Targeted output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
32	To establish and designate landfills, dumpsites and disposal sites	no. Of tones collected.	collected	budgeted and its ongoing
		Number of dumpsites acquired	one dumpsite acquired	Preparation of Bill of Quantity'
		Number of skip loaders purchased.	no skip loader was purchased	budgeted fo FY 2024/2025

		Number of skips purchased	no skips was purchased	budgeted fo FY 2024/2025
		No of erected bill boards	no elected board done	no budget allocation
33	To improve infrastructure and mitigate disasters.	Access roads opened Access roads maintained	construction of Nyaramba-ikonge-kioge	ongoing
		No of vehicles purchased	no vehicle was purchased	insufficient fund
		No of drainage systems constructed	cut off drained in the process	Preparation of Bill of Quantity'
		No of gullies constructed	Not done	no budget allocation
		No of streets covered lighted	streetlights done	Preparation of Bill of Quantity'
		No of masts raised	No masts raised	no budget allocation
		Approved spatial plan.	90% done	waiting for approval from assembly
		No. OF Acres purchased	No land purchased	no budget allocation
		No of inspections carried out.	No inspections carried out.	no budget allocation
		No of civic education sessions conducted.	No civic education sessions conducted.	no budget allocation
		No of equipment procured	No equipment procured	no budget allocation
		GIS system developed for the municipality	Not done	no budget allocation
		No of land parcels reclaimed	No land parcels reclaimed	no budget allocation
		.no of title deeds issued for public land parcels.	No of title deeds issued for public land parcels.	no budget allocation
		No of fire stations constructed.	1 fire station constructed.	ongoing
		no of fire engines purchased	no fire engines purchased	insufficient fund
		Recruited personnel	No recruitments done	insufficient fund
		Health and safety committee in place.	No committees	no budget allocation
		No of policies formulated	No policies formulated	no budget allocation
		Safety audits conducted	Not done	no budget allocation
		No of plans developed.	2 plans developed.	ongoing

9. MEDICAL SERVICES

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
34	To Organize, Monitor and Support All Supply Chain Activities to Guarantee Access to Safe and Efficacious Health Products And technologies	Referral services provided in hospitals	8 hospitals offering referrals	Achieved
		Laboratory services offered	60 Health facilities offering laboratory services	Achieved
		Provided essential health products in hospitals	8 hospitals supplied with health products	Achieved
		Facilities stocked with EMMS	Enhance service delivery at 8 L4s and L5s	Achieved
		Supported supervision to hospitals	2 supportive supervisions to hospitals	Ongoing
		Quarterly progress meetings held	2 performance review meetings	Ongoing
		Maintained medical equipment	8 hospitals with medical equipment maintained	Ongoing

10. LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

S/No	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
35	To provide a spatial framework for infrastructure and socioeconomic development of the county	Spatial plan prepared	One spatial plan prepared	Gazettement for completion for the Daft Plan done
		Reviewed county physical planning act 2014	No county physical planning act 2014 reviewed	No budget was allocated
		Improved enforcement and compliance unit	No enforcement and compliance unit improved	No budget was allocated

		training of staff on GIS	8 members of staff trained on GIS software, 1 GIS lab established	Achieved
		Improved land use management system	No Improved and land use management system	No budget was allocated
		Plans approved	4 approved plans (Annual development plan, strategic plan, sector plans and annual implementation report)	was fully achieved
		Reserved land or development	Not done	Not achieved because no budget was allocated
		preparation of resettlement plans	Not yet	Not achieved because no budget was allocated
		preparation of county valuation roll	40% done	ongoing
		demarcation of public land boundaries	Done	Achieved
36	To enhance housing development and infrastructure through integrated management	Constructed drainages	60%of drainages constructed	ongoing
		Upgraded market centers	On-going	ongoing
		Constructed new municipalities and town offices	Not done	To be done 2024/2025
		Opened and maintained roads	On-going	Continuous
		residential houses constructed	Planned in 2024/2025 FY	Not yet commenced
		Refurbished unit house	No units refurbished	No budget was allocated
		Trainings conducted	Trainings conducted in all the 4 sub-counties	Achieved
		inspection of buildings done	Done	achieved
		Advertisement policy prepared	Not done	Not achieved because no budget was allocated
		Signage's done	Done	Achieved

11. DEPARTMENT OF YOUTH, GENDER, SOCIAL SERVICES AND SPORTS DEVELOPMENT

S/No	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
37	To increase safety in alcohol consumption.	Sensitized community on drug abuse and alcohol abuse	One campaign and awareness done	Achieved
38	To Promote and develop a reading culture	Improved reading culture	libraries in operation	Library not constructed due to Litigation issues
39	Appreciation and promotion of cultural expression and heritage	preserved and appreciated cultural heritage	one refurbished and rehabilitated museum	Completed
		Improved performance of social /cultural activities	One festival held	KICOSCA In meru
40	To promote Social inclusion and equity in society	Empowered society, special interest groups (plwds, youth, and women)	Launch of child policy 2023 Review of the PLWDs bill 2023	Launch of child policy 2023 Review of the PLWDs bill 2023
41	To Provide adequate and standard sports facilities	Sports facilities developed and managed	6 sports facilities developed and managed	In progress
42	To promote and develop sports talent.	Remunerated sports instructors and trainers	5 instructors and trainers remunerated	Achieved
		Sports activities held	Two sports activity organized and held	Kicosca held in Meru and talanta hela

12. EDUCATION AND VOCATIONAL TRAINING

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
43	To Enhance access to quality Early Childhood	Constructed ECDE centers	5 ECDE centers constructed	Achieved

	Development and Education services	Curriculum implementation (Instructional support and play materials)	ECDE centers provided with instructional support and play materials	Materials receiving awaiting distribution.
		Quality assurance and standards ensured	ECDE centers assessed	Employment of more quality assurance officers
44	To impart competency-based training to trainees	Youth Polytechnic operated	27 youth polytechnics operated	Achieved
		Curriculum implemented	27 youth polytechnics provided with training materials	Achieved
		Quality assured	43 VTC workshops assessed	Achieved

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024

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

Below we provide the progress on attaining the stated objectives.

1. DEPARTMENT OF FINANCE, ECONOMIC PLANNING, ICT AND ECONOMIC PLANNING

Objective	Outcome	Indicator	Performance
To Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness	Improved livelihood due to proper allocation of the resources on planned programmes and their targets	No. of capacity built staff	10
		No. of M&E systems established	0
		No. of progress reports prepared	5
		No. of County indicator handbooks prepared	0

		No. of County statistical abstracts prepared	0
		No. of Budget Policy Documents prepared (ADP, CBROP, CFSP, DMSP, Sector Reports and PBB)	13
		Preparation of the budget implementation reports	5
To ensure quality financial resources enhancement, control and advisory	Better managed and controlled public financial management system	No. of staff capacity built	20
		% automation of revenue	80% done and continuing
		No of Assets management registers developed	1
		No. of Audit Reports prepared	5
		No of Audit trainings conducted	1
Strengthening Revenue Administration and Management	County Own source Revenue Growth	No. of Revenue Administration Acts prepared	1
		No. of Finance Acts prepared	1
		No. of Annual Revenue Reports done	1
		No. of Business Data Bases done	1
		No. of Revenue systems installed and maintained	1

2. DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

S/N	Strategic Objective as per CIDP	Targeted Output	Indicator	Performance
1	Reduce cost of agricultural inputs	farmers provided subsidized inputs	No of farmers provided with subsidized inputs	in Collaboration with the Ministry of Agriculture and Kenya Cereal Board, more than 100,000 Farmers have been provided with subsidized inputs

2	Improve soil fertility	soil sampling and testing kits procured	No of soil sampling test kits procured	Five Soil Sampling kit has been procured, purchased and launched and distributed across the sub counties
		farmers trained on soil fertility improvement technologies	No of farmers trained on soil fertility improvement technologies	Soil testing and Soil Improvement programmes is ongoing
3	Reduce postharvest loses and pests & diseases	farmers to be trained on post harvest management and pests & diseases	No of farmers trained on post harvest management and pests & diseases	in collaboration with development partners farmers have been trained on post harvest management and pests & diseases
4	Reduce over reliance on rain fed agriculture	farmers to be trained on FLID and water harvesting management	No of farmers trained on FLID and water harvesting management	in collaboration with development partners , Nyabomite Irrigation Scheme has been Constructed and farmers are doing irrigation of their farms
5	Enhanced extension Service delivery	Employment of more extension officers	No of extension officers employed	35 more extension officers were recruited across the department
6	Organize marketing of agricultural produce to support aggregation & bulking	support and Federate new FPOS across the value chains	No of FPOS across the value chains federated and supported	in Collaboration with NARIGP and NAVCDP, the department have been able to support different FPO by providing them with inclusion grants EDP Grants and matching grants, capacity building them and linking them to off takers
7	Strengthen and support farmers cooperatives	formation of farmers cooperatives	No of farmers cooperatives formed	There is formation with a farmers cooperatives in every ward where they are supported with grants for their initial operations and matching grants for subsidized loan interests
8	To support of extension officers with Motorbikes thus more animals to be vaccinated	Increased vaccination coverage	No of vaccination coverage achieved	More Mortobikes have been purchased and County vaccination campaigns have been conducted
9	To increase uptake of AI services	-increased uptake of AI services	No of Insemination done	sufficient purchase of AI though there isnt enough storage facilities thus increased spoilage
10	To Increased fodder and pasture acreage	-Increased fodder and pasture acreage	No of fodder and pasture acreage achieved	In collaboration , farmers have been trained on fodder practices

11	To Promote modern slaughter houses	slaughter house constructed	No of slaughter houses constructed	No Slaughter house has been constructed
12	Strengthen meat inspection services,	Meat inseminators trained	No of Meat inseminators trained	Meat inseminators have been not trained
13	Development of a Fish hatchery	County fish Hatchery constructed	No of County fish Hatchery constructed	Not been constructed
14	Establishing demonstration sites on modern technologies	demo farms developed	No of demo farms developed	IN collaboration, demo farms have been constructed across the county

3. DEPARTMENT OF WATER, ENVIRONMENT, MINING AND NATURAL RESOURCES, ENERGY AND CLIMATE CHANGE

S/N	Objective	Outcome	Indicator	Performance
9	To increase forest cover	sensitization on transition implementation plan (tips) at various levels.	number of sensitization meetings	6 meetings held
10	Increased accessibility to clean and safe water for domestic and industrial use from estimated 35 % to 60 % by year 2027 and to <0.5km	Water supply	Construction of 21 no water supply schemes	11 water supply schemes constructed
			drilling and development of 110 no. Boreholes	20 boreholes drilled and developed
			Distillation of 10 no. Dams	1 dam still under desilting
			Construction of 4 no water pans	2 water pans constructed
			Construction of 2 waste water treatment plant and sewerage systems	0 no. of waste water treatment plant
			Formation of 120 WUAs	40 WUAs formed
			Training of 120 WUAs	20 WUAs trained
11	Increased area (ha) under irrigation, drainage and water storage	Enhanced utilization of land through irrigation, drainage and water	No of policies developed	
			No. Of monitoring and evaluation reports	

		storage.	Annual budget prepared.	1 Annual budget prepared
			No. Of weeks taken to procure supplies and services.	
			Procurement work-plan report	2 procurement work plan reports prepared
			Market survey reports.	
			No. Of irrigation schemes implemented	
	Irrigation and drainage development		No. Of micro- irrigation projects rehabilitated (greenhouses 250no.)	
			Acres of micro- irrigation area rehabilitated,	
			No. Of group beneficiaries for micro irrigation drip kits	
			No. Of irrigation farmers adopting modern irrigation technologies	
			No. Of modern irrigation technologies adopted	
		Irrigation water management and capacity building	no. Of projects rehabilitated,	
		Wetlands rehabilitation conservation and management	No. Of modern technologies adopted	
		Water harvesting and storage	No of irrigation farmers capacity built.	
		Scheme organization and management	No. Of staff trained on m & e methodology	
		Monitoring, evaluation and communication	No. Of m & e operational and performance indicators developed	
	Promote green growth and circular economy activities	percentage of population adopted green and circular economy	%of training green growth and circular economy concepts	
		Green financing	No of entrepreneurs accessed green financing	

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

		Climate smart agriculture	No. Of farmers trained on climate smart agriculture	
		Circular economy on solid waste management	Tons of waste collected	
	Provide real-time and early warning climate information for advisory support for key economic sectors	Establishment of the weather/ climate change service centre(s) and weather stations	No. Of forecaster work station established	
	To ensure a clean and safe environment for all	clean and safe environment	number of noise meters procured	
		noise pollution and control	number of officers trained on noise pollution and control	
		Pollution and waste management services	Number of skip loaders constructed	0
			Number of skips procured	0
			Number of	
			landfills purchased	
			Number of residents sensitized on waste segregation	
		Environmental management	Number of environmental and social impact assessment (ESIA) reports done	
			Number of environmental audits (EA) done	
		Occupational safety and health administration	Number of residents sensitized on occupational safety and health administration	
	Full access to affordable, adequate and reliable energy for social-economic transformation.	electricity coverage increased from 49.5% to 70%	No. Of solar powered lamps installed	Repair and maintenance of solar street lights ongoing
		Street lighting	No. Of electric lights installed	48 street lights installed
		Rural electrification	%age access rate	
		Establishment of other sources of energy	no. Of power generation stations	

4. DEPARTMENT OF TRADE, INDUSTRY AND COOPERATIVE DEVELOPMENT

Objective	Outcome	Indicator	Performance
To enhance efficient and effective service delivery	Customer satisfaction in service delivery	No of monthly payroll processed	12
		No of monthly utility bills	12
		No. Of annual plans Prepared	1
Entrenchment of good governance and best business management practices in cooperative societies and SMEs.	Good Governance on Trade, cooperative	No. Of toilets constructed	2 toilet constructed
		No of markets fenced	No market fenced
		Construction of an industrial park	Construction on going
		Purchase of a coffee miller machine	No coffee miller purchased
		Construction of modern kiosks	No kiosk constructed
		Market sheds and mama mboga sheds	No mama Mboga shed constructed
		Establishment and strengthening of market committees	5 committee strengthened
		Capacity building of Cooperative Society Leaders.	6 cooperative leaders trained
		Cooperative supervision	5 cooperatives supervised
		Cooperative inspections	3 inspections carried out
To attract local and foreign industrial investment	Farmers enhanced about value addition	Renovation and refurbishment	On going at the industrial park
		Procuring tools	None procured
Create and ensure a level playing field that facilitates fair competition intrade transaction involving quantity measurement.	Sensitization on consumers rights	No. of consumers trained	None carried out
		No. of weights calibrated standards	2 carried out
		Number of equipments verified	1800 equipments verified
		No. of impromptu inspections	50 inspections carried out
		No of investigations and procesuctions	5 carried out
		No of weights and measures workshop established	None established

5. DEPARTMENT OF TRANSPORT, ROADS, PUBLIC WORKS AND DISASTER MANAGEMENT

Objective	Outcome	Indicator	Performance
Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.	Enhanced road network ensures comprehensive coverage and improved connectivity	Km of roads constructed to bitumen standard	No Budget allocated
		Km of roads constructed to gravel standard	Opened 12 KM's of Roads FY 2023/24
		No. of Bridges Constructed	No Budget allocated
		No. of Box Culverts Constructed	2 Box culverts were constructed
		No. of foot bridges constructed	No Budget allocated
		No of surveying equipment	Budgeted for FY 2024/25
		Km of roads rehabilitated & maintained	Rehabilitated and maintained 200 kilometers across all wards in FY 2023/24
		No. of road construction equipment purchased	Budgeted for FY 2024/25
Ensure timely maintenance of vehicles and machinery to minimize down town	Timely maintenance reduces downtime of vehicles and machinery	No of Motor vehicle and machinery Serviced	Budgeted for FY 2024/25
		No of petrol station constructed	No Budget allocated
		No of fire engine purchased	No Budget allocated
Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts	Strengthened systems improve disaster preparedness and recovery	No of PPE Kits purchased	Budgeted for FY 2024/25
		No of public facilities inspected.	Total of 45 fire safety compliance inspections were carried out in institutions
		No of fire station constructed	No Budget allocated
		No of disaster Response Vehicles purchased	Budgeted for FY 2024/25
		No of Disaster Mgt training conducted	Five institutions received fire training session
		Amount of Disaster Mgt fund set aside	2 Mn set aside in FY 2023/24 & 2022/23
		Set up of a toll number for fire emergency reporting	Budgeted for FY 2024/25
		No of Office block buildings completed	Budgeted for FY 2024/25
Enhance public works by improving infrastructure and efficiently allocating	Enhanced infrastructure meets community needs effectively	No of Tender documents prepared	50 Tender documents prepared
		No of project management report completed.	50 project management reports completed

resources to meet community needs.		No of building plans approved	30 building plans done
------------------------------------	--	-------------------------------	------------------------

6. PUBLIC SERVICE MANAGEMENT

Objective	Outcome	Indicator	Performance
To enhance efficient and effective service delivery	Customer satisfaction in service delivery	Monthly payroll processed	461 staff were paid
		Office space and well equipped with office infrastructure	No office space provided
		No of annual work plan and procurement plans prepared	annual work plan and procurement plan were prepared
		No service charter reviewed and developed	No service charter reviewed and developed
		No of Annual reports prepared	Annual reports were prepared
		No of policies developed and review	No policy prepared
Continuously enhance human resource competencies and skills and achieve 100% compliance to legal statutory and policy requirements	improved human resource capacity in terms of skills and competencies and enhanced compliance	No of No of departmental structures and designs reviewed	No departmental structure and designs reviewed
		No of staff establishment developed	No staff establishment developed
		No of policies adopted and customized	No policies adopted and customized
		No of record management system Developed	No record management systems developed
		No of performance management system developed	Prepared PCs and signed
		No of Established welfare association	No welfare established
		No Wellness and counselling unit	No wellness and counselling unit was established
		No l staff audits undertaken	staff audit was done
		No of officers appraised	Staff were appraised
		No of statutory and control forms	

		No of officers making wealth declaration	staff made wealth declaration
		No of HRM budget prepared	
		No of Training and development system developed	No development system was developed
		No of TNA report prepared	TNA reports were prepared
		No of staff trained	219 staff trained
		No of officers inducted	officers were inducted
Strengthen Institutional framework for administration of decentralized units	Well administered and coordinated decentralized units	The level of decentralization of county government functions/units Access to information to both internal and external publics of county government functions/programs	support to administrative field coordination at sub county and ward level
		No of Established CEPP	
		Enhanced enforcement and compliance	enforcement and compliance was done
To strengthen Humanitarian Response and Improve Resilience of Vulnerable Groups and Communities	Accelerate social economic development	No. of programs implemented	programs were implemented
		No. of infrastructure systems in place	No infrscture systems are in place
		Number of functional coordination structures established at the county, sub county and ward levels	No functional coordination
		No. of forums organized	forums were organised
		Existence of development partners database Existence of the county investment and development corporation and forums	No county investment and development corporation and forums
To create awareness to the public on government projects, programmes and service delivery	communicating results	increased a warness on county projects Increased inquiries about what the government plans	Awareness was done
		Enhanced image and perception. Quality articles and content	on going
		Maintenance of county data banks	ongoing

7. PRIMARY HEALTH

Objective	Outcome	Indicator	Performance
To Reduce Incidence of Preventable Diseases and Mortality In The County	Efficient and effective customer satisfaction in public service delivery to the citizen of the county and health policy formulation	Number of program supervisions done	4 supervisions done
		Number of nutrition supplements procured	9 nutrition supplements procured
		Number of hospitals procured with patient food	8 hospitals procured with patient food
		Number of specimens transported to national Lab	4 specimens transported to national Lab
		Weekly reports uploaded	52 reports uploaded
		Number. of quarterly surveillance meetings performed.	1 meeting performed
		Number of TB interventions scaled up	5 TB intervention scaled up
		No of quarterly DQA	4 quarterly DQA
		Number of HIV interventions scaled up	5 HIV interventions scaled up
		Number of LLITNs redistributed	2787(This is for routine) For mass net we distributed 416,385 (92.6%)
		Number of community awareness talks	280 community awareness talks
		Number of SCHMTs done	5 SCHMTs done
		Number of malaria data quality audits done.	4 malaria data quality audits done.

Objective	Outcome	Indicator	Performance
		Number of HCWs sensitized on MIP/IPTp	850 HCWs sensitized on MIP/IPTp
		Number of eateries and food processing entities inspected	7725 eateries and food processing entities inspected
		Number of household fumigations done	35 household fumigations done
		Number of health promotion talks done	10 health promotion talks done
		Number of behaviours change sessions conducted	20 behaviour change sessions conducted
		Number of communication sessions for adolescents	20 communication sessions for adolescents
To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services Department	Improved Health Service access and efficiency	Number of AWP's done	1 AWP's done
		Number of budget documents and plans done	5 budget documents and plans done
		Number of M&E reports done quarterly	4 M&E reports done quarterly
		Number of supportive supervisions done	4 supportive supervisions done

8. NYAMIRA MUNICIPALITY

Objective	Outcome	Indicator	Performance
To establish and designate landfills, dumpsites and disposal sites	To strengthen delivery and quality of services	Payrolls run	enough budget and fully paid
		No of monthly Utilities paid	target met
		No of office purchases maintained	target not met
		No of office supplies purchased	target achieved
		No of officers trained	target not met

		No of board of board members inducted	target not met
To improve infrastructure and mitigate disasters.	habitable and safe environment	No. of towns/centers covered within the municipality	Preparation of Bill of Quantity's (BQs)
		No of drainage works done	Preparation of Bill of Quantity's (BQs)
		No of streetlights installed	Preparation of Bill of Quantity's (BQs)
		No of plans prepared	ongoing
		Number of dumpsites acquired	Preparation of Bill of Quantity's (BQs)

9. DEPARTMENT OF MEDICAL SERVICES

Objective	Outcome	Indicator	Performance
To Organize, Monitor and Support All Supply Chain Activities to Guarantee Access to Safe and Efficacious Health Products And technologies	Improved commodity security in health facilities	Number of hospitals offering referrals	8
		Number of Health facilities offering laboratory services	60
		Number of hospitals supplied with health products	8
		Enhance service delivery at L4s and L5s	8
		Number of supportive supervisions to hospitals	2
		Number of performance review meetings	2
		Number of hospitals with medical equipment maintained	8

10. LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

S/N	Objective	Outcome	Indicator	Performance
1	To provide a spatial	Improved	No of spatial plans done	90%

	framework for infrastructure and socioeconomic development of the county	developments within the County	No of county headquarters constructed	it's a multi-year project at 60%
			No of survey reports done	4 surveys were done
2	Enhance Housing Development and Infrastructure Through integrated management	Integrated development of housing and infrastructure	No of valuation rolls prepared	it's an ongoing project 40%
			Number of policies enacted	there was insufficient funds
			Number of residential houses constructed	not yet achieved
			No of pple compensated	there was insufficient funds

11. DEPARTMENT OF YOUTH, GENDER, SOCIAL SERVICES AND SPORTS DEVELOPMENT

Objective	Outcome	Indicator	Performance
To increase safety in alcohol consumption.	Preserved and appreciated Cultural Heritage, and Empowered community	No of campaigns and awareness done	One campaign and awareness done
To Promote and develop a reading culture	Preserved and appreciated Cultural Heritage, and Empowered community	No of libraries in operation	One library in operation though county Library not constructed due to Litigation issues
Appreciation and promotion of cultural expression and heritage	Preserved and appreciated Cultural Heritage, and Empowered community	Of of museum refurbished and rehabilitated	One museum refurbished and rehabilitated
	Preserved and appreciated Cultural Heritage, and Empowered community	No of festival held	One (KICOSCA In meru)
To promote Social inclusion and equity in society	Preserved and appreciated Cultural Heritage, and Empowered community	No of special interest groups, (PWDs, children, Youth and women empowered)	Launch of child policy 2023 Review of the PLWDs bill 2023

Objective	Outcome	Indicator	Performance
To Provide adequate and standard sports facilities	Improved performance, promotion and development of all sports Disciplines in the county	No. of sports facilities developed and managed	In progress (6 sports facilities)
To promote and develop sports talent.	Improved performance, promotion and development of all sports Disciplines in the county	No. of instructors and trainers remunerated	Achieved (5 instructors and trainers remunerated)
	Improved performance, promotion and development of all sports Disciplines in the county	No. of sports activities organized held	Two sports activities held (Kicosca held in Meru and talanta hela)

12. EDUCATION AND VOCATIONAL TRAINING

Objective	Outcome	Indicator	Performance
To Enhance access to quality Early Childhood Development and Education services	Improved access, equity, retention, completion, transition and holistic development of the child	No of ECDE centers constructed	5
		No of ECDE centers provided with instructional support and play materials	0
		No of ECDE centers assessed	0
To impart competency-based training to trainees	To ensure quality training	No of youth polytechnic operated	27
		No of youth polytechnic provided with training materials	27
		No of VTC workshops assessed	43

6. Corporate social responsibility statement/sustainability Reporting

- **Sustainability strategy and profile**

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

- **Environmental performance**

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

The County Government also has a Transition Implementation Plan (TIPs) that stipulates how forest activities are managed between the County Government and Kenya Forestry Services.

Noisy pollution and control guidelines are explained in the Environmental policy and each citizen's responsibility on the same well explained.

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

- **Employee welfare**

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

- **Market place practices-**

- a) **Responsible competition practice.**

The management has made efforts to equitably offer opportunities to youths, women and persons living with disability. Procurement opportunities are given to bidders as per the guiding procurement laws (PPAD 2015) and equity is in practice ever. There is frequent interaction between bidders and management through pre bidding conferences, site visits, opening of tenders and trainings. The Management Give Procurement Opportunities to Special Interest Groups.

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

- b) **Responsible Supply chain and supplier relations-**

The County Government of Nyamira after contract execution by the contactor and suppliers, provide full payment and with all factors held constant the process is done with a maximum of 5 days and we endeavour to keep our pending Bills within manageable levels and we pride ourselves in achieving this year in year out. The Management as at fourth quarter has paid 30% of the pending bills of FY 2022/2023.

- c) **Responsible marketing and advertisement-**

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

d) Responsibility ethical practices

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

e) Stewardship of goods

All goods procured, donated, received and or are being held under trust for the public by the County Government of Nyamira go through stringent inspection before being taken into custody and are held securely and safely to meet the objectives that they are intended for. The S13 is filled for every delivery received.

f. Community Engagements

The Government in its endeavours to ensure it operates within the Law engages the public through various forms including civil education and Public engagements.

Among various documents that we have constantly engaged the public includes: Strategy Paper ADP, CBROP, CIDP County Fiscal, Finance Bill and budget estimates. In addition the County has engaged the community in giving their views on proposed; Sironga Industrial park, Nyamira spatial plan, Sironga Airstrip, Esanige stadium, a proposed Level five hospital at Matutu and Municipal Spatial plan and Sironga Industrial Park.

7. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

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

2. Environmental performance

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

The County Government also has a Transition Implementation Plan (TIPs) that stipulates how forest activities are managed between the County Government and Kenya Forestry Services.

Noisy pollution and control guidelines are explained in the Environmental policy and each citizen's responsibility on the same well explained.

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

3. Employee welfare

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

4. Market place practices-

a) Responsible competition practice.

The management has made efforts to equitably offer opportunities to youths, women and persons living with disability. Procurement opportunities are given to bidders as per the guiding procurement laws (PPAD 2015) and equity is in practice ever. There is frequent interaction between bidders and management through pre bidding conferences, site visits, opening of tenders and trainings. The Management Give Procurement Opportunities to Special Interest Groups.

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

b) Responsible Supply chain and supplier relations-

The County Government of Nyamira after contract execution by the contactor and suppliers, provide full payment and with all factors held constant the process is done with a maximum of 5 days and we endeavour to keep our pending Bills within manageable levels and we pride ourselves in achieving this year in year out. The Management as at fourth quarter has paid 30% of the pending bills of FY 2022/2023.

c) Responsible marketing and advertisement-

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

d) Responsibility ethical practices

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

e) Stewardship of goods

All goods procured, donated, received and or are being held under trust for the public by the County Government of Nyamira go through stringent inspection before being taken into custody and are held securely and safely to meet the objectives that they are intended for. The S13 is filled for every delivery received.

5. Community Engagements

The Government in its endeavours to ensure it operates within the Law engages the public through various forms including civil education and Public engagements.

Among various documents that we have constantly engaged the public includes: Strategy Paper ADP, CBROP, CIDP County Fiscal, Finance Bill and budget estimates. In addition the County has engaged the community in giving their views on proposed; Sironga Industrial park, Nyamira spatial plan, Sironga Airstrip, Esanige stadium, a proposed Level five hospital at Matutu and Municipal Spatial plan and Sironga Industrial Park.

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

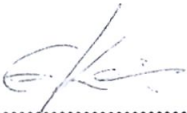
The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the

County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

Approval of the financial statements

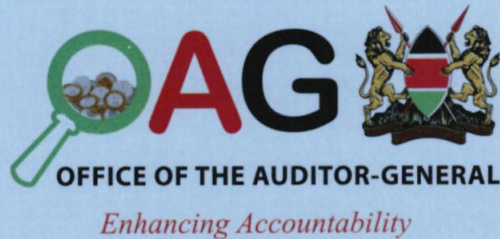
The County Executive's financial statements were approved and signed by the County Executive Committee Member for Finance on 26th September, 2024.

Signature.....

Dr. Geoffrey Morara Nyakoe
County Executive Committee Member
Finance, ICT and Economic Planning

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nyamira set out on pages 1 to 108, which comprise the statement of assets and liabilities as at 30 June, 2024 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 County Executive of Nyamira as at 30 June, 2024 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Compensation of Employees - Variance Between Bank Remittance Records and Payroll

The statements of receipts and payments reflects compensation of employees amounting to Kshs.3,038,348,148 as disclosed in Note 3 to the financial statements. However, review of records revealed unexplained variances between actual amount remitted to the staff bank accounts and net pay amounts reflected in the IPPD Payroll as shown below;

Month	Bank Remittances Net Pay (Kshs)	IPPD Payroll Net Pay (Kshs)	Variance (Kshs)
September, 2023	83,725,988	83,015,265	710,723
May, 2023	82,413,418	80,537,720	1,875,698
November, 2023	70,751,050	80,373,127	(9,622,077)
December, 2023	79,319,587	89,987,016	(10,667,429)
March, 2024	76,313,131	85,601,117	(9,287,986)
Total	392,523,174	419,514,245	(26,991,071)

In the circumstances, the accuracy and completeness of remittances to employees of Kshs.419,514,245 could not be confirmed.

2. Unsupported Expenditure on Research Studies, Project Preparation Design

The statement of receipts and payments and as disclosed in Note 8 to the financial statements, reflects acquisition of assets amounting to Kshs.471,057,068 which includes an amount of Kshs.30,887,200 in respect of research, studies, project preparation, design and supervision. This component further includes an amount of Kshs.13,487,200 relating to imprest issued to different officers to undertake feasibility studies. However, review of the supporting records revealed that the imprest was irregularly issued to various officers on behalf of other members of staff. No explanation was given for failure to issue imprests to individual staff members who should account for it after completion of stated duties and

tasks. In addition, there were no acknowledgments from the recipients showing their names, personal numbers and signatures.

In the circumstances, the regularity of the expenditure amounting to Kshs.13,487,200 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents totalling Kshs.564,648,152 which relates to funds held in thirty (30) bank accounts operated by the County Executive as disclosed in Note 9A to the financial statements. However, an amount of Kshs.124,722,994 held in eleven (11) bank accounts which were not supported with bank reconciliation statements, cashbooks, bank balance certificates and board of survey reports.

In the circumstances, the completeness and accuracy of the Kshs.124,722,994 included in cash and cash equivalents balance could not be confirmed.

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

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounting to Kshs.7,282,175,903 and Kshs.5,884,949,781, respectively resulting to underfunding of Kshs.1,397,226,122 or nineteen percent (19%) of the budget. Similarly, payments totalling to Kshs.5,745,164,842 were made against an approved budget of Kshs.7,282,175,903 resulting to under expenditure of Kshs.1,537,011,061 or twenty percent (20%) of the budget.

The underfunding and under expenditure had an adverse effect on the implementation of the planned activities during the year.

2.0 Unremitted Retirement Contributions by County Executive of Nyamira

Review of Annex 2 to the financial statements reflects pending accounts payable totalling Kshs.776,379,157 as at 30 June, 2024. However, the balance excluded an amount of Kshs.310,956,550 in respect of un-remitted pension contribution owed to LAPFUND being pension contributions arising from the four defunct of Town Council of Keroka, County Council of Nyamira, Town Council of Nyamira and Town Council of Nyansiongo as tabulated in the table below:

Defunct Local Authorities	Principal Amount (Kshs)	Interest (Kshs)	Amount (Kshs)
Town Council of Keroka	20,997,297	38,848,752	59,846,049
County council on Nyamira	20,045,275	32,021,314	52,066,589
Town Council of Nyamira	64,433,140	117,478,272	181,911,413
Town Council of Nyansiongo	6,111,298	11,021,198	17,132,497
Total	111,587,011	199,369,538	310,956,550

Though Management has explained that the matter was adjudicated in court, a copy of the judgement was not provided for audit review.

3.0 Pending Bills

Annex 2 to the financial statement reflects pending accounts payable totalling Kshs.776,779,157. The amount includes a balance of Kshs.191,936,374 in respect of recurrent and development expenditure for the previous financial years. Failure to clear pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget. The County Executive therefore runs the risk of incurring significant and unquantified interest costs and penalties associated with delays in settling the invoiced bills. Further, failure to settle pending accounts payables is contrary to Regulation 43 (2) of Public Finance Management (County Governments) Regulations, 2015, that requires County government entities shall execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan.

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. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, the prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided satisfactory reasons for the delay in resolving the issues.

Other Information

Management is responsible for the other information set out on page iii to Ixix which comprise of Key Entity Information and Management, Governance Statement, forward by the CECM Finance and Economic Planning, Statement of Performance Against County

Predetermined Objectives, Corporate Social responsibility Statement, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of comparison of budget and actual amounts-development-reflects actual total expenditure of Kshs.1,423,755,264 which is 25% of the total expenditure amount of Kshs.5,745,164,842 reflected in the statement of receipts and payments.

The County Executive's Development expenditure was less than the minimum limit of 30% set by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which states that pursuant to section 107(5) of the act, the county government actual expenditure on development shall be at least thirty percent in conformity with the requirement under section 107(2) of the act.

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

2. Composition of Employees

2.1. Non-Compliance with Fiscal Responsibility Principles

The compensation of employees expenditure amounting to Kshs.3,038,348,148 constitute 53% of total revenue of Kshs.5,690,166,473 collected during the year under review. This was contrary to Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee members with the approval of the County Assembly to set a limit

on the County Government's expenditure on wages and benefits for its public office not to exceed thirty five percent (35%) of the County Government total revenue.

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

2.2. Non-Compliance with Law on Staff Ethnic Composition

The County has a total staff of three thousand nine hundred and forty-one (3941) officers. However, the staff number comprised of three thousand seven hundred and thirty-four (3734) members of staff from the dominant ethnic group, approximately over ninety four percent (94%) of the total staff composition. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent (30%) 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 Management is taking to remedy the anomaly.

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

2.3 Non-Compliance with the Third Rule on Basic Salary Role

Review of the payroll for the month of June, 2024 revealed that forty-eight (48) officers were earning a net salary of less than one third of their respective basic pay. This was contrary to Section 19(3) of the Employment Act, 2007 and Section C.1(3) Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that the total amount of all deductions which may be made by an employer from the wages of his or her employee at any one time shall not exceed two-thirds of such wages or such additional or other amounts as may be prescribed.

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

2.4 Delay in Confirmation of Staff in Employment

Review of the payroll for the month of June, 2024 revealed that one thousand seven hundred and seventy-nine (1,779) or forty-five (45%) of the employees, have been on probation for a period exceeding six (6) months without confirmation. This is contrary to Section B.13(1) of the County Human Resource Manual, 2013 which states that, "an officer shall be put on probation for a period of 6 months as provided for in the Employment Act, 2007. No explanation has been provided for this anomaly.

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

3. Irregular Transfers to the County Assembly

The statement of receipts and payments and as disclosed in Notes reflects transfers to other Government entities amounting to Kshs.943,016,579 which includes an amount of Kshs.838,858,168 transferred to the County Assembly of Nyamira, which is equivalent to

14.7% of the County Government's total revenue of Kshs.5,690,166,473. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditure of a County Assembly shall not exceed seven per cent (7%) of the total revenue of the county government or twice the personnel emoluments of that County Assembly, whichever is lower.

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

4. Lack of Training Needs Assessment

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amounting to Kshs.573,189,460 which includes training expenses totalling Kshs.39,689,755. However, review of the expenditure schedules revealed that an expenditure of Kshs.2,257,800 was incurred on provision of catering and full board services in a local hotel. This was during training of County Officers from Public Service Management and Finance and Planning Departments. However, the expenditure was not supported by training needs assessments. This was contrary to Section H.3 (1) of the Public Service Commission Human Resource manual of May, 2016 which states that training in the Public Service shall be based on Training Needs Assessment. In addition, Section H.3 (3) states that selection of trainees for all training programmes will be based on identified needs and will emphasize on training for performance improvement that address individual, organizational and national goals.

In the circumstances, the accuracy and completeness of the expenditure amount of Kshs.2,257,800 included in training expenses could not be confirmed.

5. Delayed Completion of Projects

5.1 Delayed Completion of Nyamira County Headquarters

As previously reported, the County Government entered into a contract on 11 July, 2018 with a local contractor for the construction of Nyamira County Headquarters at a contract sum of Kshs.382,970,401. The contract commenced on 31 December, 2018 for a contract period of three (3) years with an estimated completion date of 31 December, 2021. The contract period was later extended by six (6) months to 30 June, 2022. However, on 25 January, 2024, the contractor requested for a further contract extension by twenty-four (24) months and the approval was given by the Contract Implementation Committee on 6 February, 2024 and hence a new project completion date was set for 31 December, 2025.

As at 30 June, 2024, a total of Kshs.233,282,357 or 61% of the contract sum against 61% of the work done. The delays in the works and the reasons thereof point to poor feasibility studies of the Project carried out by the County Government which should have identified these issues at the planning stage of the Project.

In the circumstances, the residents of the County of Nyamira may not obtain value for money spent on the Projects.

5.2 Termination of Contract for Construction and Completion of Nyamira County Referral Hospital Complex

A contract for the construction and completion of Nyamira County Referral Hospital Covid-19 Complex was awarded on 25 September, 2020, to a local firm at a contract sum of Kshs.95,860,834. The contract was to be executed for a period of one (1) year with an initial completion date of September, 2021. Review of the financial records including the payment vouchers and procurement records revealed that the Project Implementation Committee approved the extension of the contract period to 26 August, 2022.

However, the contractor abandoned the site and sued the County Government for failing to settle an invoice of Kshs.6,001,142. Available records indicates that the case was settled out of court and the contract was terminated by mutual consent between the contractor and the County Government. The contractor was paid a final payment of Kshs.3,525,019 resulting to cumulative payments of Kshs.38,867,928 or 41% of the contract sum. Physical verification undertaken in the month of September, 2024 revealed that there were no activities at the site. Management has not provided evidence of efforts towards resumption of the works.

In the circumstance, the residents of the County of Nyamira may not obtain value for money spent on the Projects.

5.3 Delayed Completion of Twin Houses at Motagara Health Centre

The County Executive on 21 March, 2019 awarded the contract for the construction and completion of a twin staff house at Motagara Health Facility to a local firm at a contract sum of Kshs.3,990,155 for a period of 180 days with an initial completion date of September, 2019. Review of records indicated that the Project Implementation Committee approved the extension of the contract period to 31 January, 2023. However, the contractor abandoned site without any reasons and the works stalled resulting in the County Government terminating the Project on 27 April, 2023. At the time of termination, the contractor had been paid an amount of Kshs.2,180,815 which is equivalent to 55% of the contract sum.

However, though a performance security bond was not listed as a requirement in the tender documents, management has not explained any measures taken to ensure County gets compensation from the supplier for breaching the terms of the contract.

In the circumstances, the residents of the County of Nyamira may not obtain value for money spent on the Project.

5.4 Delayed Completion of Twin Houses at Nyakeore Health Centre

The County Executive on 12 August, 2020 awarded a contract for Construction and completion of a twin staff house at Nyakeore Health Facility to a local firm at a contract sum of Kshs.3,441,671 for a period of ten (10) months with an initial completion date of June, 2021. Review of records indicated that the Project Implementation Committee approved the extension of the contract period to 8 January, 2022. At the time of audit in September, 2024, the Contractor had been paid an amount of Kshs.1,894,995 which is

equivalent to 55% of the contract sum. Physical verification of the Project on 17 September, 2024 revealed that the contractor was not on site and works remained incomplete and the Project remained abandoned. However, though a performance security bond was not listed as a requirement in the tender documents, Management has not explained any measures taken to ensure the County gets compensation from the supplier for breaching the terms of the contract.

In the circumstances, the residents of the County of Nyamira may not obtain value for money spent on the Project.

5.5 Delayed Completion of Twin Houses at Kahawa Health Centre

The County Executive awarded a contract on 12 August, 2020 for construction and completion of a twin staff house at Nyakeore Health Facility to a local firm at a contract sum of Kshs.3,600,986 for a period of ten (10) months with an initial completion date of 12 June, 2021. At the time of audit in September, 2024, the contractor had been paid a sum of Kshs.1,885,781 which is equivalent to 55% of the contract sum. Physical verification of the Project on 17 September, 2024 revealed that the contractor was not on site and works remained incomplete and the Project therefore remained abandoned. However, though a performance security bond was not listed as a requirement in the tender documents, Management has not explained any measures taken to ensure the county gets compensation from the supplier for breaching the terms of the contract.

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

5.6 Delayed Completion of Twin Houses at Emenyenche Health Centre

The County Executive on 21 May, 2019, awarded a contract for Construction and completion of a twin staff house at Emenyenche Health Facility to a local firm at a contract sum of Kshs.3,687,645 for a period of one hundred and eighty (180) days with an initial completion date of 21 November, 2019. At the time of audit in September, 2024, the Contractor had been paid an amount of Kshs.1,967,035 which is equivalent to 53% of the contract sum. Physical verification of the Project on 17 September, 2024 revealed that the contractor was not on site and works remained incomplete and the project therefore remained abandoned. However, though a performance security bond was not listed as a requirement in the tender documents, Management has not explained any measures taken to ensure the County Executive gets compensation from the supplier for breaching the terms of the contract.

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

5.7 Delayed Completion of Outpatient Department and Inpatient Wards at Ekerenyo Sub-county Hospital

The County Executive awarded contract for the construction and completion of outpatient department and inpatient wards block at Ekerenyo Sub-county Hospital at a contract sum of Kshs.34,589,321, which was signed on the 12 August, 2020. Review of the contract file indicated that the contractor was granted a contract extension period of fifty-two (52) weeks from the 28 October, 2022 to 28 October, 2023, and further extension of twenty-four weeks from 28 October, 2023 to 30 April, 2024.

However, audit verification of the Project carried out on 10 September, 2024, revealed that the contractor was not on site and no work was ongoing. The report of the implementation committee, indicated that the contractor had been paid an amount of Kshs.12,480,341 or 36% of the contract sum. The contract period has since expired and works not completed. Management failed to provide explanation for the delay in completion of the Project.

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.

5.8 Delayed Completion of Construction of Eye Hospital at Nyamwetureko

The contract was awarded to a local contractor on 12 August, 2020, at a contract sum of Kshs.35,104,864 for contract period of 20 months with completion date of April, 2022. Review of the financial records including the payment vouchers and procurement records revealed that the contractor had been paid cumulative sums of Kshs.15,127,212 translating to 43.09% of the contract sum.

Review of records indicated that the contractor on 7 March, 2022 requested for an extension of the contract period citing a delay of 8 months before the official handing over of the site due to Covid-19 pandemic. The approval for extension from the Project Implementation Committee through the Project Manager was granted on 20 June, 2023 and the contract period was extended for a period of twenty-four weeks from 30 June, 2023 to 30 December, 2023. However, audit verification on 19 September, 2024 revealed that the works had stalled and the contractor was not on site. Management failed to provide explanation for the delay in completion of the Project.

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.

5.9 Termination of Contract for Construction of Inpatient Block at Manga Sub-county

A contract was awarded to a local contractor on 28 June, 2018, at a contract sum of Kshs.34,237,845 for contract period of thirty-six (36) weeks with an initial completion date of March, 2019 which was later revised to 25 September, 2023. Review of the financial records including the payment vouchers and procurement records revealed that the

contractor had been paid cumulative sums of Kshs.11,510,480 translating to 33.62% of the contract sum.

However, despite several warnings and default notices, the contractor abandoned the site and the works stalled. The contract was subsequently terminated on 4 March, 2024 on grounds of breach of contract. However, Management has not provided any measures taken to ensure the works are completed.

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

5.10 Delay Implementation of the Development of Nyamira County Spatial Plan

Review of records reveal that a Contract for the provision of consultancy services for preparation and development of Nyamira County Spatial Plan (2020-2030) was awarded to a local Company at contract sum of Kshs.74,999,973 for a contract period of eighteen (18) months from 15 July, 2020 to 15 January, 2022. The contract period was later extended to 15 December, 2023.

The contractor was to be paid in four (4) phases. A scrutiny of payment records revealed that the contractor had been paid cumulative sums of Kshs.58,699,974 translating to 78% of the contract sum and had completed 90% of the work and submitted the draft plan.

The draft plan was gazetted vide gazette notice number 14672 dated 18 October, 2023 and members of the public were invited through newspaper notice to give views on the draft plan. However, despite completion of the draft plan and expiry of the public participation window, Management has not forwarded the draft plan to the County Assembly for their input and approval.

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.

5.11 Delayed Finalization of Nyamira County Valuation Roll

Review of procurement records reveal that a Contract for Consultancy services on the preparation of Nyamira County Valuation roll was awarded to a local firm at contract amount of Kshs.58,000,000 for a period of 12 months commencing 21 July, 2023. The contract was to be paid in four (4) phases.

Verification of the Project revealed that, the contractor issued an inception report on 30 August, 2023 and has been paid a total of Kshs.17,400,000 which is equivalent to thirty percent (30%) of the contract amount. However, at the time of audit in September, 2024, the valuation rolls had not been finalised despite the contract period having expired. Review of the budget indicated that the available budget was Kshs.11,600,000 which was not sufficient to complete the Project within the contract period hence resulting to delays in completion.

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

5.12 Tinga Egoro Water Supply Project

The County awarded a contract for construction and completion of Tinga Egoro Water supply Project to a local firm at a contract sum of Kshs.6,814,051 as per the contract document signed on 12 April, 2017. The Project scope of works included construction of 50 cubic meter sump, construction of a rising main from cubic meter sump, installation, testing and commissioning of a water distribution pipeline, installation of a solar powered submersible pump, construction of a pump house and water kiosk. Review of records indicated that the Project Inspection and Acceptance Committee confirmed the completion of the works in their Project inspection meeting held on 20 June, 2019 and approved the final payment of Kshs. 2,389,001 owed to the contractor.

However, physical inspection carried out on 19 September, 2024, more than five (5) years after completion of the works, revealed that the water Project was still not in use. Though Management explained that lack of power connection caused the delay in use of the water supply infrastructure, there was no evidence of any efforts being made to correct the situation. Further, no explanation was given for failure to install the solar powered water pump as indicated in the bills of quantities. In addition, the site had invasive and overgrown vegetation which may comprise the integrity of the already completed works.

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.

6. Grounded Motor Vehicles and Machinery

Review of documents provided including motor vehicle records provided for audit revealed that the County owns seventy-four (74) grounded motor vehicles of undetermined value. However, the County has not prepared an Annual Disposal Plan of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting Officer of a procuring entity shall ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescent store, assets and equipment.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standard require 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Hold Minimum Number of Audit Committee Meetings

The Audit Committee met only twice as per the minutes provided for audit. This was contrary to Regulation 172 (1) of Public Finance Management (County Government) Regulations, 2015 which requires that the Audit Committee meet at least once every three months (quarterly).

In the circumstances, the county executive did not benefit from the assurance and advisory, and oversight services from the Audit Committee.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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

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 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, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023/2024	FY 2022/2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	5,203,268,773	5,438,497,002
Miscellaneous receipts	2	681,681,008	279,739,198
Total receipts		5,884,949,781	5,718,236,200
Payments			
Compensation of employees	3	3,038,348,148	2,637,804,452
Use of goods and services	4	573,189,460	605,566,673
Transfers to other government entities	5	943,016,579	1,202,660,606
Other grants and transfers	6	681,056,778	376,232,494
Social security benefits	7	38,496,809	388,425,737
Acquisition of assets	8	471,057,068	607,154,558
Total payments		(5,745,164,842)	(5,817,844,520)
Surplus/Deficit		139,784,939	(99,608,320)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th September, 2024 and signed by:



CPA Dr. Asenath Maobe
Chief Officer-Finance and
Accounting Services
ICPAK M/No: 22934



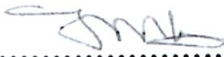
CPA Jemimah B. Abuga
Head of Accounting Services
ICPAK M/No 12842

11. Statement of Assets and Liabilities as at 30th June 2024

		FY2023/2024	FY2022/2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	9A	564,648,152	454,717,850
Cash balances	9B	0	0
Total cash and cash equivalents		<u>564,648,152</u>	<u>454,717,850</u>
Outstanding imprests and advances	10	0	0
Total financial assets		564,648,152	454,717,850
Financial liabilities			
Deposits and retentions	11	(47,617,975)	(77,472,613)
Net financial assets		517,030,176	377,245,237
Represented by			
Fund balance b/fwd.	12	377,245,237	476,853,557
Surplus/deficit for the year		139,784,939	(99,608,320)
Net financial position		517,030,176	377,245,237

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th September 2024 and signed by:


.....
CPA Dr. Asenath Maobe
Chief Officer-Finance and
Accounting Services
ICPAK M/No: 22934


.....
CPA Jemimah B. Abuga
Head of Accounting Services
ICPAK M/No 12842

12. Statement of Cash Flows for the period ended 30th June, 2024

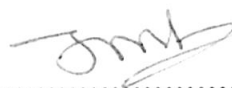
		FY 2023/2024	FY 2022/2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	5,203,268,773	5,438,497,002
Miscellaneous receipts	2	681,681,008	279,739,198
Total receipts from operating income		5,884,949,781	5,718,236,200
Payments for operating expenses			
Compensation of employees	3	3,038,348,148	2,637,804,452
Use of goods and services	4	573,189,460	605,566,673
Transfers to other government entities	5	943,016,579	1,202,660,606
Other grants and transfers	6	681,056,777	376,232,494
Social security benefits	7	38,496,809	388,425,737
Total payments for operating expenses		5,274,107,773	5,210,689,962
Net receipts/ (payments) from operations		610,842,008	507,546,238
Adjusted for:			
Decrease/(increase) in outstanding imprests & advances	13	0	0
Increase/(decrease) in deposits and retentions	14	(29,854,638)	694,858
Net cash flow from operating activities		580,987,370	508,241,096
Cash flow from investing activities			
Acquisition of assets	8	471,057,068	607,154,558
Net cash flows from investing activities		(471,057,068)	(607,154,558)
Net increase in cash and cash equivalents		109,930,302	(98,913,462)
Cash and cash equivalents at beginning of the year		454,717,850	553,631,312
Cash and cash equivalents at end of the year	9	564,648,152	454,717,850

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th September, 2024 and signed by:



.....
CPA Dr. Asenath Maobe
Chief Officer-Finance and
Accounting Services
ICPAK Member Number: 22934



.....
CPA Jemimah B. Abuga
Head of Accounting Services
ICPAK Member Number

13. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

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	
Receipts						
Transfers from the CRF	5,850,193,712	254,859,275	6,105,052,987	4,999,163,012	1,105,889,975	82%
Other receipts	1,056,871,656	(83,854,501)	973,017,155	681,681,008	264,851,176	70%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	430,000,000	(225,894,239)	204,105,761	204,105,761	0	100%
Total	7,337,065,368	(54,889,465)	7,282,175,903	5,884,949,781	1,397,226,122	81%
Payments						
Compensation of employees	3,004,199,731	328,285,540	3,332,485,271	3,038,348,148	294,137,123	91%
Use of goods and services	1,002,640,337	(88,525,007)	914,115,330	573,189,460	340,925,870	63%
Transfers to other government units	1,091,706,165	(61,974,603)	1,029,731,562	943,016,579	86,714,983	92%
Other grants and transfers	1,216,293,088	108,102,836	1,324,395,924	681,056,778	643,339,146	51%
Social security benefits	39,237,063	376,473	39,613,536	38,496,809	1,116,727	97%
Acquisition of assets	977,988,984	(336,154,704)	641,834,280	471,057,068	170,777,212	73%
Other payments	5,000,000	(5,000,000)	0	0	0	0
Total	7,337,065,368	(54,889,465)	7,282,175,903	5,745,164,842	1,537,011,061	79%
Surplus				139,784,939		

- (a) The changes between the original and final budget are as a result of reallocations and 1st and 2nd supplementary within the budget as per IPSAS 1.9.23.
- (b) The under Transfers from the CRF and Other receipts by 18% and 30% respectively was due to late disbursements of Equitable share and grants and under collection of own source revenue.
- (c) The under expenditure of Use of goods and services, Other grants and transfers and Acquisition of assets by 37%, 49% and 27% due to late performance of suppliers and service providers and late disbursements of Equitable share and grants.

The County Executive's financial statements were approved on 26th September, 2024 and signed by:



.....
CPA Dr. Asenath Maobe
Chief Officer-Finance and
Accounting Services
ICPAK Member Number: 22934



.....
CPA Jemimah B. Abuga
Head of Accounting Services
ICPAK Member Number: 12842

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

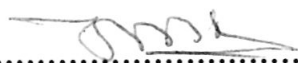
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,560,536,622	473,259,931	5,033,796,553	4,314,656,320	719,140,233	86%
Other receipts	91,059,228		91,059,228	64,574,257	26,484,971	71%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	230,000,000	(225,894,239)	4,105,761	4,105,761	0	100%
Total	4,881,595,850	247,365,692	5,128,961,542	4,383,336,338	745,625,204	85%
Payments						
Compensation of employees	3,004,199,731	328,285,540	3,332,485,271	3,038,348,148	294,137,123	91%
Use of goods and services	715,406,215	90,694,042	806,100,257	465,179,410	340,920,847	58%
Transfers to other government units	783,323,567	4,701,424	788,024,991	770,607,211	17,417,780	98%
Other grants and transfers	241,824,394	(79,091,787)	162,732,607	8,778,000	153,954,607	5%
Social security benefits	39,237,063	376,473	39,613,536	38,496,809	1,116,727	97%
Acquisition of assets	92,604,880	(92,600,000)	4,880	-	4,880	0%
Other payments	5,000,000	(5,000,000)	0	0	0	
Total	4,881,595,850	247,365,692	5,128,961,542	4,321,409,578	807,551,964	84%
Surplus				61,926,760		

- (a) [The changes between the original and final budget are as a result of reallocations and 1st and 2nd supplementary within the budget as per IPSAS 1.9.23.
- (b) The under Transfers from the CRF and Other receipts by 14% and 29% respectively was due to late disbursements of Equitable share and grants and under collection of own source revenue.
- (c) The under expenditure of Use of goods and services, Other grants and transfers and Acquisition of assets by 42%, 95% and 100% due to late performance of suppliers and service providers and late disbursements of Equitable share and grants.

The County Executive's financial statements were approved on 26th September, 2024 and signed by



.....
CPA Dr. Asenath Maobe
Chief Officer-Finance and
Accounting Services
ICPAK Member Number: 22934



.....
CPA Jemimah B. Abuga
Head of Accounting Services

ICPAK Member Number: 12842

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation	
	a	b	c=a+b	d	e=c-d	f=d/c %	
	Kshs	Kshs	Kshs	Kshs	Kshs		
Receipts							
Transfers from the CRF	1,289,657,090	(218,400,656)	1,071,256,434	684,506,692	386,749,742	64%	
Other receipts	965,812,428	(83,854,501)	881,957,927	617,106,751	264,851,176	70%	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	200,000,000	0	200,000,000	200,000,000	0	100%	
Total	2,455,469,518	(302,255,157)	2,153,214,361	1,501,613,443	651,600,918	70%	
Payments							
Use of goods and services	287,234,122	(179,219,049)	108,015,073	108,010,050	5,023	100%	
Transfers to Other County entities	308,382,598	(66,676,027)	241,706,571	172,409,368	69,297,203	71%	
Other grants and transfers	974,468,694	187,194,623	1,161,663,317	672,278,777	489,384,540	58%	
Acquisition of assets	885,384,104	(243,554,704)	641,829,400	471,057,068	170,772,332	73%	
Totals	2,455,469,518	(302,255,157)	2,153,214,361	1,423,755,264	729,459,098	66%	
Surplus				77,858,180			

- (a) The changes between the original and final budget are as a result of reallocations and 1st and 2nd supplementary within the budget as per IPSAS 1.9.23.
- (b) The under Transfers from the CRF and Other receipts by 36% and 30% respectively was due to late disbursements of Equitable share and grants and under collection of own source revenue.
- (c) The under expenditure of Transfers to Other County entities, Other Grants and Transfers and Acquisition of assets by 29% ,42% and 27% was due to late performance of suppliers and service providers and late disbursements of Equitable share and grants.

The County Executive's financial statements were approved on 26th September, 2024 and signed by:



.....
CPA Dr. Asenath Maobe
Chief Officer-Finance and
Accounting Services
ICPAK Member Number: 22934



.....
CPA Jemimah B. Abuga
Head of Accounting Services
ICPAK Member Number: 12842



C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
Policy planning, general administration and support services	1,526,663,937	50,223,491	1,576,887,428	1,546,588,376	98
General administration and support services	1,495,723,665	45,230,376	1,540,954,041	1,522,854,766	99
Policy and planning	30,940,272	4,993,115	35,933,387	23,733,610	66
Crop, agribusiness and land management services	728,251,187	348,896,601	379,354,586	407,782,739	107
CROP DEVELOPMENT SERVICES	705,211,065	342,574,709	362,636,356	402,534,009	111
LAND USE MANAGEMENT SERVICES	23,040,122	6,321,892	16,718,230	5,248,730	31
FISHERIES DEVELOPMENT AND PROMOTION SERVICES	8,500,000	2,000,000	6,500,000	2,615,300	40
AQUACULTURE PROMOTION SERVICES	8,500,000	2,000,000	6,500,000	2,615,300	40
Livestock promotion and development	46,609,360	28,647,360	17,962,000	7,043,400	39

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
LIVESTOCK PRODUCTSVALUE ADDITION AND MARKETING	32,109,360	- 28,647,360	3,462,000	1,471,500	43
ANIMAL HEALTH DISEASE AND MANAGEMENT	14,500,000	-	14,500,000	5,571,900	38
Physical planning and surveying services	38,240,065	14,600,000	52,840,065	35,417,648	67
PHYSICAL PLANNING	38,240,065	14,600,000	52,840,065	35,417,648	67
Management and development of towns	126,640,308	126,640,308	253,280,616	126,640,308	50
TOWN MANAGEMENT AND COORDINATION	126,640,308	4,731,241	131,371,549	75,021,569	57
General administration, planning and support services	81,342,803	19,556,258	100,899,061	25,307,499	25
Administration and support services	80,759,553	19,556,258	100,315,811	24,779,229	25
Policy and planning	583,250	-	583,250	528,270	91
Roads development and management	293,181,942	6,824,136	300,006,078	182,466,773	61

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
Construction of roads and bridges	200,700,000	13,500,163	214,200,163	115,097,031	54
Infrastructural development and fire safety	92,481,942	- 6,676,027	85,805,915	67,369,742	79
Policy planning, general administration and support services	25,659,700	7,061,907	32,721,607	31,573,684	96
General administration and support services	24,870,750	7,061,907	31,932,657	30,947,534	97
Policy and planning services	788,950	-	788,950	626,150	79
Trade, cooperative and investment development and promotion	329,574,300	212,348,044	541,922,344	122,307,215	23
Cooperative promotion	307,410,000	205,000,000	512,410,000	112,215,957	22
Trade promotion	22,164,300	7,348,044	29,512,344	10,091,258	34
Tourism development and promotion	5,000,000	- 5,000,000	-	0	-

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
Tourism promotion and management	5,000,000	- 5,000,000	-	0	-
General adm, planning & support services	504,700,000	56,082,080	560,782,080	533,006,294	95
Administration support services	503,200,000	56,352,080	559,552,080	532,013,694	95
Health Policy Planning and financing	1,500,000	- 270,000	1,230,000	992,600	81
Curative health services	339,736,678	92,436,011	432,172,689	130,763,094	30
Medical services	274,000,000	78,223,901	352,223,901	109,928,008	31
Facility infrastructural services	65,736,678	14,212,110	79,948,788	20,835,086	26
General administration, policy planning & support services	373,105,270	4,969,871	378,075,141	376,684,151	100
General administration	373,105,270	4,969,871	378,075,141	376,684,151	100
ECDE and CCC development services.	50,300,500	-	50,300,500	39,470,849	78

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original Budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
ECDE and CCC management services	50,300,500	-	50,300,500	39,470,849	78
Vocational development and training services	147,745,204	40,500,000	107,245,204	106,168,917	99
Vocational management management services	147,745,204	-	107,245,204	106,168,917	99
Information and communication technology services	18,160,000	1,800,000	19,960,000	11,616,524	58
Information and communication services	18,160,000	1,800,000	19,960,000	11,616,524	58
General administration, policy planning & support services	644,290,382	45,161,500	599,128,882	588,564,893	98
General administration support services	576,286,443	-	515,286,443	514,554,934	100
Policy development and support services	53,698,333	61,000,000	69,598,333	63,270,391	91
Supply chain management	6,414,006	15,900,000	9,414,006	7,901,200	84
legal services	5,816,600	3,000,000	2,755,100	2,678,368	97

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
Communication services	2,075,000	-	2,075,000	160,000	8
General administration, policy planning & support services	31,299,000	8,000,000	39,299,000	38,461,388	98
Economic planning and coordination	30,799,000	8,000,000	38,799,000	38,321,588	99
community development and special funding	500,000	-	500,000	139,800	28
General administration, policy planning & support services	251,000,000	96,000,000	155,000,000	154,946,478	100
Accounting and financial services services	251,000,000	-	155,000,000	154,946,478	100
General administration, policy planning & support services	152,001,700	39,881,312	112,120,388	99,186,473	88
Accounting and financial services services	144,201,000	-	90,319,688	89,216,287	99
Audit services	7,800,700	53,881,312	11,800,700	9,970,186	84
General administration, policy planning & support services	39,600,000	3,000,000	42,600,000	41,734,213	98

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024



Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
internal Resource mobilization	39,600,000	3,000,000	42,600,000	41,734,213	98
General administration, policy planning & support services	32,288,483	3,000,000	35,288,483	24,484,044	69
County results coordination and liason services	9,621,880	-	9,621,880	6,965,744	72
Executive management and liason services	12,716,503	3,000,000	15,716,503	13,021,500	83
Intergovernmental & Public Relations	9,950,100	-	9,950,100	4,496,800	45
General administration, policy planning & support services	114,398,000	56,472,443	57,925,557	53,467,859	92
Field coordination and administration	17,200,000	5,000,000	12,200,000	9,528,302	78
Mainstreaming services eg gender and youth	3,000,000	-	3,000,000	1,439,000	48
Human resource management	168,000	-	168,000	0	-
Human resource development	94,030,000	51,472,443	42,557,557	42,500,557	100

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
Control and Management of Public finances	16,800,000	-	16,800,000	8,333,000	50
Budget implementation and Monitoring	16,800,000		16,800,000	8,333,000	50
General administration, policy planning & support services	2,810,000	5,500,000	8,310,000	4,154,580	50
Mainstreaming services eg gender and youth	2,810,000	5,500,000	8,310,000	4,154,580	50
General administration, policy planning & support services	31,870,000	5,000,000	36,870,000	23,376,450	36
Community Development	20,370,000	7,000,000	27,370,000	19,779,420	36
Cultural promotion heritage	11,500,000	- 2,000,000	9,500,000	3,597,030	38
General administration, policy planning & support services	124,967,400	9,417,512	134,384,912	124,603,528	93
General administration and support services	118,191,900	9,417,512	127,609,412	119,642,228	94
Policy and planning	6,775,500	-	6,775,500	4,961,300	73

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
General administration, policy planning & support services	29,600,000	6,000,000	23,600,000	2,161,927	9
Other energy sources promotion	28,200,000	-	16,200,000	823,927	5
Mineral exploration and mining promotion	1,400,000	6,000,000	7,400,000	1,338,000	18
General administration, policy planning & support services	46,100,000	13,000,000	59,100,000	10,964,159	19
Rural water services	46,100,000	13,000,000	59,100,000	10,964,159	19
General administration, policy planning & support services	211,650,000	24,210,133	235,860,133	46,414,910	20
Pollution and waste management	6,000,000	-	4,000,000	3,808,400	95
Agroforestry promotion	205,650,000	26,210,133	231,860,133	42,606,510	18.
County Assembly	964,979,149	50,000,000	914,979,149	838,858,168	91
Recurrent	746,578,493		746,578,493	732,254,442	98

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024	2023 / 2024
	Kshs	Kshs	Kshs	Kshs	%
Development	218,400,656	- 50,000,000	168,400,656	106,603,726	63
			-		
Grand Total	7,337,065,368	- 54,889,465	7,282,175,903	5,745,164,842	80

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs 47,617,975 compared to KShs 77,472,213 in prior period as indicated on note. 11

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) 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.

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 28th June, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	824,332,709	628,474,993
Total exchequer releases for quarter 2	1,172,935,674	1,334,255,450
Total exchequer releases for quarter 3	1,372,633,581	1,017,575,378
Total exchequer releases for quarter 4	1,833,366,809	2,458,191,181
Total	5,203,268,773	5,438,497,002

The under receipt from the previous financial year was caused by non-receipt of June exchequer releases

2. Miscellaneous Receipts

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Insurance Recoveries	0	0
Proceeds from Domestic and foreign grants (2A)	681,681,008	279,739,198
Total	681,681,008	279,739,198

The increase in the receipt from the previous financial year due to increase in Cara

3. Compensation of Employees

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	1,970,869,200	1,825,156,594
Basic wages of temporary employees	1,441,200	36,386,599
Personal allowances paid as part of salary	820,674,664	709,386,963
Personal allowances paid as reimbursements	45,000	0
Employer contribution to compulsory national social schemes	168,600,263	66,689,496
Employer contribution to compulsory national health insurance schemes	9,580	0
Pension and other social security contributions	76,636,265	184,800
Other personnel payments	71,976	0
Total	3,038,348,148	2,637,804,452
Number of Employees	3,926	3,924

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
	9,393,586	Kshs
Utilities, supplies and services		7,606,561
Communication, supplies and services	1,454,900	6,906,380
Domestic travel and subsistence	233,236,423	197,870,963
Foreign travel and subsistence	3,287,224	2,634,776
Printing, advertising and information supplies & services	16,707,888	21,023,739
Rent and Rates	3,087,379	7,281,570
Training expenses	39,689,755	62,341,903
Hospitality supplies and services	51,163,100	28,670,068
Insurance costs	15,791,734	12,970,660
Specialized materials and services	66,231,794	109,354,934
Office and general supplies and services	35,736,690	41,119,448
Fuel, oil and lubricants	42,833,578	49,284,844
Other operating expenses (including bank charges)	44,947,708	35,036,563
Routine maintenance – vehicles and other transport equipment	8,075,381	14,824,028
Routine maintenance – other assets	1,552,320	8,640,237
Total	573,189,460	605,566,674

5. Transfer to other Government entities

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Transfers to county government entities		
County Assembly	838,858,168	872,447,972
Municipality	104,158,411	138,212,634
Scholarships and other educational benefits	0	122,000,000
Transfers to Nyamira County Mortgage Fund	0	70,000,000
Total	943,016,579	1,202,660,606

Transfers are done for operations and the under expenditure was due to late disbursements of equitable share.

Notes to the Financial Statements (Continued)

6. Other Grants and Transfers

Description	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Scholarships and other educational benefits	100,639,517	0
Transfers to Nyamira County Mortgage Fund	33,595,000	0
Transfers to other county health facilities	9,602,034	27,624,743
Transfers to NAGRIP	156,966,414	272,326,114
Nyamira County ASDSP Account SPA	6,531,293	10,281,637
Transfers to Climate change	33,500,000	66,000,000
Transfer Nyamira County Project Retention Account	6,785,666	0
Nyamira County Kenya Informal Settlement Improvement Project 2 Special Purpose Account	30,000,000	0
Nyamira County National Agriculture Value Chain Development Project	231,912,953	0
Nyamira County Aggregation and Industrial Park Project Account	70,000,000	0
Transforming Health System for Universal Care Project	1,523,901	
Total	681,056,778	376,232,494

- a) The transfers of Kshs 9,602,034 to other county health facilities were for funding their operations.
- b) The transfer of Kshs. 156,966,414 to National Agricultural and Rural Inclusive Growth Project was a grant meant to support agriculture and value chain development.
- c) The grant of Kshs. 70,000,000 to Nyamira County Aggregation and Industrial Park Project Account was meant to build an industrial park.
- d) The transfer of Kshs 33,500,000 to Climate change was used in capacity building and climate change facilitations.
- e) The transfer of Kshs 100,639,517 to Scholarships and other educational benefits was used in helping the needy students and scholarships
- f) The transfer of Kshs 33,595,000 25,000,000 to Nyamira County Mortgage Fund was used to facilitate mortgage funds.

Notes to the Financial Statements (Continued)

- g) The grant of Kshs. 6,531,293 to Agricultural Sector Development Support Programme was meant to support community based agricultural activities.
- h) The transfer of Kshs 6,785,666 to Transfer Nyamira County Project Retention Account was used for refund to contractors
- i) The transfer of Kshs 30,000,000 to Kenya Informal Settlement Improvement was used for operations of new urban center
- j) The transfer of Kshs 231,912,952 to National Agriculture Value Chain Development Project a grant meant to support agriculture and value chain development.

The significant increase from Ksh 376,232,494 to Ksh 681,056,777 for grants was as a result of budgetary increase.

7. Social Security Benefits

	FY2023/2024	FY2022/2023
Description	Kshs	Kshs
Social Security Benefits	38,496,809	388,425,737
Employer Social Benefits	0	0
Total	38,496,809	388,425,737

The pension contribution of staff plus county contribution to pension funds such as Lap fund Lap trust, NSSF and Gok PPs schemes.

Notes to the Financial Statements (Continued)

8. Acquisition of Assets

<u>Non- financial assets</u>	<u>FY 2023/2024</u>	<u>FY 2022/2023</u>
	<u>KShs</u>	<u>KShs</u>
Construction of buildings	195,070,625	206,142,001
Refurbishment of buildings	0	38,224,806
Construction of roads	124,857,709	129,304,872
Construction and civil works	55,573,147	99,964,393
Purchase of vehicles and other transport equipment	19,457,000	31,151,451
Purchase of office furniture and general equipment	3,907,250	8,469,500
Purchase of specialized plant, equipment and machinery	12,500,000	4,172,952
Purchase of certified seeds, breeding stock and live animals	8,966,686	1,421,000
Research, studies, project preparation, design & supervision	30,887,200	23,978,280
Acquisition of ICT Equipment's	13,122,454	12,597,449
Acquisition of intangible assets	6,714,997	51,727,854
Total acquisition of non- financial assets	471,057,068	607,154,558
<u>Financial assets</u>		
Domestic public non-financial enterprises	0	0
Domestic public financial institutions	0	0
Total acquisition of financial assets	00	00
Total acquisition of assets	471,057,068	607,154,558

Notes to the Financial Statements (Continued)

9. Cash and Bank Balances

9A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec. Dev. Dep. e.t.c	FY 2023/2024	FY 2022/2023
			Kshs	Kshs
CBK -Recurrent Account- Kshs	1000170522	Recurrent	7,784	1,043
CBK-County Revenue Fund Account -Kshs	1000170891	Deposits	2,350,420	197,133,728
CBK-Development Account - Kshs	1000170549	Developm ent	81,320	208,431
CBK -Retention Account-Kshs	1000323938	Deposit	47,617,975	77,472,613
CBK-RML Fund account - Kshs	1000291885	Developm ent	163	163
CBK-NARIG PRJ. Fund Account – Kshs	1000365595	Both	2	1
CBK-Village POLY.PRJ. Fund account –Kshs	1000367954	Both	19,041	19,041
CBK-THS UC (SPA). Fund Account Kshs	1000340018	Both	0	14,223,901
CBK-UDG KUSP Account - Kshs	1000394374	Developm ent	0	16,459,771
CBK-ASDSP Account Kshs	1000365617	Both	0	0
CBK-AUIG (SPA) Account- Kshs	1000404841	Both	1,298	1,255,978
CBK-County KDSP- Kshs	1000454172	Both	11,320,388	44,312,300
CBK - Nyamira County Primary Health Care (SPA)- Kshs	1000573074	Both	8,963,464	9,442,110
CBK –CCF (SPA) ACCOUNT- Kshs	10004546069	Both	155,247,624	11,000,000
CBK-Nyamira County Kenya Informal Settlement Improvement Project	1000740515	Both	82,082,214	0
CBK Nyamira County Aggregation and Industrial Parks Project	1000721634	Both	132,040,475	0

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec. Dev. Deposit	FY 2023/2024	FY 2022/2023
			Kshs	Kshs
CBK-Nyamira County National Agricultural Value Chain Development Project(NAVCDP)	1000719777	Both	0	0
COMMERCIAL BANKS			0	
KCB Revenue Account-Kshs	1141208989	Deposit	39,385	0
KCB-ASDSP A/C Kshs	1236606132	Both	2,283	5,236
Coop. Revenue Account –Kshs	01141348689700	Deposit	25	5,147,036
NBK Nyamira County Revenue account	01071253735500	Deposit	153,743	2,702,510
KCB Nyamira County Education Support Fund-	1182983871	Both	73,533,993	0
KCB NAGRIP A/C	11253449872	Both	7,494,742	10,653,675
KCB Nyamira County Salaries Account Kshs	1150304227	Deposit	135	1,066,349
Health Facilities Various Bank Accounts (Annex6)	Various	Both	0	33,775,941
Equity –Nyamira UDG KUSP	05202800023457	Both	4,607,638	0
KCB NYM NAVCDP	1318321379	Both	9,079,253	
Nyamira County Climate change operation fund Account	026000032893	Both	275	29,838,024
Cooperative Salary Account	01893646783400	Recurrent	4,512	0
Nyamira Kenya informal settlement improvement project 2	0520281189409	Both	30,000,000	0
Total			564,648,152	454,717,851

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

Notes to the Financial Statements (Continued)

9 B Cash in Hand

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	0	0

10. Outstanding imprests and advances

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
Total	0	0

11. Deposits and Retention

11. Deposits and Retention

	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Deposits	47,617,975		77,472,613	
Total	47,617,975		77,472,613	
Ageing analysis for	FY 2023/2024		FY 2022/2023	
Ageing analysis: (deposits and retentions)	FY 2023/2024	% of the Total	FY2022/2023	% of the Total
Under one year	15,526,400	33	39,390,182	51
1-2 years	16,503,416	35	30,664,014	40
2-3 years	14,673,158	31	6,503,416	8
Over 3 years	915,001	2	915,001	1
Total (tie to above total)	47,617,975	100	77,472,613	100

Notes to the Financial Statements (Continued)

12. Fund Balance Brought Forward

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank Accounts	454,717,850	553,631,312
Cash in Hand	0	0
Outstanding Imprests and Advances	0	0
Third party deposits and retention	(77,472,613)	(76,777,755)
Total	377,245,237	476,853,557

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	0	0
Imprest and Advances as at 30 th June (B)	0	0
Increase)/ Decrease in Imprest and Advances (C=(B-A))	0	0

14. Increase/ (Decrease) in Deposits and Retention

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	77,472,613	76,777,755
Deposits and Retention as at 30 th June (B)	47,617,975	77,472,613
Increase/ (Decrease) in Deposits and Retentions C= B-A	(29,854,638)	694,858

16. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	50,978,724	218,027,886	187,344,458	81,662,152
Construction of Civil Works	82,070,903	272,273,556	268,232,032	86,112,427
Supply of Goods	76,278,024	459,380,277	330,676,426	204,981,875
Supply of Services	130,376,298	566,301,658	292,655,253	404,022,703
Total	339,703,949	1,515,538,427	1,078,908,169	776,779,157

2. External Assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External Assistance received as Loans and Grants	681,681,008	279,739,198
External Assistance received In Kind- as Payment by Third Parties	0	0
Total	681,681,008	279,739,198

a) External assistance relating to loans and grants

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	681,681,008	279,739,198
External Assistance received as Grants	0	0
Total	681,681,008	279,739,198

Other Important Disclosures

c) Classes of providers of external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Multilateral Donors	681,681,008	274,957,560
Bilateral Donors	0	4,781,638
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	681,681,008	279,739,198

d) Non-monetary external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Goods	200,000,000	200,000,000
Total	200,000,000	200,000,000

e) Purpose and use of external assistance.

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Compensation of Employees	9,602,034	35,000,120
Use of Goods and Services	541,870,334	149,489,592
Subsidies	0	0
Transfers to Other Government Entities	0	27,624,743
Other Grants and Transfers	0	67,624,743
Acquisition of Assets	130,208,640	0
Total	681,681,008	279,739,198

Other Important Disclosures

3. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	107,684,280	107,684,280
Total Key Management Compensation	107,684,280	107,684,280
<u>Transfers To Related Parties</u>		
Transfers to County Assembly	838,858,168	872,447,972
Transfers to Other County Government Entities	104,158,411	706,445,128
Expenses paid on Behalf Of County Water Service Providers	8,051,515	5,576,269
Total Transfers To Related Parties	951,068,094	1,584,469,369
<u>Transfers From Related Parties</u>		
Transfers From the CRF	5,884,949,781	5,438,497,002
Total Transfers From Related Parties	5,884,949,781	5,438,497,002

Other Important Disclosures

4. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Emergence Fund	2020	County HQ	Chief officer finance
Facility Improvement Fund	2022	Health facility HQ	Office Administrators
Education support Fund	2016	County HQ	Chief officer education
Car and mortgage scheme – executive	2015	County HQ	Chief officer finance
Nyamira Municipality	2018	Municipal HQ	Municipal Marger
Car and mortgage scheme Assembly	2013	County assembly HQ	Clerk to assembly

5. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs 2000,000,000 and Kshs 200,000,000 for the comparative Financial year.

6. Contingent Liabilities

Contingent Liabilities	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Court Case Against the Nyamira County-Executive	136,715,342	34,462,950
Bank Guarantees In Favour Of Subsidiary	0	0
Contingent Liabilities Arising from PPPs	0	0
Total	136,715,342	34,462,950

7. Progress On Follow-Up On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1.0 Inaccuracies in the Financial Statements	1.1. Statement of Cash Flows The statement of cash flows reflects cash and cash equivalents of an amount of Kshs.454,717,850 which includes an amount of Kshs.694,858 in respect of increase in deposits and retentions balance and as disclosed in Note 10 to the financial statements. Review of supporting documents in respect of cash and cash equivalents as at 30 June, 2023 reflects certificate of bank balance and bank reconciliation cash book balance of Kshs.75,769,253 and Kshs.77,472,612 in respect of Nyamira County Deposit account respectively. However, review of bank reconciliation statements revealed that the bank balance included deposits balance of Kshs.11,404,909 received after 30 June, 2023 and hence not part of the cash balance. In the circumstances, the accuracy and completeness of cash and cash equivalents of an amount of Kshs.454,717,850 and Kshs.694,858 in respect of increase in deposits and retentions could not be confirmed	Management concurs with the auditors observation however the amount was payments of retention moneys which was in transit	Not resolved	June 2025
	1.2. Statement of Comparison of Budget and Actual Amounts	The	Not	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Combined Review of the statement of comparison of budget and actual amounts combined, reflects an amount of Kshs.7,094,885,582 in respect of final revenue and expenditure budget which includes original budget and adjustments of amounts of Kshs.5,921,849,700 and Kshs.1,173,035,882 respectively. However, the budget adjustments was not supported with supplementary budgets. In the circumstances, the accuracy and completeness of an amount reflected in the statement could not be confirmed.	management wish to clarify that there was 2 number supplementary budget which were done during the year under review	resolved	
2.0 Unreconciled Transfers from County Revenue Fund	As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.5,438,497,002 in respect of transfers from County Revenue Fund (CRF) which includes amounts of Kshs.4,566,049,030 and Kshs.872,447,972 in respect for CRF transfers to County Executive and County Assembly respectively. However, review of CRF bank statements account revealed total amount of Kshs.6,089,804,538 resulting to unexplained and unreconciled variance of Kshs.651,307,536.	The management concurs with the audit however the difference was due to cash on transit as per	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and completeness of an amount of Kshs.5,438,497,002 in respect of transfers from the CRF could not be confirmed.	the reconciliation		
3.0 Compensation of Employees	3.1. Variance Between the Financial Statement and Supporting Schedules The statements of receipts and payments reflects an amount of Kshs.2,637,804,452 in respect of compensation of employees. However, review of supporting documents including payroll and payment vouchers revealed an amount of Kshs.2,697,895,105 resulting to unexplained and unreconciled variance of Kshs.60,090,5653. In the circumstances, the accuracy and completeness of an amount of Kshs.2,637,804,452 in respect of compensation of employees could not be confirmed.	The management concurs with audit however the variance was due to payment of casuals and saving that were made	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	3.2. Unsupported in Payment of Personal Allowances Paid as Part of Salary Included in the amount for compensation of employees is an amount of Kshs.709,386,963 in respect of personal allowances paid as part of salary. However, review of the payroll revealed that some health workers received extraneous and health workers allowance amounting to Kshs.2,600,000 and Kshs.13,550,000 respectively during the year. Similarly, some staffs were also paid house allowance and special house allowance amounting to Kshs.788,600 and Kshs.537,801 respectively during the year. The Management did not provide supporting documents explanations and approved circular on salary structure supporting the payments of these salary allowances.	The management concur with the audit, however the health worker are entitled to various allowance and the special house allowance are paid to staff whose allowances are not in the SRC	Not resolved	June 2025
4.0 Use of Goods and Services	4.1. Domestic Travel and Subsistence Expenses	The	Not	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	The amount includes an amount of Kshs.197,870,963 in respect of domestic travel and subsistence. However, review of the expenditure supporting schedules revealed total amount of Kshs.406,331,116 resulting to an unexplained and unreconciled variance of Kshs.208,460,153. Further, an amount of Kshs.154,250,238 in respect to changes in retention was included as domestic travel and subsistence expenditure. The supporting schedule included expenditure incurred through reallocations from thirty-five (35) sub-components and a total of Kshs.8,652,500 were paid after the cut off period of 30 June, 2023. In addition, review of the domestic travel and subsistence supporting documents revealed that payments totaling to Kshs.5,181,800 had their payment vouchers not supported with attendance lists from training activities meetings and non-disclosure of venue for retreats and reports from the retreats. In the circumstances, the accuracy and completeness of the expenditure of an amount of Kshs.197,870,963 in respect of domestic travel and subsistence could not be confirmed.	management concurs with the audit, however there was an error in the in respect to changes in retention which was emended in the audited report. Further the reallocations from thirty-five (35) sub-components have been	resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		supported by the reallocation forms. And in addition the unsupported document have been forwarded for your review.		
	4.2. Foreign Travel and Subsistence Included in the use of goods and services amount of Kshs.605,566,674 is an amount of Kshs.2,634,776 in respect of foreign travel and subsistence. However, review of the supporting expenditure schedules revealed amounts totaling to Kshs.3,834,776 resulting to an unexplained and unreconciled variance of Kshs.1,200,000. Further review of the supporting schedule revealed that total amount of Kshs.1,697,598 relates to training expenses. In	The management concurs with the audit, however, the supporting schedules was	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. in the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve it / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	addition, an amount of Kshs.1,200,000 was paid for the supply and delivery of air tickets from Nairobi-Kisumu – Mombasa which relates to domestic travel and not foreign travel. In the circumstances, the accuracy and completeness of the expenditure of an amount of Kshs.2,634,776 in respect of foreign travel could not be confirmed	as per the initial submitted Fs which was amended as the audited fs, and the trip was training in nature. Further the variance was the supply and delivery of air tickets from Nairobi-Kisumu.		
	4.3. Printing, Advertising and Information Supplies and Services The use of goods and services amount also includes an amount of	The management	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Kshs.21,023,739 in respect of printing, advertising and information supplies and services. However, review of the expenditure supporting schedules revealed total amount of Kshs.31,193,469 resulting to an unexplained and unreconciled variance of Kshs.10,169,730. Further, review of the supporting expenditure schedules revealed that amounts totaling to Kshs.9,519,730 were paid to various staffs in respect of domestic travel and subsistence which were not supported with authority for reallocations. In the circumstances, the accuracy and completeness of the expenditure of an amount of Kshs.21,023,739 in respect of printing, advertising and information supplies and services could not be confirmed.	concurs with the audit, however, the supporting schedules was as per the initial submitted Fs which was amended as the audited fs subject advice of the auditor. The variance was respect of domestic travel and		

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		subsistence and the authority for reallocations have been forwarded for review		
	4.4. Rent and Rates As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects use of goods and services includes an amount of Kshs.7,281,570 in respect of rent and rates which further includes total payments of Kshs.2,908,630. However, review of the supporting documents including invoices revealed that the expenditure of an amount of Kshs.2,908,630 relates to expenditure incurred in the previous audited financial year 2021/2022 which were not included as pending bills detailed at Annex 3 of the previous year audited financial statements. Further, payment of an amount of Kshs.240,000 was incurred on 26 April, 2023 for lease agreement	The management concurs with the audit, however, management did not capture them as pending bills because the	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	that had expired. In the circumstances, the accuracy and regularity of the expenditure of amounts of Kshs.7, 281,570 in respect of rent and rates could not be confirmed.	lease agreement had expired. Further, payment whose lease agreement had expired had started process before the expiry but payment delayed		
	4.5 Hospitality Supplies and Services As disclosed in Note 4 to the financial statements, the statement of statement of receipts and payments reflected the use of goods and services which included an amount of Kshs.28,670,068 in respect of	The management concurs with the audit,	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	hospitality supplies and services. However, review of the expenditure supporting schedules revealed total amount of Kshs.55,808,048 resulting to an unexplained and unreconciled variance of Kshs.27,137,980. Further, review of the supporting expenditure schedules revealed amounts totaling to Kshs.27,438,780 were paid to various staffs in respect of domestic travel and subsistence which were not supported with authority for reallocations. In the circumstances, the accuracy and completeness of the expenditure of an amount of Kshs.28,670,068 in respect of hospitality supplies and services could not be confirmed.	however, the supporting schedules was as per the initial submitted Fs which was amended as the audited fs subject advice of the auditor. The variance was respect of domestic travel and subsistence and the		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve if Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		authority for reallocations have been forwarded for review		
	4.6. Unsupported Purchase of Pharmaceuticals and Non-Pharmaceuticals Included in the use of goods and services amount is specialized materials and services of an amount of Kshs.109,354,934 as disclosed in Note 4 to the financial statements. Review of the supporting documents including payment vouchers revealed that amounts totaling to Kshs.48,831,238 were made to the Mission for Essential Drugs and Supplies (MEDS) for supply of various pharmaceuticals and non-pharmaceuticals. However, the payment vouchers were not supported by requisition from user health facilities, inspection and acceptance reports and distribution lists. In the circumstances, the accuracy and completeness of the	The management concurs with the audit, however, the supporting requisition from user health facilities, inspection and acceptance	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status- (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	expenditure of amounts of Kshs.48,831,238 in respect of specialized materials and services could not be confirmed	reports and distribution lists are here by forwarded for review		
	4.7. Office and General Supplies and Services As disclosed in Note 4 to the financial statements, the statement of statement of receipts and payments reflects use of goods and services of an amount of Kshs.605,566,674 which includes an amount of Kshs.41,119,448 in respect of office and general supplies and services. However, review of the supporting expenditure schedules revealed that amounts totaling to Kshs.4,595,925 were paid to various staffs in respect of domestic travel and subsistence which were not supported with authority for reallocations. In the circumstances, the accuracy and completeness of the expenditure of the amount of Kshs.4,595,925 in respect of office and general supplies and services could not be confirmed.	The management concurs with the audit, however, the supporting schedules was as per the initial submitted Fs which was amended as	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		the audited fs subject advice of the auditor. The variance was respect of domestic travel and subsistence and the authority for reallocations have been forwarded for review		
	4.8. Other Operating Expenses As disclosed in Note 4 to the financial statements, the statement of statement of receipts and payments reflects use of goods and services	The management concurs with	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	of an amount of Kshs.605,566,674 which includes an amount of Kshs.35,036,563 in respect of other operating expenses. However, review of the supporting expenditure schedules revealed that amounts totaling to Kshs.12,878,550 were paid to various staffs in respect of domestic travel and subsistence which were not supported with authority for reallocations. In the circumstances, the accuracy and completeness of the expenditure of an amount of Kshs.12,878,550 in respect of other operating expenses could not be confirmed.	the audit, however, the supporting schedules was as per the initial submitted Fs which was amended as the audited fs subject advice of the auditor. The variance was respect of domestic travel and subsistence		

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		and the authority for reallocations have been forwarded for review		
	4.9. Training Expenses As disclosed in Note 4 to the financial statements, the statement of statement of receipts and payments reflects use of goods and services of an amount of Kshs.605,566,674 which includes an amount of Kshs.62,341,903 in respect of training expenses. However, review of the expenditure schedules revealed that an amount of Kshs.3,533,300 in respect to hire of training facilities were paid to staff which relates to domestic travel and subsistence expenses which were not supported with authority for reallocations. Further review of the supporting documents including payment vouchers, revealed that the expenditure was not supported by training need assessments from individual staff trained as required by Section H.3 (1) of the Public	The management concurs with the audit, however, the supporting schedules was as per the initial submitted Fs which was	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Service Commission Human Resource manual of May, 2016 which states that training in the Public Service shall be based on Training Needs Assessment. Further, section H.3 (3) states that selection of trainees for all training programmes will be based on identified needs and will emphasize on training for performance improvement that address individual, organizational and national goals. Further, review of the expenditure schedules revealed that an amount of Kshs.3,533,300 in respect to hire of training facilities were paid to staff which relates to domestic travel and subsistence expenses which were not supported with authority for reallocations. In the circumstances, the accuracy and completeness of the expenditure of amounts of Kshs.62,341,903 in respect of training expenses could not be confirmed.	amended as the audited fs subject advice of the auditor. The variance was respect of domestic travel and subsistence and the authority for reallocations have been forwarded for review. Further the training need		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		assessment have been forwarded for review.		
	4.10. Insurance Costs The statement of receipts and payments reflects use of goods and services of an amount of Kshs.605,566,674 which includes insurance costs of an amount of Kshs.12,970,660 and as disclosed in Note 4 to the financial statements. The amount was insurance premium paid to an underwriter firm, for an estimated value of risk covered of Kshs.311,400,050 under seven policies. Further, review of the vehicle inventories showed that the insurance cover included ten motor vehicles valued at Kshs.41,520,000 with an estimated premium of an amount of Kshs.1,729,421. However, the County Executive did not provide ownership documents for the ten vehicles. In the circumstances, the accuracy and validity of the expenditure of amounts of Kshs.1,729,421 in respect of insurance costs could not be confirmed.	The management concurs with the audit, however, the ownership documents for the ten vehicles have here by submitted for review	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. in the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
5. Transfers to Other Government Entities	As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects transfers to other government entities of an amount of Kshs.1,202,660,606 which includes an amount of Kshs.872,447,972, Kshs.138,212,634, Kshs.122,000,000 and Kshs.70,000,000 in respect of transfers to County Assembly, Municipality of Nyamira, scholarships and other education benefits and Mortgage respectively. However, review of the supporting documents including recurrent account bank statements revealed transfers of an amount of Kshs.2,339,915 resulting to an unexplained and unreconciled variance of Kshs.135,872,719. Further, review of the Nyamira County mortgage account bank statements confirms transfers of an amount of Kshs.91,196,549 resulting to an unexplained and unreconciled variance of Kshs.21,196,549. In addition, the transfers to scholarships and other education benefits were not supported with expenditure transfers schedules and bank statements. In the circumstances, the accuracy and completeness of the transfers of an amount of Kshs.1,202,660,606 in respect of transfers to other	The management concurs with the audit, however, the variance was caused by cash in transit of the previous year and the current year under review for CA and the County Executive. Further the Nyamira	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status, (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	government entities could not be confirmed.	County mortgage account variance was the borrowed funds which were returned. Additionally the Nyamira, scholarships and other education benefits expenditure has ben reported in the Nyamira,		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		scholarships and other education benefits financial statements for the year under review		
6. Other Grants and Transfers	6. Other Grants and Transfers As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects other grants and transfers of an amount of Kshs.376,232,494 which includes an amount of Kshs.66,000,000, Kshs.27,624,743, Kshs.272,326,114 and Kshs.10,281,637 in respect of transfers to climate change, other county health facilities, NAGRIP and Nyamira County ASDP account SPA. However, review of the supporting schedules and recurrent bank statements revealed unexplained and unreconciled variances of Kshs.81,274,694 as detailed below:	The management concurs with the audit, however, the variance of Transfers to Climate Change is the	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)																								
	<table><thead><tr><th>Items</th><th>Amounts in Financial Statements (Kshs)</th><th>Amounts in Supporting Schedules (Kshs)</th><th>Variance (Kshs)</th></tr></thead><tbody><tr><td>Transfers to Climate Change</td><td>66,000,000</td><td>55,000,000</td><td>11,000,000</td></tr><tr><td>Transfers to other County health facilities</td><td>27,624,743</td><td>0</td><td>27,624,743</td></tr><tr><td>Transfers to NAGRIP</td><td>272,326,114</td><td>235,176,113</td><td>37,150,001</td></tr><tr><td>Nyamira County ASDSP Account SPA</td><td>10,281,637</td><td>4,781,687</td><td>5,499,950</td></tr><tr><td></td><td>376,232,494</td><td>294,957,800</td><td>81,274,694</td></tr></tbody></table> Further, the other grant and transfers of an amount of Kshs.272,326,114 and Kshs.10,281,637 in respect of Transfers to NAGRIP, ASDP account SPA and Transfers to other County health facilities were not supported with expenditure requisition bank				Items	Amounts in Financial Statements (Kshs)	Amounts in Supporting Schedules (Kshs)	Variance (Kshs)	Transfers to Climate Change	66,000,000	55,000,000	11,000,000	Transfers to other County health facilities	27,624,743	0	27,624,743	Transfers to NAGRIP	272,326,114	235,176,113	37,150,001	Nyamira County ASDSP Account SPA	10,281,637	4,781,687	5,499,950		376,232,494	294,957,800	81,274,694	donner fund which is transferred from the CRF to SPA account directly, Transfers to other County health facilities the IFMIS supporting schedule was provided and hereby forwarded for review,		
Items	Amounts in Financial Statements (Kshs)	Amounts in Supporting Schedules (Kshs)	Variance (Kshs)																												
Transfers to Climate Change	66,000,000	55,000,000	11,000,000																												
Transfers to other County health facilities	27,624,743	0	27,624,743																												
Transfers to NAGRIP	272,326,114	235,176,113	37,150,001																												
Nyamira County ASDSP Account SPA	10,281,637	4,781,687	5,499,950																												
	376,232,494	294,957,800	81,274,694																												

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. in the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	statements and expenditure returns In the circumstances, the accuracy and completeness of an amounts of Kshs.376,232,494 in respect of other grants and transfers of could not be confirmed.	Transfers to NAGRIP and Nyamira County ASDSP Account SPA were donors received in CRF and transferred directly to SPA. Further expenditure requisition are hereby forwarded for review		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
7. Social Security Benefit	As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.388,425,737 in respect of social security benefits (Government Pension and Retirement benefits). However, review of the supporting schedule revealed total amount of Kshs.207,040,743 resulting to an unexplained and unreconciled variance of Kshs.181,384,994. Further, review of the details of the supporting schedules revealed that most payments relates to Sacco deductions, welfare, subscription to professional bodies, PAYE and salaries. In the circumstances, the accuracy and completeness of an amounts of Kshs.388,425,737 in respect of social security benefits (Government Pension and Retirement benefits) could not be confirmed.	The management concurs with the audit, however, the supporting schedule included part of the salary items has social benefits is part of salary.	Not resolved	June 2025
8. Acquisition of Assets	8.1. Construction and Civil Works As disclosed in Note 8 to the financial statements, the statement of statement of receipts and payments reflects acquisition of assets of an	The management concurs with	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	amount of Kshs.607,154,558 which includes an amount of Kshs.99,964,393 in respect of construction and civil works. However, review of the supporting expenditure schedules and payment vouchers revealed that amounts totaling to Kshs.3,062,410 were paid to various staffs, which relates to domestic travel and subsistence which were not supported with authority for reallocations. In the circumstances, the regularity, accuracy and completeness of the expenditure of an amount of Kshs.3, 062,410 in respect of construction and civil works could not be confirmed.	the audit, however, the supporting schedules was as per the initial submitted Fs which was amended as the audited fs subject advice of the auditor. The variance was respect of domestic travel and subsistence		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		and the authority for reallocations have been forwarded for review		
	8.2 Purchase of Certified Seeds, Breeding Stock and Live Animals As disclosed in Note 9 to the financial statements, the statement of statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.1,421,000 in respect of purchase of certified seeds, breeding stock and live animals. However, review of the expenditure supporting schedules revealed total amount of Kshs.5,021,000 resulting to an unexplained and unreconciled variance of Kshs.3,600,000. Further, review of the supporting expenditure schedules revealed that amounts totaling to Kshs.3,600,000 were paid to two firms which relates to construction and civil works which	The management concurs with the audit, however, the supporting schedules was as per the initial submitted Fs which was	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Provide a date when you expect the issue to be resolved)
	were not supported with authority for reallocations. In the circumstances, the regularity, accuracy and completeness of the expenditure of an amount of Kshs.1,421,000 in respect of purchase of certified seeds, breeding stock and live animals could not be confirmed.	amended as the audited fs subject advice of the auditor. The variance was respect of construction and civil works and the authority for reallocations have been forwarded for review		
9. Unsupported Outstanding Imprest	which includes outstanding imprests. However, review of the imprest register revealed that Kshs.7,752,100 was surrendered but the corresponding supporting payment vouchers were not provided for audit review. Further, review of the bank reconciliation statements	The management concurs with	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	provided for audit in support of cash and cash equivalents revealed that total payments of Kshs.237,389,047 were made in cash book but not in the bank (unpresented cheques) which includes payments to staff which relates to unsurrendered imprests. In the circumstances, the accuracy and completeness of the Nil balance in respect of unsurrendered imprest could not be confirmed	the audit, however, outstanding imprests were among the payments (unpresented cheques) and were fully surrender and are hereby forwarded for review		
10. Cash and Cash Equivalents Balance	10.1 County Revenue Fund Account As disclosed in Note 9A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.454,717,851 which includes balance of Kshs.203,884,728 in	The management concurs with the audit,	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	respect of the County Revenue Fund Account. The bank reconciliation statement for the account as at 30 June, 2023 reflects payments of Kshs.133,167,927 in cashbook not in bank statements (unpresented cheques). However, details of the payments including dates when the transaction were incurred were not provided for audit review	however the details the payments including dates when the transaction were incurred have been forwarded for your review		
	10.2 Recurrent Account As disclosed in Note 9A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.454,717,851 which includes balance of Kshs.1,043 in respect of the County Recurrent Account. However, the bank reconciliation statement as at 30 June, 2023 reflects payments totalling to Kshs.237,389,047 which were made in cashbook but not in the bank in the period between 4 July, 2023 and 14 July, 2023. Further, the	The management concurs with the audit, however the details the payments	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	supporting detailed schedule for the payments were not provided for audit review.	including dates when the transaction were incurred have been forwarded for your review		
	10.3 Development Account As disclosed in Note 9A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.454,717,851 which includes balance of Kshs. 208,431 in respect of the Development Account. The bank reconciliation statement as at 30 June 2023 reflects payments made in cashbook but not in the bank statement totalling to Kshs.130,646,014. However, the cashbook and the bank reconciliation statement did not reflect the dates and references of the transactions. Further, the reconciliation statement reflects payment in bank not in cashbook of Kshs.20,833,830 which does not indicate the payee, date and	The management concurs with the audit, however the details the payments including dates when the transaction	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	reference of the transaction.	were incurred have been forwarded for your review		
	10.4 Nyamira County Climate Change Fund Operations Account As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.454,717,851 which includes balance Kshs.29,838,024 in respect of the Nyamira County Climate Change Fund Operations Account. The bank reconciliation statement as at 30 June, 2023 reflects payments made in cashbook but not in the bank statement totalling to Kshs.1,594,996. However, the cashbook and the bank reconciliation statement did not reflect the dates of the transactions, payees and amount paid	The management concurs with the audit, however the details the payments including dates when the transaction were incurred have been forwarded for	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		your review		
10. Cash and Cash Equivalents Balance	10.1 County Revenue Fund Account As disclosed in Note 9A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.454,717,851 which includes balance of Kshs.203,884,728 in respect of the County Revenue Fund Account. The bank reconciliation statement for the account as at 30 June, 2023 reflects payments of Kshs.133,167,927 in cashbook not in bank statements (unpresented cheques). However, details of the payments including dates when the transaction were incurred were not provided for audit review.	The management concurs with the audit, however the details the payments including dates when the transaction were incurred have been forwarded for your review	Not resolved	June 2025
	10.2 Recurrent Account	The management	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve If Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	As disclosed in Note 9A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.454,717,851 which includes balance of Kshs.1,043 in respect of the County Recurrent Account. However, the bank reconciliation statement as at 30 June, 2023 reflects payments totalling to Kshs.237,389,047 which were made in cashbook but not in the bank in the period between 4 July, 2023 and 14 July, 2023. Further, the supporting detailed schedule for the payments were not provided for audit review.	concur with the audit, however the details the payments including dates when the transaction were incurred have been forwarded for your review'		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolve if Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	10.3 Development Account As disclosed in Note 9A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.454,717,851 which includes balance of Kshs. 208,431 in respect of the Development Account. The bank reconciliation statement as at 30 June 2023 reflects payments made in cashbook but not in the bank statement totalling to Kshs.130,646,014. However, the cashbook and the bank reconciliation statement did not reflect the dates and references of the transactions. Further, the reconciliation statement reflects payment in bank not in cashbook of Kshs.20,833,830 which does not indicate the payee, date and reference of the transaction.	The management concurs with the audit, however the details the payments including dates when the transaction were incurred have been forwarded for your review		
	10.4 Nyamira County Climate Change Fund Operations Account As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of	The management concurs with	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Kshs.454,717,851 which includes balance Kshs.29,838,024 in respect of the Nyamira County Climate Change Fund Operations Account. The bank reconciliation statement as at 30 June, 2023 reflects payments made in cashbook but not in the bank statement totalling to Kshs.1,594,996. However, the cashbook and the bank reconciliation statement did not reflect the dates of the transactions, payees and amount paid.	the audit, however the details the payments including dates when the transaction were incurred have been forwarded for your review		
	10.5. Nyamira County Salaries Account As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents of balance of Kshs.454,717,851 which includes balances of Kshs.1,066,349 in respect of the Nyamira County Salaries Account. The management explained that the amount was salaries that had not been forwarded to	The management concurs with the audit, however, the list of staff is	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	the employees accounts. However, the details of their names and personal numbers of the employees were not been provided for audit verification. It was further noted that the cash books are not regularly checked by the supervising accountants	hereby forwarded for review		
11. Unsupported Deposits Balance	The statement of assets and liabilities as at 30 June, 2023 reflects deposits and retention balance of Kshs.77,472,613. However, review of the supporting schedule provided for audit reflects Kshs.78,226,580, resulting to an unexplained and unreconciled variance of Kshs.753,967. Further, the schedule did not indicate for each creditor, the details of contract number, project name, fee note or interim payment certificate or reference of the payment from which the retention money was deducted. In the circumstance, the accuracy and validity of the deposits and retention balance of Kshs.77,472,613 could not be confirmed.	The management concurs with the audit, however the details of contract number, project name, fee note or interim payment certificate or	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		reference of the payment from which the retention money was deducted. Is hereby forwarded for review		
Emphasis of Matter Budgetary Control and Performance	The statement of comparison of budget and actual amounts - recurrent and development combined reflects final receipt budget and actual comparable basis amounts of an amount of Kshs.7,094,885,582 and Kshs.5,718,136,200 respectively resulting in under-funding of revenue of Kshs.1,376,749,382 or 15% of the budget. Similarly, the statement reflects final budget expenditure and actual on comparable basis of amounts of Kshs.7,094,885,582 and Kshs.5,817,844,520 respectively resulting into under-absorption of Kshs.1,277,041,062 or 18% of the budget. The under-funding and under-expenditure could have affected the	The management concurs with the audit, however, the county is improving service	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolve it / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	planned activities and may have impacted negatively on service delivery to the residents of Nyamira County.	delivery to the residents though exchequer release are delayed		
Other Matter	1. Unremitted Retirement Contributions by County Executive of Nyamira Review of Annex 2 to the financial statements reflects pending accounts payable of Kshs.1,108,584,438 as at 30 June, 2023. However, the balance excluded an amount of Kshs.82,484,098 in respect of un remitted pension contribution owed to LAPFUND for the period between April, 2013 and December, 2022. Review of the correspondences provided for audit revealed that out of the unremitted balance, accrued interest accounts for balance of Kshs.76,209,527. Further, the County Government owes LAPFUND Kshs.310,956,550, being pension contributions arising from the four	The management concurs with the audit, however, the county is in the process of setting funds aside to clear these debt of defunct local	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)																				
	Defunct Local Authorities, namely, Town Council of Keroka, County Council of Nyamira, Town Council of Nyamira and Town Council of Nyansiongo as tabulated in the table below: <table><tr><th>Defunct Local Authorities</th><th>Principal Amount (Kshs)</th><th>Interest (Kshs)</th><th>Amount (Kshs)</th></tr><tr><td>Town Council of Keroka</td><td>20,997,297.33</td><td>38,848,752.30</td><td>59,846,049.63</td></tr><tr><td>County council on Nyamira</td><td>20,045,275.10</td><td>32,021,314.70</td><td>52,066,589.80</td></tr><tr><td>Town Council of Nyamira</td><td>64,433,140.52</td><td>117,478,272.80</td><td>181,911,413.32</td></tr><tr><td>Town Council of Nyansiongo</td><td>6,111,298.45</td><td>11,021,198.80</td><td>17,132,497.25</td></tr></table>	Defunct Local Authorities	Principal Amount (Kshs)	Interest (Kshs)	Amount (Kshs)	Town Council of Keroka	20,997,297.33	38,848,752.30	59,846,049.63	County council on Nyamira	20,045,275.10	32,021,314.70	52,066,589.80	Town Council of Nyamira	64,433,140.52	117,478,272.80	181,911,413.32	Town Council of Nyansiongo	6,111,298.45	11,021,198.80	17,132,497.25	authorities		
Defunct Local Authorities	Principal Amount (Kshs)	Interest (Kshs)	Amount (Kshs)																					
Town Council of Keroka	20,997,297.33	38,848,752.30	59,846,049.63																					
County council on Nyamira	20,045,275.10	32,021,314.70	52,066,589.80																					
Town Council of Nyamira	64,433,140.52	117,478,272.80	181,911,413.32																					
Town Council of Nyansiongo	6,111,298.45	11,021,198.80	17,132,497.25																					

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Total	111,587,011.4	199,369,538.60	310,956,550			
	The County Government has neither provided a budget for the unremitted funds nor engaged LAPFUND to find a solution for the pension contributions arising from the four Defunct Local Authorities. In the circumstance, the County government is in breach of the law and the amount owed to LAPFUND is likely to escalate due to the interest factor.						
2. Pending Bills	Annex 2 to the financial year reflects balance of Kshs.339,703,949 in respect of pending accounts payable. However, review of the invoices and Completion certificates of certified works revealed a re-computed balance of Kshs.582,053,849, resulting to an unexplained variance of Kshs.301,747,746 with pending payment vouchers totalling to Kshs.502,634,421 not provided for audit verification. Further, review of the Annex 2 to the financial statements revealed that the balance of Kshs.28,413,675 was in respect of recurrent and development expenditures for previous financial year 2021-2022.				The management concurs with the audit, however, the pending bill report had two parts one of	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolve it / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Failure to clear pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget. The County therefore runs the risk of incurring significant and unquantified interest costs and penalties associated with delays in settling the invoiced bills. In the circumstance, the accuracy and completeness of the balance of pending bills of Kshs.339,703,949 could not be confirmed.	pending bills and one of obligations which is the variance.		
3. Unresolved Prior Year Matters	As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, the prior year audit issues remained unresolved as at 30 June, 2023. Management has not provided satisfactory reasons for the delay in resolving the issues.	The management concurs with the audit, however, currently most of the issues have been resolved	Not all resolved	June 2025
Basis for Conclusion	1. Regularity on Legal Fees	The	Not	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Annex 8 of the financial statements reflects contingent liabilities of Kshs.34,462,950. However, the schedule comprises 10 fee notes and 2 Nos (decree) court awards for cases that have been determined and are not contingent nature. This implies that the County is obliged to make payment and avoid further expenses in penalties. Further, the County has one hundred and twenty-two (122) active court cases and seventy (70) matters accrued and pending obligations of an amount that is yet to be determined. cannot be confirmed	management concurs with the audit, however, those ones with degree have been paid and others are being followed up	resolved	
2. Composition of Employees	2.1 Non-Compliance with Fiscal Responsibility Principles The payment on compensation of employees of Kshs.2,637,804,452 constitute 46% of total revenue of Kshs.5,718,236,200 collected during the year under review. This is 11% above the limit contrary to Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the County Executive Committee members with the approval of the County Assembly shall set a limit on the county government's	The management concurs with the audit, however, the county is taking	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	expenditure on wages and benefits for its public office pursuant to Section 107(2) of the Act and, (b) the limit set under paragraph shall not exceed 35 per cent of the county government total revenue. In the circumstances, the Management was in breach of the law.	measures to reduce its wage bill		
	2.2. Non-Compliance with Law on Ethnic Composition The County has a total staff of three thousand nine hundred and fifty five (3955) officers. However, the staff number comprised of three thousand seven hundred and thirty four (3734) members of staff from the dominant ethnic group forming 94.4% 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 circumstance, the County government was in breach of the law	The management concurs with the audit, however the county does adverts when employing but other Ethnic do not apply	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	2.4. Non-Deduction of the Pay as You Earn Tax Review of the payroll for the month of June, 2023, revealed that twenty-six (26) officers with an annual gross pay of Kshs.10,130,440, were not remitting Pay as You Earn (PAYE) tax despite being eligible. This is contrary to Regulation 22(2)(a) of the Public Finance Management (County Government) Regulation 2015 which requires accounting officers to comply with any tax, levy, duty, pension, commitments and audit commitments as may be provided for by legislation. However, no income tax exemption certificate has been provided to support their non-payment of PAYE to the Kenya Revenue Authority. In the circumstance, the Management was in breach of the law.	The management concurs with the audit, however, these are staff with disabilities who are excepted	Not resolved	June 2025
	2.5. Non-Compliance with the Third Rule on Basic Salary Review of the payroll for the month of June 2023 revealed that thirty-two (32) officers were earning Nil basic salary and a net salary less than one third of their respective basic pays .This is contrary to	The management concurs with the audit,	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Section 19(3) of the Employment Act, 2012 and Section C.1(3) Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that the total amount of all deductions which may be made by an employer from the wages of his or her employee at any one time shall not exceed two-thirds of such wages or such additional or other amounts as may be prescribed . In the circumstance, the Management was in breach of the law.	however these were staff who were demoted and had already entered into different obligations		
	2.6. Delay in Confirmation of Staff in Employment Review of the payroll for the month of June, 2023 revealed that one thousand seven hundred and eighteen (1,718) or 43% of the employees, have been on probation for a period between six (6) months and 33 years without confirmation. This is contrary to Section B.13 (1) of the County Human Resource Manual 2013 which states that, “an officer shall be put on probation for a period of 6 months as provided for in the Employment Act, 2007. No explanation has been provided for this anomaly.	The management concurs with the audit, however the public service board is the process of clearing all the	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	In the circumstance, the Management was in breach of the law.	staff.		
	3. Irregular Transfers to the County Assembly The statement of statement of receipts and payments reflects transfers to other Government entities of Kshs.1,202,660,607 which includes a balance of Kshs.872,447,972 in respect to transfers to the County Assembly of Nyamira, which is equivalent to 15% of the County government's total revenue of Kshs.5,718,236,200. However, the amount transferred exceeds the 7% limit as provided in Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditure of a County Assembly shall not exceed seven(7)% per cent of the total revenue of the county Government or twice the personnel emoluments of that County Assembly, whichever is lower. In the circumstance, the Management was in breach of the law.	The management concurs with the audit, however the county is in the process of harmonizing	Not resolved	June 2025

Reference No. on the external Audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
4. Acquisition of Assets	4.1. Non-Compliance with Public Finance Management Act, 2012 Review of the statement comparison of budget of budget and actual amounts reflects final budget of Kshs.2,187,062,879 in respect to development budget and actual comparable basis of Kshs.1,674,391,072. However, review of the IFMIS payment details in respect of development reveal payments amounts of Kshs.375,860,058, Kshs.59,456,832 and Kshs.8,413,867 in respect of other grants, payment to various staffs and other operating expenses totalling to Kshs.443,730,756 or 27% relocated to recurrent expenditure contrary to Section 43(1)(6) of the Public Finance Management Act, 2012 which states ,inter alia, that an accounting officers may not reallocated funds which are appropriated for recurrent/capital expenditure except to defray other recurrent/capital expenditure. In the circumstance, the Management was in breach of the law.	The management concurs with the audit, however, the reallocation was done and did not affect the 30 % development expenditure	Not resolved	June 2025
	4.2. Unbudgeted Expenditure on Construction of Roads	The payment of the roads	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.129,304,872 in respect of construction of roads which further includes payments of an amount of Kshs.41,138,169 to contractors for the construction of roads. However, review the expenditure were neither approved in the annual budget for 2022/2023 revealed and were not reported in Annex 2 of the previous year 2021/2022 audited financial statements in respect of pending bills. In the circumstances, the regularity of an amounts of Kshs.41,138,169 in respect of construction of roads could not be confirmed. 4.3 Over Payment on the Supply of Purchased Vehicles As disclosed in Note 8 to the financial statements, the statement of financial statements reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.31,151,451 in respect of purchase of vehicles and other transport equipment which	were has the budgeted amount and were reported as obligations under the report of pending bills The management concurs with the audit, however, the		

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	further Includes an amount of Kshs.23,665,751 in respect of supply and delivery of three (3) vehicles of model Isuzu MU-X, 1.9L diesel turbo with Intercooler, 4X4 Automatic transmission from a local company. Further, review of the procurement documents revealed the vehicles were purchased vide local purchase order (LPO) No. 2511523 on 26 May, 2023. However, review of supporting documents including invoices showed that the vehicles were purchased at a cost of Kshs.7,485,700 each, totalling to Kshs.22,457,100 which is less the paid amount of Kshs.23,665,751 resulting to overpayment of an amount of Kshs.1,208,651. Further, there was no LPO supporting purchase of the fourth vehicle and Management did not provide log books for the acquired vehicles for audit review. In the circumstances, the existence, accuracy, completeness and ownership of the vehicles could not be confirmed	over payment was carried forward as part payment of another vehicle which has been delivered.		
	4.4. Delay of the Development of Nyamira County Spatial Plan Project	The management concurs with	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects of acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.51,727,854 in respect of acquisition of intangible assets which further includes an amount of Kshs.25,499,991 paid to a local company for the provision of consultancy services for preparation and development of Nyamira County Spatial Plan (2020-2030) at contract sum was Kshs.74,999,973 for a contract period of eighteen (18) months from 15 July, 2020 to 15 January, 2022. The contract was to be paid in four (4) phases of 30% on Submission of inception report,30% submission of situational report,30% submission of draft plan and 10% approval of the final plan. However, although the contract period had expired,70% of the work had not been executed and no explanation was provided for the delay. Further, at the time of audit in November, 2023, the firm had not submitted the draft and final plans despite the contract period having been extended to 15 December, 2023. In addition, review of the invoice supporting the payment of Kshs.25,499,991 was for Phase II i.e. submission of the situational report, indicating that the firm was over-paid by Kshs.3,000,000. Delay in completion of contracts on time will lead to	the audit, however the Nyamira County spatial plan is completed		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	increase in avoidable costs of interest, penalties and deny public the benefit that would have accrued from the completion of the project in time. In the circumstance, 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.			
	4.5. Irregular Procurement of the Supply, Delivery, Installation and Commissioning of Solar Powered Street Lights within Nyamira Municipality As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.99,964,393 in respect of construction of civil works which further includes amounts of Kshs.5,990,000 and Kshs.5,270,100 totalling to Kshs.11,260,000 paid to two local contractors respectively for the supply and installation of solar street lights in Nyamira Municipality. However, review of the supporting documents including certificate of completion revealed that the supply and installation of solar street	The tender of Procurement of the Supply, Delivery, Installation and Commissioning of Solar Powered Street Lights within Nyamira	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	lights were carried out and completed at the same time indicating the contract was split contrary to Regulation 43(1) of Public Procurement and Asset Disposal Regulation, 2020. In the circumstance, the Management was in breach of the law.	Municipality were two contract though one was under obligation of the previous year		
	4.6. Undelivered Vaccines As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.1,421,000 in respect of purchase of certified seeds, breeding stock and live animals paid to Kenya Veterinary Vaccine Production Institute on 16 June, 2023 for the supply of 12,000 vaccine doses at Kshs.1,260,000 for foot and mouth disease and 23,000 vaccine doses at Kshs.161,000 for lumpy skin disease totalling to 35,000 doses of Kshs.1,421,000. However, review of the supporting documents including delivery	The management concurs with the audit, however, all the vaccines were delivered in different duration has	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)																												
	note No. 37314 dated 11 June, 2023 revealed that only 5,040 doses of lumpy skin disease vaccine was delivered resulting to balance of 17,960 doses of lumpy skin and 12,000 doses of foot and mouth disease not delivered totalling to 29,960 doses of amounts of Kshs.1,385,720 as detailed below: <table><tr><th>No</th><th>Vaccine</th><th>Rate (Kshs)</th><th>Number Ordered</th><th>Number Received</th><th>Balance</th><th>Value of Balance (Kshs)</th></tr><tr><td>1</td><td>Foot and mouth</td><td>105</td><td>12,000</td><td>0</td><td>12,000</td><td>1,260,000</td></tr><tr><td>2</td><td>Lumpy skin</td><td>7</td><td>23,000</td><td>5,040</td><td>17,960</td><td>125,720</td></tr><tr><td></td><td>Total</td><td></td><td>35,000</td><td>5,040</td><td>29,960</td><td>1,385,720</td></tr></table> Further, stores ledger, counter receipt and issue voucher were not provided for audit review. Audit verification on 28 October, 2023 revealed that the doses had not been delivered four (4) months from	No	Vaccine	Rate (Kshs)	Number Ordered	Number Received	Balance	Value of Balance (Kshs)	1	Foot and mouth	105	12,000	0	12,000	1,260,000	2	Lumpy skin	7	23,000	5,040	17,960	125,720		Total		35,000	5,040	29,960	1,385,720	the county do not have cooling room to store.		
No	Vaccine	Rate (Kshs)	Number Ordered	Number Received	Balance	Value of Balance (Kshs)																										
1	Foot and mouth	105	12,000	0	12,000	1,260,000																										
2	Lumpy skin	7	23,000	5,040	17,960	125,720																										
	Total		35,000	5,040	29,960	1,385,720																										

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	the date of payment. Further, the supplier was paid in advance before delivery contrary to Section 162 (1) of Public Procurement and Asset Disposal Act, 2015 which states that, an accounting officer of a procuring entity shall ensure that all inventory, stores and assets purchased are received, but shall not be used until taken on charge and as a basis for ensuring that all procured items are properly accounted for and put in proper use as intended by the procuring entity. Regulation 98(2) of Public Finance Management Act, 2015, states that, advance payment shall not be paid to supplier of services and goods unless provided for in the contractual terms and conditions contained in a valid contract signed between the procuring entity and the supplier. In the circumstance, the Management was in breach of the law.			
	4.7. Grounded Motor Vehicles and Machinery Review of supporting including motor vehicle records provided for audit revealed that the County owns fifty nine (59) grounded motor vehicles and machinery of estimated value of Kshs.14,380,000.	The management concurs with the audit, however the	Not resolved	June 2025

Reference No. in the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	However, the County has not prepared an annual disposal plan of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment. This is contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 stipulates that an accounting officer of a procuring entity shall ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescent store, assets and equipment. In the circumstance, the Management was in breach of the law.	management is in the process of preparing annual disposal plan of items declared as unserviceable, surplus or obsolete for appropriate action.		
	4.8. Delayed Completion of Construction of Eye Hospital at Nyamwetu As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.99,964,393 in	The management concurs with the audit, however, the	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	respect of construction and civil works which further includes the completion of construction of eye hospital at Nyamwetureko Health Centre. The contract was awarded to a local contractor at a contract sum of Kshs.35,104,864 for contract period of 20 months with completion date of March, 2022. Review of the financial records including the payment vouchers and procurement records revealed that the contractor had been paid cumulative sums of Kshs.15,127,212 translating to 43.09% of the contract sum .However, audit verification on 28 October, 2023 revealed that the project was 43% of the work done. Further, review of records indicated that the contractor vide letter reference no.SL/CGN/T028/2019-2020/EXT/01 dated 7 March, 2022 requested for an extension of the contract period citing a delay of 8 months before the official handing over of the site due to Covid 19 pandemic. An approval for extension from the Project Implementation Committee through the head of procurement department was however not availed for audit verification and it is not clear whether the contract period will be extended or the contract terminated all together. In the circumstance, the County may not obtain value for money and the expected benefits from the projects to the residents of Nyamira	project is work in progress,		

Reference No. in the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	County may not be realized			
	4.9. Delayed Completion of Construction of Inpatient Block at Manga Sub County As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.99,964,393 in respect of construction and civil works which further includes Kshs.6,276,510 construction and completion of inpatient wards block at Manga Sub-county Hospital for the year under review. The contract was awarded to a local contractor at a contract sum of Kshs.34,237,845 for contract period of thirty-six (36) weeks commencing 28 March, 2019 with an initial completion date of December, 2019 March, 2022. Further, review revealed that on 8 November, 2019, the Project Manager issued a warning notice to the contractor because of abandoning the works and later a default notice on 9 November, 2021 stating that the contract should be terminated on grounds of breach of contract, however the completion date was revised to 25 September, 2023. Audit verification of the project	The management concurs with the audit, however, the project is work in progress,	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	inspection on 31 October, 2023, revealed that the contractor was not on site and the work was 41% complete. In the circumstance, 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.			
	4.10. Abandoned Construction and Completion of Nyamira County Referral Hospital Covid -19 As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.99,964,393 in respect of construction and civil works which further includes construction of Nyamira County Referral Hospital Covid-19 Isolation complex. The contract was awarded at Kshs.95,860,834 for contract period of sixteen (16) weeks with an initial completion date of February, 2021. Review of the financial records including the payment vouchers and procurement records revealed that the Project Implementation Committee approved the extension of the contract	The management concurs with the audit, however the contract was terminated and re advertised	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	period to 26 August, 2022 vide letter dated 14 January, 2022 reference REF TRPW/CGN/RT001/2020-2021/(72).The contractor had been paid cumulative sums of Kshs.65,777,029 or 68.6% of the contract sum with the County Quantity Surveyor report dated 13 September, 2023 indicating the work is only 29% complete. However, audit verification of the project on 30 October, 2023 revealed that the contractor was not on site and the works remained incomplete and abandoned with construction works only done on ground slab and columns. Further, review of the correspondences revealed that the contractor has sued the County Government for failing to settle an invoice of Kshs.6,001,142. In addition the Contractor's performance security bond of Kshs.4,793,041 and advance payment guarantee of Kshs.19,172,166 both placed at Prime Bank expired on 26 August, 2022. In the circumstance, 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.			
	4.11. Abandoned Construction of Twin Houses at Motagara Health Centre	The management	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve if Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of an amount of Kshs.607,154,558 which includes an amount of Kshs.99,964,393 in respect of construction and civil works which further includes the Construction and completion of a twin staff house at Motagara health facility at a contract sum of Kshs.3,990,155 for a period of 180 with an initial completion date of December, 2019. Review of records indicated that the Project Implementation Committee approved the extension of the contract period to 31 January, 2023 vide letter dated 16 November, 2019 reference TRW/T013-2018/2019. At the time of audit in November, 2023, the Contractor had been paid Kshs.2,180,815 which is equivalent to 55% of the contract sum. Physical verification of the Project on 9 November, 2023 revealed that that the contractor was not on site and works remained incomplete: Further, review of the Project file revealed that the Project implementation committee for the project is currently not in place and the performance security bond was not listed as a requirement in the tender documents. The project therefore remained abandoned.	concurs with the audit, however the work is in progress		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	In the circumstance, 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			
	4.12 Stalled Construction of Nyabite Retail Market The County Government of Nyamira awarded a contract for the construction of Nyabite Retail Market at a contract sum of Kshs.4,515,300 on 13 April 2016. The contract period was expected to be three (3) months from the date of agreement. Further, the market was to accommodate about fifty-two(52) traders. However, the contractor commenced work on 4 February, 2019 due to delay in budgetary provision and the contractor did 75% as at 7 July, 2020 and was paid Kshs.2,715,168. After the payment, the contractor vacated the site. A warning notice was issued on 30 July, 2020 by the County Quantity Surveyor to the contractor to resume work and which not responded to. Audit verification on 2 November, 2023 revealed that the floor, wall surface and worktop stalls were incomplete and the site remained abandoned.	The management concurs with the audit, however the work is in progress.	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	In the circumstance, 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.			
	4.13. Delayed Completion of Nyamira County Headquarters As previously reported, the County Government entered into a contract with a local contractor for the construction of Nyamira County Headquarters at a contract sum of Kshs.382,970,401. The contract period was three (3) years starting 31 December 2018, when the contractor took possession of the project site to 31 December, 2021. The contract period was later extended by six (6) months to 30 June, 2022. As at 30 June, 2023, a total of Kshs.197,438,129 or 52% of the contract sum against 51% of the work done. However, audit verification conducted on 31 October, 2023 revealed that no work was going on and the contractor was not on site. Further, the performance security balance of Kshs.19,148,520 issued from an Insurance Company expired on 30 June, 2022 and has not been renewed which exposes the County Government of Nyamira to	The management concurs with the audit, however, performance security was renewed, the contractor is on site and the work is in progress .	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	greater loss if the contract is not fully or well executed as required by Section 2 of the Public Procurement and Asset Disposal Act, 2015. In addition, the project's motor vehicle and its ownership documents were not provided for audit. In the circumstance, 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.			
	In the circumstance, 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. 4.14. Delayed Completion of Outpatient Department and Inpatient Wards at Ekerenyo Sub-County Hospital The County Executive awarded contract for the construction and completion of outpatient department and inpatient wards block at Ekerenyo Sub-county Hospital at a contract sum of Kshs.34,589,321, which was signed on the 12 August, 2020. Review of the contract file	The management concurs with the audit, however the work is in progress	Not resolved	June 2025



County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	indicated that there was a request for contract extension period of fifty (52) weeks from the 28 October, 2022 to 28 October, 2023, vide a letter REF. TRPW/CGN/T027/2019-2020{19} dated 5 August, 2022. However, there was no evidence that the request was granted. Audit verification of the project carried out on 31 October, 2023, revealed that the contractor was not on site and no work was ongoing. The report of the implementation committee, indicated that the contractor had been paid Kshs.12,480,341 or 36% of the contract sum against 36% of work done. The contract period has since expired and work not completed. The Management failed to provide explanation for the delay in completion of the project. In the circumstance, 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.			
	4.15. Delayed Completion of Road Upgrade County Government of Nyamira awarded contract to a local firm for	The management concurs with	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	the upgrading of the Public works offices - CDF offices - Nyamira hospital junction road including gravelling to bitumen standard. The contract sum was Kshs.82,859,330 for a period of twelve (12) months from 30 April, 2021 to 4 April, 2022. the contractor vide letter dated 8 September, 2022, requested for an extension of time for twenty six(26) weeks with effect from 30 June, 2023 to a revised completion date of 30 December, 2023 which was granted. Audit verification of the road on 2 November, 2023 revealed that the Contractor was not on site and had completed 65% of the work with accumulative amount of Kshs.54,112,427 having been paid. Further, the contractor has not submitted the performance bond to cover the period of the remaining works which exposes the County Government of Nyamira to greater loss if the contract is not fully or well executed as required by Section 2 of the Public Procurement and Asset Disposal Act, 2015. In the circumstance, 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, however the work is now complete		

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

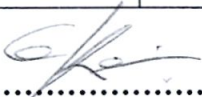
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE	Conclusion As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.		Not resolved	June 2025
Basis for Conclusion	1. Over-Employment in Departmental Positions Review, the human resource records revealed that the County of Nyamira advertised various vacancies vide advertisement No. NCPSB/CECM/01/09/2022 of 1 September, 2022. The total number of positions advertised were 95. However, the county employed a total number of one hundred and twenty four (124), resulting in over-employment of twenty –nine (29) people whose total monthly wage bill is Kshs.6,270,480. This is contrary to Section B.6 (3) (i) of the	The management concurs with the audit, however, the new employees are	Not resolved	June 2025

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	County Public Service Human Resource Manual 2013 which states that, "In the recruitment process, due consideration will be given to appropriate organizational structure in each department. Further, the County does not maintain an approved staff establishment. In the circumstance, the Management was in breach of the law.	the technical staff,		
	2. Unsupported Change in Date of Birth of Staff in the County Payroll Review, the human resource records and payroll revealed that the County of Nyamira had one staff whose date of birth was indicated as 11 January, 1960. However, review of the payroll for the month of October, 2023 revealed that her date of birth was changed to 7 January, 1965. Management indicated and explained that there was a mix up of dates in her documents which was not supported with documents including National Identity card, birth certificates and academic certificates. In the circumstance, the integrity of the County payroll is at risk of	The management concurs with the audit, however the issue was a data capture error and has since been amended .	Not resolved	June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	manipulation			
	3. Non-Implementation of the Recommendations of Legislative Oversight Committees A review of the reports of the County Executive by the Public Investment and Accounts Committee of the County Assembly of Nyamira for financial years ended 30 June, 2017 and 30 June, 2020 respectively revealed unresolved issues raised by the committee on pending bills, maintenance of the fixed assets register and ethnic diversity in staff establishment. However, the County Executive did not provide report on how the raised issue were implemented. In the circumstance, non-implementation of the legislative oversight committees is a breach of the law.	The management concurs with the audit, however the County Executive has provided the report to Public Investment and Accounts Committee of the County Assembly on how the raised	Not resolved	June 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		issue has been implemented		



.....
Dr. Geoffrey M. Nyakoe
County Executive Committee Member – Finance and Economic Planning
Date: 26 September, 2024



NYAMIRA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

16. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period -2023 / 2024	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	538,185,423	905,377,764	1,042,005,451	1,194,335,275	3,679,903,913
County Executive -Dev	120,424,413	79,283,459	135,370,557	349,428,263	684,506,692
County Assembly -Rec	123,948,939	188,274,451	177,101,309	242,929,743	732,254,442
County Assembly -Dev	41,773,934	0	18,156,264	46,673,528	106,603,726
Special Purpose A/c					
Agriculture Sector Development Support Project (ASDSP)	0	0	1,031,293	0	1,031,293
National Agricultural Value Chain Development Project (NAVCDP)	0	0	195,112,952	0	195,112,952
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	89,966,415	0	89,966,415
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-	0	0	0	112,082,214	112,082,214
Aggregated Industrial Park Programme	0	0	0	112,500,000	112,500,000
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	8,778,000	8,778,000
Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of	0	0	0	162,210,134	162,210,134
Total	824,332,709	1,172,935,674	1,658,744,241	395,570,348	5,884,949,781

Annex 2 – 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	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1. Various list attached	Various	Various	Various	50,978,724	218,027,886	187,344,458	81,662,152	
Sub-Total				50,978,724	218,027,886	187,344,458	81,662,152	
Construction Of Civil Works								
2. Various list attached	Various	Various	Various	82,070,903	272,273,556	268,232,032	86,112,427	
Sub-Total				82,070,903	272,273,556	268,232,032	86,112,427	
Supply Of Goods								
3. Various list attached	Various	Various	Various	76,278,024	459,380,277	330,676,426	204,981,875	
Sub-Total				76,278,024	459,380,277	330,676,426	204,981,875	
Supply Of Services								
4. Various list attached	Various	Various	Various	130,376,298	566,301,658	292,655,253	404,022,703	
Sub-Total				130,376,298	566,301,658	292,655,253	404,022,703	
Grand Total				339,703,949	1,515,538,427	1,078,908,169	776,779,157	
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>								

NYAMIRA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	11,051,000		0	0	11,051,000
Buildings And Structures	1,939,020,335	281,530,972	0	0	2,220,551,307
Transport Equipment	499,308,350	19,457,000		0	518,765,350
Office Equipment, Furniture And Fittings	81,965,170	3,907,250	0	0	85,872,420
ICT Equipment	77,947,596	13,122,454	0	0	91,070,050
Machinery And Equipment	314,344,004	12,500,000	0	0	326,844,004
Biological Assets	29,231,308	8,966,686	0	0	38,197,994
Intangible Assets	149,729,886	6,714,997	0	0	156,444,883
Infrastructure Assets- Roads, Rails	3,958,087,003	124,857,709	0	0	4,082,944,712
Work In Progress	0		0	0	0
Total	7,060,684,652	455,576,490	0	0	7,531,741,720

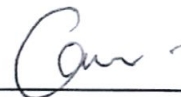
County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1	Transfers to the County Assembly	165,718,580	188,274,451	195,257,573	289,603,271	838,853,875	838,853,875	0	
6	Transfers to Scholarships and other educational benefits(Fund)	0	0	100,639,517	0	100,639,517	100,639,517	0	
7	Transfers to Car and mortgage Fund-)	0	25,000,000	0	8,595,000	33,595,000	33,595,000	0	
8	Transfer to Climate Change	33,500,000	0	0	0	33,500,000	33,500,000	0	
10	Transfers to Health Facilities	0	0	9,602,034	0	9,602,034	9,602,034	0	
12	Transfers to municipality	8,679,868	307,998,451	8,679,868	8,679,868	104,158,411	104,158,411	0	
	Total	207,898,448	521,272,902	314,178,992	306,878,139	1,120,348,837	1,120,348,837	0	



**DIRECTOR OF FINANCE
COUNTY EXECUTIVE**



**DIRECTOR OF FINANCE
COUNTY ASSEMBLY**



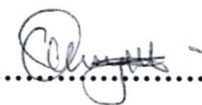
**THE MUNICIPAL MANAGER
NYAMIRA MUNICIPALITY**



**FUND ADMINISTRATOR BURSARY
DEPARTMENT OF EDUCATION**



**THE FUND ADMINISTRATOR
FLOCCA**



**COUNTY CHIEF OFFICER
PRIMARY HEALTH**

(NB: This appendix must be agreed and signed by the issuing and receiving party)

NYAMIRA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Annex 8 – Contingent Liabilities Register

S/NO	CASE NO & PARTIES	LAW FIRM	PENDING BILL AMOUNT IN KSHS
1.	KISII HCCC NO. 9 OF 2014	KEENGWE & CO. ADVOCATES	
	NAOMI B. AMENYA		605, 103/=
2.	CIVIL SUIT OF 254 OF 2014	OCHWANG'I & CO. ADVOCATES	
	HOSEA NYANDIKA & 2 OTHERS		1, 335, 000/=
3.	KERICHO ELRC 155 OF 2015	HEZRON GETUMA ONSONGO T/A AUCTIONEERS	172, 305.67/=
	MARY RIOBA		
4.	KISII CMCC NO. 181 OF 2017	J. M. NYANGWECHA & CO. ADVOCATES	390,000/=
	GLADYS KEMUNTO AUNGA		
5.	KISII ELC NO. 70 OF 2017	OCHOKI & CO. ADVOCATES	217, 930/=
	NYAMIRA ELC NO. 37 OF 2021		
	JOHNSTONE BOSIRE		
6.	KSM C. APPL. NO. 34 OF 2018	J. O. SOIRE & CO. ADVOCATES	134,494.50/=
	NYAMIRA COUNTY GOVERNMENT -VS- JUSTUS A.M SIGAH		
7.	KISII ELC NO. 16 OF 2018	C. A. OKENYE & CO. ADVOCATES	11, 393, 943/=
	NYAMIRA ELC 58 OF 2021		
	ENOCK OGECHI ABOKI		

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

8.	KSM ELRC NO. 23 OF 2019	OCHOKI & CO. ADVOCATES	1, 762, 050/=
	ANDREW OCHENGO OSUMO & OTHERS		
9.	NYAMIRA ELC NO 79 OF 2021	OGUTTU, MBOYA, OCHWAL & PARTNERS ADVOCATES	383, 670/=
	ALLOYS NYAANGA NYAKWARA		
10.	NYAMIRA CMC MISC APPL NO E009 /2020	MOCHIEMO, GICHANA & CO. ADVOCATES	62, 810.00/=
	PATRICK BARONGO OMARE		
11.	KISII ELC NO 45/2020	OGUTTU, MBOYA, OCHWAL & PARTNERS ADVOCATES	4, 400, 001/=
	SAMWEL NYAMAO		
12.	NYAMIRA CONST PTN NO 1 /2021	ENO & ASSOCIATES ADVOCATES	391, 267/=
	PATRICK ATAMBO		
13.	KERICHO ELC NO E002 OF 2021	LIGUNYA SANDE & CO. ADVOCATES	39, 175, 025.30/=
	TONNY BIRONGO OIRA & OTHERS		
14.	NYAMIRA HCC NO. E001 OF 2022	NOW ADVOCATES LLP	1,601,178.20=
	BURHANI ENGINEERS LIMITED-VS- COUNTY GOVERNMENT OF NYAMIRA & PRIME BANK LIMITED.		
15.	KISUMU ELRC NO E031/2021	ENO & ASSOCIATES ADVOCATES	496, 444/=
	GEOFFERY OPANGA MOGAMBI & OTHERS		
16.	NYAMIRA CMCC NO 1/2021	ENO & ASSOCIATES ADVOCATES	826, 507.24/=

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

	FANE BINSALI NYAMWARO		
17.	NOW NYAMIRA ELRC NO. E003/2021 BOB MOSETI	BITOK & CO. ADVOCATES	2,004,400/=
18.	KISUMU ELRC NO. E047 OF 2021 GEOFFREY KIRIAGO & ANOTHER	ENO & ASSOCIATES ADVOCATES	575,534.80/=
19.	KISUMU ELRC NO. E051 OF 2021 SHEM OBWORO NYANGAU	ENO & ASSOCIATES ADVOCATES	1, 017, 319/=
20.	KISUMU ELRC NO. E013 OF 2022 VINCENT OMAO	HASSAN MUTEMBEI & CO. ADVOCATES	1, 624, 000/=
21.	KISUMU COURT OF APPEAL NO. E045 OF 2022 VINCENT OMAO MARIITA	ENO & ASSOCIATES ADVOCATES	757,040/=
22.	NYAMIRA ELC NO. 2 OF 2021 JAMES ONYANGO	PLAINTIFF	1,250,000/=
23	NYAMIRA ELC NO. 76 OF 2021 AGNES MORAA NYARIKI	OMWENGA & CO. ADVOCATES	1, 539, 460 /=
24	NYAMIRA ELC NO. 43 OF 2020 CHARLES OMBATI MOGAKA	OMWENGA & CO. ADVOCATES	378, 375/=
25	NYAMIRA ELC NO. 43 OF 2020 EVANS ANYONA MOGAKA	OMWENGA & CO. ADVOCATES	599, 175/=
26	KEROKA ELC NO. 15/2019 STEPHEN OMBATI & ANOTHER	OMWENGA & CO. ADVOCATES	593, 975/=

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

27	KISUMU ELRC PT. NO. 40 OF 2022	OMWENGA & CO. ADVOCATES	1, 763, 375/=
	GILBERT ATEI & ANOTHER		
28	KISUMU ELRC NO. E042 OF 2022 VINCENT MARIITA OMAO	OMWENGA & CO. ADVOCATES	3, 126, 030/=
29	KERICHO ELRC NO. E009 OF 2021	OMWENGA & CO. ADVOCATES	1, 833, 670/=
	THOMSON KERONGO & OTHERS		
30	KISII ELC NO 16 OF 2021	OMWENGA & CO. ADVOCATES	11, 210, 701/=
	JUSTUS ACHINGA KEBARI& OTHERS		
31	NYAMIRA ELC NO. 73 OF 2021	OMWENGA & CO. ADVOCATES	1, 749, 015/=
	YUNES MORAA KIMANGA		
32	NYAMIRA ELC NO. 71 OF 2021	OMWENGA & CO. ADVOCATES	1, 319, 015/=
	JOSEPH ATANDI SATO& CHRISTOPHER ONCHWARI		
33	KISII ELC NO 11 OF 2020	OMWENGA & CO. ADVOCATES	786, 060/=
	KEBIRIGO GENERAL STORES		
34	NYAMIRA ELC NO 39 OF 2020	OMWENGA & CO. ADVOCATES	387, 350/=
	KENNEDY MONG'ARE MOGAKA & ANOTHER		
35	NYAMIRA ELC NO 40 OF 2020	OMWENGA & CO. ADVOCATES	375, 300/=
	KENNEDY MONG'ARE MOGAKA		
36	NYAMIRA ELC NO 41 OF 2020	OMWENGA & CO. ADVOCATES	375, 300/=
	STEPHEN MUSYOKI MOGAKA & ELIKANAH MUSYOKI MOGAKA		
37	NYAMIRA ELC NO 42 OF	OMWENGA & CO.	375, 300/=

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

	2020	ADVOCATES	
	DANSTAN OMARI MOGAKA		
38	KISUMU ELRC PTN NO E008 OF 2021 DUNCAN OUMA & ANOR	OMWENGA & CO. ADVOCATES	660, 465/=
39	KERICHO ELRC NO. 30 OF 2019 TIMOTHY MOKUA	OMWENGA & CO. ADVOCATES	404, 350/=
40	NYAMIRA ELC NO. E075 OF 2021 FLORENCE MORAA MANDUKU	OMWENGA & CO. ADVOCATES	509, 010/=
41	NYAMIRA ELC NO. 3 OF 2020 EVANS ERASTUS ORINA MENGE	OMWENGA & CO. ADVOCATES	1, 840, 805/=
42	MSC. APP NO. 18 OF 2014 REPUUBLIC	NYACHIRO NYAGAKA & CO. ADVOCATES	460,000
43	KISII ELC NO. 23 OF 2021/697 OF 2016/ NYAMIRA ELC NO 45 OF 2021 NELSON ANYOKA NYAEMA	NYACHIRO NYAGAK & CO. ADVOCATES	460,000
44	PT NO.37 OF 2014 PETER NYAKUNDI & OTHERS	NYACHIRO NYAGAK & CO. ADVOCATES	2,342,842.50/ =
45	KISII PT. NO.2 OF 2015 GURDIAN COMPLEX LTD	NYACHIRO NYAGAK & CO. ADVOCATES	6,519,200/=
46	KSM ELRC NO. 14 OF 2019 REPUBLIC EX-PARTE SHEM NYANGAU, LEWIS NYARIBO & OTHERS	NYACHIRO NYAGAK & CO. ADVOCATES	1,068,437.49/ =
47	NYAMIRA HC PTN NO.3 OF 2019 CALEB GICHANA	NYACHIRO NYAGAK & CO. ADVOCATES	1,526,737.50/ =
48	NYAMIRA CIVL SUIT NO.23 OF 2020 FAITH WANJOVI NDIGWA &	NYACHIRO NYAGAK & CO. ADVOCATES	440,200

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

	ANOTHER		
49	KSM ELRC PETN NO. 22 OF 2020 VINCENT OMAO	NYACHIRO NYAGAK & CO. ADVOCATES	1,031,575.50/=
50	NYAMIRA ELC NO,79 OF 2021 ALLOYS NYAANGA NYAKWARA	NYACHIRO NYAGAK & CO. ADVOCATES	1,800,000/=
			BILL OF COSTS 383,670/=
51	KISUMU ELRC NO.35 OF 2020 KMPDU	NYACHIRO NYAGAK & CO. ADVOCATES	2,422,222.50/=
52	NYAMIRA EMC MISC APPL NO. E009 OF 2020	MOCHIEMO & CO. ADVOCATES	62,810.00/=
53	KISII ELC NO.45 OF 2020 SAMWEL NYAMAO	SAMWEL NYAMAO	DECRETAL SUM
			4,400,001/=
54	KERICHO ELRC NO.E008 OF 2021 VINCENT OMAO MARIITA	LIGUNYA SANDE ASSOCIATES	300,000/=
55	KSM ELRC NO. E047 OF 2021 GEOFFREG KIRAGO & ANOTHER	ENO& ASSOCIATES ADVOCATES	575,534.80/=
56	KISUMU ELRC NO.ELRC NO.E051 OF 2021 SHEM OMBWORO NYANGAU	ENO& ASSOCIATES ADVOCATES	1,017,319/=
57	KSM ELRC NO.E013 OF 2022 VINCENT MARIITA OMAO	HASSAN MUTEMBEI & CO. ADVOCATES	1,624,000/=
58	NYAMIRA C. SUIT NO.E129 OF 2022 JOA MOBILE STUDIO	COUNTY LAW OFFICE	6,000/=
59	KSM ELRC PTN NO. 40 OF 2022 GLIBERT ATEI & ANOTHER	OMWENGA & CO. ADVOCATES	1,763,373/=
60	KSM ELRC NO. E042 OF 2022 VINCENT OMAO	OMWENGA & CO. ADVOCATES	3,126,030/=
61	NYAMIRA ELC NO.E001 OF 2023 NYAMBEGA GISESA	OMESA MOGENI & CO. ADVOCATES	1,234,679/=

62	NYAMIRA ELC NO.63 OF 2021 ISAAC BOGONKO NYAKUNDI	COUNTY LAW	97,000/=
63	KEROKA ELC NO. 15 OF 2019 STEPHEN OMBATI & ANOTHER	OMWENGA & CO. ADVOCATES	593,975/=
64	NYAMIRA ELC NO. 43 OF 2020 EVANS ANYONA MOGAKA	OMWENGA & CO. ADVOCATES	599,175/=
65	NYAMIRA ELC NO. 43 OF 2020 CHARLES OMBATI MOGAKA	OMWENGA & CO. ADVOCATES	378,373/=
66	NYAMIRA ELC NO. 76 OF 2021 AGNES MORAA NYARIKI	OMWENGA & CO. ADVOCATES	1,539,460/=

NYAMIRA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
Participatory Climate risk assessments, data and research	TWG trained and Number of Ward Planning Committees Trained, Data Collected	Train Technical Working Group and Ward planning committees	TWG trained and Number of Ward Planning Committees Trained, Data Collected				6,957,299	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
Community Engage	Civic education of Farmers on Climate						3,464,498	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
Community Engage	Civic education to community members in urban markets						3,761,600	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q3	Q4		
									# Nyamira County Assembly
Preparation of Climate Change Action Plan	Community engagement in Data Collection at Ward level CCAP 1st draft						3,643,400	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
	Data cleaning by TWG,						495,700	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
	Community Validation of CCCAP Draft	Feedback on the 2nd CCAP draft	Final CCCAP with infused feedback				2,590,193	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q3	Q4		
			from Community						# NGAO # Nyamira County Assembly
	Tabling of CCCAP before the County Assembly Environment Committee	Feedback on the CCAP Final draft	CCA Plan with infused feedback from County Assembly				2,080,400	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
Training and capacity building	County Executive	County executives, Chief Officers and trained	List of people trained and certificates of participation				4,264,600	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
	County Assembly	MCAs trained	List of people trained and				5,217,000	County Government and FLLoCA	# Department of Environment - Nyamira County Government # Kenya Forestry

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q3	Q4		
			certificates of participation					CCIS	Services # NGAO # Nyamira County Assembly
Formation and Equipping of the Climate Change Unit Directorate	Purchase of computer accessories, office furniture, program vehicle	Computer accessories and office furniture purchase program vehicle procured	Computer accessories and office furniture purchase are in use CCU. Program Vehicle procurement process completed				3,543,996	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
							36,018,957		

Annex 10 Reporting on Disaster Expenditure

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster management	Emergency Response	Fire	Firefighting response	Emergency Fund	500,000	
		flood	Preparedness for the calamities by trainings and mitigation	Emergency Fund	0	No budget
		Heavy rains	Provision of emergency relief foods	Emergency Fund	0	No budget
		Drought	Provision of water and consumables	Emergency Fund	0	No budget
		war (clashes)	Rescue teams	Emergency Fund	0	No budget
		Cattle rustling	security operations	Emergency Fund	0	No budget
		land slides	Rescue operations	Emergency Fund	0	No budget
		Drowning	Drowning rescues	Emergency Fund	0	
		Colapse of buildings	Provision of water and consumables	Emergency Fund	0	No budget
		Road accidents	Purchase and Maintenance of break in tools and equipment	Emergency Fund	0	No budget
		Work	PPEs, First Aid Kits, Evacuations, Ambulances	Emergency	0	No budget

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30 2024

		related injuries		Fund		
	Safety gears	Flood/Fire	Firefighting response	Purchase of safety gears	0	
	Maintenance of equipment	Fire	Firefighting response	Maintenance of firefighting equipment	500,000	
	Maintenance of machines	Fire/road accidents	fire response	Maintenance of fire station	0	
	Purchase of fire equipment	Fire	Fire	Purchase of firefighting equipment	0	
	Allowances for rescue team	All disasters	General operations	field Allowance	400,000	
Total Expenditure					1,400,000	