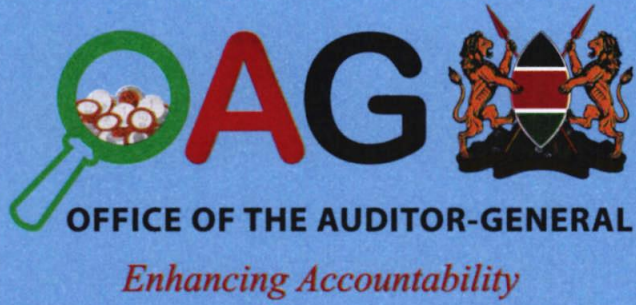
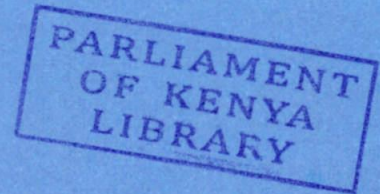


REPUBLIC OF KENYA



REPORT

OF



THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NANDI

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

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Majority Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



NANDI COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

OFFICE OF THE AUDITOR GENERAL
ELDORET REGIONAL OFFICE

02 DEC 2024

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P. O. Box 2774 - 30100, ELDORET

Count Government of Nandi
Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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1. ACRONYMS AND GLOSSARY OF TERMS

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
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
MCA	Member of County Assembly
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

Comparative FY	Means the financial year preceding the current financial year.
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2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Nandi County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. As per the Article 177 of the Constitution, the County Assembly was constituted at the beginning of the financial year comprised of 39 Members of County Assembly (MCAs) and the Speaker up-to August 9th 2022 and thereafter comprised of the 44 MCAs and a Speaker from the September 21st 2022 to June 30, 2023 following the General Election held on the Tuesday 9th of August 2022. The County Assembly Service Board employed 85 public officers to serve in the offices established. Members of the County Assembly Service Board include two member of either gender, both representing the members of the public. The mandate of the MCAs is to maintain close contact with the electorate and consult them on issues before or under discussion in the county assembly; to present views, opinions and proposals of the electorate to the county assembly; to attend sessions of the county assembly and its committees; to provide a linkage between the county assembly and the electorate on public service delivery; and to extend professional knowledge, experience or specialised knowledge to any issue for discussion in the county assembly. The mandate of the County Assembly in its entirety is to vet and approve nominees for appointment to county public offices; to perform the roles set out under Article 185 of the Constitution; to approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution; to approve the borrowing by the county government in accordance with Article 212 of the Constitution; to approve county development planning; and to perform any other role as may be set out under the Constitution or legislation.

(b) Key Management

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

- I. The Hon. Speaker
- II. The County Assembly
- III. The County Assembly Service Board and
- IV. The Clerk to the County Assembly.

(c) Fiduciary Management

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

No.	Designation	Name
1)	Clerk	Barnaba GK Kosgei
2)	Deputy Clerk	Henry Kipkorir Tarus
3)	Director, Finance	Wesley Cheruiyot Kimeto
4)	Assistant Director, Finance	Luke Kimutai Cherutich

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(d) Fiduciary Oversight Arrangements

- *County Assembly Service Board*
- *Internal Audit Reports*
- *County Assembly Inspection and Acceptance Committees*

(e) Entity Headquarters

P.O. Box 673 – 30300,
COUNTY ASSEMBLY
Jean-Marie Seroney Road, Bungei Street,
Kapsabet, KENYA

(f) Entity Contacts

Telephone: (254) 0535252039
E-mail: info@nandiassembly.go.ke
Website: www.nandiassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya,
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Cooperative Bank of Kenya Ltd,
P. O. Box 869 – 30300,
KAPSABET
3. National Bank of Kenya Ltd,
P. O. Box 34– 30300,
KAPSABET

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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(j) County Attorney

The Nandi County Attorney,
County Government of Nandi,
PO Box 802-30300,
KAPSABET

3. GOVERNANCE STATEMENT

The County Assembly

The County Assembly is constituted by the 44 MCAs of County Government of Nandi. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary. Section 10 (4) of the County Government Act, 2012 provides that a county assembly shall observe the following order of precedence.

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

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

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

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

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies. A distinction is made of two categories of select committees;

- (a) Oversight committees (County Public Investment And Accounts committee, County budget and appropriation committee and Implementation committee)
- (b) House rules committees
- (c) County Assembly leadership committees

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- (1) Agriculture and cooperative development committee
- (2) Land, environment, mining and natural resources committee
- (3) Health and sanitation committee
- (4) Transport and infrastructure committee
- (5) Tourism, culture and social welfare committee

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- (6) Education and vocational training committee
- (7) Trade, investment and industrialization committee
- (8) Youth, gender, sports and social services committee
- (9) Labour, justice and legal affairs committee
- (10) Administration and public service committee
- (11) Finance and economic planning committee
- (12) House business committee
- (13) Selection committee
- (14) County public investment and accounts committee
- (15) County budget and appropriation committee
- (16) Appointment committee
- (17) Members' facilities and services committee
- (18) Procedures and rules committee
- (19) Implementation committee
- (20) Delegated county legislation committee
- (21) Speaker's panel
- (22) Liaison committee
- (23) Powers and privileges committee

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 44 meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation	Ward
(1) Hon. Philemon Cheruiyot Melly	Chairman	Speaker
(2) Hon. Sang Wilson Kipkirui	Vice Chairman	Deputy Speaker
(3) Hon. Kagoni Hassan Majani	Member	Kapbwareng
(4) Hon. Keino Sarah Rubety	Member	Kosirai
(5) Hon. Kipchumba Emmanuel	Member	Kilibwoni

b) Audit Committee

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In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 5 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

The audit committee was constituted in 2021. Its mandate is to advise the County Assembly of Nandi on institutional risk management and compliance. The committee held 23 meetings in FY 2022/2023. The committee members during FY 2023/2024 were:

Member	Designation
1. Mr. Cleophas K Yego	Chairman
2. Mr. William Kipletring Koech	Vice Chairman
3. Mr. Richard Samoei	Member
4. Mrs. Caroline Chepchumba Rop	Member
5. Mr. Keneth Kiplimo Kosgei	Member

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 86 extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
(1) Hon. Kagoni Hassan Majani	Chairman	Kabwareng
(2) Hon. Birech Paul Kipkemboi	Vice Chairman	Tindiret
(3) Hon. Kevolwe Geoffrey Imbuchi	Member	Kiptuiya
(4) Hon. Chelulei Raymond Kipkoech	Member	Songhor/Soba
(5) Hon. Chepkemboi Lisa	Member	Nominated Member
(6) Hon. Jebet Joan	Member	Nominated Member
(7) Hon. Kirwa Eliud	Member	Terik

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d) Budget and Appropriations Committee

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

Member	Designation	Ward
(1) Hon. Edwin Kipchumba Korir	Chairman	Kapsimatwo
(2) Hon. Ketter John Kiprotich	Vice Chairman	Chepkunyuk
(3) Hon. Kiplagat Walter	Member	Kabiyet
(4) Hon. Kuto Trufosa Jelagat	Member	Kemeloi/Maraba
(5) Hon. Jepkemei Lucy	Member	Chepterwai
(6) Hon. Ketter Julius Kipruto	Member	Chemundu/Kapng'etuny
(7) Hon. Sang Wilson Kipkirui	Member	Chepkumia

e) County Implementation Committee

The County Implementation committee provides scrutiny of the resolutions of the County Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine;

- a) whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary and
- b) whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.

The members who served in the committee during the period were:

Member	Designation	Ward
(1) Hon. Isaiah Maina	Chairman	Ol'lessos
(2) Hon. Mathew Kiprotich Sang	Vice Chairman	Kobujoi
(3) Hon. Kipkoech John Bittok	Member	Nominated
(4) Hon. Pamela Chebichiy Magut	Member	Nominated

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Member	Designation	Ward
(5) Hon. Salima Faraj	Member	Nominated
(6) Hon. Ezra Rotich Kiprotich	Member	Kurgung/Surung'ai

Communication with all Stakeholders

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

The County Assembly also subjected 9 bills through public.

Risk management

The County Assembly has instituted robust arrangements centred on a County Assembly Service Board (CASB) and board sub- committees. County Assembly internal control is a process, implemented by CASB, management and other personnel, designed to provide reasonable assurance. The Board approved a Risk Management Policy Framework on the 3rd February 2019 and it is on this basis that the Audit Committee championed the development of the Enterprise Risk Management Policy, In the Enterprise Risk Management policy to improve the ability to deliver the County Government's strategic goals in an effective and efficient manner by managing risks, enhancing risk awareness and entrenching a culture of risk awareness and management. In Chapter two of the ERM Policy approaches to managing risks. The County Assembly has committed to implement a comprehensive risk management framework, as an open and receptive approach to solving risk management problems and ensure that risk management is integrated into all County Assembly processes. The approach to risk management adopted is based on the best practices worldwide notably the COSO and ISO Framework approaches have been considered.

The County Assembly is exposed to ten broad types of risk. The first four of these risks are derived from the COSO framework namely:

- (1) Strategic – Risks that are associated with achieving the strategic objectives of the operating departments and agencies and the County Government as a whole.
- (2) Financial – Risks that are associated with the financial health and sustainability of departmental and the County Government's programmes.
- (3) Compliance – Risks that are associated with Officers of the County Government complying with all statutory and regulatory requirements governing their work.
- (4) Operational – Risks that are associated with the day-to-day operations, projects, or programmes deviating from and not achieving the short, medium and long term County Assembly's goals.

Other additional types of risk include:

- (1) Leadership – Risks that are associated with senior management (the Speaker, Clerk, Deputy Clerk and Directors) in the County Assembly acting in the best interest of the County Assembly at all times.
- (2) Hazards – Risks that are associated with the safety and health of the County Assembly working environment and acts or omissions of county public servants.
- (3) Reputation – Risks that are associated with acts or omissions of county public servants, putting the County Assembly to disrepute.
- (4) External – Risks that are associated with the impact of other County Governments’ acts or omissions, National Government’s acts or omissions, regional markets impact, global markets impact or technological impact on the County Assembly.
- (5) Fraud and Corruption- The risk that a perpetrator commits an act using deception or acts contrary to the interest of the County Assembly and abuses position of trust in order to achieve personal gain.
- (6) Information Security-The potential that a given threat will exploit vulnerability to cause loss or damage to an information asset.

Risk Management Process

Risk Management Cycle



Risk Identification

The Management identified potential events that, if they occur, would affect the County Assembly and determined whether they represented opportunities or whether they would adversely affect the County Assembly’s ability to successfully implement strategy and achieve objectives. Events with negative impact represent risks, which require management’s assessment and response. Events with positive impact represent opportunities, which management channels back into the strategy and objective setting processes. When identifying events, management considered a variety of internal and external factors that may give rise to risks and opportunities, in the context of the full scope of the County Assembly processes.

Risk Assessment

Risk assessment allowed the County Assembly of Nandi to consider the extent to which potential events would have an impact on achievement of objectives. Management assessed events from two perspectives, likelihood and impact, and used a combination of qualitative and quantitative methods. The positive and negative impacts of potential events would be examined, individually or by category, across the County Government. Risks were assessed on both an inherent and a residual basis. In the process of prioritizing risks, the County Assembly of Nandi would use a risk tool table of a three by three matrix that would allow assigning a risk to one of the nine cells based on a qualitative assessment of its relative impact (high, medium or low) and the likelihood of its occurrence (high, medium or low).

Compliance

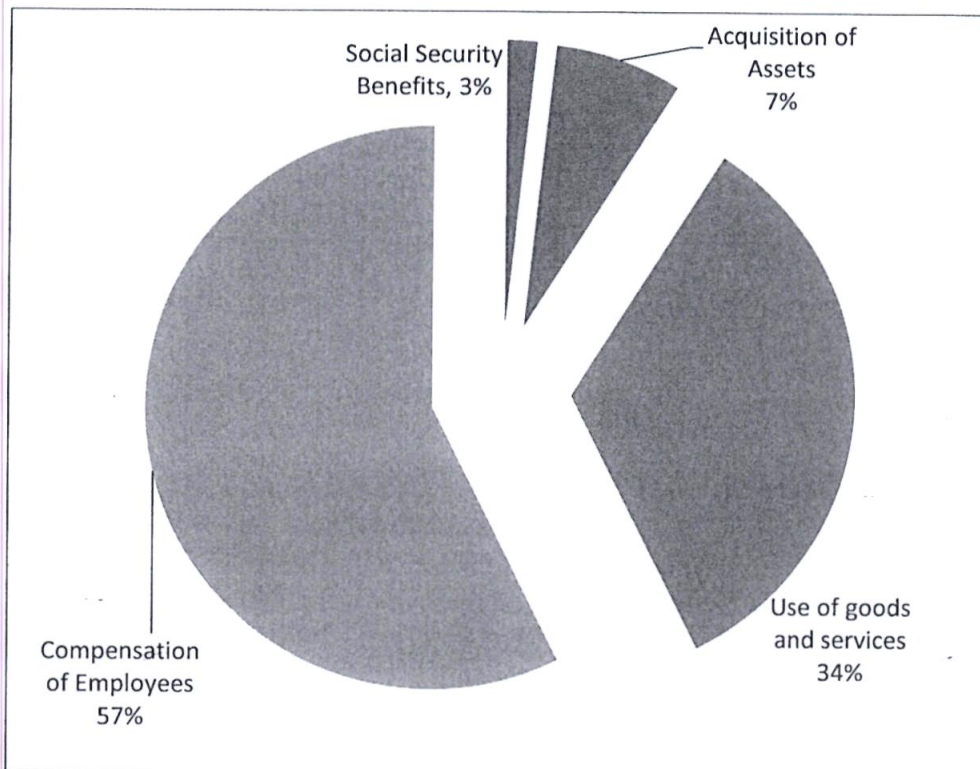
The County Assembly of Nandi identified the relevant laws and regulations that governed it and disclose its compliance to these laws. There was also a disclosure whether reports emanating from such compliance were prepared and discussed at the relevant levels or other government offices.

4. FOREWORD BY THE CLERK OF THE ASSEMBLY

The period under review was the period of planning for a transition from the second County Assembly under the devolution since 2013 to the third County Assembly. The County Assembly occupies a particular place in the Kenya public finance management framework and has been mandated with various financial management responsibilities. The aim of those mandates is to effectively undertake oversight, represent the people efficiently and legislate innovatively for the betterment of the Nandi County citizens.

2.1 Budget performance

The Financial Statements for the FY 2023/2024, herein, reflect actual expenditure of KShs. 851,322,029 against a total income (Exchequer Releases) of KShs. 851,322,029, leaving NIL balance in the recurrent and development accounts. During the year the County Assembly paid out KShs. 92.904 million to Members of County Assembly’s as car purchase reimbursements and spent KShs.57.285 million in Construction of buildings and KShs. 4,152,001 in recurrent expenditure purchases while, in the process, retained at the deposit account KShs. 5,528,501. This was a significant 29.49% increase in actual expenditure in FY 2023/2024 on Acquisition of Assets from KShs. 47,444,680 in FY 2022/2023. This report presents 18.07% recurrent expenditure increase from KShs. 667,192,006 in FY 2022/2023 to KShs. 851,322,029 in FY 2023/2024. The County Assembly’s recurrent expenditure budget for the FY under review was KShs. 796,999,461 representing 9.74% of the entire county expenditure budget of **KShs. 8,182,380,085**. Further analysis of the County Assembly expenditure in the FY 2023-2024 is given in the pie- chart below:



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2.2 Operational Performance

The Members of County Assembly and auxiliary staff attended 12 workshops on diverse dates on the following;

- (1) The form, content and format of the County Fiscal Strategy Paper and the use of the output of the approval process in the County Budgeting and Economic Planning,
- (2) Committee Services and Management
- (3) Processing of Reports and Bills including other legislative proposals like memoranda from the County Executive
- (4) Budget Making Process
- (5) The role of the MCAs
- (6) The public participation processes
- (7) The management of the Chamber
- (8) Parliamentary procedures and conduct of debates
- (9) Strategic leadership development courses

Further the members of the County Assembly discussed on particular matters detailed below in the period under review;

- (i) PIC and PAC Report on Auditor General's Report Year Ended 30th June, 2024
- (ii) Report Labour, Justice & Legal affairs on Defunct Nandi Local Authorities Staff Gratuities
- (iii) Roads Maintenance Levy Funds Projects
- (iv) The State of Tourism Attraction Sites In The County
- (v) Empowerment Kits Under Endeleva Jamii Initiative

Towards this end, during the period the County Assembly enacted the following 18 bills which were assented into law;

Bill	Sponsor	1 st Reading	2 nd Reading	Committee Of The Whole House	3 rd Reading
1. The Kaimosi Agricultural Research and Training Centre Bill 2023	The County Government of Nandi Department of Agriculture and Cooperative Development	Wednesday 31 st May 2023	Tuesday 23 rd Oct, 2023 <i>(Adjourned)</i>	Wednesday 20 th Dec 2023 Passed With Amendments <i>(Special Sitting)</i>	Wednesday 20 th Dec 2023 Passed With Amendments <i>(Special Sitting)</i>
2. The Nandi County Appropriation Bill 2023	The County Government of Nandi Department Of Finance and Economic Planning	Thursday 29 th June, 2023	Thursday 29 th June, 2023 Passed	Thursday 29 th June, 2023 Passed With Amendments	Thursday 29 th June, 2023 Passed With Amendments
3. The Nandi County	The County	Thursday	Thursday	Thursday	Thursday

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Bill	Sponsor	1 st Reading	2 nd Reading	Committee Of The Whole House	3 rd Reading
Supplementary Appropriation Bill 2023	Government of Nandi Department of Finance and Economic Planning	19 th Oct, 2023	19th Oct, 2023 Passed	19th Oct, 2023 Passed	19th Oct, 2023 Passed
4. The Nandi County Finance Bill 2023	The County Government of Nandi Department of Finance and Economic Planning	Wednesday 8 th Nov, 2023	Wednesday 20 th Dec 2023 Passed <i>(Special Sitting)</i>	Wednesday 20 th Dec 2023 Passed <i>(Special Sitting)</i>	Wednesday 20 th Dec 2023 Passed <i>(Special Sitting)</i>
5. The Nandi County Infrastructure Development Fund Bill 2024	The County Government of Nandi Department of Finance and Economic Planning	Thursday 22 nd Feb 2024			
6. The Nandi County Education Fund (Amendment) Bill 2024	The County Government of Nandi Department of Education and Vocational Training	Thursday 22 nd Feb 2024	Wednesday 6 th Mar 2024 Passed	Thursday 7 th Mar 2024 Passed With Amendments	Thursday 7 th Mar 2024 Passed With Amendments
7. The Nandi County Textile Bill 2024	The County Government of Nandi Department of Trade, Investment and Industrialization	Thursday 28 th Mar 2024			
8. The Nandi County Investment and Development Promotion Bill 2024	The County Government of Nandi Department of Trade, Investment and Industrialization	Thursday 28 th Mar 2024			
9. The Nandi County	The Nandi County	Monday	Monday	Monday	Monday

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Bill	Sponsor	1 st Reading	2 nd Reading	Committee Of The Whole House	3 rd Reading
Supplementary Appropriation Bill No. 1 of 2024	Government Department of Finance and Economic Planning	29 th April 2024 <i>(Special Sitting)</i>	29 th April 2024 <i>Passed (Special Sitting)</i>	29 th April 2024 <i>Passed (Special Sitting)</i>	29 th April 2024 <i>Passed (Special Sitting)</i>
10. The Nandi County Finance Bill 2024	The Nandi County Government Department of Finance and Economic Planning	Wednesday 26 th June 2024			
11. The Nandi County Appropriation Bill 2024	The Nandi County Government Department of Finance and Economic Planning	Wednesday 26 th June 2024	Wednesday 26 th June 2024 Passed	Wednesday 26 th June 2024 Passed	Wednesday 26 th June 2024 Passed
12. The Nandi County Infrastructure Development Fund Bill 2024	The County Government of Nandi Department of Finance and Economic Planning	Thursday 22 nd Feb 2024			
13. The Nandi County Education Fund (Amendment) Bill 2024	The County Government of Nandi Department of Education and Vocational Training	Thursday 22 nd Feb 2024	Wednesday 6 th Mar 2024 <i>Passed</i>	Thursday 7 th Mar 2024 <i>Passed With Amendments</i>	Thursday 7 th Mar 2024 <i>Passed With Amendments</i>
14. The Nandi County Textile Bill 2024	The County Government of Nandi Department of Trade, Investment and Industrialization	Thursday 28 th Mar 2024			

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Bill	Sponsor	1st Reading	2nd Reading	Committee Of The Whole House	3rd Reading
15. The Nandi County Investment and Development Promotion Bill 2024	The County Government of Nandi Department of Trade, Investment and Industrialization	Thursday 28 th Mar 2024			
16. The Nandi County Supplementary Appropriation Bill No. 1 of 2024	The Nandi County Government Department of Finance and Economic Planning	Monday 29 th April 2024 <i>(Special Sitting)</i>	Monday 29 th April 2024 <i>Passed (Special Sitting)</i>	Monday 29 th April 2024 <i>Passed (Special Sitting)</i>	Monday 29 th April 2024 <i>Passed (Special Sitting)</i>
17. The Nandi County Finance Bill 2024	The Nandi County Government Department of Finance and Economic Planning	Wednesday 26 th June 2024			
18. The Nandi County Appropriation Bill 2024	The Nandi County Government Department of Finance and Economic Planning	Wednesday 26 th June 2024	Wednesday 26 th June 2024 Passed	Wednesday 26 th June 2024 Passed	Wednesday 26 th June 2024 Passed

The County Budget was passed on the 27th June 2023 and supplementary budget passed subsequently in 29th April 2024.

2.3 Role of the County Assemblies

Members of County Assemblies have three major roles:

- Legislation,
- Representation and
- Oversight.

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The Legislative Authority of County Assembly is vested in and exercised by its County Assembly. A county Assembly while respecting the Principle of Separation of Powers, may exercise Oversight over the County Executive Committee Members and any other Executive Organs.

2.4 Performance of key development projects

The County Assembly of Nandi since its inception endeavoured to construct modern County Assembly chambers and related amenities and to date; a land mark building has come up in the background of the current Assembly location and is 95% complete. Key development project apart from the Construction of the modern County Assembly chambers includes but has not been limited to the purchase of land for the construction of the Speaker's residence. In order to ensure responsible competition practices, the county Assembly has made every effort to advertise all its procurement opportunities as well conducting public participation in approving all its bills and amendments of laws. In this connection, the County Assembly currently has cleared all its recurrent expenditure pending bills and only has a total of KShs. **6,063,802**, a very insignificant 0.70% of its total budget.

2.5 Comment on value-for-money achievements

The construction of the County Assembly Office Chambers and its amenities has created employment opportunities for casual labourers, technicians and experts in built environment while availing market opportunities for the local producers and distributor stores of various products. The purchase of the land earmarked for the construction of the speaker's residence has already availed opportunities for land evaluations, speculations and enhanced value of the adjacent land owners as marketers of specific lands on sale utilize the location in site visits by agents.

The conduct of public participation in consideration of various proposed public affairs policies has endeared the public to the County Assembly of Nandi and created avenues in which the Members of the County Assembly can demonstrate to the public their work. The frequent participation of the County Assembly speaker in various talk shows has always been aimed at improving the public relations status.

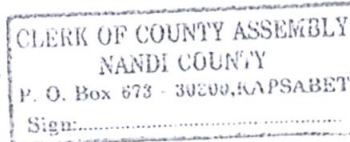

2.6 Challenges and Recommended Way Forward

There have been persistent challenges experienced during the period under review including lack of sufficient office space, bureaucratic processes in procurement of works, goods and services and the delays in exchequer releases. Further, budgeting for contingent expenses for changing Salaries and Remuneration Commission (SRC) guidelines arising from unrest by members hadn't been done at the beginning of the financial year especially given the recurrent expenditure ceilings instituted on the County Assembly. The purchase of particular goods and procurement of services towards effective combat of the spread of the novel virus could not be undertaken under the circumstances. This exposed the employees to the risk of contracting the virus and as such hampered the activities of the County Assembly.

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As previously reported financially, the County Assembly is currently undertaking construction of a County Assembly Office Complex that will effectively address the perennial challenge of lack of office space. However, funding challenges were attributable to delayed release to Nandi County of the approved equitable share of nationally raised revenues. Going forward, the County Assembly shall liaise with the Senate, Commission on Revenue Allocation (CRA), Controller of Budget (COB), CAF and the National Treasury to improve on the achievement in exchequer releases within the timelines stipulated in the procurement plans, work plans, strategic plan County Assembly Service Board resolutions and the County Assembly approvals. The County Assembly shall further establish both the Service Charter and Alternative Dispute Resolution (ADR) mechanism with stakeholders to avoid being engaged in court battles over resolutions that can be amended.

Thank you,



BARNABA GK KOSGEI
CLERK OF THE ASSEMBLY OF NANDI

5. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY PREDETERMINED OBJECTIVES

Guidance

The County Assembly of Nandi aims to be a world class assembly that fulfils constitutional mandate to the people of Nandi County by promoting the growth and development of Nandi County through constitutional legislation, Oversight and representation.

The Nandi County Assembly embraces to observe the following values:

1. **Fairness:** In delivering services, we shall treat all equally irrespective of religion, tribe, race, gender background and abilities
2. **Commitment:** The Assembly is committed to adhere to the constitution in delivering its mandate to the people of Nandi County.
3. **Integrity:** We endeavour to be transparent and accountable in providing services to all our clients in an environment of fairness without taking any undue advantage of their vulnerability or abilities.
4. **Teamwork:** We shall always work together as one and to deliver results.

Introduction

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

The key mandate of the County Assembly of Nandi is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance
Programme: P.1 Administration, Planning and Support Services	Improved efficiency in service delivery	Timely payment of MCAs and Staff monthly salaries	100%	100%
	Effectiveness in service delivery: Nandi County Assembly Strategic Plan	Formulate the Nandi County Assembly Strategic Plan	1	1

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Program I	Objective	Outcome	Indicator	Performance
	Effectiveness in service delivery: Institute County Assembly service charter	Institute County Assembly charter	1	1
	Effectiveness in service delivery: Timeliness in committee meetings and public participation for a	Timeliness in committee meetings and public participation for a	100%	100%
	Effectiveness in service delivery: Customer satisfaction surveys	Customer satisfaction surveys	1	1
	Performance appraisal system (PAS) in place	No. of PAS evaluations done	4	4
	Efficient network established	Number of offices networked	100%	100%
Programme: P.2 Physical Infrastructure and Equipment	Improved Physical Infrastructure and Equipment for better working environment	Acquire piece of land for construction of speaker's residence	0	0
	Improved Physical Infrastructure and Equipment for better working environment	Speaker's residence Constructed	0	0
	Improved Physical Infrastructure and Equipment for better working environment	Acquisition of furniture for new offices	0	0

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Program 1	Objective	Outcome	Indicator	Performance
	Improved Physical Infrastructure and Equipment for better working environment	County Assembly renovation & speaker's residence Alterations & Extensions	0	0
	Improved Physical Infrastructure and Equipment for better working environment	Construct of County Assembly Office Complex	0	0
	Improved Physical Infrastructure and Equipment for better working environment	Acquisition of Projects Monitoring and Evaluation vehicles	0	0
	Improved Physical Infrastructure and Equipment for better working environment	Acquisition of Computers, printers and IT equipment for MCAs	10	10
Programme: P.3 County Assembly Clerk Services	Effective and efficient delivery of services.	No. of bills passed	20	20
	Effective and efficient delivery of services.	No. of policies passed	20	20

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Program I	Objective	Outcome	Indicator	Performance
	Effective and efficient delivery of services.	No. of cases litigated	100%	100%
	Effective and efficient delivery of services.	No. of budgets prepared	1	1
	Effective and efficient delivery of services.	No. of payments effected	100%	100%
	Effective and efficient delivery of services.	No. of internal audits done	4	4
	Effective and efficient delivery of services.	No. of payments effected	100%	100%
	Research done	No. of Research Done	4	4
	Meetings held	No. of minutes of committee meetings	72	144
	Reports generated	No. of committee reports generated	80	80

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Program 1	Objective	Outcome	Indicator	Performance
Programme: P.4 County Assembly Service Board; Enhanced professionalism, staff development and member's welfare	Recruitment and placement done	No. of Employees recruited to vacancies	100%	100%
	Human resource structure established	No. of Human Resource Structures Established	10	0
	Members capacity built	No. of workshops attended	10	15

6. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

a) SUSTAINABILITY STRATEGY AND PROFILE

The County Assembly of Nandi has been in the situation where it is having a broad range of programmes and priorities. The County Assembly occasionally employs practitioners working in private companies to share tangible evidence of achievement of its targets documented in the strategic planning documents that have to be achieved.

County Assembly of Nandi exists to legislate, represent and undertake oversight on behalf of the people of Nandi County. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on County Assembly of Nandi pillars:

- (i) Putting the citizen first,
- (ii) delivering relevant goods and Services
- (iii) Improving operational excellence.

The three pillars are explained as follows;

(i) Putting the citizen first

Making citizens the focus of policy interventions and involving them in the delivery and design is for County Assembly of Nandi a normative ideal; it is a worthy objective and sounds easy to achieve. The Constitution of Kenya 2010, calls for concerted efforts to ensure citizen-centric development. By overseeing the activities of the County Executive, the County Assembly is able to ensure that service delivery takes place, so that all citizens can live a better life.

(ii) Delivering relevant goods and services

Timeliness in our endeavours; The Assembly strives to deliver timely decisions and to implement the decisions in a timely manner for the benefit of all its stakeholders.

(iii) Improving operational excellence

The County Assembly of Nandi shall undertake performance management, continuous improvement, culture, organizational excellence, and process excellence.

b) ENVIRONMENTAL PERFORMANCE

The County Assembly of Nandi aims to reduce environmental impact by quantifying, monitoring and controlling the ongoing environmental impact of our operations and undertake cost savings through better energy management, efficient use of resources such as water and reduced waste. The Assembly has been targeting to implement energy efficient technology on all its business.

c) EMPLOYEE WELFARE

The Assembly has had to undertake efforts aimed to make life worth living for work men and women, by ensuring the following is in place in the precincts and work environment of the County Assembly of Nandi;

- (i) Labour welfare includes various facilities, services and amenities provided to workers for improving their health, efficiency, economic betterment and social status.
- To enhance the level of morale of employees.
 - To create a loyal, contented workforce in organization.
 - To develop a better image of the County Assembly in the minds of the employees.
 - To enable the workers to live comfortably and happily.
 - To develop efficiency of the workers.
- (ii) Welfare measures are in addition to regular wages and other economic benefits available to workers due to legal provisions and collective bargaining.
- To reduce influence of trade unions over the workers.
 - To expose philanthropic and benevolent activities of the County Assembly.
 - To make the workers know that the County Assembly takes care of them.
- (iii) Labour welfare measures are flexible and ever-changing. New welfare measures are added to the existing ones from time to time.
- To develop positive attitude towards job, County Assembly and management.
 - To reduce tax burden.
 - To develop a feeling of satisfaction of employees with the County Assembly.
- (iv) Welfare measures may be introduced by the employers, government, employees or by any social or charitable agency.
- (v) The purpose of labour welfare is to bring about the development of the whole personality of the worker to make him a good worker and a good citizen.

d) MARKET PLACE PRACTICES-

In order to maximize legislations and approval of county executive plans and nominations for appointments, the County Assembly of Nandi must position its products or services in the marketplace in such a way that consumers believe they need a particular product for service or that a product or service they need has a particular benefit. The following is taken into account in implementation of any guidance, policy or circular on legislation, representation and oversight;

a) Responsible Supply chain and supplier relations-

The County Assembly primarily undertakes its supply chain management and upholds its supplier relations as per the Constitution, the Public Finance Management Act, 2012, Public Procurement and Disposal Act, 2015 and attendant regulations. All the tender forms to be filled by competing bidders are derived, with necessary modification/customization, from nationally prescribed and standard procurement forms. The County Assembly automated its procurement processes since 2019 and has since upheld transparency standards as anticipated by the law. Upon advertisement of opportunities with strict adherence to provisions on affirmative procurement opportunities, the County Assembly subjects bids to tender opening, tender evaluation by a constitution of relevant committees and due diligence on the successful bids. The head of supply chain management in the County Assembly thereafter delivers a professional opinion to the Accounting Officer. The Accounting Officer is availed with the opportunity to consider thoroughly the bidders documentation, tender opening and tender evaluation committees' resolutions, due diligence reports, the market surveys, and head of supply chain management opinion prior to making a decision to

award the tender to least evaluated and priced, most deserving and successful bidder by a way of 14 day notice. Thereafter receiving acceptance letter from the bidder the accounting officer is obliged to enter into agreement with the successful bidder who then will be issued with any of;

- (i) Works commencement notices in respect of works,
- (ii) Local Purchase Orders in respect of goods, or
- (iii) Local Service Order in respect of services.

b) Responsible ethical practices

The County Assembly is a corruption free environment. During the course of executing programs in the last decade of its operations, the County Assembly has ensured that its state and public officers of the County Assembly Service Board undertake refresher courses in every year on 12 key ethical principles including emerging issues on: Honesty, fairness, leadership, integrity, compassion, respect, responsibility, loyalty, law-abiding, transparency, and environmental concerns. This is among the measures that the County Assembly Service Board to uphold discipline, etiquette and respect of the laws of the Republic of Kenya in their work places.

c) Stewardship of goods and services

- (i) To avoid pilferage and outright theft of the goods and services entrusted to its official stewardship by the Kenyan citizens pursuant to the constitution;
 - ❖ County Assembly has recruited six (6) full time employees of the Board under management of the Sergeant at Arms who were drawn from the disciplined forces,
 - ❖ Requested the County Commander to complement the security situation by deploying at least two police officers which it acknowledges their presence in manned gates.
 - ❖ Further the County Assembly has fully constructed stone walls and installed both surveillance cameras and security incident biometric registers. It is also noteworthy that all guests have name tags issued to them as they submit identity cards in order to ensure identification is full proof prior to entry to the County Assembly offices.
- (ii) To ensure that the County Assembly officers are responsible enough in both the custody and management of utilization of fixed assets including ensuring that those fixed assets are optimally used for the benefit of the County Assembly, the following measure are currently instituted;
 - ❖ Conducting an inventory at least once every three (3) years upon selecting an independent firm with specific industry and qualifications and experience and physical inventory and reconciliation expertise, including performing a detailed line by line reconciliation of the physical inventory to the fixed asset accounting records.
 - ❖ Affixing property tags to all untagged assets.
 - ❖ Consistently applying the capitalization threshold while conducting the inventory.
 - ❖ Recording all descriptive and locational information possible.
 - ❖ Completing the inventory as quickly as possible to minimize asset movement.

e) COMMUNITY ENGAGEMENTS

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The Members of County Assembly participated in various fundraising activities across the Nandi County in respect to matters of attempting to address community problems, for instance;

- ill-health citizens
- bright and needy children's school fees
- disasters
- funeral arrangements and
- Religious activities.

The County Assembly of Nandi avails at its registry department for inspection by any citizens the details of Community Social Responsibility activities carried out in the year and the impact to the society. The documentation classifies such activities in the manner in which the promote education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives.

The following photos show some of the activities in which members of the County Assembly participated in various initiatives across the various County Assembly wards.



Nandi County Assembly was live.
10 June · 🌐

County Medium Term Expenditure Budget Estimates for FY 2024/2025



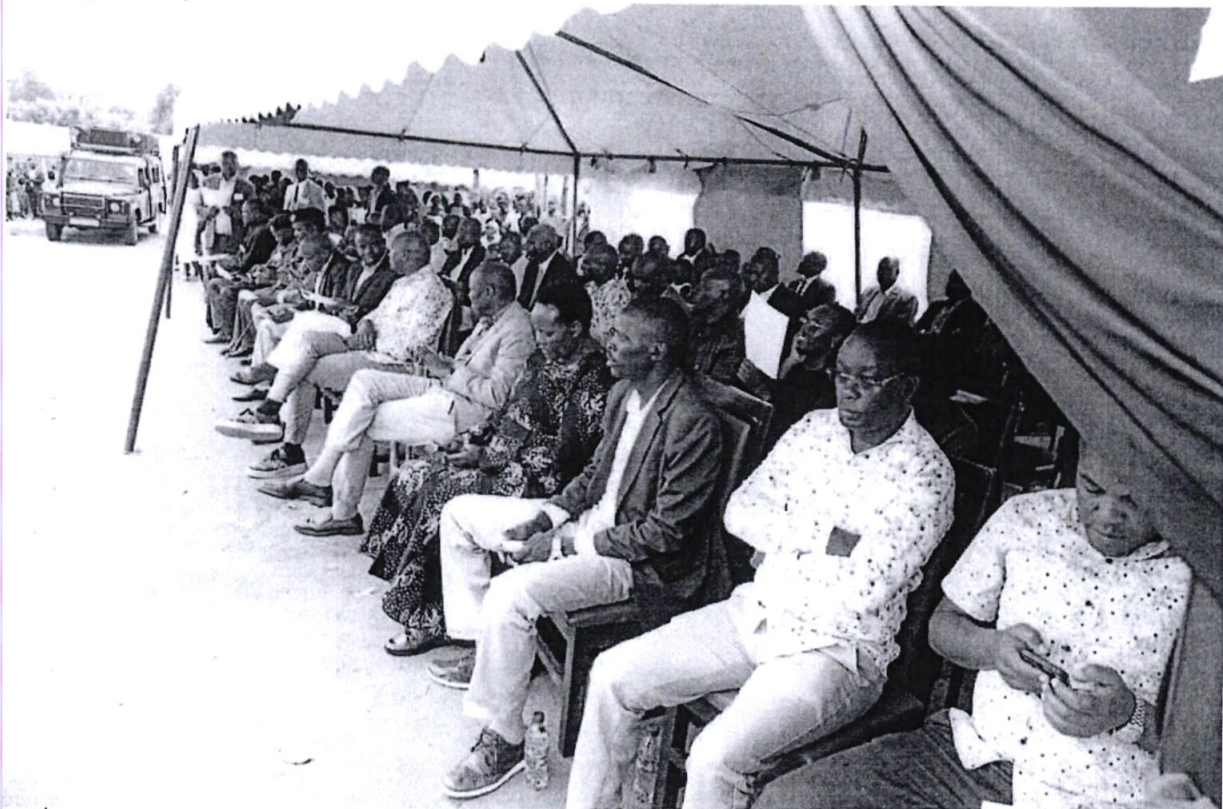
Public Participation || Aldai Sub-County

10th June 2024: Public participation forum in Aldai sub-county on legislative proposed Budget Estimates for the FY 2024-2025.

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The participation of the leadership of the County Assembly of Nandi in local fundraisers has made huge strides in addressing social welfare issues plaguing the deprived within the Nandi County society.



10th December 2023: The participation of Hon. Eliud Kirwa as Member of County Assembly-Terik of Nandi in his area of jurisdiction. Each of the Members of the County Assembly regularly participate in local fundraisers each weekend aimed at addressing welfare issues affecting the people they represent.

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7.STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2024. This responsibility includes:

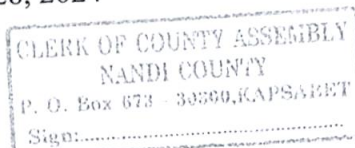
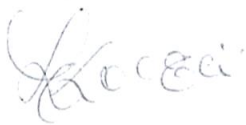
- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the County Assembly;
- (v) selecting and applying appropriate accounting policies; and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

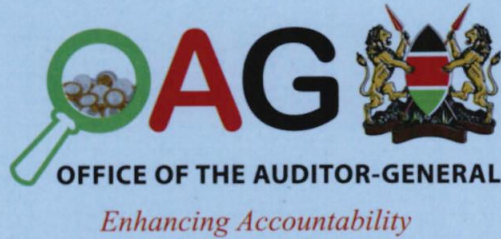
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on November 28, 2024



**Name: BARNABA GK KOSGEI
Clerk of the Assembly**

REPUBLIC OF KENYA

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

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

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 Assembly of Nandi set out on pages 1 to 39, which comprise of the statement of financial 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 section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Nandi 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 Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1. Unsupported and Unauthorized Foreign Travel

The statement of receipts and payments reflects use of goods and services amounting to Kshs.286,851,983 as disclosed in Note 5 to the financial statements. This amount includes Kshs.9,999,999 incurred on foreign travel and subsistence allowances in respect of thirteen (13) Members of County Assembly (MCAs) who travelled to Dubai to attend annual conference on intergrading urban development, infrastructure and technological advancement towards smart cities and sustainable housing between 4 to 8 January, 2024. Two (2) Members of County Assembly travelled to Germany from 17 June, to 25 June, 2023 to attend Olympic World Games - Berlin and one (1) Member of County Assembly travelled to United Kingdom from 27 October to 5 November, 2023 to attend a program on performance management systems and localization of short term development goals. However, Management did not provide the supporting documents such as minutes of the County Assembly Service Board meeting which approved the travel, signed attendance register, certificate of participation, back to office report, training program, justification that the trainings were not locally available or relevant approvals by the Human Resource Advisory Committee.

In the circumstances, the propriety, accuracy and completeness of the foreign travel and subsistence allowances amounting to Kshs.9,999,999 could not be confirmed.

2. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services amounting to Kshs.286,851,983 which further includes Kshs.29,483,711 in respect of training expenses as disclosed in Note 5 to the financial statements. However, review of sample payments of Kshs.2,501,489 revealed that some payments were not supported with invitation letters, nomination/approval letters to the participating staff, training programs for the training attended and workshop attendance registers, signed expenditure schedules with details of job groups and applicable rates, modes of transport used, and copies of certificates of completion/participation.

In the circumstances', occurrence and propriety of the training expenditure could not be confirmed.

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.861,999,461 and Kshs.851,322,029 respectively resulting to an under-funding of Kshs.10,677,432 or 1.24% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.853,538,690 and Kshs.851,322,029 respectively resulting to an underfunding of Kshs.2,216,661 or 0.26% of the budget.

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

My opinion is however not modified in respect of this matter.

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, I have determined that there are no key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised. However, Management had not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management did not provide satisfactory explanation for the delay in resolving the issues.

Other Information

Management is responsible for the other information set out on page III to XXXI which comprise of Key Entity Information and Management, Governance Statement, Forward by the Clerk of Assembly, Statement of Performance Against the County Assembly's Predetermined Objectives, Corporate Governance Statements and Statement of

Management's Response. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the County Assembly of Nandi 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 if there is a material misstatement of this other information, I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that other information is not materially inconsistent with the financial statements.

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 THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Recognition of Expenditures Incurred After the End of the Financial Year

The statement of receipts and payments reflects total payments of Kshs.851,322,029 out of which, Kshs.77,115,027 was paid after 30 June, 2024. The expenditure was backdated in the records of the County Executive as incurred on 30 June, 2024. This was contrary to the International Public Sector Accounting Standards (Cash Basis) reporting framework and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1 July to 30 June.

In addition, Regulation 97(4), requires that an actual cash transaction taking place after the 30 June, shall not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be open for the purposes referred to in paragraphs (2) and (3) of this Regulation.

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

2. Failure to Observe Ethnic Balance on Staff Composition

The staffing level of County Assembly of Nandi as reflected by the Payroll Data as at 30 June, 2024 is two hundred and sixteen (216) officers. Audit analysis of the ethnic composition revealed that two hundred and four (204) officers were from the same ethnic background. This represented a majority of 94% of the entire 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 (30%) percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

3. Payment of Salaries outside Integrated Payroll and Personnel Database (IPPD)

The statement of receipts and payments reflects compensation of employees' of Kshs.488,496,593 which include salary of Kshs.555,240 in the year under review that was paid to one employee who is currently being remunerated outside IPPD. No explanation was been provided for the processing of the wages outside the IPPD system. This was contrary to Section 1.5.1 of the Treasury Guidelines through the Financial Accounting Recording and Reporting manual which requires that each County Government department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment (with a reference to the PSB's letter of approval). The salaries, allowances and/or arrears of County Government staff are processed on the IPPD at every month end.

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

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

Audit analytical review of the County Assembly of Nandi June, 2024 payroll for the financial year revealed that there were twenty-six (26) County Assembly employees who were being paid salaries which were below the one third basic pay rule as stipulated Employment Act 2007 section 19 (3).

In the circumstance, the County Assembly was in breach of law.

5. Lack of Prudence in the Use of Public Resources

During the financial year under review, the County Assembly of Nandi spent Kshs.139,086,641 on domestic travel and subsistence allowances in comparison to Kshs.72,586,805 (2022/2023) representing 92% increase in the expenditure. Review of records revealed payments amounting to Kshs.51,390,800 allowances paid to Members and staff of the County Assembly of Nandi for travels outside the County headquarters while attending various workshops, retreats, trainings and meetings. However, this was contrary to The National Treasury Circular No. 20/2015 which requires the Accounting Officers to ensure that all workshops and retreats with the majority of participants drawn from one duty station, are held within the precincts of the duty station. Further, some officers moved from their duty stations to other towns for the purpose of carrying out

regular assignments relating to their job description that would ordinarily be done in their offices to save on subsistence allowances and conference facilitation charges.

In the circumstances, there was no prudence in use of resources.

6. Construction of Modern County Assembly Chambers, Offices, and Auxiliary Amenities

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.61,437,062 which includes Kshs.55,285,061 in respect to construction of buildings as disclosed in Note 10 to the financial statements. Review of procurement records revealed that the contract for proposed construction of Modern County Assembly chambers, offices and auxiliary amenities was awarded to a Contractor at a contract sum of Kshs.469,469,934 and a contract agreement entered into on 30 December, 2016 for a period of one hundred and six (106) weeks. As at 30 June, 2024, a total of Kshs.399,293,995 had been paid to the main contractor and sub-contractors representing 85% of the total original contract sum. During the year under review, payments totaling to Kshs.55,285,061 were paid to the main contractor and subcontractors.

However, the following observations were noted;

- i) The project architect granted the main contractor, seventh extension of time for a period of three months until 17 April, 2024 resulting to a revised contract period of 395 weeks. However, during physical verification in the month of October, 2024, the project was found to be approximately 85% complete. Pending works included ceiling works at the chambers, external cladding, heating and air conditioning (HVAC) works at the chambers, electronic private automatic branch exchange (EPABX) installation and structured cabling works.
- ii) The performance bond submitted by main contractor expired on 1 June, 2022 and had not been renewed as at the time of the audit.
- iii) Physical verification of the project in October, 2024, revealed that the main contractor was on site but with few staff. Painting and plumbing works were ongoing.

In the circumstances, value for money may not be attained due to prolonged project execution.

7. Procurement of Hotel and Conferences Services

The statement of receipts and payments reflects use of goods and services of Kshs.286,851,983 as disclosed in Note 5 to the financial statements. This amount includes payments of Kshs.32,267,923 in respect of Hospitality supplies and services which further includes payment of Kshs.4,049,110 paid towards hotel and accommodation services. Examination of the framework agreements revealed that the agreements had been in place for more than three years and there were no evidence of any value for money assessment undertaken annually to determine whether the terms designated in the framework agreements remains competitive contrary to Section 114(2) of the Public Procurement and Asset Disposal Act 2015 which states that the maximum

term for the framework agreement shall be three years and, for agreements exceeding one year, a value for money assessment undertaken annually to determine whether the terms designated in the framework agreement remain competitive.

In the circumstances, Management was in breach of the law

8. Insurance and Training Costs Omitted in the Procurement Plan

The statement of receipts and payments reflects use of goods and services amount of Kshs.286,851,983 as disclosed in Note 5 to the financial statements. The amount includes insurance and training costs of Kshs.21,648,300 and Kshs.29,483,711 respectively which were not included in the annual procurement plan. This was contrary to Regulation 51(2) of Public Finance Management (County Governments) Regulations, 2015 which states that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

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

9. Gaps in the Procurement Plan

Review of the annual procurement plan of County Assembly of Nandi revealed the following weaknesses;

- i) The annual procurement plan was not approved by the County Assembly of Nandi Service Board contrary to Regulation 40(4) of the Public Procurement and Assets Disposal Regulations, 2020.
- ii) The schedule of the planned delivery, implementation or completion dates of all goods, works or services was not included in the procurement plan contrary to Regulation 41(b) of the Public Procurement and Asset Disposal Regulations, 2020.
- iii) The plan did not indicate whether some procurements were to be procured within a single year period or under a multi-year period.
- iv) There was no indication whether any items may be aggregated for procurement as a single package or for procurement through any applicable arrangement for common user items.
- v) The annual procurement plan was not done in accordance with the format specified in the Third Regulation 42 of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the County Assembly was in breach of the law.

10. Ineligible Pending Bills Resolution Committee (IPBRC)

Audit interview revealed that the entity had not established an ineligible pending bills committee to investigate ineligible pending bills. This led to no investigations regarding ineligible pending bills during the year under review. This was contrary to Intergovernmental Budget and Economic Council (IBEC) resolution of 18 June, 2019, that

all County Governments are required to establish an ineligible pending bills resolution committee to verify and prioritize ineligible pending bills for payment.

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

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on the 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

Weak Information Technology Internal Control Environment

Review of the Information Technology Internal Controls revealed that Management had not developed an Approved Emergency Procedure, IT continuity and disaster recovery plan which would be resorted to in case of disruption of service. Besides, the County Assembly did not have an approved IT Strategic Committee, and IT Steering Committee which were important in performing the oversight function and formulation of policies to ensure that the IT investments and functions were directed towards achievement of the mandate of the County Assembly.

In the circumstances, the reliability and effectiveness of the County Assembly's Information Technology internal controls could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 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 Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

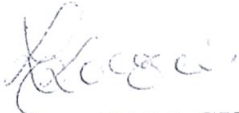
24 December, 2024

Count Government of Nandi
Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024


9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE 2024

	Note	FY 2023-2024 KShs	FY 2022-2023 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	851,322,029	689,072,186
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		851,322,029	689,072,186
PAYMENTS			
Compensation of Employees	4	488,496,593	377,018,607
Use of goods and services	5	286,851,983	244,309,354
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	0	0
Social Security Benefits	9	14,536,391	20,299,545
Acquisition of Assets	10	61,437,062	47,444,680
Finance Costs	11	0	0
Other Payments	12		
TOTAL PAYMENTS		851,322,029	689,072,186
SURPLUS/DEFICIT		0	(0)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on November 28, 2024 and signed by:


Name: **BARNABA GK KOSGEI**
Clerk of the Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30300, KAPSABET


Name: **WESLEY CHERUIYOT KIMETO**
Chief Finance Officer – County Assembly
ICPAK Member Number: 11505

*Comparative FY means the financial year before the current financial year.

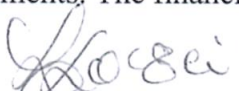
**County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.

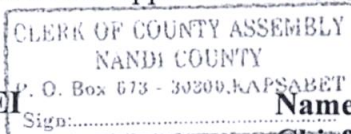
Count Government of Nandi
Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

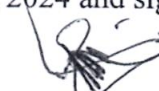
10. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2024

Financial assets	Note	FY 2023-2024	FY 2022-2023
		KShs	KShs
Cash and cash equivalents			
Bank balances	13A	42,129,234	36,600,733
Cash balances	13B		0
Total Cash and cash equivalents		42,129,234	36,600,733
Imprests and Advances	14	0	0
TOTAL FINANCIAL ASSETS		42,129,234	36,600,733
FINANCIAL LIABILITIES			
Third party deposits and retention	15	42,129,234	36,600,733
NET FINANCIAL ASSETS		0	0
REPRESENTED BY			
Fund balance b/fwd	16	0	11,819,678
Prior year adjustment	17	0	(11,819,678)
Surplus/(deficit) for the year		0	0
Net Financial Position		0	0

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on November 28, 2024 and signed by:


Name: BARNABA GK KOSGEI
 Clerk of the Assembly





Name: WESLEY CHERUIYOT KIMETO
 Chief Finance Officer – County Assembly
 ICPAK Member Number:11505

Count Government of Nandi
Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024


11. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2024

	Note	FY 2023-2024 KShs	FY 2022-2023 KShs
Receipts from operating income			
Transfers from the CRF	1	851,322,029	689,072,186
Miscellaneous receipts	3	0	0
Total receipts from operating income		851,322,029	689,072,186
Payments for operating expenses			
Compensation of employees	4	488,496,593	377,018,607
Use of goods and services	5	286,851,983	244,309,354
Subsidies	6	0	0
Transfers to other government entities	7		0
Other grants and transfers	8	0	0
Social security benefits	9	14,536,391	20,299,545
Finance costs	11	0	0
Other payments	12	0	0
Total payments for operating expenses		789,884,967	641,627,506
Net receipts/(payments) from operating activities		61,437,062	47,444,680
Adjusted for:			
Prior year adjustment	17	0	(11,819,678)
Decrease/(increase) in accounts receivable:	18	0	0
Increase/(decrease) in accounts payable:	19	5,528,501	2,605,193
Net cash flows from operating activities		66,965,563	38,230,195
Cash flow from investing activities			
Proceeds from sale of assets	2	0	0
Acquisition of assets	10	61,437,062	(47,444,680)
Net cash flows from investing activities		(61,437,062)	(47,444,680)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		5,528,501	(9,214,485)
Cash & cash equivalent at Start of the year		36,600,733	45,815,217
Cash & cash equivalent at end of the year		42,129,234	36,600,733

The explanatory notes to these financial statements form an integral part of the financial statements. The County Assembly financial statements were approved on November 28, 2024 and signed by:


Name: BARNABA GK KOSGEI
Clerk of the Assembly

CLERK OF COUNTY ASSEMBLY
NANDI COUNTY
P. O. Box 673 - 30200, EAPSABET
Sign:.....

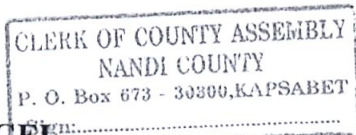

Name: WESLEY CHERUIYOT KIMETO
Chief Finance Officer – County Assembly
ICPAK Member Number: 11505

Count Government of Nandi
Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year en

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Bu Ut Di
	a	b	c=a+b	d	
	KShs	KShs	KShs	KShs	
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	896,999,461	(35,000,000)	861,999,461	851,322,029	(10
Proceeds from Sale of Assets	0	0	0	0	
Other Receipts	0	0	0	0	
TOTAL	896,999,461	(35,000,000)	861,999,461	851,322,029	(7
PAYMENTS					
Compensation of Employees	400,147,129	87,243,995	487,391,124	488,496,593	1
Use of goods and services	373,696,263	(83,435,223)	290,261,040	286,851,983	(3
Subsidies	0	0	0	0	
Transfers to Other Government Entities	0	0	0	0	
Other grants and transfers	0	0	0	0	
Social Security Benefits	14,695,296	0	14,695,296	14,536,391	(
Acquisition of Assets	108,460,773	(38,808,772)	69,652,001	61,437,062	(8
Finance Costs	0	0	0	0	
Other Payments	0	0	0	0	
TOTAL	896,999,461	(35,000,000)	861,999,461	851,322,029	(10
SURPLUS/DEFICIT	0	0	0	0	

The County Assembly of Nandi financial statements were approved on November 28, 2024 and signed by:

Name: BARNABA GK KOSGEI
Clerk of the Assembly




Name: WESLEY CHERUIYOT KIMETO
Chief Finance Officer – County Assembly
ICPAK Member Number:11505

County Government of Nandi
Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024


12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	796,999,461	0	796,999,461	794,036,968	(2,962,493)	-0.4%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	796,999,461	0	796,999,461	794,036,968	(2,962,493)	-0.4%
PAYMENTS						
Compensation of Employees	400,147,129	87,243,995	487,391,124	488,496,593	1,105,469	0.2%
Use of goods and services	373,696,263	(83,435,223)	290,261,040	286,851,983	(3,409,057)	-1.2%
Subsidies			0	0	0	
Transfers to Other Government Entities			0	0	0	
Other grants and transfers			0	0	0	
Social Security Benefits	14,695,296	0	14,695,296	14,536,391	(158,905)	-1.1%
Acquisition of Assets	8,460,773	(3,808,772)	4,652,001	4,152,001	(500,000)	-10.7%
Finance Costs	0	0	0	0	0	0.0%
Other Payments						
TOTAL	796,999,461	0	796,999,461	794,036,968	(2,962,493)	-0.4%
SURPLUS/DEFICIT	0	0	0	0	0	0.0%

The County Assembly financial statements were approved on November 28, 2024 and signed by:


Name: BARNABA GK KOSGEI
 Clerk of the Assembly

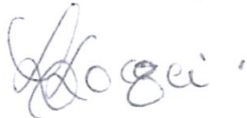
CLERK OF COUNTY ASSEMBLY
 NANDI COUNTY
 P. O. Box 678 - 30300, KAPSABET
 Sign:


Name: WESLEY CHERUIYOT KIMETO
 Chief Finance Officer – County Assembly
 ICPAK Member Number:11505

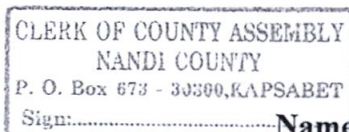
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget 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 County Treasury/Exchequer Releases	100,000,000	(35,000,000)	65,000,000	57,285,061	(7,714,939)	-11.9%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	100,000,000	(35,000,000)	65,000,000	57,285,061	(7,714,939)	-11.9%
PAYMENTS						
Compensation of Employees						
Use of goods and services						
Subsidies						
Transfers to Other Government Entities						
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	100,000,000	(35,000,000)	65,000,000	57,285,061	(7,714,939)	-11.9%
Finance Costs						
Other Payments						
TOTAL	100,000,000	(35,000,000)	65,000,000	57,285,061	(7,714,939)	-11.9%
SURPLUS/DEFICIT	0	0	0	0		0

The County Assembly of Nandi financial statements were approved on November 28, 2024 and signed by:



Name: BARNABA GK KOSGEI
Clerk of the Assembly




Name: WESLEY CHERUIYOT KIMETO
Chief Finance Officer – County Assembly
ICPAK Member Number: 11505

- ❖ County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.

13. Budget Execution by Programmes and Sub-Programmes

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES :RECURRENT

Nandi County Ledger
Entity: 4423-Nandi - County Assembly
Period: JUL-23 To JUN-24

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
0725004410		County Assembly Service Board	796,999,461.00	0.00	796,999,461.00	794,036,968.00	2,962,493.00
	0725014410	Personnel services	796,999,461.00	0.00	796,999,461.00	794,036,968.00	2,962,493.00
		Grand Total	796,999,461.00	0.00	796,999,461.00	794,036,968.00	2,962,493.00

❖ County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES :DEVELOPMENT

Nandi County Ledger
Entity: 4423-Nandi - County Assembly
Period: JUL-23 To JUN-24

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
0725004410		County Assembly Service Board	100,000,000.00	(35,000,000.00)	65,000,000.00	57,285,061.00	7,714,939.00
	0725014410	Personnel services	100,000,000.00	(35,000,000.00)	65,000,000.00	57,285,061.00	7,714,939.00
		Grand Total	100,000,000.00	(35,000,000.00)	65,000,000.00	57,285,061.00	7,714,939.00

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES :RECURRENT AND DEVELOPMENT COMBINED

Nandi County Ledger
 Entity: 4423-Nandi - County Assembly
 Period: JUL-23 To JUN-24

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
0725004410		County Assembly Service Board	896,999,461.00	(35,000,000.00)	861,999,461.00	851,322,029.00	10,677,432.00
	0725014410	Personnel services	896,999,461.00	(35,000,000.00)	861,999,461.00	851,322,029.00	10,677,432.00
		Grand Total	896,999,461.00	(35,000,000.00)	861,999,461.00	851,322,029.00	10,677,432.00

The Statement has been prepared, reviewed and approved by the following:

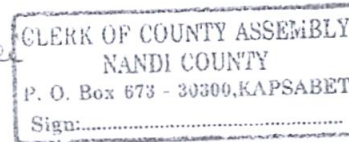
Prepared By: ISAAC KIPLAGAT TUM

Date: 30TH SEPTEMBER 2024

Reviewed By: WESLEY CHERUIYOT KIMETO

Date: 30TH SEPTEMBER 2024

Approved By: BARNABA GK KOSGEI



Date: 30TH SEPTEMBER 2024

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Assembly of Nandi all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs. 42,129,234 compared to KShs 36,600,733 in prior period as indicated on note 15. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the 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, and insurance, public private partnerships. The County Assembly of Nandi 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The County Assembly of Nandi 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 Assembly of Nandi 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)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 27th June 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.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

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15. Notes to the Financial Statements

1. Transfer from CRF

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Transfers from the county treasury for Q1	182,724,462	113,499,285
Transfers from the county treasury for Q2	184,377,595	151,798,146
Transfers from the county treasury for Q3	250,141,009	129,862,317
Transfers from the county treasury for Q4	234,078,963	293,912,438
Cumulative amount	851,322,029	689,072,186

1.1 Recurrent Account

1.2.1 County Assembly of Nandi Revenues in Quarter 1 of the FY 2023-2024

Value Date	Reference No.	Quarter	Account	Transaction Details	Amount
8-Aug-23	FT23220KZLWQ	1	Recurrent	COB/NDI/001/67(3) DD 08082023	4,457,611
8-Aug-23	FT23220LX745	1	Recurrent	COB/NDI/001/67(4) DD 08082023	5,425,275
8-Aug-23	FT23220MH2Y1	1	Recurrent	COB/NDI/001/67(2) DD 08082023	5,902,769
8-Aug-23	FT23220MCZ27	1	Recurrent	COB/NDI/001/67(5) DD 08082023	19,542,977
8-Aug-23	FT23220773VR	1	Recurrent	COB/NDI/001/67(6) DD 08082023	21,008,377
8-Aug-23	FT232204TZZJ	1	Recurrent	COB/NDI/001/67(1) DD 08082023	57,558,296
5-Sep-23	FT23248864QN	1	Recurrent	COB/NDI/001/68(3) DD 04092023	7,747,520
5-Sep-23	FT23248RL68Q	1	Recurrent	COB/NDI/001/68(2) DD 04092023	19,642,252
5-Sep-23	FT23248QNG4D	1	Recurrent	COB/NDI/001/68(5) DD 04092023	30,376,600
6-Sep-23	FT232492V1DV	1	Recurrent	COB/NDI/001/68(4) DD 04092023	11,062,785
Q1 REVENUES					182,724,462

1.2.2 County Assembly of Nandi Recurrent Revenues in Quarter 2 of the FY 2023-2024

Value Date	Reference No.	Quarter	Account	Transaction Details 3	Amount
6-Oct-23	FT23279DMBZD	2	Recurrent	COB/NDI/001/69(5) DD 04102023	6,128,476
6-Oct-23	FT23279ZWW1Q	2	Development	COB/NDI/001/69(8) DD 04102023	20,651,079
6-Oct-23	FT23279LJWR1	2	Recurrent	COB/NDI/001/69(6) DD 04102023	16,762,907
6-Oct-23	FT23279S8KSJ	2	Recurrent	COB/NDI/001/69(4) DD 04102023	22,545,771
6-Oct-23	FT23279GQC35	2	Recurrent	COB/NDI/001/69(7) DD 04102023	23,385,000
20-Nov-23	FT233241VKDN	2	Recurrent	COB/NDI/001/70(5) DD 17112023	10,021,740
20-Nov-23	FT23324ZCRPV	2	Recurrent	COB/NDI/001/70(3) DD 17112023	21,434,850
23-Nov-23	FT233277KXHK	2	Recurrent	COB/NDI/001/70(11) DD 21112023	10,908,560
27-Nov-23	FT23331C2oCP	2	Recurrent	COB/NDI/001/70(6) DD 21112023	21,571,180
4-Dec-23	FT233389RGQQ	2	Recurrent	COB/NDI/001/71(5) DD 28112023	30,968,000
Q2 REVENUES					184,377,595

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1.2.3 County Assembly of Nandi Recurrent Revenues in Quarter 3 of the FY 2023-2024

Value Date	Reference No.	Quarter	Account	Transaction Details 3	Amount
4-Jan-24	FT24004MMW1T	3	Recurrent	COB/NDI/001/72(2) DD 03012024	4,837,505
4-Jan-24	FT2400455FF3	3	Recurrent	COB/NDI/001/72(1) DD 03012024	20,683,553
4-Jan-24	FT24004SNGR6	3	Recurrent	COB/NDI/001/72(3) DD 03012024	20,898,834
5-Jan-24	FT24005QW71B	3	Recurrent	COB/NDI/001/72(4) DD 03012023	23,614,200
9-Jan-24	FT24009NYP5V	3	Recurrent	COB/NDI/001/72(5) DD 08012024	28,756,000
12-Feb-24	FT2404398Y92	3	Recurrent	COB/NDI/001/73(5) DD 05022024	3,822,128
12-Feb-24	FT240432SCFM	3	Recurrent	COB/NDI/001/73(6) DD 05022024	8,806,274
16-Feb-24	FT24047V6RBo	3	Recurrent	COB/NDI/001/73(4) DD 14022024	21,857,417
21-Feb-24	FT24052JNP6X	3	Recurrent	COB/NDI/001/73(7) DD 13022024	27,543,700
22-Feb-24	FT24053KTXJJ	3	Recurrent	COB/NDI/001/74(1) DD 21022024	17,696,000
28-Feb-24	FT24059FP8JT	3	Recurrent	COB/NDI/001/74(9) DD 26022024	3,498,765
28-Feb-24	FT24059QTNVN	3	Recurrent	COB/NDI/001/74(11) DD 26022024	19,665,200
28-Feb-24	FT240591Y56T	3	Recurrent	COB/NDI/001/74(8) DD 26022024	21,472,218
1-Mar-24	FT24061JN40T	3	Recurrent	COB/NDI/001/74(10) DD 26022024	11,505,215
1-Mar-24	FT24061SXJN3	3	Recurrent	COB/NDI/001/74(12) DD 28022024	15,484,000
Q3 REVENUES					250,141,009

1.2.4 County Assembly of Nandi Recurrent Revenues in Quarter 4 of the FY 2023-2024

Value Date	Reference No.	Quarter	Account	Transaction Details 3	Amount
23-Apr-24	FT241143N139	4	Recurrent	COB/NDI/001/76(12) DD 18042024	3,712,310
23-Apr-24	FT24114LLPBT	4	Recurrent	COB/NDI/001/76(13) DD 18042024	11,436,359
23-Apr-24	FT24114N174D	4	Recurrent	COB/NDI/001/76(14) DD 18042024	15,689,600
23-Apr-24	FT241149SH2N	4	Recurrent	COB/NDI/001/76(11) DD 18042024	22,087,558
30-May-24	FT24151MWX5N	4	Recurrent	COB/NDI/001/78/(6) DD 28052024	5,738,444
30-May-24	FT24151YTHY1	4	Recurrent	COB/NDI/001/78/(8) DD 2805202	15,409,800
30-May-24	FT241510BHJK	4	Recurrent	COB/NDI/001/78/(5) DD 28052024	23,474,877
4-Jun-24	FT241564QNVT	4	Recurrent	COB/NDI/001/79 (1) DD 03062024	19,457,362
28-Jun-24	FT24180JK230	4	Recurrent	COB/NDI/001/79(7) DD 26062024	2,663,112
28-Jun-24	FT24180RR566	4	Recurrent	COB/NDI/001/79(9) DD 26062024	2,853,200
28-Jun-24	FT24180TSNMG	4	Recurrent	COB/NDI/001/79(8) DD 26062024	10,175,480
28-Jun-24	FT24180CQV6B	4	Recurrent	COB/NDI/001/79(6) DD 26062024	24,265,834
3-Jul-24	FT2418570Q2V	4	Recurrent	COB/NDI/001/81(4) DD 28052024	433,096
3-Jul-24	FT241851JFTo	4	Recurrent	COB/NDI/001/81(3) DD 28052024	3,158,847
3-Jul-24	FT24185RWLXB	4	Recurrent	COB/NDI/001/81(5) DD 28052024	12,393,500
8-Jul-24	FT24190ZT35V	4	Development	COB/NDI/001/81(1) DD 28052024	36,633,982
3-Jul-24	FT24185WXX2R	4	Recurrent	COB/NDI/001/81(2) DD 28052024	24,495,602
Q4 REVENUES					234,078,963
SUB-TOTAL RECURRENT REVENUES					794,036,968

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1.3 Development Account

1.3.1 County Assembly of Nandi Development Revenues in Quarter 2 of the FY 2023-2024

Value Date	Reference No.	Quarter	Account	Transaction Details 3	Amount
6-Oct-23	FT23279ZWW1Q	2	Development	COB/NDI/001/69(8) DD 04102023	20,651,079
				Q2 REVENUES	20,651,079

1.3.2 County Assembly of Nandi Development Revenues in Quarter 4 of the FY 2023-2024

Value Date	Reference No.	Quarter	Account	Transaction Details 3	Amount
8-Jul-24	FT24190ZT35V	4	Development	COB/NDI/001/81(1) DD 28052024	36,633,982
				Q4 REVENUES	36,633,982
SUB-TOTAL DEVELOPMENT REVENUES					57,285,061

❖ *County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.*

2. Proceeds From Sale of Assets

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

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Notes to the Financial Statements

3. Miscellaneous receipts

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Insurance Recoveries	0	0
Other receipts	0	0
Total	0	0

4. Compensation of Employees

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Basic salaries of permanent employees	215,259,461	200,202,063
Basic wages of temporary employees	0	941,109
Personal allowances paid as part of salary	141,255,766	156,926,627
Personal allowances paid as reimbursements	114,275,079	3,629,206
Personal allowances provided in kind	0	0
Pension and other social security contributions	17,706,287	15,319,602
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	488,496,593	377,018,607

❖ *County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.*

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Notes to the Financial Statements (Continued)

5. Use Of Goods And Services

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Utilities, supplies and services	1,092,800	574,911
Communication, supplies and services	3,525,752	3,261,163
Domestic travel and subsistence	139,086,641	72,586,805
Foreign travel and subsistence	9,999,999	36,930,966
Printing, advertising and information supplies & services	1,451,316	2,032,062
Rentals of produced assets	0	900,000
Training expenses	29,483,711	27,343,967
Hospitality supplies and services	32,267,923	11,725,637
Insurance costs	21,648,300	19,683,076
Specialized materials and services	2,471,707	1,019,000
Office and general supplies and services	3,019,917	5,061,619
Fuel, Oil and Lubricants	11,999,999	9,193,978
Other operating expenses	23,667,667	42,246,062
Routine maintenance – vehicles and other transport equipment	6,992,951	10,398,115
Routine maintenance – other assets	143,300	1,351,994
Domestic Loans to Individuals and Households	0	0
Total	286,851,983	244,309,354

❖ *County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.*

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Notes to the Financial Statements (Continued)

6. Subsidies

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Subsidies To County Corporations		
Subsidies To Private Enterprises		
Total	0	0

7. Transfers To Other Government Entities

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Transfers to national government entities	0	0
Transfers to other county assembly entities		
Car loan scheme fund	0	0
Mortgage scheme/fund	0	0
Total	0	0

Notes to the Financial Statements (Continued)

8. Other Grants And Transfers

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Scholarships and other educational benefits	0	0
Membership fees and dues and subscriptions to organizations	0	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Total	0	0

9. Social Security Benefits

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Government pension and retirement benefits	14,536,391	20,299,545
Social security benefits in cash and in kind		0
Employer Social Benefits in cash and in kind		0
Total	14,536,391	20,299,545

❖ County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.

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Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	FY 2023/2024	FY 2022/2023
	KShs	KShs
Purchase of buildings		
Construction of Buildings	55,285,061	21,880,180
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		11,569,500
Purchase of ICT Equipment, Software and Other ICT Assets	4,152,001	995,000
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	2,000,000	
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Total acquisition of non- financial assets	61,437,062	34,444,680
Financial Assets		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions		13,000,000
Total acquisition of financial assets	0	13,000,000
Total	61,437,062	47,444,680

❖ *County Assembly financial statements have been prepared taking into account fourth quarter receipts totalling KShs. 113,749,009 transferred to the County Assembly operational accounts and a corresponding expenditure on diverse dates of July 2024.*

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Notes to the Financial Statements (Continued)

11. Finance Costs

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Interest payments on foreign borrowings	0	0
Interest payments on guaranteed debt taken over by govt	0	0
Interest on domestic borrowings (non-govt)	0	0
Interest on borrowings from other government units	0	0
Total	0	0

12. Other Payments

	FY 2023/2024	FY 2022/2023
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other Payments	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicated whether recurrent or development	FY 2023/2024	FY 2022/2023
			KShs	KShs
Central Bank of Kenya, County Assembly of Nandi KShs.	1000197056	Recurrent	0	0
Central Bank of Kenya, County Assembly of Nandi KShs.	1000197048	Development	0	0
Central Bank of Kenya, County Assembly of Nandi KShs.	1000416308	Deposit/Retenti on	42,129,234	36,600,733
National Bank of Kenya, County Assembly of Nandi KShs.	01020212740800	Commercial Bank	0	0
Cooperative Bank of Kenya, County Assembly of Nandi KShs.	011401327553600	Commercial Bank	0	0
Total			42,129,234	36,600,733

- ❖ *The County Assembly accounts were kept open for adjustments up to July 25th, 2024, in accordance with the provisions of the Public Finance Management (County Governments) 2015, Regulation 97 (2) which allows entities to open accounts for one month after the June 30th of a year.*
- ❖ *The bank accounts balances above are therefore those that reflects one year transaction period and ending 25 days thereafter June 30th 2024*

13B. 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

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Notes to the Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	0	0

14. 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

Breakdown of Imprests and Salary Advance Per Department	FY 2023/2024	FY 2022/2023
	KShs	KShs
Imprests		
Directorate of Law and Legal Procedures	0	0
Directorate of Finance and Administration	0	0
Directorate of Records and Communication Services	0	0
Sub-Total	0	0
Salary Advance		
Directorate of Law and Legal Procedures	0	0
Directorate of Finance and Administration	0	0
Directorate of Records and Communication Services	0	0
Sub-Total	0	0
Grand Total	0	0

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Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2023/2024		FY 2022/2023	
	KShs		KShs	
Deposits	0		0	
Retentions	42,129,234		36,600,733	
Total	<u>42,129,234</u>		<u>36,600,733</u>	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	5,528,501	13.12%	2,605,193	7.12%
1-2 years	2,605,193	6.18%	4,497,404	12.29%
2-3 years	4,497,404	10.68%	3,395,391	9.28%
Over 3 years	29,498,136	70.02%	26,102,745	71.32%
Total (tie to above total)	42,129,234		36,600,733	

16. Fund Balance Brought Forward

Description	FY 2023/2024		FY 2022/2023	
	KShs		KShs	
Bank Accounts	0		0	
Cash In Hand	0		0	
Imprests and advances	0		0	
Third party deposits and retentions	0		0	
Total	0		0	

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Notes to the Financial Statements (Continued)

17. Prior Year Adjustments

	Balance b/f from Comparative FY 2023-2024 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY 2023-2024
Description Of The Error	KShs	KShs	KShs
Bank Account Balances	0	0	0
Cash In Hand	0	0	0
Imprests and advances	0	0	0
Third party deposits and retention	0	0	0
Others	0	0	0
	0	0	0

18. Changes in Imprests and Advances

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Opening Imprests and Advances As At 1 st July 2023	0	0
Closing Imprests and Advances As At 30 th June 2024	0	0
Change In Imprests and Advances	0	0

19. Changes in Third Party Deposits and Retentions

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Opening Third Party Deposits and Retention As At 1 st July 2023	36,600,733	33,995,540
Closing Third Party Deposits and Retention As At 30 th June 2024	42,129,234	36,600,733
Change In Third Party Deposits and Retention	5,528,501	2,605,193

- ❖ *The County Assembly accounts were kept open for adjustments up to July 25th, 2024, in accordance with the provisions of the Public Finance Management (County Governments) 2015, Regulation 97 (2) which allows entities to open accounts for one month after the June 30th of a year.*
- ❖ *The third party deposits and retentions balances above are therefore those that reflects one year transaction period and ending 25 days thereafter June 30th 2024*

Count Assembly of Nandi
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Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	KShs	KShs	KShs	KShs
Construction Of Buildings	20,651,079	0	20,651,079	0
Construction Of Civil Works	0	0	0	0
Supply Of Goods	0	978,205	0	978,205
Supply Of Services	0	216,000	0	216,000
Total	20,651,079	1,194,205	20,651,079	1,194,205

- ❖ *The County Assembly accounts were kept open for adjustments up to July 25th, 2024, in accordance with the provisions of the Public Finance Management (County Governments) 2015, Regulation 97 (2) which allows entities to open accounts for one month after the June 30th of a year.*
- ❖ *The Account Payable balances above are therefore those that reflects one year transaction period and ending 25 days thereafter June 30th 2024*

2. Pending Staff Payables (See Annex 2)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	0	0	0	0
Middle Management	0	0	0	0
Unionisable Employees	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

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Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	0	0	0	0

4. External Assistance

	FY 2023/2024	FY 2022/2023
Description	KShs	KShs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
Total	0	0

a) External assistance relating loans and grants

	FY 2023/2024	FY 2022/2023
Description	KShs	KShs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2023/2024	FY 2022/2023
		KShs	KShs
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
Total		0	0

c) Classes of providers of external assistance

Description	FY 2023/2024	FY 2022/2023
	KShs	KShs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2023/2024	FY 2022/2023
Description	KShs	KShs
Goods	0	0
Services	0	0
Total	0	0

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2023/2024	FY 2022/2023
Description	KShs	KShs
Compensation Of Employees	0	0
Use Of Goods and Services	0	0
Subsidies	0	0
Transfers To Other Government Units	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition Of Assets	0	0
Finance Costs, Including Loan Interest	0	0
Repayment Of Principal On Domestic & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

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

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

	FY 2023/2024	FY 2022/2023
Description	KShs	KShs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

5.1 Classification by Source

	FY 2023/2024	FY 2022/2023
Description	KShs	KShs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

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

Payments made by third parties	FY 2023/2024	FY 2022/2023
Description	KShs	KShs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
Total	0	0

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

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	FY 2023/2024	2022-2023
	KShs	KShs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	136,702,572	139,175,856
Key Management Compensation (Clerk and Heads of departments)	44,222,493	42,116,660
Total Compensation to Key Management	180,925,065	181,292,516
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to County Corporations		
Transfers to non-reporting entities e.g. ECD centers, welfare centers etc.		
Total Transfers to related parties		
Transfers from related parties		
Transfers from the County Executive- Exchequer	851,322,029	689,072,186
Payments made on behalf of the County Assembly by other Government Agencies		
Total Transfers from related parties	851,322,029	689,072,186

7. Contingent Liabilities

Contingent liabilities	FY 2023/2024	2022-2023
	KShs	KShs
Court case E021 OF 2021 against the County Assembly of Nandi	399,750	399,750
Bank guarantees in favour of subsidiary	0	0
Contingent liabilities arising from PPPs	0	0
Total	399,750	399,750

- ❖ *The County Assembly accounts were kept open for adjustments up to July 25th, 2024, in accordance with the provisions of the Public Finance Management (County Governments) 2015, Regulation 97 (2) which allows entities to open accounts for one month after the June 30th of a year.*
- ❖ *The figures in respect of the relative party transactions above therefore happened within one year transaction period and ending 25 days thereafter June 30th 2024.*

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16. Progress on Follow on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame
18.16	Unexplained variances between the Statement of comparison of Budget and Actual Amounts and Budget Execution Statement by Programmes and Sub-Programmes.	There were errors in financial reporting that included payments of June 30, 2021 which were paid at the start of the year 2020-2021	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2023- June 2024
18.2	Unexplained Difference Between Figures in the Financial Statements and IFMIS Report.	There were errors in financial reporting that included payments of June 30, 2021 which were paid at the start of the year 2020-2021	Barnaba GK Kosgei Clerk to the County Assembly	Unresolved	July 2023- June 2024
18.3	Failure to include Other Disclosures to the Financial Statements.	The matter requires configuration of IFMIS and measures to address the back log in thorough clearing up of unrequired data in IFMIS. For example the delayed configuration of IFMIS to include CM user modules to Sep 2020, caused backlog in FO 30 Bank Reconciliations downloads. This will be addressed before the subsequent audits opinions	Barnaba GK Kosgei Clerk to the County Assembly	Unresolved	July 2023- June 2024
18.4	Undisclosed Clearance of Pending Bills Brought Forward	The financial reporting template only provided from disclosure of pending bills and no disclosure of clearance were only included in this revised template. The County Assembly endeavours to present in subsequent financial years, all details pertaining disclosure on	Barnaba GK Kosgei Clerk to the County Assembly	Unresolved	July 2023- June 2024

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Reference No on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / No Resolved)	Time frame
		pending bills.			
18.5	Failure to attach the Imprests warrants to the payment voucher	The same were kept in separate files for that purpose. We have since stopped the practice. Further, the relevant payment vouchers cited by the Auditors have attached warrants.	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2023- June 2024
18.6	Unsupported payments totalling KShs. 8,541,021 to the staff who attended Kampala in Uganda Training.	The boarding passes, air tickets, invitations, programs, clearance of the ministry of foreign affairs that were kept in separate files have been attached to the relevant payment vouchers, The signed payment schedules in respect of the travel to Kampala by attendees of a Sport event have all been attached as appropriate to the payment voucher, Imprests warrants then issued but kept in separate payment vouchers have now been attached to payment vouchers and Certificates if any, issued after the training are now provided	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2023- June 2024
18.7	Unsupported Foreign Travel Subsistence Allowances in respect of a Mission to Singapore	While the payments were done the account holder and Imprests warrants were issued to the participant as evidenced in the attachment to the certified copy of the Payment Voucher.	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2023- June 2024
18.8	Insurance Premium paid and charged by provider for grounded vehicle Reg. No. 29 CG 059 A	The comprehensive insurance cover paid for in the FY 2019-2020 in respect of the grounded vehicle Reg. No. 29 059A that was included in the payment of KShs. 1,318,805 was against particular risks including theft, fire	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2023- June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame
		and damage from spilt liquids.			
18.9	<p>(a) Detail orders did not show litters, in some instances,</p> <p>(b) the said vehicles drew fuel without detail orders,</p> <p>(c) fuel statements from petrol stations included repair and maintenance costs and</p> <p>(d) That the fuel register had not been provided for audit review.</p>	<p>Indication of both the fuel pump price and litters to be drawn by the vehicle would easily cause confusion should a driver issued with detail order to draw fuel of specific amount find the price of the litters different from those indicated, especially given fluctuations in prices. This was based on an isolated case that the fuel drawn was not indicated in the work tickets has informed an amendment of Section 4 of the fleet management policy. Drivers' records will be checked to ensure that work tickets document the fuel drawn.</p> <p>This was true but regretfully so because of the replacement of fuel filters, spark plugs, tyre was made to supplier of fuel, it is the submission of the County Assembly that the replacements are within the scope of the contract of the fuel supplier. Journal entries include transfer of the Routine Maintenance of Motor Vehicles so as to correct this error in financial reports. The fuel register is herein attached as Appendix 8: Fuel Registers for the Period between July 1, 2019 and June 30, 2020</p>	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2023- June 2024
18.10	Payments vouchers in respect of the Construction of Buildings were not supported by	All payments were made in our view based on both valuations and interim certificates issued by project management consultancy	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2023- June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Time frame
	certificates of works and details of certified works as appropriate	and approval of the Public Works department.			

Kosgei

CLERK OF COUNTY ASSEMBLY
 NANDI COUNTY
 P. O. Box 673 - 30300, KAPSABET
 Sign:.....

BARNABA GK KOSGEI
Clerk of the County Assembly
Date

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17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
3. Nandi Hills Petroleum Products Ltd		Supply of fuel, oil and lubricants	978,205	0	978,205	0	978,205
Sub-Total							
Supply Of Services							
4. Kenei Advocates and Company		Provision of legal services	216,000	0	216,000	0	216,000
Sub-Total							
Grand Total			1,194,205		1,194,205		1,194,205

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others							
4.							
Sub-Total							
Grand Total							

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Annex 3 – Analysis of Other Pending Payables

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

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Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost	Additions during	Disposals	Transfers in/out	Historical Cost
	at	the year	during the		at
	(KShs)	(KShs)	year		(KShs)
	2022/23				2023/24
Land	27,000,000	0	-		27,000,000
Buildings and structures	380,461,165	55,285,011	-		435,746,176
Transport equipment	72,275,800	0	-		72,275,800
Office equipment, furniture and fittings	56,840,361	0	-		56,840,361
ICT Equipment, Software and Other ICT Assets	16,240,750	3,562,000	-		19,802,750
Biological assets	0	0			0
Infrastructure Asset		0			0
Other Machinery and Equipment	0	0	-		0
Heritage and cultural assets	0	0	-		0
Intangible assets	2,250,000	2,000,000	-		4,250,000
Work in Progress			-		0
Total	555,068,076	60,847,011	0	0	615,915,087

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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**Annex 5 – Analysis of Accounts Receivables
(a) Government Imprest**

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution		00	00	00
Total		00	00	00

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i> KShs	<i>Amount Recovered</i> KShs	<i>Balance</i> KShs
<i>Name Of Officer</i>		00	00	00
Total		00	00	00

Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount KShs	Expected date of payment	Remarks
1.	Dismissed ward officer are suing the County Assembly for damages arising from dismissal.	Ebinet Iminza Iyiga	Kenya Shillings	399,750	June 2025	Ruling already rendered
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						