

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

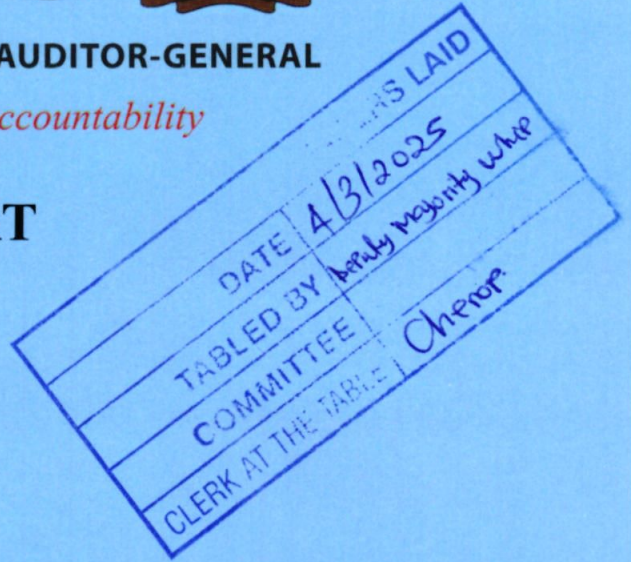
OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NYAMIRA

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





NYAMIRA 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)**

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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
FY	Financial Year
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KSG	Kenya School of Government
Kshs	Kenya Shillings
MCA	Member of County Assembly
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
WB	World Bank

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of the County Assembly's finances and resources

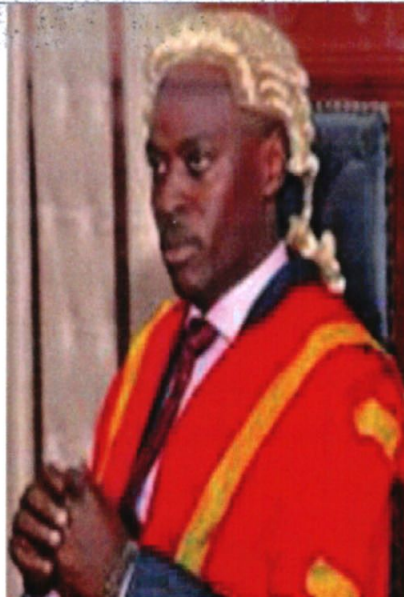
2. Key Information and Management

(a) Background information

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

(b) Key Management Team

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



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

Hon. Enock Ogari Okero is the Speaker of County Assembly and Chairman of CASB. He was elected as a fourth Speaker of Nyamira County Assembly on 19th September, 2022. Hon. Okero had previously served as an elected MCA for Manga ward as from 2017 to 2022. He also served as a Chairperson of County Health Committee where he successfully oversaw the legislation of Nyamira County Community Health Services Act, 2022; The Nyamira County Health Facility Improvement Fund Act, 2022 and The Nyamira County Covid-19 and Highly Infectious Diseases Response Act, 2020. He holds a Bachelor of Applied Science in Computer Forensics from Metropolitan State University, USA. Hon. Okero is a soccer enthusiast and a fan of Shabana Football Club, whose slogan is “*tore bobo*”.

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

Mr. Daniel Orina is the Clerk of Nyamira County Assembly and the secretary to CASB.

Mr. Orina was appointed as the clerk of County Assembly September, 2014.

He holds a diploma in project management, a post graduate diploma in education, a Bachelor of Arts from the University of Nairobi and Master in English from the University of Warwick, United Kingdom.

Mr. Orina holds certificates for Senior Management course and Strategic Leadership Development Programme from Kenya School of Government.



**Mr. Duke Simeon Onyari
Senior Deputy Clerk**

Mr. Duke Simeon Onyari is the Senior Deputy Clerk of Nyamira County Assembly. He has previously served as the Acting Clerk and the Secretary to CASB as from 4th April, 2018 to 4th January, 2023. He is an Advocate of the High Court of Kenya.

Mr. Onyari holds a Bachelor of Commerce degree from Dr. Babasaheb Ambedkar Marathwada University and Bachelor of laws (Special) from Kamatak University.

He also holds a certificate of Senior Management course and Strategic Leadership Development Program from the Kenya School of Government.



**Mr. Joshua Mariga Orang'i
Deputy Clerk**

Mr. Joshua Orangi is the Deputy Clerk of Nyamira County Assembly in a charge of legislative procedures. Prior to the current position, Joshua served as the Director Legal services. He holds a Bachelor of Law (LLB) from University of Nairobi and a Diploma in Law from Kenya School of Law. He also has a Diploma in Insurance from the Chartered Insurance Institute. He is an Advocate of the High Court of Kenya.

He holds a certificate of Senior Management course from Kenya School of Government.



CPA. Leonard Nyamasege
Director Finance & Accounts

CPA. Leonard Nyamasege is the Director Finance & Accounting services.

CPA. Nyamasege holds a Bachelor of Commerce Degree and Master of Business Administration in Finance from the University of Nairobi. He is a Certified Public Accountant (CPAK) and an active member of ICPAK.

He also has a certificate in Senior Management Course and Strategic Leadership Development Program from the Kenya School of Government.



Mr. Aloice King'ala
Director Supply Chain Management

Mr. Aloice King'ala is the Director Supply Chain Management. He holds a Master of Science Degree in Procurement and Logistics from Jomo Kenyatta University of Agricultural Technology and Bachelor's degree in Business Computing from Kampala University.




He also holds a Diploma in Business Computing from Kampala University. He is a member of Kenya Institute of Supply Chain Management.





Mr. David Ombego
Director Legal Services

Mr. David Ombego is the Director Legal Services. He holds a Bachelors of Law (LLB) from Mount Kenya University.

He also has a certificate in Senior Management Course and Strategic Leadership Development Program from the Kenya School of Government.

 <p>Ms. Sheillah Obare Director Legislative Procedures & Committee Services</p>	<p>Ms. Sheillah Obare is the Director Legislative Procedures and Committee Services. She holds Bachelor of Law (LLB) from Kisii University.</p> <p>She also has a certificate in Senior Management Course and Strategic Leadership Development Program from the Kenya School of Government.</p>
 <p>Mr. Justus Onkundi Director Human Resource and Management</p>	<p>Mr. Justus Onkundi the Director Human Resource and Management.</p> <p>He holds a Bachelor of Science in Human Resource Management from Moi University and a Master of Arts in Project Planning from University of Nairobi. He has a Higher Diploma in Business Technical Education Program and Diploma in Business Administration from Kenya Polytechnic.</p> <p>He also has a certificate in Senior Management Course from the Kenya School of Government.</p>
 <p>Mr. Michael Gisesa Director Research and Information Services</p>	<p>Mr. Michael Gisesa is the Director Research and information services. He holds a Bachelor Degree of Education (Arts) from Moi University, Master of Arts (English & Linguistics) from Kenyatta University and Certified Human Resource Professional (CHRP) from College of Human Resource.</p> <p>He holds a certificate of Senior Management course from Kenya School of Government.</p>

 <p>Ms. Joyce Onyiego Director Monitoring & Evaluation</p>	<p>Ms. Joyce Onyiego is the Director Monitoring and Evaluation directorate.</p> <p>She holds a Bachelor Degree and MSC. Procurement from Jomo Kenyatta University of Science and Technology. She is also member of KISM. She holds a certificate of Senior Management course from the Kenya School of Government</p>
 <p>Mr. Elijah Omwoyo Okemwa Director Administration</p>	<p>Mr. Elijah Omwoyo Okemwa is the Director for Administration in Nyamira County Assembly.</p> <p>Mr. Okemwa has a Bachelor of science and Master of science Procurement and logistics from Jomo Kenyatta University of Agriculture and Technology.</p> <p>He has a certificate in Senior Management Course from the Kenya School of Government.</p>

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	▪ Mr. Duke Onyari
2.	Director Finance	▪ CPA. Leonard Nyamasege
3.	Director Supply Chain Management	▪ Mr. Alloice King'ala
4.	Director Human Resource Management	▪ Mr. Justus Onkundi
5.	Head of Internal Audit	▪ CPA. Nehemiah Nyakundi

Key Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

- Audit committee activities – The Audit Committee carried out its roles during the financial year and had four meetings.
- Finance committee activities – The finance committee examined the consolidated financial reports for quarter 1, quarter 2 and quarter 3 for Nyamira County Government. The Committee also deliberated the Nyamira County Finance Bill that was approved by the County Assembly.
- Public Accounts and Investment committee – The Public Accounts and Investments Committee examined the Nyamira County Government Audit reports for the financial year 2021/2022.
- Budget and Appropriation committee – The Budget and Appropriations Committee deliberated and approved the ADP, CFSP, DMSP and the County revenues and expenditure estimates. The Committee also examined utilization of resources allocated to the County departments.

(e) Entity Headquarters

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

(f) Entity Contacts

Telephone: (254) 0701-967-200
E-mail: info@nyamiraassembly.go.ke
Website: www.nyamiraassembly.go.ke

(g) Entity Bankers

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

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

3. Family Bank of Kenya
Nyamira Branch
NYAMIRA, KENYA

4. Cooperative Bank of Kenya
Nyamira Branch
NYAMIRA, KENYA

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. Governance Statement

The County Assembly

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

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

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- (i) Committee of Powers and Privileges
- (ii) Procedures and Rules Committee
- (iii) Public Investment and Accounts Committee
- (iv) Budget and Appropriations Committee
- (v) Implementation committee
- (vi) Agriculture Committee
- (vii) Environment and natural resources committee
- (viii) Sports, youths, gender, culture and social services committee
- (ix) Transport, Roads and public works committee

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- (x) Trade, Tourism and cooperatives Committee
- (xi) Education committee
- (xii) Health Services committee
- (xiii) Public Administration committee
- (xiv) Finance, ICT and Economic Planning Committee

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee did not have any meeting in FY 2024. The committee members during FY 2024 were:

Member	Designation	Ward
1. Hon. Enock Okero	Chairperson	Speaker
2. Hon. Abel Mokaya	Vice Chairperson	Magwagwa
3. Hon. Reuben Minda Riechi	Member	Magombo
4. Hon. Jemiah Nyakang'i	Member	Nominated MCA
5. Hon. Lameck Sikweya	Member	Itibo

b) Public Accounts & Investments 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 three extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
1. Hon. Charles Keganda	Chairperson	Bosamaro
2. Hon. Abigail Matini	Vice Chairperson	Nominated MCA
3. Hon. James Matingá	Member	Kemera
4. Hon. Lameck Sikweya	Member	Itibo
5. Hon. Emmanuel Gisesa	Member	Rigoma

c) Budget and Appropriations Committee

The budget and appropriations committee provide 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. George Abuga	Chairperson	Bogichora
2. Hon. Priscillah Mokora	Vice Chairperson	Nominated MCA
3. Hon. Abel Mokaya	Member	Magwagwa

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Member	Designation	Ward
4. Hon. Julius Obonyo	Member	Bomwagamo
5. Hon. Joel Ombongi	Member	Bokeira
6. Hon. Lameck Sikweya	Member	Itibo
7. Hon. Emmanuel Gisesa	Member	Rigoma
8. Hon. Jeriah Nyakangí	Member	Nominated MCA
9. Hon. Janerose Nafula	Member	Nominated MCA
10. Hon. Lydia Mosiere	Member	Nominated MCA
11. Hon. Zipporah Matundura	Member	Nominated MCA

d) Agriculture, Livestock and Fisheries Committee

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

Member	Designation	Ward
1. Hon. Henry Obwaya	Chairperson	Gachuba
2. Hon. Jeriah Nyakangí	Vice Chairperson	Nominated MCA
3. Hon. Beatrice Onyancha	Member	Nominated MCA
4. Hon. Julius Nyangana	Member	Bomwagamo
5. Hon. Thaddeus Nyabaro	Member	Ekerenyo
6. Hon. George Abuga	Member	Bogichora
7. Hon. James Matinga	Member	Kemera
8. Hon. Lameck Sikweya	Member	Itibo
9. Hon. Zipporah Matundura	Member	Nominated MCA
10. Hon. Abel Mose	Member	Magwagwa
11. Hon. Emmanuel Gisesa	Member	Rigoma

e) Environment, Water, Energy, Mining and Natural Resources Committee

Environment, Water, Energy, Mining and Natural resources Committee is a County Assembly sectoral committee that provides guidance on all matters relating to electricity, gas and energy

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reticulation, water conservation and sanitation services, street lighting, implementation of specific national government policies on natural resources and environmental conservation, forestry, refuse removal, refuse dumps and solid waste disposal, control of air pollution, noise pollution, other public nuisances and outdoor advertising. The members who served in the committee during the year were;

Member	Designation	Ward
1. Hon. Dennis Kebaso	Chairperson	Nyansiongo
2. Hon. Lydia Mosiere	Vice Chairperson	Nominated MCA
3. Hon. Joel Ombongi	Member	Bokeira
4. Hon. Janerose Nafula	Member	Nominated MCA
5. Hon. Elijah Abere	Member	Nominated MCA
6. Hon. Emmanuel Gisesa	Member	Rigoma
7. Hon. Julius Nyangana	Member	Bomwagamo
8. Hon. Beatrice Onyancha	Member	Nominated MCA
9. Hon. George Abuga	Member	Bogichora
10. Hon. Zipporah Matundura	Member	Nominated MCA
11. Hon. Lameck Sikweya	Member	Itibo

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 174 (1) to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Member	Designation
1. CPA. Peter Oira Omanwa	Chairperson
2. CPA. Rebecca Moraa Matunda	Vice Chairperson
3. Mr. Naboth Ochieng Odero	Member
4. Ms. Millicent Misati	Member

Communication with all Stakeholders

The County Assembly is committed in ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held Annual consultative meeting in Nyamira 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.

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The County Assembly also subjected the following bills through public participation, as highlighted in the table below;

No.	Bills/Regulations	Date for Public Participation	Venue
1.	The Nyamira County Investment & Development Bill, 2023	13 th July, 2023	Nyamira South, Masaba North, Manga, Borabu and Nyamira North.
2.	The Nyamira County Trade Development Revolving Fund Bill, 2023	13 th July, 2023	Nyamira South, Masaba North, Manga, Borabu and Nyamira North.
3.	The Nyamira County Livestock Bill, 2023	5 th July, 2023	Nyamira South, Masaba North, Manga, Borabu and Nyamira North.
4.	The Nyamira County Agricultural Sector Coordination Bill, 2023	5 th July, 2023	Nyamira South, Masaba North, Manga, Borabu and Nyamira North.
5.	The Nyamira County Finance Bill, No. 10 of 2023	14 th December, 2023	Nyamira South, Masaba North, Manga, Borabu and Nyamira North.
6.	Intergovernmental Conditional Additional Allocation Transfer Agreements	20 th February, 2024	Nyamira South, Masaba North, Manga, Borabu and Nyamira North.
7.	The Nyamira County Persons with Disabilities Regulations 2024	3 rd June, 2024	Nyamira South, Masaba North, Manga, Borabu and Nyamira North.
8.	The Nyamira Municipal Spatial Plan	10 th June, 2024	Nyamira County Assembly grounds
9.	The Keroka Nyamira Municipal Charter	10 th June, 2024	Nyamira South, Nyamira North, Masaba North, Borabu and Manga.

Risk management

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

Compliance

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

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

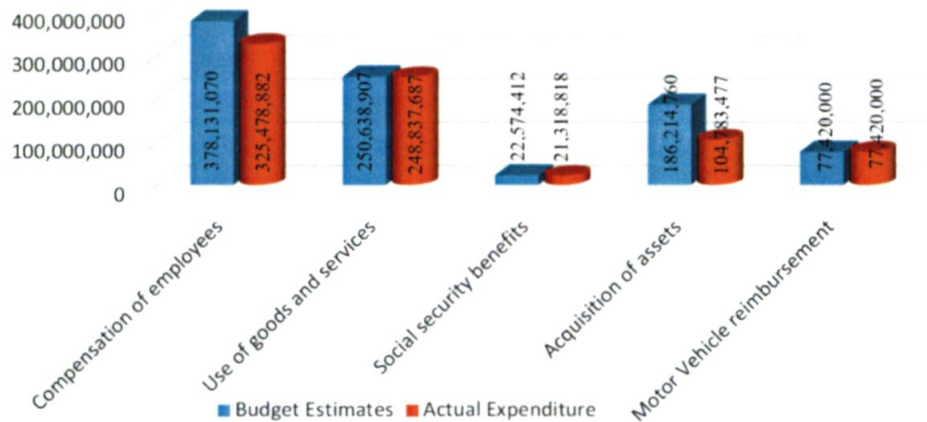
4. Foreword by the Clerk of The Assembly

Nyamira County Assembly has the mandate of legislation, representation and oversight of the functions of the County Government. During the financial year, the Assembly legislated laws that enhanced the operations of the County departments.

(i) Budget performance

- During the FY:2023/2024, the County Assembly had a total budget estimate of Kshs.964,979,149 that was to be utilised for, Kshs.746,578,493 and Kshs.218,400,656 for Recurrent and Development expenditures respectively.
- On 28th November, 2023, the County Assembly approved the first supplementary budget estimates where the total budget of Kshs.964,979,149 was reduced to Kshs.944,979,149. The total budget estimate of Kshs.944,979,149 was to be utilised for, Kshs.746,578,493 and Kshs.198,400,656 for Recurrent and Development expenditures respectively.
- On 16th May, 2024, the County Assembly budget estimates was further reduced to Kshs.914,979,149 made up of Kshs.746,578,493 and Kshs.168,400,656 for Recurrent and Development expenditures respectively.
- Out of the budget estimate of Kshs.914,979,149, the County Assembly received a total Kshs.767,033,615. The absorption rate for Recurrent expenditure was 91% while the one for Development expenditure was 53%.

Budget versus Actual Expenditure



(ii) Operational Performance

a) Laws and policies passed by the Members of the Assembly

The following County laws were passed by the County Assembly and are expected to improve efficiency of operations of the County Government and benefit the population of the County.

- **Nyamira County Finance Act, 2023** – An Act to provide for the imposition or variation of fees, charges, licenses, rents or rates for services pursuant to Article 209 and 210 of the Constitution of Kenya, 2010 and for connected purposes.
- **The Nyamira County Trade Development Revolving Fund Act, 2023** – An Act to provide for the establishment of a revolving fund for promoting development of small and micro enterprises and to set up an institutional framework for coordinating loan disbursements. The Act's objective is to promote economic growth and development in the county and improve standards of living among the residents of Nyamira.
- **The Nyamira County Investment & Development Corporation Act, 2023** – The purpose of the Act is to provide for the establishment of legal and institutional framework for county investment and development in order to enhance financial and economic prudence in county government investments.
- **The Nyamira County Persons with Disabilities Act, 2023** – The objective of the Act is to ensure realization of the rights of persons with disabilities in Nyamira County through the establishment of a County Board for persons with disabilities, setting out the rights and privileges of persons with disabilities and generally to protect persons with disabilities from any form of discrimination and promote their welfare.
- **The Nyamira County Appropriation Act, 2023** – An Act of the County Assembly of Nyamira County to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the services of the year ending on the 30th June, 2024 and to appropriate that sum for public services and purposes.

b) The County Budget Process.

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

S/No.	Document Name	Date Approved by the County Assembly
i.	Annual Development Plan FY2023/2024	20 th April, 2023
ii.	County Fiscal Strategy Paper, 2024	14 th March, 2023
iii.	Annual Estimates of Revenue & Expenditure: FY2023/2024	30 th June, 2023
iv.	1st Supplementary Budget Estimates: FY2023/2024	28 th November, 2023
v.	2 nd Supplementary Budget Estimates: FY2023/2024	16 th May, 2024

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

i. The County Budget & Appropriation Committee

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

ii. The County Public Accounts and Investment committee

- The Committee is responsible for examination of the accounts showing appropriations of the sum voted by the County Assembly to meet public expenditure and of such other accounts laid before the County Assembly.
- The committee deliberated on audit reports for County Government of Nyamira for the financial year 2020/2021 and financial year 2021/2022.

iii. The County Education Committee

- The County Education committee is responsible for all matters related to pre-primary education, village polytechnic, home craft centres and childcare facilities.
- The County Education committee oversighted the allocation of bursary funding to the needy students in the County. The committee equally monitored the status of ECDE facilities within Nyamira County.

iv. The County Roads Committee

- The County Roads Committee is responsible on all matters related to county transport, including county roads, street lighting, traffic and parking, public road transport; county public works and services including monitoring of public facilities constructed using county resources.
- The County Roads Committee monitored closely the ongoing tarmacking of the County roads.

v. The County Health Committee

- The County Health Committee is responsible for all matters related to County Health services including in particular County Health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries,

funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal.

- The county Health committee provided oversight to the County department of Health by frequently visiting the County Health facilities and ensuring that they meet the required health standards and also monitored implementation of the Facility Improvement Fund act approved by the County Assembly.

d) Highlights on the oversight role of the County Assembly.

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

(iii) Performance of key development projects

- a) The key development projects that the County Assembly planned to undertake

- **Construction of County Assembly office block**

The project commenced on 13th June, 2018 with initial completion period expected to have been 11th June, 2021. However, the contractor sought extensions up to 17th July, 2024 to enable him complete the works. The contractor was not able to do the final finishing of the project within the extension period granted, the contractor has further sought extension to enable him complete the remaining work.

- **Construction of Speaker's residence**

The work of construction of Speaker's residence commenced on 7th September, 2023 and is expected to be completed by 7th March, 2025. As at 30th June, 2024 77% of the work had been done.

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

- The County Assembly office block is still work in progress and is expected to be completed within the financial year 2024/2025. Once the office block is completed it will host the MCAs and staff of the county assembly who will be able to serve the members of the public effectively.

- Speaker's residence is at seventy seven percent and is expected to be completed in the financial year 2024/2025. The residence will officially accommodate the Speaker of County Assembly and help him in discharging his daily duties.

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

The County Assembly has conducted its procurement processes in an open and transparent manner in order to promote fair competition. As exhibited in the procurement plan, the County Assembly has strictly adhered to and awarded contracts to the reserved categories whenever awarding contracts to suppliers. The County Assembly has equally honoured its financial obligations whenever they fall due.

(iv) Comment on value-for-money achievements

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

(v) Challenges and Recommended Way Forward

- Delays in disbursement of funds caused a lot of inconveniences especially with the statutory deductions that requires specific timelines for payments and payment to contractors for work done.
- Trainings and capacity building – constant advancement in technology and emerging new operational trends at workplace has necessitated changes in policies hence requiring continuous training for the MCAs and staff to cope up with the trends. This in return requires additional budgetary allocation for capacity building and trainings.



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Duke Onyari

Ag. Clerk of the County Assembly

5. Statement of Performance Against County Assembly Predetermined Objectives

Guidance

The key mandate of the County Assembly of Nyamira is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2024.

Program 1	Objective	Outcome	Indicator	Performance	Remarks
Legislation, oversight and representation	Twelve Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2024 eight number of bills were passed by the County Assembly	The County Assembly commenced its operations in October after inducting the new MCAs on their roles.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	There was an Increased efficiency in County Assembly operations	The County Assembly is yet to review standing orders	Effective management of County Assembly operations
Program 2 General Administration	To provide effective and efficient to support services for effective execution of technical mandates of the County Assembly	Infrastructural development and improvement, training of staff and payment of utility bills and salaries	Construction of Speaker’s residence and office block to cater for Speaker, MCAs and staff of the County Assembly	Speaker’s residence and office block are still work in progress.	Delayed funding has affected the contractor towards timely completion of the project.

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile

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

b) Environmental performance

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

c) Employee welfare

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

d) Market place practices-

The County Assembly has outlined its efforts towards:

(i) Responsible Supply chain and supplier relations-

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

(ii) Responsible ethical practices-

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

(iii) Stewardship of goods and services

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

e) Community Engagements

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

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 30th June, 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 30th June, 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, and that the County Assembly's funds

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

received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 26th September, 2024.

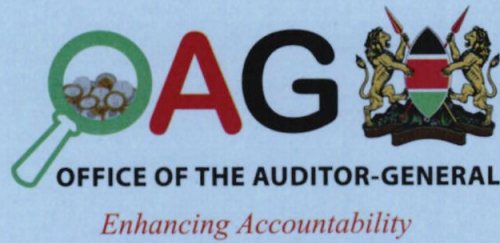


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Duke Onyari
Ag. Clerk of the County Assembly

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

- A. Report on 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; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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 Nyamira set out on pages 1 to 35, which comprise the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Nyamira for the year ended 30 June, 2024

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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Nyamira as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Non-Adherence to Cut-Off

The County Assembly of Nyamira's bank statements for the recurrent account and development account held at the Central Bank of Kenya, revealed an amount of Kshs.28,629,102 received on 3 July 2023 and Kshs.43,478,757 received on 11 July 2023. These amounts were not disclosed as part of the transfers from the County Revenue Fund releases for the financial year 2023/2024. Management response was that the transfers were accounted for in the financial period 2022/2023 hence the transfers could not be accounted for in the year under review.

In the circumstances, the accuracy and completeness of transfers from CRF of Kshs.767,033,615 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 Nyamira Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budget Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis amounting to Kshs.914,979,149 and Kshs.767,033,615 respectively resulting in underfunding of Kshs.147,945,534 or sixteen percent (16%) of the budget. Similarly, the County Assembly expended Kshs.777,838,864 against approved budget amounting to Kshs.914,979,149 resulting to an under expenditure of Kshs.137,140,285 or fifteen percent (15%) of the budget. The under-utilization of the

budget was attributed to delayed funding from the National Treasury and disbursements received after year end.

The under-funding and under-expenditure affected implementation of the planned projects and programs and may have impacted negatively on service delivery to the Public.

2. Pending Accounts Payables

Other disclosures Notes 1 and 2 to the financial statements reflects pending accounts payables and pending staff payables totalling Kshs.67,565,097 and Kshs.52,621,498 respectively. The pending accounts payables include payables in respect to construction of buildings out of which Kshs.45,231,445 is outstanding in respect to construction of an office block and Kshs.2,457,540 in respect of residence of the Speaker. The office block project had a brought forward balance from 2022/2023 financial year of Kshs.39,855,551 which ought to have been paid as a first charge. This was contrary to Regulation 41(2) of the Public Finance management (County Governments), 2015 which requires debt service payments to be a first charge on the county revenue fund and the accounting officer shall ensure this is done to the extent possible that the county government does not default on debt obligations.

Further, the pending staff payables include PAYE for May and June, 2024 of Kshs.11,822,958, NHIF of Kshs.301,000 and loan deductions and other deductions totalling Kshs.21,192,200 which had not been remitted to the beneficiary institutions as at 30 June, 2024. This was contrary to Section 19(1) of the Employment Act, 2007 which allows an employer to deduct from employee's salary any amount as a contribution to any fund or scheme approved by the Commissioner for Labour to which the employee has agreed to contribute to. Failure to remit statutory deductions on time may result in the County Assembly incurring interests and penalties.

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

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Prior Year Matters

In the audit report of the previous year, eight (8) matters were raised under the Report on Financial Statements, two (2) matters under Emphasis of Matter and five (5) matters under Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues or given explanation for failure to resolve the issues.

Other Information

The Management is responsible for the other information set out on page iii to xxix which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the County Assembly, Statement of Performance Against County Assembly's Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delayed Construction of County Assembly Offices

As previously reported, the County Assembly entered into a contract for construction of a modern office block (5 storied building) that would host offices of the county assembly

and staff besides provision of other supporting amenities. The contract sum was Kshs.367,000,000 and the works commenced on 3 July, 2018 with expected completion date of 30 June, 2021. However, the completion date has been severally revised with the latest completion date set for 7 March, 2025.

The scope of works included the construction of an office block, installation of lifts, waste water management, civil works and other associated works. Physical verification of the project in September, 2024 revealed completed works which included the casting of the first floor to fifth floor roof slab, offices partitions, plastering and skimming works, external walling, painting, aluminium windows fixing, mechanical and electrical works and procurement of finishes material. The contractor was still on site.

Further, review of records revealed that 88% of works certified and Kshs.224,678,748 paid leaving a balance of Kshs.45,231,445 as further disclosed in Annexure 1 to the financial statements.

In the circumstances, value for money may not be realized from the delayed works.

2. Delayed Completion of Speaker's Residence

The County Assembly entered into a contract with a local contractor to construct the Speaker's residence at a contract price of Kshs.34,377,805. The contract period commenced on 06 February, 2023 with an expected completion date of 06 August, 2024. However, the project remained incomplete one month after the completion date. However, the contract period has not been extended. Further, the performance bond from a local bank provided by the contractor expired on 7 February, 2024 and had not been renewed This was in contravention of Section 142 (1) of the Public Procurement and Asset Disposal Act, 2015 which requires a successful tenderer submit a performance security equivalent to not more than ten per cent of the contract amount before signing of the contract.

Review of Project Status report issued on 28 May, 2024 indicated that the construction was 77% complete and payments totalling Kshs.24,158,208 have been made to the representing 70.2% of contract price. Physical verification undertaken in September, 2024 revealed that the contractor was on site and construction was still in progress with internal and external finishes, plumbing, tiling, electrical works, interior fittings and painting still not completed. However, the contractor used cyprus door frames instead of mahogany door frames as was specified in the bills of quantities.

In the circumstances, value for money may not be realized from the delayed works.

3. Non-Compliance with Law on Ethnic Composition

Review of the payroll revealed that over ninety-nine percent (99%) of the one hundred and fourteen staff were from the dominant community in the County. This is contrary to the provisions of Section 65 (1e) of the county government Act ,2012 which provides the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

4. Non-Compliance with One Third Rule on Basic Salary

Review of the payroll revealed that thirty four (34) employees had salary deductions in excess of two-thirds of their basic salary. This was contrary to Section D22(2) of the County Public Service Human Resource Manual and Section 19(3) of the Employment Act, 2007 which requires that the total amount of deductions which may be deducted by an employer from the salary and wages of the employee at any one time shall not exceed two-thirds of the basic pay.

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

5. Overpayment of Salary Market Adjustment

Review of records revealed Member County Assembly (MCA) majority/minority leader, deputy speaker and speaker were paid monthly salary market adjustments of Kshs.12,750, Kshs.26,625 and Kshs.130,210 respectively for the months of July 2023, August 2023 and October 2023. This was contrary to Gazette notice No 10350 dated 9 August, 2023 which indicated the monthly remuneration structure for state officers in the county assembly for implementation in the financial year 2023/2024 was Kshs.11,972 for MCA, minority/majority leader Kshs.26,530, deputy speaker Kshs.32,689 and Kshs.134,801 for the speaker.

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

6. Irregular Procurement of Legal Expenses

The statement of receipts and payments as disclosed in Note 3 reflects use of goods and services amounting to Kshs.248,837,6876. The amount includes other operating expenses totalling Kshs.17,678,007 out of which is legal fees amounting to Kshs.4,659,674. Review of records revealed that the County Assembly engaged private legal firms to represent the County Assembly in ten (10) matters without the approval of the County Executive Committee. This was contrary to section 16 (1) of the Office of the County Attorney Act, 2020 which specifies a department or public entity established within a county executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee.

Further, service level agreements, the itemised instructions given to the lawyers on the services required, copies of judgements, evidence that the legal firms actually represented the County Assembly, dates of commencement of the lawsuits and progress reports of the cases and certified valuation certificates on which the legal fees were based were not provided for audit review.

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

7. Unsupported Purchase of Office Furniture

Records available revealed that the Assembly paid an amount of Kshs.20,851,336 for supply of office furniture to eighteen (18) firms. The pending accounts payables further showed an amount of Kshs.13,296,860 payable to nine (9) firms remained unsettled. Management explanation for splitting of the procurement into contracts for the respective ward offices, contrary to section 43(1) of Public Procurement and Asset Disposal Act, 2015, was that the Assembly unbundled the procurement of those goods and services pursuant to Section 154 (1) of the Public Procurement and Asset Disposal Regulations (PPADR, 2020) for the purpose of ensuring maximum participation of citizen contractors, disadvantaged groups, small, micro and medium enterprises in the procurement. However, no evidence was provided that the enterprises were registered with the National Treasury and the advertisement relating to an open tender under a preference and reservations scheme stated the tender was open to small and micro enterprises and to disadvantaged groups registered with the National Treasury or regions, as appropriate.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Approved Disaster Recovery and IT Strategic plans

Review of the County Assembly's ICT environment reveals that the ICT strategic plan expired in the year 2022 and a new ICT strategic plan has not been developed.

Further, the County Assembly had not developed disaster recovery plan or business continually plans to ensure that County Assembly is able to respond to disaster or other

emergencies affecting information systems and minimize the effect on business operations.

In the absence of the plans, the operations of the County Assembly would be disrupted on occurrence of unfavorable events.

2. Failure to Maintain an Asset Register

Annex 3 to the financial statements on summary of current asset register reflects a balance of Kshs.642,609831 in respect of various assets held by the County Assembly. However, the assets register was not updated and lacked identification or serial numbers, acquisition date, description of the asset, location, class and cost of the acquisition. The assets were also not tagged to ensure that proper control systems exist for assets and that movement and conditions of assets can be tracked.

Further, the County Assembly had not taken over and or reported assets and liabilities inherited from the defunct Local Authorities.

In the circumstances, the security and accountability of County Assembly assets may not be guaranteed

3. Ineffective Internal Audit and Audit Committee

Although the Internal Audit Department and the Internal Audit Committee were in existence, Management did not provide for audit any quarterly or annual internal audit reports and no follow-up on the implementation of the recommendations of internal and external auditors were provided for audit review.

In the circumstances, the internal audit and audit committee function on issues of risk, control and governance and associated assurance was not effectively discharged.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the County 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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June, 2024

		30 th June, 2024	30 th June, 2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	767,033,615	872,447,972
Total receipts		767,033,615	872,447,972
Payments			
Compensation of employees	2	325,478,882	304,964,323
Use of goods and services	3	248,837,687	285,755,986
Transfers to other government entities	4	-	127,000,000
Social security benefits	5	21,318,818	15,821,319
Acquisition of assets	6	104,783,477	138,871,283
Motor vehicle reimbursement	7	77,420,000	-
Total payments		777,838,864	872,412,911
(Deficit)/Surplus		(10,805,249)	35,061

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


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Duke Onyari
Ag. Clerk of the Assembly


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

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

		30 th June, 2024	30 th June, 2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	8	(328,335)	19,318,802
Total cash and cash equivalents			
Total financial assets		(328,335)	19,318,802
Financial liabilities			
Third party deposits and retention.	9	10,339,549	19,181,437
Net financial assets		(10,667,884)	137,365
Represented by;			
Fund balance b/fwd	10	137,365	102,304
(Deficit)/Surplus for the year		(10,805,249)	35,061
Net Financial Position		(10,667,884)	137,365

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


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Duke Onyari
Ag. Clerk of the Assembly


.....

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

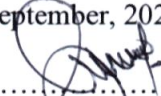
11. Statement of Cash Flows for The Period Ended 30th June 2024

		30 th June, 2024	30 th June, 2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	767,033,615	872,447,972
Total receipts from operating income		767,033,615	872,447,972
Payments for operating expenses			
Compensation of employees	2	325,478,882	304,964,323
Use of goods and services	3	248,837,687	285,755,986
Transfers to other government entities	4	-	127,000,000
Social security benefits	5	21,318,818	15,821,319
Motor vehicle reimbursement	7	77,420,000	-
Total payments for operating expenses		(673,055,387)	(733,541,628)
Net receipts from operating activities		93,978,228	138,906,344
Adjusted for:			
Decrease in accounts payable	11	(8,841,888)	(6,681,774)
Net cash flows from operating activities		85,136,340	132,224,570
Cashflow from investing activities			
Acquisition of assets	6	(104,783,477)	(138,871,283)
Net cash flows from investing activities		(104,783,477)	(138,871,283)
Net increase in cash and cash equivalents		(19,647,137)	(6,646,713)
Cash & cash equivalent at Start of the year		19,318,802	25,965,515
Cash & cash equivalent at end of the year		(328,335)	19,318,802

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


.....

Duke Onyari
Ag. Clerk of the Assembly


.....

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

*Count Government of Nyamira
Nyamira 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 ended 30th June 2024

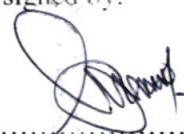
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	964,979,149	(50,000,000)	914,979,149	767,033,615	147,945,534	84%
Total	964,979,149	(50,000,000)	914,979,149	767,033,615	147,945,534	84%
Payments						
Compensation of employees	387,581,070	(9,450,000)	378,131,070	325,478,882	52,652,188	86%
Use of goods and services	228,303,011	22,335,896	250,638,907	248,837,687	1,801,220	99%
Social security benefits	22,574,412	-	22,574,412	21,318,818	1,255,594	94%
Acquisition of assets	249,100,656	(62,885,896)	186,214,760	104,783,477	81,431,283	56%
Motor Vehicle reimbursement	77,420,000	-	77,420,000	77,420,000	-	100%
Total	964,979,149	(50,000,000)	914,979,149	777,838,864	137,140,285	
Surplus/ deficit	-	-	-	(10,805,249)	10,805,249	

- *Underutilization of the budget under Acquisition of assets was due to delayed funding from the National Treasury, June 2024 disbursement was received after year end and therefore could not be accounted for in this financial statement.*

The entity financial statements were approved on 26th September, 2024 and signed by:



.....
Duke Onyari
Ag. Clerk of the Assembly



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

Count Government of Nyamira
Nyamira 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	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	746,578,493	-	746,578,493	677,503,429	69,075,064	91%
Total	746,578,493	-	746,578,493	677,503,429	69,075,064	91%
Payments						
Compensation of employees	387,581,070	(9,450,000)	378,131,070	325,478,882	52,652,188	86%
Use of goods and services	228,303,011	22,335,896	250,638,907	248,837,687	1,801,220	99%
Social security benefits	22,574,412	-	22,574,412	21,318,818	1,255,594	94%
Acquisition of assets	30,700,000	(12,885,896)	17,814,104	15,253,350	2,560,754	86%
Motor vehicle reimbursement	77,420,000	-	77,420,000	77,420,000	-	100%
Total	746,578,493	-	746,578,493	688,308,737	58,269,756	-
Surplus/ deficit	-	-	-	(10,805,308)	10,805,308	-

The entity financial statements were approved on 26th September, 2024 and signed by:

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

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 CRF	218,400,656	(50,000,000)	168,400,656	89,530,186	78,870,470	53%
Total	218,400,656	(50,000,000)	168,400,656	89,530,186	78,870,470	53%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Acquisition of assets	218,400,656	(50,000,000)	168,400,656	89,530,127	78,870,529	53%
Total	218,400,656	(50,000,000)	168,400,656	59	(59)	-
Surplus/ deficit	-	-	-	-	-	-

- *Utilization of Acquisition of assets of 53% was due to delay in disbursement of funds to pay the contractors. The contractor for construction of office block raised two certificates (No.11 and 12) the two certificates were not paid as at 30th June 2024.*

The entity financial statements were approved on 26th September, 2024 and signed by:


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Duke Onyari
Ag. Clerk of the Assembly


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CPA. Leonard Nyamasege
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*Count Government of Nyamira
Nyamira County Assembly
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13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: Policy planning, general Administration and support services	630,106,364	(77,201,710)	552,904,654	462,882,096	84%
Sub-Programme 1: General administration and support services	275,920,438	(31,818,530)	244,101,908	236,719,810	97%
Sub-Programme 2: Policy planning and support services	58,365,270	4,616,820	62,982,090	59,212,100	94%
Sub-Programme 3: Motor vehicle reimbursement	77,420,000	-	77,420,000	77,420,000	100%
Sub-Programme 4: Infrastructure development	218,400,656	(50,000,000)	168,400,656	89,530,186	53%
Programme 2: Oversight	23,206,500	41,643,500	64,850,000	57,850,000	89%
Sub-Programme 1: Oversight	23,206,500	41,643,500	64,850,000	57,850,000	89%
Programme 3: Legislation & Representation	311,666,285	(14,441,790)	297,224,495	257,106,768	87%
Sub-Programme 1: Legislation & Representation	311,666,285	(14,441,790)	297,224,495	257,106,768	87%
Total	964,979,149	(50,000,000)	914,929,156	777,838,864	85%

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, 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 Nyamira County Assembly. 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 the 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 entity.

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 recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

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

5. Third Party Payments

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

6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at 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.10,339,549 compared to Kshs.19,181,437 in prior period as indicated on note 9. 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 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 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 County Assembly; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships. The County Assembly does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

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

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

There were no errors noted and corrected from the prior year

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 entity and another entity are subject to common control.

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

15. Notes to the Financial Statements

1. Transfer From CRF

	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Transfers from the county treasury for Q1	165,722,873	69,377,088
Transfers from the county treasury for Q2	188,274,451	227,513,393
Transfers from the county treasury for Q3	195,257,573	255,544,379
Transfers from the county treasury for Q4	217,778,718	320,013,112
Cumulative amount	767,033,615	872,447,972

Annex 4: Reconciliation of transfers from the CRF as at 30th June, 2024

as agreed by the CT and the CA

2. Compensation of Employees

	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Basic salaries of permanent employees	104,324,354	109,370,550
Basic wages of temporary employees	90,976,845	66,437,551
Personal allowances paid as part of salary	109,077,801	105,996,899
Personal allowances paid as reimbursements	2,842,925	3,082,000
Employer contribution to compulsory national social schemes	18,256,957	20,077,323
Total	325,478,882	304,964,323

Notes to The Financial Statements (Continued)

3. Use of Goods and Services

	30th June, 2024	30th June, 2023
	Kshs	Kshs
Utilities, supplies and services	512,074	306,256
Communication, supplies and services	718,808	809,450
Domestic travel and subsistence	164,425,314	191,517,615
Foreign travel and subsistence	511,680	17,553,316
Printing, advertising and information supplies & services	2,035,941	2,855,774
Training expenses	3,337,801	3,013,504
Hospitality supplies and services	8,170,700	19,354,400
Insurance costs	38,070,414	28,555,062
Specialized materials and services	911,700	1,155,476
Office and general supplies and services	5,476,888	4,771,718
Fuel, oil and lubricants	3,356,352	2,637,890
Other operating expenses	17,678,007	9,777,898
Routine maintenance – vehicles and other transport equipment	2,163,423	2,916,018
Routine maintenance – other assets	1,468,585	531,608
Total	248,837,687	285,755,986

Notes to The Financial Statements (Continued)

4. Transfers to Other Government Entities

Description	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Transfers to national government entities	-	127,000,000
Transfers to other county assembly entities		
Car loan and Mortgage scheme fund	-	127,000,000
Total	-	127,000,000

Amounts of Kshs.127,000,000 were transferred to Car and Mortgage Scheme Fund in the year ended 30th June, 2023 to loan Members at an interest rate of three percent as provided by SRC Circular. The amount is revolving fund held in Family Bank of Kenya, Nyamira Branch Account Number 026000019496.

5. Social Security Benefits

	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Government Pension and Retirement Benefits	21,318,818	15,821,319
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	21,318,818	15,821,319

The amount for Government Pension and Retirement Benefits is thirty one percent of basic pay payable to Speaker and MCAs remitted monthly to Laptrust Pension Scheme for the Members service gratuity. The amounts will payable at the end of their contractual term.

Notes to The Financial Statements (Continued)

6. Acquisition of Assets

<u>Non- financial assets</u>	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Construction of buildings	82,013,759	137,377,383
Purchase of office furniture and general equipment	22,769,718	499,900
Purchase of specialized plant, equipment and machinery	-	994,000
Total acquisition of non- financial assets	104,783,477	138,871,283
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets		-
Total acquisition of assets	104,783,477	138,871,238

Notes to The Financial Statements (Continued)

7. Motor Vehicle Reimbursement

	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Motor vehicle reimbursement	77,420,000	-
Total	77,420,000	-

Motor vehicle reimbursement was provided to the Members of the County Assembly at a rate of Kshs.2,212,000 per Member of the County Assembly in line with the Kenya Gazette Notice No.10350.

8. Bank Balances

Name of Bank, Account Name & Currency	Account Number	Type of Account	30 th June, 2024	30 th June, 2023
			Kshs	Kshs
CBK, Nyamira County Assembly - Kshs	1000326905	Development	59	3
CBK, Nyamira County Assembly - Kshs	1000239751	Recurrent	7,395,346	58
CBK, Nyamira County Assembly - Kshs	1000343559	Deposit	10,339,549	19,181,437
KCB, Nyamira County Assembly - Kshs	1145126987	Recurrent	1,159,331	2,313
KCB, Nyamira County Assembly - Kshs	1203826095	Recurrent	1,231,731	134,991
Cooperative, Nyamira County Assembly - Kshs	01893646783300	Recurrent	(20,454,351)	-
Total			(328,335)	19,318,802

Notes to The Financial Statements (Continued)

9. Third Party Deposits and retention

Description	30 th June, 2024		30 th June, 2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	10,339,549		19,181,437	
Total	10,339,549		19,181,437	
Ageing analysis (third party deposits and retention)	30th June, 2024	% of the Total	30th June, 2023	% of the Total
Under one year	4,215,821	41%	10,658,319	56%
1-2 years	4,216,802	41%	8,523,118	44%
2-3 years	449,931	4%	-	-
Over 3 years	1,456,995	14%	-	-
Total	10,339,549		19,181,437	

10. Fund Balance Brought Forward

Description	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Bank Accounts	137,365	102,304
Cash in Hand	-	-
Imprests and advances	-	-
Third party deposits and retentions	-	-
Total	137,365	102,304

Notes to The Financial Statements (Continued)

11. Changes in Third-Party Deposits and Retentions

Description	30th June, 2024	30th June, 2023
	Kshs	Kshs
Opening Third Party Deposits and Retention as at 1 st July	19,181,437	25,863,211
Closing Third Party Deposits and Retention as at 30 th June	10,339,549	19,181,437
Change in Third Party Deposits and Retention	8,841,888	6,681,774

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

Notes to The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 1 st July, 2023	Additions for the year	Paid during the year	Balance c/f 30 th June, 2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	39,855,551	89,847,193	(82,013,759)	47,688,985
Supply of Goods	1,918,383	39,712,012	(22,769,719)	18,860,676
Supply of Services	-	1,015,436	-	1,015,436
Total	41,773,934	130,574,641	(104,783,478)	67,565,097

2. Pending Staff Payables (See Annex 2)

	Balance b/f 1 st July, 2023	Additions for the year	Paid during the year	Balance c/f 30 th June, 2024
Description	Kshs	Kshs	Kshs	Kshs
Salaries paid by Cooperative Bank	-	20,482,349	-	20,482,349
Pension amounts	-	8,328,276	-	8,328,276
Service gratuity	-	2,317,673	-	2,317,673
NHIF	-	301,000	-	301,000
Loan deductions and others	-	21,192,200	-	21,192,200
Total	-	52,621,498	-	52,621,498

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Notes to The Financial Statements (Continued)

3. Related Party Disclosures

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

The following comprise of related parties to the County 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.

Related party transactions:

	30 th June, 2024	30 th June, 2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	174,729,414	168,314,212
Key Management Compensation (Clerk and Heads of departments)	29,376,318	27,018,446
Total Compensation to Key Management	204,105,732	195,332,658
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	127,000,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	-	127,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	767,033,615	872,447,972
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Total Transfers from related parties	767,033,615	872,447,972

4. 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.	Observations	Management comments	Status:	Timeframe:
485	<p>Inaccuracies in Third Party Deposits and Retention - Statement of cash flows reflect decrease in deposits and retentions balance of Kshs.6,681,774 as disclosed in Note 10 to the financial statements. Review of Note 8 in respect to changes in third party deposits reflects comparative balance of Kshs.25,863,211 and supporting documents including IFMIS payments and retention ledger revealed amounts of Kshs.16,559,967 and Kshs.16,497,707 in respect of deposits to the account and payments to contractors respectively resulting to recalculated closing third party deposits and retention balance of Kshs.25,925,471 which is an increase of Ksh.62,260 resulting to an unexplained and unreconciled variance of Kshs.6,744,034.</p>	<p>A decrease of Kshs. 6,681,774 is a net effect from the opening deposits accounts balance of Kshs. 25,863,211 as at 1st July, 2022 and Kshs. 19,181,437 being closing balance of Deposit Account as at 30th June, 2023</p>	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
486	<p>Unsupported Basic Wages of Temporary Employees - The statement of receipts and payments and as disclosed under Note 2 to the financial statements reflect compensation of employee amount of Kshs.304,964,323. Included in the amount is Kshs.66,437,551 in respect of basic wages of temporary employees out of which an amount of Kshs.22,366,800 paid to ninety-nine (99) staff employed at ward offices was not supported with the payment details and recommendation of employment by the County Assembly public service Board.</p>	<p>The Integrated Personnel and Payroll Database (IPPD) has been provided for audit review.</p> <p>The County Assembly Service Board conveyed their decision to employ ward employees through the Secretary to the County Assembly Service Board.</p>	Unresolved	2024
487	<p>Unsupported Expenditure on Hospitality Supplies and Services - The statement of receipts and payments and as detailed in Note 3 to the financial Statement reflects use of goods and services of Kshs.285,755,986. Included in the amount is Kshs.19,354,400 in respect to hospitality supplies and services. However,</p>	<p>Activities for payments of Kshs.5,114,600 made outside the county have been specified as per the attached activity schedule.</p>	unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	review of supporting documents including payment vouchers, invoices and list of participants for an expenditure of Kshs.5,114,600 relating to conference facilitation did not disclose the specific activity undertaken by the county.			
488	<p>Unsupported Office and General Supplies and Services - The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services of an amount of Kshs.285,755,986. Included in the amount is Kshs.4,771,718 in respect to office and general supplies and 189 services. However, items purchased including stationery, cleaning materials, toners and cartridges worth Kshs.4,383,458 were not recorded in the stores ledgers and issue notes (S11).</p>	The purchase requisitions, inspection and acceptance reports and Counter receipt vouchers (S13) have been availed for audit review as per the table	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
489	<p>Inaccuracies in Transfers to Other Government Entities - The statements of receipts and payments and as disclosed in Note 4 to the financial statements reflects transfers to other government entities of Kshs.127,000,000 in respect of mortgage scheme fund. Review of the payment details and bank statements revealed that an amount totalling Kshs.74,350,455 was transferred on different dates to County Assembly of Nyamira imprest bank account. However, the transfers were not disclosed in the financial statements and were not supported with bank statements, expenditure budget requisitions, expenditure returns and imprest register.</p>	<p>County Assembly of Nyamira is disclosed as one of the Bank Accounts held by Nyamira County Assembly as imprest account under Note.7 having closing bank balances of Kshs.2,313. Kshs,74,350,455 was utilized to pay for County Assembly expenditures.</p>	Unresolved	2024
490.1	<p>Unsupported Reconciling Items - The statement of assets and liabilities and as disclosed in Note 7 of the financial</p>	<p>The reconciled balance have been used in the financial statements for cash and cash</p>	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	<p>statements reflect Kshs.19,318,802 in respect of cash and cash equivalents. A review of the corresponding bank reconciliation statements as at 30 June, 2023 for the bank revealed that recurrent account receipts in cashbook not in bank of Kshs.28,629,102 was not supported. Further detailed schedule of payments in cashbook not in bank of Kshs.29,057,676 did not include dates of payment. Imprest account receipts in cashbook not in bank of Kshs.5,421,240 was not supported. Further, detailed schedules of payments in cashbook not in bank of Kshs.5,632,962 were not provided for audit review. Salaries account schedules for payment in cashbook not in bank of Kshs.2,118,915 were undated.</p>	<p>equivalent. The supporting detailed schedule for payments including the dates when payment were done had been provided for audit review.</p>		
490.2	Unreconciled Variances - Development Account - As		Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	<p>disclosed in Note 7 to the financial statements, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.19,318,802. Included in the balance is Kshs.3 in respect of the County Assembly Development Account as supported by bank certificate balance. However, review of the development account bank statements revealed a balance of Kshs.43,478,760 as at 30 June, 2023 resulting to unexplained and unreconciled variance of Kshs.43,478,757.</p> <p>190</p> <p>Further, bank reconciliation statement as at 30 June, 2023 reflects balance of Kshs.43,478,757 in respect of receipts in cash book not yet recorded in bank statement</p>			

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Reference No.	Observations	Management comments	Status:	Timeframe:
	that were not supported. Similarly, the bank reconciliation statements reflect payments totalling Kshs.43,478,757 which were made in cashbook but not in the bank whose detailed schedule did not include the date of payments.			
491	Non-Disclosure of Outstanding Imprest - The statement of financial assets and liabilities did not disclose balance in respect of outstanding imprests. However, review of the bank reconciliation statements in respect of recurrent expenditure revealed total payments of Kshs.29,057,676 that were made in cash book but not in the bank included a total of Kshs.21,645,400 being imprest payments not surrendered.	Kshs.21,645,400 were facilitation reimbursements to staff and members of the County Assembly booked in the IFMIS system as at 30 th June, 2023 but the actual payment was done after 30 th June, 2023 when the funds were received. The payments have been accounted for in the financial statements as at 30 th June, 2023.	Unresolved	2024
492	Non-Compliance with Cut-Off Date - The statement of	The fund were requested for during the financial	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	<p>receipts and payments reflects total payments of Kshs.872,412,911. However, included in the amounts is Kshs.75,082,148 comprising recurrent expenditure of Kshs.29,057,676 and development expenditure of Kshs.46,024,472 made after the financial year cut-off date of 30 June, 2023 in breach of Regulation 97(1)(4) of the Public Finance Management Act (County Governments) Regulations, 2015 which prohibits cash transactions after the financial year cut off.</p>	<p>year. However the funds were received after 30th June, 2023 but expenditure related to the year.</p>		
493	<p>Pending Bills - Note 1 of Other Important Disclosures and Annexure 1 to the financial statements reflects pending accounts payable balance of Kshs.41,773,934 which were not settled during the year under review but were carried forward to 2023/2024 financial year. The Management has presented</p>	<p>The invoices and bank statement in regard to the pending bills paid have been provided for audit review.</p>	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	payment vouchers indicating that the pending bills have since been cleared. However, the payments were not supported with invoices and bank statements.			
494	Unresolved Prior Year Matters - As disclosed under the progress on follow up of auditor's recommendation section of the financial statements, are eight (8) prior year issues. However, Management indicated that four (4) were resolved and remaining four (4) not resolved. Management did not provide reports and invitations from the oversight committee's detailing the deliberations and recommendations of the committees. Further, no explanations were provided for the delay in resolving the outstanding issues.	The unresolved prior year matters are yet to be addressed since the last appearance before the Senate (County Public Accounts Committee) CPAC on 5 th June, 2023 was on matters of financial year 2019/2022.	Unresolved	2024
495	Non-Compliance with Law on Ethnic Composition - The County Assembly has a total	The County Assembly is already at the peak of the recommended	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	<p>staff of two hundred and forty-nine (249) employees.</p> <p>However, two hundred and forty-six (246) staff members are from the dominant ethnic group forming 99% of the total staff composition. This was contrary to Section 7(2) of the National Cohesion and integration Act, 2008 which requires that no public establishment shall have more than one third (1/3) of its staff from the same ethnic community.</p>	<p>personnel establishment, this matter may be addressed gradually going into the future with positive discrimination and affirmative action in order to give the other ethnic communities priority in vacancies that will arise from time to time.</p>		
496	<p>Unsupported Recruitment of Staff - As disclosed in Note 2 to the financial statement, the statement of receipts and payments reflects compensation of employee of an amount of Kshs.304,964,323 which includes an amount of Kshs.22,366,800 paid to ninety-nine (99) staff employed at the ward offices recruited during the year. However, supporting documents including the advertisements, appointment of</p>	<p>The County Assembly service board conveyed their decision through the secretary of the board via appointment letters to the recruited ward employees.</p>	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	recruitment panels, shortlisted candidates and interview performance report and recommendation of the County Assembly public service Board was not provided for audit review. This contravenes Section 12(7)(b) of the County Government Act, 2012 which provides that the County Assembly Service Board is responsible for constituting offices in the County Assembly services, and appointing and supervising office holders.			
497	Delay in Completion of Construction works of Nyamira County Assembly Offices Block - The County Assembly entered into a contract for construction works of Nyamira County Assembly Offices block at a contract sum of Kshs.367,000,000 with completion date of 30 June, 2021 which was extended twice to 13 June, 2021 and later to 20 December, 2023 by the contract implementation team. Audit	The Contractor is on site and has since committed to complete the project to enable the County Assembly benefit from the intended purpose of the County Assembly office block.	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	<p>verification on 23 November, 2023 revealed that the works were incomplete and the contractor was on site. Management indicated that amount spent as at 30 June, 2023 was Kshs.152,816,506 or 42% of works certified. However, supporting documents including interim payment certificate and Project Implementation Committee reports on reasons for delay in the project completion dates and subsequent extensions on project timelines were not provided for audit review.</p>			
498	<p>Stalled Works on Completion of the Construction of Bomwagamo Ward Office - The County Assembly entered into a contract for the proposed construction of a ward office at Bomwagamo at a contract price of Kshs.6,666,305. The contract period was 548 days commencing on 18 May, 2021 with completion date of 5 November, 2022. However,</p>	<p>The County Assembly retendered the remaining construction works and work is expected to be completed within the financial year 2024/2025.</p>	Unresolved	2024

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Reference No.	Observations	Management comments	Status:	Timeframe:
	<p>review of the supporting documents including the correspondences revealed that the Director of Supply Chain Management recommended to the Accounting Officer vide a memo dated 20 April, 2023, for the termination of the contract due to breach of contract after 67% completion and payment of Kshs.4,499,305 for the works. Audit verification of the project in November, 2023, revealed that the Accounting Officer had not responded to the memo, the project was incomplete and the contractor was not on site</p>			



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Ag. Clerk of the County Assembly

Dated 26th September, 2024

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16. 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. Jetta Builders Limited	23 rd August, 2023	Construction of office block	367,000,000	39,855,551	63,231,445	(57,855,551)	45,231,445
2. Worldmax Holdings (K)		Construction of residence	34,377,805	-	26,615,748	(24,158,208)	2,457,540
Sub-Total			401,377,805	39,855,551	89,847,193	(82,013,759)	47,688,985
Supply of Goods							
3. Anya General Ltd	14 th May, 2024	Supply & Installation of Solar	798,080	-	798,080	-	798,080
4. Amonyaba Co. Ltd	7 th May, 2024	Supply & Installation of Solar	798,080	-	798,080	-	798,080
5. Scale Ventures	24 th May, 2024	Supply & Installation of Solar	795,760	-	795,760	-	795,760
6. Felisit Engineering Ltd	24 th May, 2024	Supply & Installation of Solar	1,596,160	-	1,596,160	-	1,596,160
7. Widens Engineering Ltd	18 th Jan, 2024	Supply & Installation of Solar	775,736	-	775,736	-	775,736
8. Japaretho Limited	18 th Jan, 2024	Supply & Installation of Solar	800,000	-	800,000	-	800,000
9. Mackly Investment Ltd	18 th Jan, 2024	Supply of furniture	1,415,000	-	1,415,000	-	1,415,000
10. Wework Co. Ltd	18 th Jan, 2024	Supply of furniture	1,431,600	-	1,431,600	-	1,431,600
11. Aphek Supplies Tech	25 th Nov, 2023	Supply of furniture	1,498,800	-	1,498,800	-	1,498,800

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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
12. Mogecon Ltd	18 th Jan, 2024	Supply of furniture	1,499,400	-	1,499,400	-	1,499,400
13. Bokondo Investment	23 rd Nov, 2023	Supply of furniture	1,495,000	-	1,495,000	-	1,495,000
14. Mosner Enterprises	25 th Nov, 2023	Supply of furniture	1,470,000	-	1,470,000	-	1,470,000
15. Cathemax Investment	18 th Mar, 2024	Supply of furniture	1,498,560	-	1,498,560	-	1,498,560
16. Jakawi Supplies Limited	7 th May, 2024	Supply of furniture	1,489,500	-	1,489,500	-	1,489,500
17. Winmu Agency	18 th Jan, 2024	Supply of furniture	1,499,000	-	1,499,000	-	1,499,000
Sub-Total			18,860,676	-	18,860,676	-	18,860,676
Supply of Services							
18. Asumbi Garden Resort	18 th March, 2024	Conference Services	288,000	-	288,000	-	288,000
19. Asumbi Garden Resort	6 th Feb, 2024	Conference Services	225,000	-	225,000	-	225,000
20. Asumbi Garden Resort	20 th March, 2024	Conference Services	42,000	-	42,000	-	42,000
21. Standard Group	18 th March, 2024	Advertisement	88,160	-	88,160	-	88,160
22. Standard Group	20 th March, 2024	Advertisement	88,160	-	88,160	-	88,160
23. Mose & Mose Advocates		Legal fees			284,116	-	284,116
Sub-Total					1,015,436	-	1,015,436
Grand Total					67,565,097		67,565,097

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Annex 2 – Analysis of Pending Staff Payables

Name of Institution	Date/Month	Original Amounts	Amount Paid To-Date	Outstanding Balance 30th June, 2024	Outstanding Balance 30th June, 2023	Comments
		a	b	c=a-b		
1. Cooperative Bank of Kenya	June, 2024	8,291,113	-	8,291,113	-	Salary for June, 2024
2. Cooperative Bank of Kenya	June, 2024	11,822,958	-	11,822,958	-	PAYE May & June, 2024
3. Cooperative Bank of Kenya	June, 2024	740,226	-	740,226	-	May & June 2024 Coop Loans
4. Mortgage & Car Loan	May/June, 2024	12,453,275	-	12,453,275	-	Deduction for May & June
5. Lapfund	May/June, 2024	4,845,891	-	4,845,891	-	May/June, 2024 contributions
6. Laptrust	May/June, 2024	2,709,105	-	2,709,105	-	Pension contributions
7. NSSF	May & June	773,280	-	773,280	-	May & June 2024 contributions
8. NHIF	June 2024	301,000	-	301,000	-	June, 2024 deductions
9. HELB	June 2024	103,939	-	103,939	-	May & June deductions
10. Kenindia	June, 2024	93,106	-	93,106	-	Insurance premiums
11. Madison	June, 2024	24,000	-	24,000	-	Insurance premiums
12. ICEA	June, 2024	4,000	-	4,000	-	Insurance premiums
13. British American	June, 2024	97,218	-	97,218	-	Insurance premiums
14. Select Management	June, 2024	3,226	-	3,226	-	Loan repayment
15. County Assembly Welfare	June, 2024	114,000	-	114,000	-	Welfare contributions

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Name of Institution	Date/Month	Original Amounts	Amount Paid To-Date	Outstanding Balance 30th June, 2024	Outstanding Balance 30th June, 2023	Comments
16. NITA	June, 2024	24,300	-	24,300	-	Training levy
17. KRA	June, 2024	1,635,802	-	1,635,802	-	Housing levy
18. County Assembly Sacco	June, 2024	450,453	-	450,453	-	Sacco contributions
19. Gusii Mwalimu	June, 2024	1,004,250	-	1,004,250	-	Contributions
20. APSTAR DT Sacco Ltd	June, 2024	200	-	200	-	Contributions
21. Amani National Congress	June, 2024	14,000	-	14,000	-	Deductions
22. United Democratic Alliance	June, 2024	20,000	-	20,000	-	Deductions
21. Premier Kenya	June, 2024	194,023	-	194,023	-	Loan deductions
22. Jafari Credit Limited	June, 2024	48,507	-	48,507	-	Loan deductions
23. Mwananchi Credit Ltd	June, 2024	35,835	-	35,835	-	Loan deductions
24. Africa Capital Ltd	June, 2024	14,024	-	14,024	-	Loan deductions
Total		52,621,498	-	52,621,498	-	

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Annex 3 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f 1st July, 2023 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f 30th June, 2024 (Kshs)
Buildings and structures	452,350,882	82,013,759	-	-	534,364,641
Transport equipment	9,541,350	-	-	-	9,541,350
Office equipment, furniture and fittings	52,490,123	22,769,718	-	-	75,259,841
ICT equipment	21,992,223	-	-	-	21,992,223
Machinery and equipment	227,575	-	-	-	227,575
Infrastructure assets	1,224,201	-	-	-	1,224,201
Total	537,826,354	104,783,477	-	-	642,609,831



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Annex 4 – Reconciliation of Transfers from CRF as at 30th June, 2024 as agreed by County Treasury and County Assembly


No.	Date Received	CBK Transaction Reference No.	Details	Amounts (KShs)
1.	17 th August, 2023	FT232297ZP1T	COB/NYA/001/73(1) DD 16082023	34,115,193
2.	28 th August, 2023	FT23240C257Q	COB/NYA/001/73(2) DD 25082023	22,171,000
3.	30 th August, 2023	FT232425B07H	COB/NYA/001/73(6) DD 28082023	41,773,934
4.	11 th September, 2023	FT23254R8B9P	COB/NYA/001/74(4) DD 11092023	22,310,500
5.	11 th September, 2023	FT232547VFQN	COB/NYA/001/74(3) DD 11092023	32,080,246
6.	22 nd September, 2023	FT232655V10B	COB/NYA/001/74(6) DD 21092023	13,272,000
7.	5 th October, 2023	FT23278QJ9K7	COB/NYA/001/74(11) DD 27092023	4,424,000
8.	6 th October, 2023	FT23279P13GB	COB/NYA/001/75(2) DD 05102023	21,840,900
9.	6 th October, 2023	FT23279ZGZP9	COB/NYA/001/75(1) DD 05102023	32,604,956
10.	19 th October, 2023	FT23292BLTB2	COB/NYA/001/74(12) DD 28092023	17,696,000
11.	19 th October, 2023	FT23292QTDZ7	COB/NYA/001/75(5) DD 17102023	32,897,971
12.	30 th October, 2023	FT23303L90HX	COB/NYA/001/76(1) DD 27102023	24,332,000
13.	24 th November, 2023	FT233283C84P	COB/NYA/001/76(8) DD 23112023	23,102,245
14.	24 th November, 2023	FT23328LHP51	COB/NYA/001/76(7) DD 23112023	31,376,379
15.	4 th January, 2024	FT24004JV30M	COB/NYA/001/77(5) DD 03012024	4,484,850
16.	4 th January, 2024	FT24004L2NZC	COB/NYA/001/77(4) DD 03012024	23,102,100
17.	4 th January, 2024	FT24004YK354	COB/NYA/001/77(3) DD 03012024	31,870,760
18.	17 th January, 2024	FT24017KVF76	COB/NYA/001/78(2) DD 12012024	6,636,000
19.	17 th January, 2024	FT24017K2L8C	COB/NYA/001/78(1) DD 12012024	14,158,208
20.	8 th February, 2024	FT2403954Q1L	COB/NYA/001/78(5) DD 06022024	31,435,760
21.	19 th February, 2024	FT24050FKJDB	COB/NYA/001/78(6) DD 14022024	7,644,000
22.	19 th February, 2024	FT24050NKSFM	COB/NYA/001/78(7) DD 14022024	15,458,100
23.	5 th March, 2024	FT24065Z7XL3	COB/NYA/001/79(5) DD 04032024	10,507,739
24.	5 th March, 2024	FT240650HCWM	COB/NYA/001/79(4) DD 04032024	35,906,000
25.	12 th March, 2024	FT24072C5DFD	COB/NYA/001/79(6) DD 05032024	8,560,000
26.	27 th March, 2024	FT24087LH9Q1	COB/NYA/001/80(5) DD 26032024	1,496,000
27.	27 th March, 2024	FT24087Z3828	COB/NYA/001/80(4) DD 26032024	3,199,976
28.	27 th March, 2024	FT240875WPXV	COB/NYA/001/80(6) DD 26032024	798,080
29.	18 th April, 2024	FT24109L348T	COB/NYA/001/81(6) DD 12042024	10,000,000
30.	19 th April, 2024	FT24110J1STB	COB/NYA/001/82(1) DD 18042024	31,384,037
31.	24 th April, 2024	FT24115XYG4M	COB/NYA/001/82(2) DD 18042024	23,615,963


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No.	Date Received	CBK Transaction Reference No.	Details	Amounts (KShs)
32.	26 th April, 2024	FT241174JWJ2	COB/NYA/001/82(5) DD 24042024	4,424,000
33.	15 th May, 2024	FT24136MTH5Y	COB/ISL/001/83 (2) DD 13052024	4,424,000
34.	17 th May, 2024	FT24138Q3T0X	COB/NYA/001/83(1) DD 13052024	7,397,500
35.	27 th May, 2024	FT24148KK2XW	COB/NYA/001/83(8) DD 24052024	1,599,988
36.	27 th May, 2024	FT240875WPXV	COB/NYA/001/83(7) DD 24052024	8,000,000
37.	28 th May, 2024	FT24149LJJFS	COB/NYA/001/83(11) DD 27052024	22,742,450
38.	28 th May, 2024	FT24149DLCHD	COB/NYA/001/83(10) DD 27052024	32,490,780
39.	10 th June, 2024	FT24162X1FKT	COB/NYA/001/84(1) DD 03062024	3,500,000
40.	25 th June, 2024	FT241778FXSN	COB/NYA/001/84(8) DD 24062024	23,540,000
41.	25 th June, 2024	FT24177LG82G	COB/NYA/001/84(6) DD 24062024	32,448,000
42.	25 th June, 2024	FT241778FXSN	COB/NYA/001/84(8) DD 24062024	2,212,000
43.	25 th June, 2024	FT24177S72ZN	COB/NYA/001/84(5) DD 24062024	10,000,000
Total Exchequer Receipts at 30th June, 2024				767,033,615

EXCHEQUER RECEIPTS AFTER 30TH JUNE, 2024

No.	Date Received	CBK Transaction Reference No.	Details	Amounts (KShs)
1.	1 st July, 2024	FT24183KHFGQ	COB/NYA/001/86(4) DD 28062024	25,289,062
2.	1 st July, 2024	FT2418372G6Q	COB/NYA/001/86(3) DD 28062024	29,461,951
3.	2 nd July, 2024	FT24184P76CS	COB/NYA/001/86(6) DD 28062024	2,457,540
4.	2 nd July, 2024	FT24184YSSTW	COB/NYA/001/86(5) DD 28062024	14,616,000
Total Exchequer Receipts after 30th June, 2024				71,824,553

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CPA. Leonard Nyamasege
Director Finance – Nyamira County Assembly

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CPA. Jemimah Abuga
Head of Treasury – Nyamira County