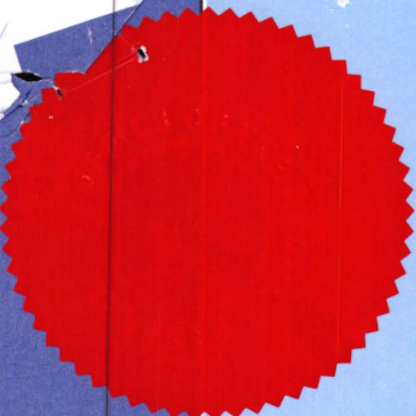


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REPORT

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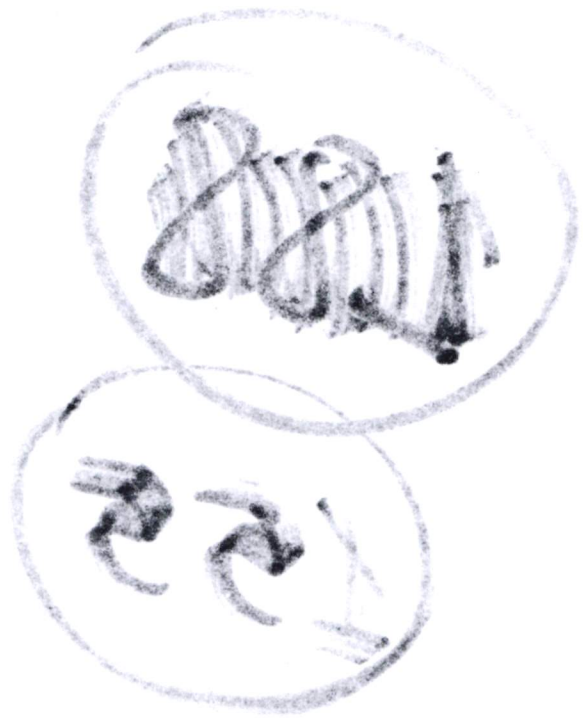
THE AUDITOR-GENERAL

ON

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COMMITTEE	
CLERK AT THE TABLE	C. CHEROP

COUNTY EXECUTIVE OF NYAMIRA

FOR THE YEAR ENDED
30 JUNE, 2025





COUNTY GOVERNMENT OF NYAMIRA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting
Method Under International Public Sector Accounting Standards (IPSAS)

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

B. Definition of Key Terms

Example

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

(This list is an indication of acronyms, abbreviations, and key terms; the County entity should include all from the annual report and financial statements prepared)

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30, 2025.

2. Key Entity Information and Management

Nyamira County Executive

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	The overall mandate of the Department is “to facilitate the management of resources, coordinate the County development planning, policy formulation and implementation for economic development.
2.	Agriculture and Livestock and Fisheries	The Mandate of the department is to create an enabling environment for sustainable development and management of crops, livestock and fisheries resources to ensure the county’s food and nutrition security.
3.	Transport , Infrastructure and Public Works	The mandate of the Department of Transportation and Works includes responsibly for the administration, supervision, control, regulation, management and direction of all matters relating transportation and public works.
4.	Health Services	The health sector is mandated to provide quality health services to the people of Nyamira in accordance with the constitution and other statutory and policy requirement.
5.	Trade, Tourism, Industrialization and Cooperative Development	Economic empowerment through creation of conducive business environment, mobilization of Savings and investments
6.	Public Service Management	The general departmental mandate of Public Service Management is to oversee the overall coordination, governance systems and general administration of county government entities for the purpose of enhancing effective and efficient service delivery.
7.	Lands, Housing and Physical Planning	The core mandate of the department is to enforce the legislations, policies and principles of various directorates.
8.	Education and Vocational Training	<ul style="list-style-type: none"> ▪ Administration and management of education programmes at ECDE and Youth Polytechnics, Home Craft Centres and Child care facilities ▪ Quality assurance, supervision and maintenance of Standards in ECDE Centres, Youth Polytechnics

County Government of Nyamira
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No.	Department	Major Responsibility
		and Home Craft Centres and Child Care Institutions <ul style="list-style-type: none"> ▪ Teacher Management, development and utilization, ▪ Mobilization of curriculum support materials, ▪ Auditing of institutional accounts, ▪ Provision of bursaries and grants to institutions, ▪ Mobilization of resources for infrastructure development, ▪ Providing policy guidelines and advisory services.
9.	Gender, Sports ,Culture and Social Services	The Department of Gender, Youth, Sports, Culture & Social Services has been mandated to develop and empower the youth, promote sports, culture and also improve the provision of social services whereas ensuring gender is mainstreamed in all its programmes.
10	Environment , Natural Resources, Energy, Mining and Climate Change	<ul style="list-style-type: none"> • Provision of policy guidelines, financial resources, and sector services (Environmental management, forestry, health, sensitization and awareness creation, social services – Community Forest Associations (CFA), Water Resource Users Associations (WRUA), Energy, Mining among others); • Technical support and facilitation e.g. tree nursery establishment and support, adoption of appropriate technologies; • Project planning and implementation e.g. Bamboo project and Carbon Credit Schemes; • Partnership and investment e.g. African Development Bank (ADB) water supply system augmentation in Keroka Town, Kenya Forest Research Institute (KEFRI) advisory role on bamboo and tree nursery establishment and management; Solar power generation at Sironga • Environmental conservation e.g. tree planting, landscape stratification and zoning • Development and promotion of new technologies and research in liaison with research institutions e.g. Kenya Agricultural Research Institute (KARI), Kisii University, KEFRI NGOs; KPLC, Kengen • Advocacy and capacity building on the functions of the sector e.g. tree planting, choice of tree species to plant on water sources, alternative energy sources, waste management; brick making • Monitoring of the ongoing projects e.g. tree nursery establishment, replacement of eucalyptus species from water sources with suitable indigenous species and bamboo; • Implementation of rural electrification and promotion of

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30, 2025.

No.	Department	Major Responsibility
		alternative energy sources.
11	County public service board	<ul style="list-style-type: none"> ➤ Establish and abolish offices in the county the county public service board. ➤ Appoint persons to hold or act in offices of county public service including in the boards of cities and urban areas within the county and to confirm appointments. ➤ Exercise disciplinary control over, and remove, persons holding or acting in those offices. ➤ Prepare regular reports for submission to the county assembly on the execution of the functions of the board. ➤ Promote in the county public service the values and principles referred to article 10 and 232. ➤ Evaluate and report to the county assembly on the extent to which the values and principles referred to in article 10 and 32 are complied with in the county public service. ➤ Facilitate the development of coherent, integrated human resources planning and budgeting for personnel emoluments in the counties. ➤ Advise the county government on human resources management and development. ➤ Advise county government on implementation and monitoring of the national performance management system in counties. ➤ Make recommendations to the secretary to the salaries and remuneration commission on behalf of the county government, on the remuneration, pensions and gratuities for the county public service employees.

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30, 2025.

No.	Department	Major Responsibility
12	Office of the governor	<ul style="list-style-type: none"> ❖ To provide overall leadership and direction to the county Government as whole ❖ Ensuring policy implementation ❖ Provide cross-cutting services inclusive of Legal, Economic and political advisor

b) Key Management team

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

1.	H.E Amos Nyaribo	Governor	29 th December, 2020 to 30 th June, 2025
2.	H.E. Dr. James Ondicho Gesami	Deputy Governor	17 th August, 2021 to 30 th June, 2025
3.	Dr. Grace Bosibori Nyamongo	CECM, Roads Transport and Public Works	26 th March, 2021 to 30 th June, 2025
4.	Mr. Donald Mogoi	CECM, Health Services	1 st May, 2024 to 30 th June, 2025
5.	Mr. Barnard Maina	CECM, Trade, Tourism, Industrialization and Cooperative Development	26 th October, 2022 to 30 th June, 2025
6.	Mr. Kennedy Ongwenyi	CECM, Public Service Management	26 th October, 2022 to 30 th June, 2025
7.	Mr. Jones Moko omwenga	CECM, Finance, ICT , Economic Planning and Resource Mobilization	26 th March, 2021 30 th June, 2025
8.	Mr. Stephen Oboso	CECM, Lands, Housing and Physical Planning	26 th October, 2022 to 3 th June, 2025
9.	Mrs. Peris Mongare	CECM, Agriculture, Livestock and Fisheries	26 th October, 2022 to 30 th June, 2025
10.	CPA Emilly Moraa Ongaga	CECM, Education and Vocational Training.	26 th October, 2022 to 30 th June, 2025
11.	Mrs. Alice Manoti	CECM, Gender, Culture Sports and Social services	26 th October, 2022 to 30 th June, 2025
12.	Mr. John Matiangi	CECM, Environment, Water Energy, Mining Natural Resources and climate change	26 th October, 2022 to 30 th June, 2025
13.	Hon. Erastus Menge Orina	County Attorney	2020 to 30 th June, 2025

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30, 2025.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

1.	CECM Finance and Economic Planning	Mr. Jones Moko Omwenga
2.	Accounting Officer - Finance and Accounting Services	Dr. Asenath K. Maobe
3	Accounting Officer - ICT, Economic Planning and Resource Mobilization	Hon Richard Onyinkwa
3.	Accounting Officer- Public Service Management	Mrs. Rael Momanyi
4.	Accounting Officer- Primary Health Care	Mr. Andrew Ongere Nyakundi
5.	Accounting Officer- Medical Services	Mr. Andrew Ongere Nyakundi
6.	Accounting Officer- Trade, Tourism, Industrialization and Cooperative Development	Mr. Wilson Moenga
7.	Accounting Officer- Lands, Housing and Physical Planning	Mr. Josphat Gori
8.	Accounting Officer - Agriculture and Crop Production	Mr. Lucas Odida
9.	Accounting Officer - Livestock and Fisheries	Mr. Joshua Marwanga Ombogo
10.	Accounting Officer- Education and Vocational Training	Mrs. Zipporah Kemunto Orina
11.	Accounting Officer- Youth, Gender, Sports, Culture and Social Services	Mrs Mercy Motanya
12.	Accounting Officer- Environment, Water Energy, Mining Natural Resources and climate change	Mr. Mwencha Nyasimi
13.	Accounting Officer- County Executive Office	Mr Samuel Ongaro
14.	Accounting Officer- County Public Service Board	Mr. Donald Okoyo
15.	Accounting Officer- Nyamira Municipality	Mr. Earnest Mokuia
16.	Accounting Officer- Roads, Transport and Public works	Eng. Josphat Oruru Matini
17.	Accounting Officer- Water, Sanitation and Irrigation	Mr. Dennis Ondigo Onduko
18.	Head of Accounting Services- Executive	CPA Jemimah B. Abuga
19.	Head of Supply Chain Management- Executive	Mrs. Peres Nyakerario Mose
20.	Director Internal auditor –Executive	CPA Ann Nyanchama Ongera
21.	Head of Internal Audit – County Assembly	Mrs. Joyce Onyiego
22.	Head of Supply Chain Management – County Assembly	Mr. Alloice Kingara
23.	Director Finance & Accounts – County Assembly	CPA Leonard Kevin Nyamasege

d) Fiduciary Oversight Arrangements

The oversight mandate of the County Government is bestowed on the County Assembly of Nyamira which is headed by the Speaker Hon. Thaddeus Nyabaro. The Accounting Officer for the County Assembly is the Clerk. The current office holder is Mr Duke Onyari.

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

i) Finance and Economic Planning.

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

SN	Name	Designation
1	Hon. Matunda Evans Juma	Chairman
2	Hon. Keganda Charles Nyarang'o	Vice Chairman
3	Hon. Omwoyo Michelle Kemuma	Member
4	Hon. Matwere Julius Kimwomi	Member
5	Hon. Ogeto Samwel G.	Member
6	Hon. Atunga Josephine	Member
7	Hon. Marwa Martha Kerubo	Member
8	Hon. Minda Reuben Riech	Member
9	. Hon. Abere Elijah Sagwe	Member

ii) County Public Investment and Accounts Committee.

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

SN	Name	Designation
1	Hon. Kennedy Nyameino	Chairman
2	Hon. Nyamanga Doris Magoma	Vice Chairman
3	Hon. Nyarang'o Charles Keganda	Member
4	Hon. Nyachaki James Mating'a	Member

iii) County Budget and Appropriations Committee.

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

County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30, 2025.

SN	Name	Designation
1	Hon. Duke Masira Oyagi	Chairperson
2	Hon. Abuga George Morara	Vice Chairperson
3	Hon. Mabera Alfayo Ngeresa	Member
4	Hon. Obwaya Henry Onsinyo	Member
5	Hon. Nyangana Julius Obonyo	Member
6	Hon. Juma Evans Matunda	Member
7	Hon. Ogeto Samuel G.	Member
8	Hon. Nyanduko Abigael Matini	Member
9	Hon. Omwoyo Michelle Kemuma	Member
10	Hon. Atunga Josephine	Member

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank
Nyamira branch
Po Box 403-40500
Nyamira, Kenya
3. Co-operative bank of Kenya
P.O. 48231- 0100
Nairobi, Kenya

4. Equity bank of Kenya
Nyamira Branch
P.O. 650- 40500
Nairobi, Kenya.

h) Independent Auditor

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

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney Legal Advisor.

Hon. Erastus Menge Orina
County Attorney,
P.O. Box 434-40500,
Nyamira, Kenya.

**County Government of Nyamira
County Executive - Nyamira
Annual Report and Financial Statements for the year ended June 30, 2025.**

3. Governance Statement

County Executive

Nyamira County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

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

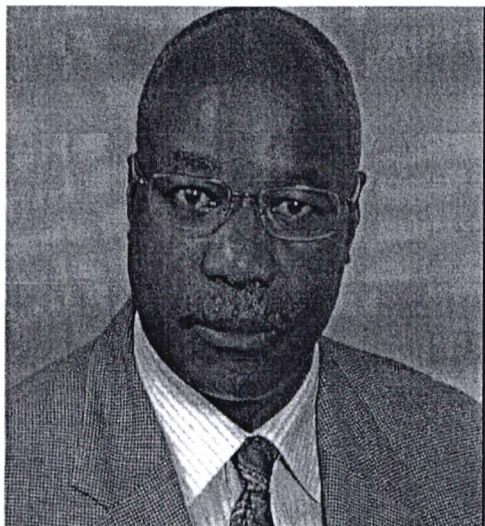


**H.E HON. AMOS KIMWOMI NYARIBO
NYAMIRA GOVERNOR**

H.E. Amos Kimwomi Nyaribo is the current Governor for the County Government of Nyamira. He's renown for his commitment to economic development and community empowerment.

He holds a Bachelor of Commerce degree (B. Com) from Jabalpur University (1983) and a Masters in Finance from Poona University (1985), equipping him with a solid foundation in financial management and strategic planning. Prior to his election as governor he gained valuable experience working as a Deputy Governor, a Manager at Industrial and Commercial Development Corporation (ICDC) and FarmChem Ltd respectively.

Under his leadership, the County Government of Nyamira aims to leverage on its resources for sustainable growth and improving the livelihood of its residents.



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

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

H.E Dr James Ondicho Gesami, a medical doctor by profession, long term administrator and former MP West Mugirango (2007-2017) he is the second Deputy Governor of Nyamira County. Before joining politics, H.E Dr. Gesami had worked for 37 years in the Government of Kenya in different capacities, including senior positions up to the portfolio of Assistant Minister in the Ministry of Public Health and Sanitation and various senior positions in the health sector. He hails from Bogichora ward, Nyamira county.



**MRS. ALICE MANOTI
 CECM FOR GENDER, SPORTS, CULTURE &
 SOCIAL SERVICES**

Academic qualifications

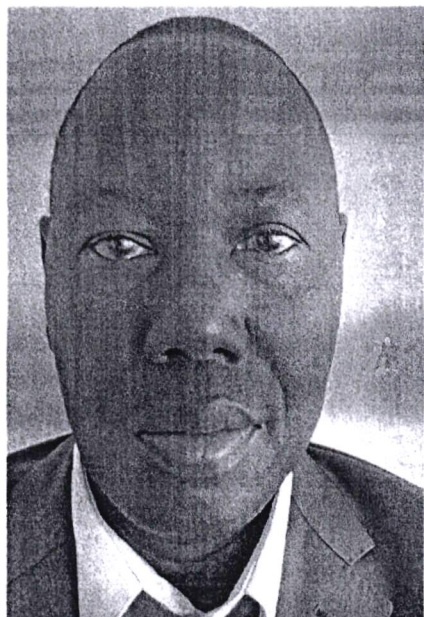
She is a graduate on Animal sciences from Egerton University.

Professional Experience

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

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

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



MR. STEVEN KENNEDY OBOSO
CECM FOR LANDS, HOUSING, PHYSICAL
PLANNING AND URBAN DEVELOPMENT

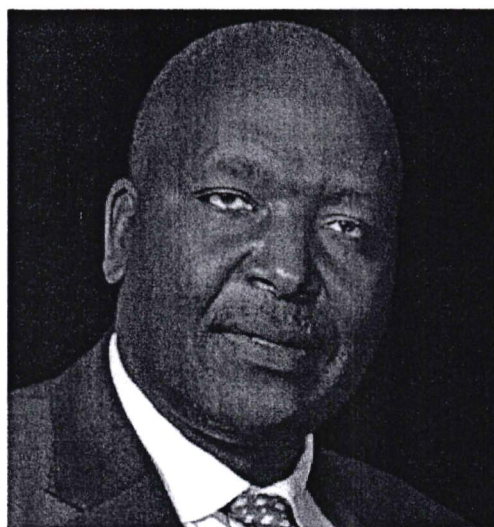
Academic Qualifications

Mr. Oboso completed his Bachelors in Law (LLB) from the University of Nairobi in 1989 and proceeded to the Kenya school of Law the following year for his Diploma.

Professional Experience

He started practicing law in the year 1991 and has a long standing career as an Advocate of the High Court of Kenya. He worked in the Nyamira County Public Service Board as a member between 2013-2017.

He hails from Bosamaro ward, Nyamira county.



MR. JOHN OMAMBIA MATIANG'I
CECM, DEPARTMENT OF ENVIRONMENT,
WATER, MINING AND NATURAL
RESOURCE

Academic qualifications

He holds a Master of Education degree (MED) in Education Administration from the Eastern University of Baraton (July 2013) and a Bachelor of Education- Arts degree from the University of Nairobi (October 2008). He is currently pursuing Doctorate of Philosophy (Ph.D.) in Education Administration from the University of Nairobi.

Professional Experience

He has cumulatively 31 years of successful, career progression and experience in public service. He has risen through the ranks to his most recent position of Deputy Director of Education in the Directorate of Project Coordination and Delivery in the Ministry of Education.

He hails from Esise ward, Nyamira county.



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

Academic Qualifications

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

Professional Experience

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

He hails from Magwagwa ward, Nyamira county.



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

Academic Qualifications


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

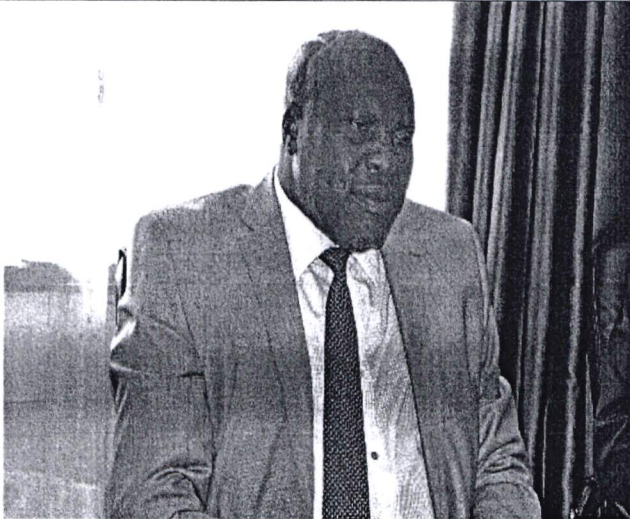
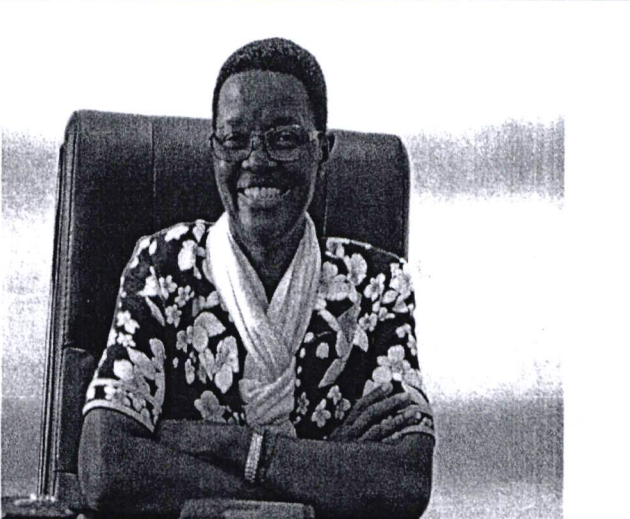
Professional Qualifications

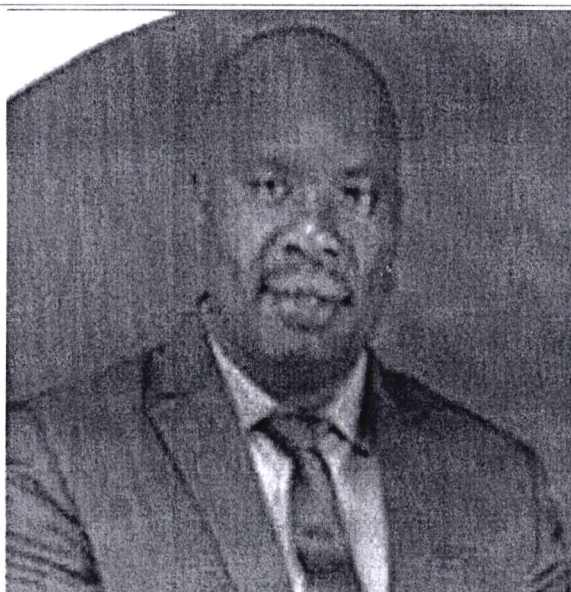
She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Certified Public Secretaries of Kenya (ICSK), Association of Women Accountants of Kenya (AWAK) and Certified Human Resource Professionals.

Professional Experience

Prior to her appointment, she served as CECM – Finance ICT and Economic planning in Nyamira county in the year 2021 to 2023 and as the Director Corporate

	<p>Services in the National Commission for Science, Technology and Innovation. She also has a wealth of experience from various institutions spanning twenty five years. She also worked with various Donors, including IDRC, CTBTO, The British Council, European Commission, UNESCO, UNFPA UN Women and The Finnish Embassy.</p> <p>She hails from Nyansiongo ward, Nyamira county.</p>
 <p>MR. JONES MOKO OMWENGA EXECUTIVE COMMITTEE MEMBER: FOR FINANCE, ICT AND ECONOMIC PLANNING</p>	<p><i>Academic Qualifications</i></p> <p>He has a Master of Business Administration (Finance) from Jomo Kenyatta University of Agriculture & Technology and a Bachelor of Education degree from Kenyatta University.</p> <p><i>Professional Experience</i></p> <p>Prior to his appointment he has served as the County Executive Committee member for Education & Vocational Training, Trade, Tourism, Industrialization & Cooperatives and Finance & Economic Planning departments respectively in the County Government of Nyamira and Banking sector</p> <p>He hails from Itibo ward, Nyamira county.</p>

 <p>MR. KENNEDY ANGWENYI COUNTY CECM FOR THE DEPARTMENT OF PUBLIC SERVICE MANAGEMENT</p>	<p><i>Academic Qualifications</i></p> <p>He holds a bachelor of Education in history and religious studies from Kenyatta University.</p> <p><i>Professional Experience</i></p> <p>He has an outstanding career in civil servant with twenty eight (28) years of experience serving as an administrator and as well as a tutor.</p> <p>He hails from Rigoma ward, Nyamira county.</p>
 <p>DR. GRACE BOSIBORI NYAMONGO COUNTY EXECUTIVE COMMITTEE MEMBER: TRANSPORT, ROADS, PUBLIC WORKS & DISASTER MANAGEMENT</p>	<p><i>Academic Qualifications</i></p> <p>Dr. Grace Bosibori Nyamongo holds a PhD in Women Studies from York university, Toronto Canada, Post Graduate Diploma in Gender & Development Studies from University of Nairobi, Post Graduate Diploma in public Relations and Post Graduate Diploma in curriculum development both from Kenyatta University, holds a Master of Arts in Religious Studies from Nairobi University and Bachelor of Arts in Education from Kenyatta University.</p> <p><i>Professional Experience</i></p> <p>Prior to her appointment CECM Dr. Nyamongo worked at the university of Nairobi as a Research Associate/Lecturer and at the Center for African Women Studies. Her work experience spans to a total of thirty two years.</p> <p>She hails from Kiabonyoru ward, Nyamira county.</p>



DR. DONALD MOGOI
COUNTY CECM FOR THE DEPARTMENT
OF HEALTH SERVICES

Academic Qualifications

Holds a Master of Science in Epidemiology, A postgraduate Diploma in Project Management and A Bachelors in Medicine and Surgery.

Professional experience

He has 19 years' experience in the Public Health sector, rising from a Medical Officer, A County Director Health and Chief Officer Health Services.



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

Academic Qualifications

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

Professional experience

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

Dr Magara also served as a District Medical Officer of Health in various parts of the country including Nyamira South and Nyamira North before taking up responsibility of County Director of Health in Nyamira and later served as County Chief Officer for Health Services in Nyamira.

He is a fellow of the Academy of Dentistry International (FADI).

He hails from Homabay County.

4. Foreword by CECM Finance and Economic Planning

It is my pleasure to present the annual report on the Financial statements of the County Government of Nyamira Executive for the year ended 30th June 2025.

During the year under review, the County Government of Nyamira recorded a deficit of 154,713,825 being a net of total expenditure of Ksh 5,802,880,578 against total revenue of Ksh 5,648,166,753.

The County – Executive was able to realize Ksh. 5,648,166,753 in actual revenue against a projection of Kshs. 8,102,897,542.

Payments

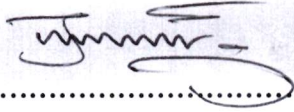
The County - Executive incurred a total expenditure of Kshs 6,099,721,164. During the year under review, the County government of Nyamira - Executive continued to undertake development projects at a slow base due to the late disbursement of funds from National Government. The financial problems experienced were as a result of depressed economy nationally being caused by the Cost of living.

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

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

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

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.....
Mr Jones Moko Omwenga
CECM Finance and Economic Planning
County Government of Nyamira

5. Statement of Performance against Predetermined Objectives

Introduction

Strategic development objectives for Nyamira County CIDP 2023-2027

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

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

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

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

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18. Entrenchment of good governance and best business management practices in cooperative societies and SMEs.
19. Create and ensure a level playing field that facilitates fair competition in trade
20. Ensure use legal weighing and measuring equipment's
21. To attract local and foreign industrial investment
22. Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.
23. Ensure timely maintenance of vehicles and machinery to minimize down town
24. Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts
25. Enhance public works by improving infrastructure and efficiently allocating resources to meet community needs.
26. To enhance efficiency and effectiveness in service delivery
27. To Ensure timely delivery of core managerial and leadership competencies
28. To provided efficient services
29. To establish a well-structured coordination, management and administration framework for public participation
30. To Reduce Incidence of Preventable Diseases And Mortality In The County
31. To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services
32. To establish and designate landfills, dumpsites and disposal sites
33. To improve infrastructure and mitigate disasters.
34. To Organize, Monitor and Support All Supply Chain Activities to Guarantee Access to Safe and Efficacious Health Products And technologies
35. To provide a spatial framework for infrastructure and socioeconomic development of the county
36. To enhance housing development and infrastructure through integrated management
37. To increase safety in alcohol consumption.
38. To Promote and develop a reading culture
39. Appreciation and promotion of cultural expression and heritage

40. To promote Social inclusion and equity in society
41. To Provide adequate and standard sports facilities
42. To promote and develop sports talent.
43. To Enhance access to quality Early Childhood Development and Education services
44. To impart competency-based training to trainees

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

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

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S/No	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To strengthen policy formulation, economic planning, resource allocation, specialized community funding, and awareness	M&E Policy Developed	50% done	To be completed in the current financial year
		Capacity built staff	On-going	Continuous every F/Y year
		M&E system in place	Not yet	Budgetary constraints
		Preparation of the progress reports	Quarterly and annual reports prepared	Target met
		Prepared the County indicator handbook	Not yet prepared	Budgetary constraints
		County statistical abstract prepared	Not yet prepared	Budgetary constraints
		Reviewed CIDP and strategic plans	Not done	Not yet Mid-Term. To be done in the year 2025/2026
		Prepared CIDP 2028-2032 and strategic plans 2018-2032	Not done	Not yet Time
		Operationalized County Information and Documentation Centres	Operationalized	Done
		Preparation of the Budget Policy Documents (ADP, CBROP, CFSP, DMSP, Sector Reports and PBB)	Complied	Done
2	To ensure quality financial resources enhancement, control and advisory	Capacity built staff	On-going	Continuous every year
		Revenue Collection automated	80% done	On-going
		The assets management register has been developed	Developed	Complete
		Records management system developed	Not yet	To be done in 2025/26 FY
		Audit System in place	Not yet	Budgetary constraints
		Audit Reports prepared	Prepared	Continuous
		Risk policy document developed	Not done	To be done

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		Audit trainings conducted	Internal Audit team trained	Partially met
3	To strengthen the Revenue Administration and Management	Revenue Administration Act prepared	Prepared	Done
		RRI Framework	Developed	Done
		County Valuation Roll	40% complete	On-going
		Finance Act	Developed	Continues on an annual basis
		Annual Revenue Report	Done	Continues on an annual basis
		Revenue Service Charter	Not done	To be done
		Business Database	Done	Updated annually
		Revenue system installed and maintained	In-place	Updating and maintenance are continuous

2. DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

S/N	Strategic Objective as per CIDP	Targeted Output	Performance output since the inception of the latest CIDP	Remarks
4	Improve food security and eradicate poverty in the County	Farmers provided subsidized inputs	In Collaboration with the Ministry of Agriculture and the Kenya Cereal Board, more than 100,000 Farmers have been provided with subsidized inputs	Achieved
		Soil sampling and testing kits procured	Five Soil Sampling kits have been procured, purchased and launched, and distributed across the sub counties	Achieved
		Farmers trained on soil fertility improvement technologies	Soil testing and Soil Improvement programmes are ongoing	Achieved
		Farmers to be trained on post-harvest management and pests & and diseases	In collaboration with development partners, farmers have been trained on post-harvest management and pests & diseases	Achieved

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		Farmers to be trained on FLID and water harvesting management	In collaboration with development partners, the Nyabomite Irrigation Scheme has been constructed, and farmers are doing irrigation of their farms	Achieved. In Collaboration with FLOCCA and NAVCDP
5	Improve fisheries productivity, safe products, and marketing	Improved fisheries productivity, safe products, and marketing	Not done	Not done
6	Increase organizational, technical, and enterprise capacity of farmers, groups, and cooperatives to manage livestock enterprises	farmers trained in livestock management	In collaboration with development partners, farmers and groups have been trained on different TIMPs on Livestock and developed demo farms	Achieve
7	Increase livestock productivity, safety, and the high quality of livestock products	More extension farmers recruited	More livestock extension officers recruited	Achieved. In need of more extension staff to be recruited
8	To increase marketing, value addition, and reduce post production losses	support and Federate new FPOS across the county	In collaboration with NARIGP and NAVCDP, the department has been able to support different FPOs by providing them with inclusion grants, EDP Grants, and matching grants, capacity building them, and linking them to off-takers	Done

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

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
9	To increase forest cover	Sensitization on transition implementation plan (tips) at various levels done	6 meetings held	In progress
10	Increased accessibility to clean and safe water for domestic and industrial use from an estimated 35 % to 60 % by year 2027, and to <0.5km	21 water supply schemes constructed	11 water supply schemes constructed	In progress
		Drilled and developed 110 no. Boreholes	20 boreholes drilled and developed	In progress
		Disilted 10 no. Dams	1 dam still under disilting	In progress
		4 no water pans constructed	2 water pans constructed	In progress

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		2 wastewater treatment plants and sewerage systems constructed	0 no. of wastewater treatment plants	To be done
		Formation of 120 WUAs	40 WUAs formed	In progress
		Training of 120 WUAs	20 WUAs trained	In progress
11	Increased area (ha) under irrigation, drainage and water storage	Annual budget prepared.	1 Annual budget prepared	Done
		Procurement work-plan report	2 procurement workplan reports prepared	Done
		No. Of the irrigation schemes implemented	0	Planned for subsequent years
12	Irrigation and drainage development	No. Of micro-irrigation projects rehabilitated (greenhouses 250no.)	0	Planned for subsequent years
		Acres of micro-irrigation area rehabilitated,	0	Planned for subsequent years
		No. Of group beneficiaries for micro-irrigation drip kits	0	Planned for subsequent years
		No. Of irrigation farmers adopting modern irrigation technologies	0	Planned for subsequent years
		No. Of modern irrigation technologies adopted	0	Planned for subsequent years
		Irrigation water management and capacity building	no. Of projects rehabilitated,	Planned for subsequent years
		Wetlands rehabilitation conservation and management	No. Of modern technologies adopted	Planned for subsequent years
		Water harvesting and storage	No of irrigation farmers capacity built.	Planned for subsequent years
		Scheme organization and management	No. Of staff trained on m & e methodology	Planned for subsequent years
		Monitoring, evaluation and communication	No. Of m & e operational and performance indicators developed	Planned for subsequent years
13	Promote green growth and circular economy activities	percentage of population adopted green and circular economy	%of training green growth and circular economy concepts	Planned for subsequent years
		Green financing	No of entrepreneurs accessed green financing	Planned for subsequent years

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		Climate-smart agriculture	No. Of farmers trained on climate-smart agriculture	Planned for subsequent years
		Circular economy on solid climate-smartment	Tons of waste collected	Planned for subsequent years
14	Provide real-time and early warning climate information for advisory support for key economic sectors	Establishment of the weather/ climate change service centre(s) and weather stations	No. Of forecaster work station is established	Planned for subsequent years
15	To ensure a clean and safe environment for all	clean and safe environment	Number of noise meters procured	Planned for subsequent years
		noise pollution and control	number of officers trained on noise pollution and control	5 trained. Achived
			Number of residents sensitized on waste segregation	2 Training sessions. Achieved
		Environmental management	Number of environmental and social impact assessment (ESIA) reports done	Target Achieved
			Number of environmental audits (EA) done	Target Achieved
16	Full access to affordable, adequate and reliable energy for social-economic transformation.	electricity coverage increased from 49.5% to 70%	No. Of solar-powered lamps installed	Repair and maintenance of solar street lights is ongoing
		Street lighting	No. Of the electric lights installed	48 street lights installed
		Rural electrification	%age access rate	50%
		Establishment of other sources of energy	no. Of power generation stations	Planned for subsequent years

4. DEPARTMENT OF TRADE, INDUSTRY AND COOPERATIVE DEVELOPMENT

S/N	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks

17	To enhance efficiency and effectiveness in service delivery	Monthly payroll processed	Payrolls processed	Target met
		Utilities paid	Bills paid	Target met
		Motor vehicles purchased	Not purchased	Planned for 2026/2027
		Office equipment purchased	Not done	Target met
		Capacity built staff	Not done	Ongoing
		Prepared of plans	Plans prepared	Fully met
18	Entrenchment of good governance and best business management practices in cooperative societies and SMEs.	Toilets constructed	Not done	Planned for 2026/2027
		Market fenced	Done	2 Markets done
		Market constructed	Started	Excellent stakeholder management
		Shoe shining constructed	Not done	Planned for 2026/2027
		Slaughterhouse constructed	Not done	Planned for 2026/2027
		Industrial Park constructed	20% done	On going
19	Create and ensure a level playing field that facilitates fair competition in trade	Consumers trained	No. of consumers trained	Target met
		Weights calibrated	Continuing	Partially met
20	Ensure use legal weighing and measuring equipment's	Equipment verified	Continuing	Partially met
		Inspections done	Continuing	Partially met
		Investigations and prosecutions carried out	Continuing	Partially met
		Workshops carried out	Not yet	Planned for 2026/2027
21	To attract local and foreign industrial investment	Structures refurbished and renovated	Continuing	Ongoing at the industrial park
		Tools procured	Not yet procured	Planned for subsequent years

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

S/N	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since the inception of	Remarks (Explain the reasons underperformance/overper
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			the CIDP 2023-2027	formance)
22	Enhance the passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.	Roads constructed to a bitumen standard	Not done	Not done
		New roads constructed to a gravel standard	Opened 12 km of Roads in FY 2023/24	More roads slated for 2025 /26 FY
		Bridges Constructed	Not done	Planned for 2026/2027
		Box culverts constructed	2 Box culverts were constructed	Budget constraints limited the completion to only 2 culverts
		Footbridges constructed	Not done	Planned for 2026/2027
		Surveying equipment purchased	Done	Excellent stakeholder support
		Roads Rehabilitated & Maintained	Rehabilitated and maintained 200 kilometers across all wards in FY 2023/24	Excellent stakeholder support has enabled the achievement of 200 km of road development
		Road construction equipment purchased	Done	Excellent stakeholder support
23	Ensure timely maintenance of vehicles and machinery to minimize downtime	Motor vehicle and machinery serviced	Done	Excellent stakeholder support
		Construction of a petrol station	Not done	Planned for 2026/2027
		Purchase a fire engine	Not done	Planned for 2026/2027
24	Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts	Purchase of PPE Kits	Done	Excellent stakeholder support has enabled the achievement.
		Inspection of public facilities	A total of 45 fire safety compliance inspections were carried out in institutions	Excellent stakeholder support has enabled the achievement of these inspections
		Construction of a fire station at Borabu Sub County	Not done	Planned for 2026/2027
		Purchase of a disaster Vehicle for Rapid Response, Inspection	Not done	Planned for 2026/2027

		Disaster Mgt training conducted	Five institutions received a fire training session	Emergency fund allocation facilitated timely responses to various needs
		Disaster Mgt fund	Not done	Planned for 2026/2027
		A toll number for fire emergency reporting	Done	Excellent stakeholder support has enabled the achievement of this output
		Office block buildings completed	Done	Excellent stakeholder support has enabled the achievement of this output
25	Enhance public works by improving infrastructure and efficiently allocating resources to meet community needs.	Tender documents prepared	50 Tender documents prepared	Excellent stakeholder support has enabled the achievement of this output
		Project management	50 project management reports completed	Excellent stakeholder support has enabled the achievement of this output
		Building plans approved	30 building plans done	Excellent stakeholder support has enabled the achievement of this output

6. PUBLIC SERVICE MANAGEMENT

S/No	Strategic objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
26	To enhance efficiency and effectiveness in service delivery	Monthly payroll processed	461 staff were paid	Target met
		Capacity built staff	Staff were capacity built	Target met
		Developed policies, service delivery charter	In progress	ongoing
		Membership to professional bodies	5 staff enrolled	target not met
		Developed and reviewed Strategic Plans	Plan prepared	Target met
		Developed Service Charter	1 service charter was to be developed	no budget allocation
		Developed Annual Work Plan & Procurement	The annual work plan and procurement plan were prepared	Fully met

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27	To ensure the timely delivery of core managerial and leadership competencies	Communication Strategy Developed	communication strategy to be developed	in process
		Records Management System established	No. of establishments done	delayed funding
		Mental Wellness & Counselling Unit established	Mental Wellness & Counselling Unit established	imitated
		Performance management system developed	No of performance management developed	Prepared PCs and signed
		Staff Performance Appraisal conducted	Staff review in progress	Initiated
		Staff welfare system developed	Staff welfare to be developed	to be budgeted for in the next financial year
		Employee exit management programs have been developed	Not developed	to be done in the next financial year.
		Annual Staff audit undertaken	An annual staff audit was undertaken	Target met
28	To provide efficient services	Ward Offices Constructed	offices were constructed	Target met
		Established Village Administration Units	sub-counties and wards covered	on going
29	To establish a well-structured coordination, management, and administration framework for public participation	Feedback mechanism	No wards were covered	delayed funding
		Actively involved in the vulnerable and marginalized	not done	delayed funding
		Public participation	at 60% of the annual target	in progress
		A well-informed resident of the ward	A well-informed resident of the ward	delayed funding
		Handling public complaints	Handling public complaints	to be imitated in this financial year
		Public access to information	Public access to information	to be imitated in this financial year
		reporting mechanisms	No reporting mechanisms have been done	to be imitated in this financial year
		motor vehicle provided	No vehicle purchased	to be done in the next financial year.
		Developed policies and manuals	Policy not developed.	to be done in the next financial year.
		Holding yard provided	No holding yard provided	to be done in the next financial year.

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

7. PRIMARY HEALTH SERVICES

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

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

8. NYAMIRA MUNICIPALITY

S/N	Strategic Objective as per CIDP 2023-2027	Targeted output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
32	To establish and designate	no. Of tones collected.	collected	budgeted and its ongoing

	landfills, dumpsites and disposal sites	Number of dumpsites acquired	One dumpsite acquired	Preparation of Bill of Quantity'
		Number of skip loaders purchased.	No skip loader was purchased	Budgeted for subsequent years
		Number of skips purchased	No skips were purchased	Budgeted for subsequent years
		No of erected billboards	No elected board done	Budgeted for subsequent years
33	To improve infrastructure and mitigate disasters.	Access roads opened. Access roads maintained	construction of Nyaramba-ikonge-kioge	ongoing
		No of vehicles purchased	No vehicle was purchased	insufficient fund
		No of drainage systems constructed	cut off, drained in the process	Preparation of Bill of Quantity'
		No of gullies constructed	Not done	Budgeted for subsequent years
		No of streets covered by light	streetlights done	Preparation of Bill of Quantity'
		No of masts raised	No masts raised	Budgeted for subsequent years
		Approved spatial plan.	90% done	Excellent Stakeholder Management
		No. OF Acres purchased	No land purchased	Budgeted for subsequent years
		No of inspections carried out.	No inspections carried out.	Budgeted for subsequent years
		No of civic education sessions conducted.	No civic education sessions were conducted.	Budgeted for subsequent years
		No of equipment procured	No equipment procured	Budgeted for subsequent years
		GIS system developed for the municipality	Not done	Budgeted for subsequent years
		No of land parcels reclaimed	No land parcels reclaimed	Budgeted for subsequent years
		.no of title deeds issued for public land parcels.	No of title deeds issued for public land parcels.	Budgeted for subsequent years
		No of fire stations constructed.	1 fire station constructed.	Budgeted for subsequent years
		no of fire engines purchased	no fire engines purchased	Budgeted for subsequent years

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	Recruited personnel	No recruitments done	Budgeted for subsequent years
	Health and safety committee in place.	No committees	Budgeted for subsequent years
	No of policies formulated	No policies formulated	Budgeted for subsequent years
	Safety audits conducted	Not done	Budgeted for subsequent years
	No of plans developed.	2 plans developed.	Budgeted for subsequent years

9. MEDICAL SERVICES

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

10. LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

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S/No	Strategic Objective as per CIDP 2023-2027	Targeted Output	Performance/Progress made up since inception from the CIDP 2023-2027	Remarks
35	To provide a spatial framework for infrastructure and socioeconomic development of the county	Spatial plan prepared	One spatial plan prepared	Gazettement for completion for the Daft Plan done
		Reviewed the County Physical Planning Act 2014	No county physical planning act 2014 reviewed	Achieved
		Improved enforcement and compliance unit	No enforcement and compliance unit improved	Achieved
		Training of staff on GIS	8 members of staff trained on GIS software, 1 GIS lab established	Achieved
		Improved land use management system	No improvement and the land use management system	Budgeted for subsequent years
		Plans approved	4 approved plans (Annual development plan, strategic plan, sector plans, and annual implementation report)	was fully achieved
		Reserved land or development	Not done	Budgeted for subsequent years
		preparation of resettlement plans	Not yet	Budgeted for subsequent years
		preparation of the county valuation roll	40% done	ongoing
		demarcation of public land boundaries	Done	Achieved
36	To enhance housing development and infrastructure through integrated management	Constructed drainages	60%of drainages constructed	ongoing
		Upgraded market centers	On-going	ongoing
		Constructed new municipalities and town offices	Not done	Budgeted for subsequent years
		Opened and maintained roads	On-going	Continuous
		residential houses constructed	Planned in 2024/2025 FY	Budgeted for subsequent years
		Refurbished unit house	No units refurbished	Budgeted for subsequent years

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	Trainings conducted	Training was conducted in all 4 sub-counties	Achieved
	The inspection of buildings done	Done	achieved
	Advertisement policy prepared	Not done	Budgeted for subsequent years
	Signage's done	Done	Achieved

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

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

12. EDUCATION AND VOCATIONAL TRAINING

S/N	Strategic Objective as per CIDP	Targeted Output	Performance/Progress made up since inception from the latest CIDP	Remarks
43	To enhance access to quality Early Childhood Development and Education services	Constructed ECDE centers	5 ECDE centers constructed	Achieved
		Curriculum implementation (Instructional support and play materials)	ECDE centers are provided with instructional support and play materials	Ongoing.
		Quality assurance and standards ensured	ECDE centers assessed	Employment of more quality assurance officers
44	To impart competency-based training to trainees	Youth Polytechnic operated	27 youth polytechnics operated	Achieved
		Curriculum implemented	27 youth polytechnics provided with training materials	Achieved
		Quality assured	43 VTC workshops assessed	Achieved

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/2025

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and

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time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

Below we provide the progress on attaining the stated objectives.

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

Objective	Outcome	Indicator	Performance
To Strengthen policy formulation, economic planning resource allocation, specialized community funding and awareness	Improved livelihood due to proper allocation of the resources on planned programmes and their targets	No. of capacity built staff	10
		No. of M&E systems established	0
		No. of progress reports prepared	5
		No. of County indicator handbooks prepared	0
		No. of County statistical abstracts prepared	0
		No. of Budget Policy Documents prepared (ADP, CBROP, CFSP, DMSP, Sector Reports and PBB)	13
		Preparation of the budget implementation reports	5
To ensure quality financial resources enhancement, control and advisory	Better managed and controlled public financial management system	No. of staff capacity built	20
		% automation of revenue	80% done and continuing
		No of Assets management registers developed	1
		No. of Audit Reports prepared	5
		No of Audit trainings conducted	1
Strengthening Revenue Administration and Management	County Own source Revenue Growth	No. of Revenue Administration Acts prepared	1
		No. of Finance Acts prepared	1
		No. of Annual Revenue Reports done	1
		No. of Business Data Bases done	1

		No. of Revenue systems installed and maintained	1
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2. DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

S/N	Strategic Objective as per CIDP	Targeted Output	Indicator	Performance
1	Reduce cost of agricultural inputs	farmers provided subsidized inputs	No of farmers provided with subsidized inputs	in Collaboration with the Ministry of Agriculture and Kenya Cereal Board, more than 100,000 Farmers have been provided with subsidized inputs
2	Improve soil fertility	soil sampling and testing kits procured	No of soil sampling test kits procured	Five Soil Sampling kit has been procured, purchased and launched and distributed across the sub counties
		farmers trained on soil fertility improvement technologies	No of farmers trained on soil fertility improvement technologies	Soil testing and Soil Improvement programmes is ongoing
3	Reduce postharvest loses and pests & diseases	farmers to be trained on post harvest management and pests & diseases	No of farmers trained on post harvest management and pests & diseases	in collaboration with development partners farmers have been trained on post harvest management and pests & diseases
4	Reduce over reliance on rain fed agriculture	farmers to be trained on FLID and water harvesting management	No of farmers trained on FLID and water harvesting management	in collaboration with development partners , Nyabomite Irrigation Scheme has been Constructed and farmers are doing irrigation of their farms
5	Enhanced extension Service delivery	Employment of more extension officers	No of extension officers employed	35 more extension officers were recruited across the department
6	Organize marketing of agricultural produce to support aggregation & bulking	support and Federate new FPOS across the value chains	No of FPOS across the value chains federated and supported	in Collaboration with NARIGP and NAVCDP, the department have been able to support different FPO by providing them with inclusion grants EDP Grants and matching grants, capacity building them and linking them to off takers
7	Strengthen and support farmers cooperatives	formation of farmers cooperatives	No of farmers cooperatives formed	There is formation with a farmers cooperatives in every ward where they are supported with grants for their initial operations and matching grants for subsidized loan interests

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8	To support of extension officers with Motorbikes thus more animals to be vaccinated	Increased vaccination coverage	No of vaccination coverage achieved	More Motorbikes have been purchased and County vaccination campaigns have been conducted
9	To increase uptake of AI services	-increased uptake of AI services	No of Insemination done	sufficient purchase of AI though there isnt enough storage facilities thus increased spoilage
10	To Increased fodder and pasture acreage	-Increased fodder and pasture acreage	No of fodder and pasture acreage achieved	In collaboration , farmers have been trained on fodder practices
11	To Promote modern slaughter houses	slaughter house constructed	No of slaughter houses constructed	No Slaughter house has been constructed
12	Strengthen meat inspection services,	Meat inseminators trained	No of Meat inseminators trained	Meat inseminators have been not trained
13	Development of a Fish hatchery	County fish Hatchery constructed	No of County fish Hatchery constructed	Not been constructed
14	Establishing demonstration sites on modern technologies	demo farms developed	No of demo farms developed	IN collaboration, demo farms have been constructed across the county

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

S/N	Objective	Outcome	Indicator	Performance
9	To increase forest cover	sensitization on transition implementation plan (tips) at various levels.	number of sensitization meetings	6 meetings held
10	Increased accessibility to clean and safe water for domestic and industrial use from an estimated 35 % to 60 % by the year 2027 and to <0.5km	Water supply	Construction of 21 no water supply schemes	11 water supply schemes constructed
			drilling and development of 110 no. Boreholes	20 boreholes drilled and developed
			Distillation of 10 no. Dams	1 dam is still under desilting
			Construction of 4 no water pans	2 water pans constructed
			Construction of 2 wastewater treatment plants and sewerage systems	0 no. of wastewater treatment plants

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			Formation of 120 WUAs	40 WUAs formed	
			Training of 120 WUAs	20 WUAs trained	
11	Increased area (ha) under irrigation, drainage, and water storage	Enhanced utilization of land through irrigation, drainage, and water storage.	No of policies developed	1 policy developed	
			No. Of monitoring and evaluation reports	4 monitoring reports per FY	
			Annual budget prepared.	1 Annual budget prepared	
			Number of weeks taken to procure supplies and services.	1	
			Procurement work-plan report	2 procurement work plan reports prepared	
			Market survey reports.	Reports done	
			No. Of irrigation schemes implemented	Nil	
			No. Of micro-irrigation projects rehabilitated (greenhouses 250no.)	2 done	
Irrigation and drainage development			Acres of micro-irrigation area rehabilitated,	Nil	
			No. Of group beneficiaries for micro irrigation drip kits	Nil	
			No. Of irrigation farmers adopting modern irrigation technologies	Nil	
			No. Of the modern irrigation technologies adopted	Nil	
			Irrigation water management and capacity building	no. Of projects rehabilitated,	Nil
			Wetlands rehabilitation, conservation and management	No. of the modern technologies adopted	Nil
			Water harvesting and storage	Number of irrigation farmers' capacity built.	Nil
			Scheme organization and management	No. Of staff trained on M&E methodology	Nil
			Monitoring, evaluation and communication	No. Of the m & e operational and performance indicators developed	Nil

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	Promote green growth and circular economy activities	The percentage of the population adopted green and circular economy	%of training on green growth and circular economy concepts	50%
		Green financing	No of entrepreneurs accessed green financing	Nil
		Climate-smart agriculture	No. Of farmers trained on climate-smart agriculture	1200
		Circular economy on solid waste management	Tons of waste collected	Done
	Provide real-time and early warning climate information for advisory support for key economic sectors	Establishment of the weather/ climate change service centre(s) and weather stations	No. Of forecaster's work station established	Nil
	To ensure a clean and safe environment for all	clean and safe environment	Number of noise meters procured	5
		noise pollution and control	number of officers trained on noise pollution and control	5
		Pollution and waste management services	Number of skip loaders constructed	0
			Number of skips procured	0
			Number of landfills purchased	0
			Number of residents sensitized on waste segregation	0
		Environmental management	Number of environmental and social impact assessment (ESIA) reports done	6
			Number of environmental audits (EA) done	6
Occupational safety and health administration	Number of residents sensitized on the Occupational Safety and Health Administration	50		
	Full access to affordable, adequate and reliable energy for social-economic transformation.	electricity coverage increased from 49.5% to 70%	No. Of solar-powered lamps installed	Repair and maintenance of solar street lights is ongoing
		Street lighting	No. Of the electric lights installed	48 street lights installed
		Rural electrification	%age access rate	50
		Establishment of other sources of energy	no. Of power generation stations	0

4. DEPARTMENT OF TRADE, INDUSTRY AND COOPERATIVE DEVELOPMENT

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

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

Objective	Outcome	Indicator	Performance
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Enhance passable county's road network by expanding classified roads and implementing proper drainage systems to ensure comprehensive coverage and improved connectivity.	Enhanced road network ensures comprehensive coverage and improved connectivity	Km of roads constructed to bitumen standard	0
		Km of roads constructed to gravel standard	Opened 12 KM's of Roads FY 2023/24
		No. of Bridges Constructed	0
		No. of Box Culverts Constructed	2 Box culverts were constructed
		No. of foot bridges constructed	0
		No of surveying equipment	1
		Km of roads rehabilitated & maintained	200
		No. of road construction equipment purchased	12
Ensure timely maintenance of vehicles and machinery to minimize down town	Timely maintenance reduces downtime of vehicles and machinery	No of Motor vehicle and machinery Serviced	22
		No of petrol station constructed	0
		No of fire engine purchased	0
Strengthen disaster management systems to enhance preparedness, response, and recovery for minimizing risks and impacts	Strengthened systems improve disaster preparedness and recovery	No of PPE Kits purchased	0
		No of public facilities inspected.	Total of 45 fire safety compliance inspections were carried out in institutions
		No of fire station constructed	0
		No of disaster Response Vehicles purchased	0
		No of Disaster Mgt training conducted	5
		Amount of Disaster Mgt fund set aside	NIL
		Set up of a toll number for fire emergency reporting	Done
		No of Office block buildings completed	1
Enhance public works by improving infrastructure and efficiently allocating resources to meet community needs.	Enhanced infrastructure meets community needs effectively	No of Tender documents prepared	50 Tender documents prepared
		No of project management report completed.	50 project management reports completed
		No of building plans approved	30 building plans done

6. PUBLIC SERVICE MANAGEMENT

S/No	Strategic	Targeted Output	Performance/Progres
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	objective as per CIDP 2023-2027		s made up since inception from the CIDP 2023-2027
26 Strategic Plans	To enhance efficiency and effectiveness in service delivery Plan prepared	Monthly payroll processed	461 staff were paid
		Capacity built staff	Staff were capacity built
		Developed policies, service delivery charter	In progress
		Membership to professional bodies	5 staff enrolled
		Developed and reviewed	
		Target met	
Work Plan & Procurement 27 28 29	The annual work plan and procurement plan were prepared To ensure the timely delivery of core managerial and leadership competencies To provide efficient services To establish a well-structured coordination, management, and administration framework for public participation	Developed Service Charter	1 service charter was to be developed
		Developed Annual	
		Fully met	
		Communication Strategy Developed	communication strategy to be developed
		Records Management System established	No. of establishments done
		Mental Wellness & Counselling Unit established	Mental Wellness & Counselling Unit established
		Performance management system developed	No of performance management developed
		Staff Performance Appraisal conducted	Staff review in progress
		Staff welfare system developed	Staff welfare to be developed
		Employee exit management	Not developed

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		programs have been developed	
		Annual Staff audit undertaken	An annual staff audit was undertaken
		Ward Offices Constructed	offices were constructed
		Established Village Administration Units	sub-counties and wards covered
		Feedback mechanism	No wards were covered
		Actively involved in the vulnerable and marginalized	not done
		Public participation	at 60% of the annual target
		A well-informed resident of the ward	A well-informed resident of the ward
		Handling public complaints	Handling public complaints
		Public access to information	Public access to information
		reporting mechanisms	No reporting mechanisms have been done
		motor vehicle provided	No vehicle purchased
		Developed policies and manuals	Policy not developed.
		Holding yard provided	No holding yard provided

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		Enforcement equipment & tools procured	No tools procured.
		Band equipment procured	No band equipment purchased
		Capacity built staff	No officers were trained
		Uniforms procured	100 uniforms were procured

7. PRIMARY HEALTH

Objective	Outcome	Indicator	Performance
To Reduce Incidence of Preventable Diseases and Mortality In The County	Efficient and effective customer satisfaction in public service delivery to the citizen of the county and health policy formulation	Number of program supervisions done	4 supervisions done
		Number of nutrition supplements procured	9 nutrition supplements procured
		Number of hospitals procured with patient food	8 hospitals procured with patient food
		Number of specimens transported to national Lab	4 specimens transported to national Lab
		Weekly reports uploaded	52 reports uploaded
		Number. of quarterly surveillance meetings performed.	1 meeting performed
		Number of TB interventions scaled up	5 TB intervention scaled up
		No of quarterly DQA	4 quarterly DQA
		Number of HIV interventions scaled up	5 HIV interventions scaled up

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Objective	Outcome	Indicator	Performance
		Number of LLITNs redistributed	2787(This is for routine) For mass net we distributed 416,385 (92.6%)
		Number of community awareness talks	280 community awareness talks
		Number of SCHMTs done	5 SCHMTs done
		Number of malaria data quality audits done.	4 malaria data quality audits done.
		Number of HCWs sensitized on MIP/IPTp	850 HCWs sensitized on MIP/IPTp
		Number of eateries and food processing entities inspected	7725 eateries and food processing entities inspected
		Number of household fumigations done	35 household fumigations done
		Number of health promotion talks done	10 health promotion talks done
		Number of behaviours change sessions conducted	20 behaviour change sessions conducted
		Number of communication sessions for adolescents	20 communication sessions for adolescents
To Improve Service Delivery By Providing Supportive Functions to Implementing Units under the Health Services Department	Improved Health Service access and efficiency	Number of AWP's done	1 AWP's done
		Number of budget documents and plans done	5 budget documents and plans done
		Number of M&E reports done quarterly	4 M&E reports done quarterly
		Number of supportive supervisions done	4 supportive supervisions done

8. NYAMIRA MUNICIPALITY

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Objective	Outcome	Indicator	Performance
To establish and designate landfills, dumpsites and disposal sites	To strengthen delivery and quality of services	Payrolls run	enough budget and fully paid
		No of monthly Utilities paid	target met
		No of office purchases maintained	Achieved
		No of office supplies purchased	Achieved
		No of officers trained	12
		No of board of board members inducted	4
		To improve infrastructure and mitigate disasters.	habitable and safe environment
No of drainage works done	Achieved		
No of streetlights installed	Achieved		
		No of plans prepared	Achieved
		Number of dumpsites acquired	Achieved

9. DEPARTMENT OF MEDICAL SERVICES

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

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Objective	Outcome	Indicator	Performance
		equipment maintained	

10. LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT

S/N	Objective	Outcome	Indicator	Performance
1	To provide a spatial framework for infrastructure and socioeconomic development of the county	Improved developments within the County	No of spatial plans done	90%
			No of county headquarters constructed	it's a multi-year project at 60%
			No of survey reports done	4 surveys were done
2	Enhance Housing Development and Infrastructure Through integrated management	Integrated development of housing and infrastructure	No of valuation rolls prepared	it's an ongoing project 40%
			Number of policies enacted	there was insufficient funds
			Number of residential houses constructed	not yet achieved
			No of pple compensated	there was insufficient funds

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

Objective	Outcome	Indicator	Performance
To increase safety in alcohol consumption.	Preserved and appreciated Cultural Heritage, and Empowered community	No of campaigns and awareness done	One campaign and awareness done
To Promote and develop a reading culture	Preserved and appreciated Cultural Heritage, and Empowered community	No of libraries in operation	One library in operation though county Library not constructed due to Litigation issues
Appreciation and promotion of cultural expression and heritage	Preserved and appreciated Cultural Heritage, and Empowered community	Of of museum refurbished and rehabilitated	One museum refurbished and rehabilitated
	Preserved and appreciated Cultural Heritage, and	No of festival held	One (KICOSCA In meru)

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Objective	Outcome	Indicator	Performance
	Empowered community		
To promote Social inclusion and equity in society	Preserved and appreciated Cultural Heritage, and Empowered community	No of special interest groups, (PWDs, children, Youth and women empowered)	Launch of child policy 2023 Review of the PLWDs bill 2023
To Provide adequate and standard sports facilities	Improved performance, promotion and development of all sports Disciplines in the county	No. of sports facilities developed and managed	In progress (6 sports facilities)
To promote and develop sports talent.	Improved performance, promotion and development of all sports Disciplines in the county	No. of instructors and trainers remunerated	Achieved (5 instructors and trainers remunerated)
	Improved performance, promotion and development of all sports Disciplines in the county	No, of sports activities organized held	Two sports activities held (Kicosca held in Meru and talanta hela)

12. EDUCATION AND VOCATIONAL TRAINING

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

6. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

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

b) Environmental performance

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

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

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

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

c) Employee welfare

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

d) Marketplace practices-

a) Responsible Supply chain and supplier relations-

The County Government of Nyamira after contact execution by the contactor and suppliers, provide full payment and with all factors held constant the process is done with a maximum

of 5 days and we endeavour to keep our pending Bills within manageable levels and we pride ourselves in achieving this year in year out.

b) Responsible ethical practices-

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

c) Stewardship of goods and services

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

d) Community Engagements

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

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

7. Management Discussion and Analysis

Compliance with Statutory Requirements

The County Government of Nyamira faced a series of compliance challenges during the financial years 2023/24 and 2024/25. Development expenditure accounted for only 25 percent of total revenue, below the statutory minimum threshold of 30 percent. In addition, the County's wage bill consumed 53 percent of total revenue, far exceeding the recommended ceiling of 35 percent as provided for under the Public Finance Management Regulations. Transfers to the County Assembly stood at 15 percent of total revenue, which is double the maximum legal limit of 7 percent.

The County also experienced delays in confirming staff on probation, cases of underpayment below the one-third basic salary requirement, and non-compliance with diversity requirements, with 94 percent of staff coming from a single ethnic community. The Audit Committee only met twice instead of the required quarterly meetings, affecting effective oversight and implementation of audit recommendations.

Major Risks Facing the Organisation

Several risks threaten service delivery and financial sustainability. Recent audits have revealed unexplained expenditures and a budget shortfall. It is crucial to address these issues to maintain services and ensure stable governance, highlighting weaknesses in internal controls and challenges in revenue collection. Governance instability persisted due to the existence of rival County Assemblies, strained relations between the Executive and the Assembly, and delayed approval of key legislation.

Pending liabilities amounting to Ksh. 776 million, together with pension arrears from defunct local authorities, pose serious fiscal risks. Stalled development projects, including health facilities, spatial plans, and staff housing schemes, have undermined service delivery and public confidence. The combination of governance turbulence, financial irregularities, and pending bills continues to pose significant operational and reputational risks to the County.

Material Arrears in Statutory and Other Financial Obligations

As of June 30, 2024, the County reported pending payables amounting to Ksh 776.38 million, representing unpaid supplier invoices and costs for incomplete development projects. In addition, pension contribution arrears inherited from defunct local authorities amount to Ksh 310.96 million,

covering both principal contributions and accrued interest. These outstanding obligations raise significant concerns about the County's fiscal sustainability. Additionally, unresolved audit queries from prior years remain unaddressed, reflecting persistent weaknesses in financial compliance and oversight.

Review of the Economy and Sector

The County economy remains heavily dependent on agriculture, which contributes approximately 90 percent of local GDP through crops such as tea, coffee, bananas, maize, and horticulture. With a GDP per capita of US\$1,790, Nyamira falls within the mid-range of counties nationally, reflecting both development potential and existing economic constraints.

Fiscal performance continues to be affected by a high wage bill, delayed national disbursements, and low own-source revenue collection. Limited investment in infrastructure, health, and youth programs has constrained economic growth, with underfunded services contributing to slower development outcomes. Addressing these fiscal and structural challenges remains essential to unlocking the County's economic potential.

Future Developments

The County Government has initiated several reforms and development programs to address existing gaps. The transition to a cashless revenue collection system using USSD and M-Pesa platforms aims to increase transparency, minimize revenue leakages, and improve efficiency in financial management. A comprehensive youth policy framework is under development to address issues of unemployment, inclusivity, and public participation following increased advocacy from young people.

In the health sector, investments have been prioritized with the construction of a Doctor's Plaza, inpatient wards, a mother and Child Unit, and the allocation of KSh 150 million for the procurement of essential medical supplies. These developments are expected to enhance healthcare service delivery and improve public health outcomes.

Other Relevant Information

Governance conflicts and political fragmentation have disrupted legislative oversight and budget approval processes, slowing down the implementation of key programs. There have been calls from MCAs and civil society groups for increased national government allocations and better fiscal management to address delayed salaries, stalled projects, and alleged cases of mismanagement. In the future, the County will focus on addressing audit questions, enhancing internal controls, aligning political structures, and increasing revenue from its own sources. These steps are essential for rebuilding public trust and ensuring financial sustainability. Achieving these objectives will be crucial for providing efficient services and promoting socio-economic growth.

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8. Statement of Management Responsibilities

Section 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 County Executive Committee (CEC) member for Finance and Economic planning of the County Government of Nyamira is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive/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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

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

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 25th August, 2025.



Mr. Jones Moko Omwenga
CECM – Finance and Economic Planning

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Nyamira set out on pages 1 to 145, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial Performance,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Nyamira as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Trade and Other Payables Amount

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects use of goods and services amounting to Kshs.1,399,751,997, which includes an expenditure described as other trade payables amounting to Kshs.583,338,021. However, the amount has not been supported by local service orders, local purchase orders, supply contracts, supplier invoices and inspection and acceptance certificates. Further, failure to settle payables in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget. In addition, the County may incur interest costs and penalties due to delays in settling the invoiced bills.

In addition, amount of Kshs.583,338,021 does not include any amount payable to the Kenya Medical Supplies Agency (KEMSA). However, records maintained at KEMSA indicate that Kshs.67,957,404 was receivable from the County Executive of Nyamira for medical supplies.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.583,338,021 could not be confirmed.

2. Duplicate Expenditure Payments

The statement of financial performance and Note 10 to the financial statements reflects use of goods and services expenditure amounting to Kshs.1,399,751,997. However, review of payment records revealed that the County Executive irregularly processed and authorized duplicate payments amounting to Kshs.8,719,154 to the same contractors for an identical scope of works that had already settled.

This was contrary to Section 68(1) of the Public Finance Management Act, 2012, which requires an Accounting Officer to ensure all resources are used in a lawful and effective manner.

In the circumstances, the occurrence of the expenditure amounting to Kshs.8,719,154 could not be confirmed.

2. Avoidable Expenditure

Review of court case documents revealed cases whose judgments were made, with decree awards payable totaling Kshs.93,086,971 and interest charges amounting to Kshs.23,490,953. Had the County Executive paid the decretal sum in time, the interest charges could have been avoided.

In the circumstance, the interest charges of Kshs.23,490,953 results to nugatory expenditure.

3. Misstatements in the Statement of Cash Flows

The statement of cash flows reflects cash and cash equivalents balance of Kshs.223,350,754. However, the re-computation of the statement resulted in cash and cash equivalents credit balance of Kshs.474,305,207 leading to unreconciled and unexplained variance of Kshs.697,655,961. The statement further reflects use of goods and services payments amount of Kshs.895,537,171. However, re-computation resulted in an amount of Kshs.1,593,193,133 leading to another unexplained and unreconciled variance of Kshs. 697,655,962.

In the circumstances, the accuracy and completeness of the statement of cash flows could not be confirmed.

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipt budget and actual amounts on comparable basis of Kshs.8,102,897,542 and Kshs.5,648,166,753, respectively, resulting in under-funding of Kshs.2,454,730,789 or 31% of the budget. Similarly, the County Executive expended Kshs.5,989,553,374 against actual receipts of Kshs.5,648,166,753 resulting to over-absorption of Kshs.341,386,621. The over-absorption implies failure to realize the revenue budget and poor budget monitoring by the management.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters 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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report of Effectiveness in Internal Controls, Risk Management and Governance. Management has not resolved all the issues contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires the Accounting Officers designated to try to resolve any issues resulting from an audit that remain outstanding. The issues are summarized in **Appendix I**.

Other Information

Management is responsible for the Other Information set out on page iii to lviii which comprise of Key Entity Information and Management, Governance Statement, forward by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Retain Facilities Improvement Funds (FIF) at the Hospitals

Review of revenue records obtained from Level 4 and Level 5 health facilities in the County Executive revealed that eight (8) health facilities collected a total Kshs.606,607,553 towards the health facilities improvement. Out of this amount, a total of Kshs.549,078,722 was transferred to County Revenue Fund. However, the County Treasury reimbursed a total of Kshs.549,078,722 to the health facilities resulting in a deficit of Kshs.57,528,831 that related to health facilities. This was contrary to section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing Account. In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

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

2. Failure to Establish County Budget and Economic Forum (CBEF)

Review of budget records revealed that the County Executive of Nyamira had not established a County Budget and Economic Forum as required under section 137 of the Public Finance and Management Act, 2012. There were no appointment letters for the representatives who are not County public officers and meeting minutes to show that the forum held consultation meetings on preparation of county plans, the County Fiscal Strategy Paper and the Budget Review and Outlook Paper for the County, matters relating to budgeting, the economy and financial management at the county level, were not provided for audit review

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

3. Late Remittance of Statutory Deductions

Analysis of the payroll records revealed that Management deducted NSSF contributions but remitted the amounts after the due dates. This was contrary to Section 20(1A) of the National Social Security Fund (NSSF) Act, 2013, which requires employers to remit contributions on or before the 15th day of the month following the month in which the contributions fall due. Late remittances attract penalties under the same section.

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

4. Irregular Payment to Council of Governors

During the year under review, the County Executive made payments totaling Kshs.3,000,000 to the Council of Governors and Kshs. 1,000,000 to the Lake Region Economic Bloc (LREB), contrary to section 37(b) of the Intergovernmental Relations Act, 2012, which provides that the operational expenses in respect of the structures and institutions established in this Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government to cater for the Council of County Governors. However, documentary evidence of formal agreements, membership

obligations, or legal instruments mandating these transfers were not provided for audit inspection.

In the circumstances, the payments were irregular.

5. Irregular Operation of Commercial Bank Accounts

Review of bank records revealed that the County Executive operated twelve (12) commercial bank accounts without authority from the County Treasury contrary to Regulation 82(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that subject to the provisions of section 119 of the Act, the following criteria shall be considered by the County Treasury before granting approval to a County Government entity to open and operate a County Government bank account;

- (a) all county exchequer accounts shall be opened at the Central Bank of Kenya;
- (b) for avoidance of doubt, all county government bank accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash.

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

6. Completed Projects not Commissioned and Handed Over

Physical inspection conducted in June 2025 revealed that two (2) projects with a total contract sum of Kshs.107,084,482 had been completed but were not commissioned and officially handed over to the respective user departments or beneficiaries. The projects details are noted below.

In the circumstances, the value for money and service delivery to the County residents has not been realized.

7. Manga Stadium Sports- Football Pitch and Running Track

The contract for the construction and completion of the Manga stadium sports/football pitch and running track was awarded to a contractor at a contract sum of Kshs.20,301,660 for a period of one (1) year with completion date of 20 May, 2020. Review of records indicated that the project implementation committee approved the extension of the contract to 31 December, 2021. Another extension was granted for forty (40) weeks up to 31 August, 2022. Further, a third extension was granted up to 20 June, 2023. In addition, there was a variation of extra works at a cost of Kshs.4,980,550 on 15 March 2023 to undertake drainage works.

At the time of the audit, an amount of Kshs.17,939,512 or 71% of the total contract sum had been paid to the contractor. It was also noted that the contractor's performance bond of Kshs.1,015,083 expired on 16 December, 2021. Physical inspection of the Project on 12 June, 2025 revealed that the contractor was not on site and works remained incomplete. The Management has not indicated measures put in place to ensure that the project is completed as the contract period had lapsed and the performance bond had expired.

In the circumstances, the residents of the County did not get value for money from the stalled project.

8. Construction of the Eye Hospital at Nyamwetuereko

The County Executive awarded contract to a contractor for the construction of the Eye Hospital at Nyamwetuereko, at a contract sum of Kshs.35,104,864. The contract was for a period of 20 months with a completion date of March 2022.

Review of the financial records, including the payment vouchers and procurement records revealed that the contractor had been paid cumulative sums of Kshs.15,127,212 or 43% of the contract sum. The contractor requested for an extension of the contract period citing a delay of 8 months before the official handing over of the site due to the COVID-19 pandemic. The approval for extension was granted on 20 June 2023, and the contract period was extended for twenty-four weeks from 30 June 2023 to 30 December 2023.

The Management issued a default notice on 10th September 2024 with a fourteen-day notice for termination of the contract in case the contractor persisted with the fundamental breach of the contract. No response from the contractor was received in regards to the same.

Physical inspection carried out on 11 June, 2025, revealed that the works had stalled and the contractor was not on site. Management failed to explain the delay in the completion of the project.

In the circumstances, the residents of the County did not get value for money from the stalled project.

9. Construction of Outpatient Department and Inpatient Wards at Ekerenyo Sub-County Hospital

The County Executive awarded a contract for the construction and completion of the outpatient department and inpatient wards block at Ekerenyo Sub-County Hospital for a contract sum of Kshs.34,589,321, which was signed on 12 August, 2020.

The project implementation committee report indicated that the contractor had been paid Kshs.12,480,341 or 36% of the contract sum as at the time of audit in June 2025. Review of the contract file revealed that the contractor was granted a contract extension period of fifty-two (52) weeks from 28 October, 2022 to 28 October, 2023. An additional extension of twenty-four weeks was granted from 28 October, 2023 to 30 April, 2024, and a further extension of fifty-two weeks from 30 April 2024, to 30 April, 2025.

However, physical inspection carried out in June 2025, revealed that the contractor was not on site and no work was ongoing. The contract period has since expired, and work has not been completed. Management did not explain the delay in the completion of the project.

In the circumstances, the residents of the County did not get value for money from the stalled project.

10. Construction of Kenyamware Health Facility

The County Executive awarded a contract for the construction of Kenyamware Health Facility to a contractor at a contract sum of Kshs.3,982,658. The contract period was one hundred and twenty (120) days, commencing on 20 July, 2020, with an expected completion date of 20 October, 2020.

Review of the procurement file revealed that the first Interim Payment Certificate of Kshs.2,644,744 or 66% of the contract sum was issued on 25th November, 2021, over a year after expected completion date. However, the financial records were not provided to verify if the payment was made. Further, the bid documents, bill of quantities and project structural designs, tender opening, and evaluation reports were not provided for audit review.

Physical inspection carried out on 18 June, 2025 revealed that the contractor had abandoned the site and the works had stalled. The contract period had expired and Management has not indicated measures instituted to ensure the works are completed.

In the circumstances, the residents of the County did not get value for money from the stalled project and regularity of the procurement procedures could not be confirmed.

11. Construction of Twin Staff House at China Health Centre

The County Executive awarded a contract for the Construction of Twin Staff House at China Health Centre to a contractor at a contract sum of Kshs.3,502,363. The contract period was ten (10) months, commencing on 12 August, 2020, with an expected completion date of 12 June, 2021.

Review of the procurement file revealed that the first Interim Payment Certificate for Kshs.2,742,247 or 78% of the contract sum, was issued on 24 April, 2023, almost two (2) years after expected completion date. The financial records were not provided to confirm if the payment was made. The bill of quantities and project structural designs, tender opening, and contract extensions documents were not provided for audit.

In addition, physical inspection carried out on 18 June, 2025 revealed that the contractor had abandoned the project and works had stalled. The contract period had also expired. However, Management has not indicated the measures put in place to ensure the project is completed.

In the circumstances, the residents of the County did not get value for money from the stalled project and regularity of the procurement procedures could not be confirmed.

12. Construction and Completion of Twin Staff House at Nyandoche Ibere Health Centre

The County Executive awarded a contract to a contractor at a contract sum of Kshs.3,840,876 for construction and completion of twin staff house with a pit latrine at Nyandoche Ibere Health Centre on 21 May, 2019. The contract period was one hundred and eighty (180) calendar days with an initial completion date of 21 November, 2019. However, no financial records were provided to establish actual payment made. Further,

the certified bill of quantities, project structural designs, contract extensions document and progress reports from project implementation team were not provided for audit review.

Physical inspection carried out on 12 June, 2025 revealed that the project was only 15% complete. The contractor was not on site and works remained incomplete.

Management has not indicated the measures taken to ensure the County gets compensation from the contractor for breaching the terms of the contract.

In the circumstances, the residents of the County did not get value for money from the stalled project and regularity of the procurement procedures could not be confirmed.

13. Construction and Completion of Staff House at Nyaigesa Health Facility

The County Executive awarded a contract for construction and completion of staff house at Nyaigesa Health Facility to a contractor at a contract sum of Kshs.4,786,403. The contract was awarded on 7 June, 2023, and the contract period was for one hundred and fifty (150) days with an initial completion date of 7 November, 2023. At the time of audit in June, 2025, the Contractor had been paid an amount of Kshs.2,703,393 or 56% of the contract sum. Physical inspection carried out on 12 June, 2025 revealed that the items listed below had not been performed and the contractor was not on site.

Item Description	BQ Amount
Construction of rain water disposal	67,640
Doors	236,300
Window sills, curtain tracks	28,800
Internal and external painting works	204,800
Floor finishes	192,900
Toilet block	250,000
Electrical works	350,000
Mechanical works	487,210
	1,817,650

Management has not indicated the measures taken to terminate the contract or get compensation from the contractor for breaching the terms of the contract, and also not indicated the measures taken to complete the project.

In the circumstances, the residents of the County did not get value for money from the stalled project.

14. Delayed Completion of the Proposed Construction and Completion of the In-patient Wards Block at Nyamusi Sub-County Hospital

The contract for the construction of in-patient Wards Block at Nyamusi Sub-County Hospital was awarded to a contractor dated 28 June, 2018, with a contract sum of

Ksh.34,865,540. The contract period was for 36 weeks. Six interim payments were issued and paid, and the progress of the work at the sixth interim payment was 95%, with a sum of Ksh.5,648,862 paid. Physical inspection carried out in June 2025 revealed that the contractor was not on site despite the inspection report showing 95% progress. Further, the project was not in use, and the extensions for the project period expired on 30 December, 2023.

In the circumstances, the residents of the County did not get value for money from the delayed project.

15. Delayed Implementation of the Proposed Construction of County Aggregation and Industrial Park at Sironga

The County Executive through the Department of Trade, Tourism, Industrialization and Cooperative Development in collaboration with the State Department for Industry, entered into a contract with a contractor on 25 July 2023 for the construction of the County Aggregation and Industrial Park at Sironga at a contract sum of Kshs. 498,545,945. The contract commencement date was 30 September, 2023 with a contract period of 52 weeks.

The progress report as of 23 September, 2024, indicated that the project was 25% complete. Payments totaling Kshs.126,039,796.65 had been made to the contractor, with Kshs.75,580,271.00 paid during the year under review. An extension of the contract completion date to 30 September, 2025 was communicated via a letter dated 4 September,2024. However, there was no documentary evidence or work plan provided to support the requisition and formal approval of the extension or implementation schedules provided for audit review.

In the circumstances, the residents of the County did not get value for money from the delayed project.

16. Construction and Rehabilitation Works at Nyamaiya Stadium

The County Executive, incurred an expenditure of Kshs. 6,798,376 on construction and renovation works at Nyamaiya Stadium. However, procurement records revealed the following anomalies:

- i. Bill of Quantities (BQ) initially valued at Kshs.6,993,756 were split into two separate tenders of Kshs.3,917,516 and Kshs.2,880,860. However, no documentation was provided to support the authorization or justification for splitting the original BQ into two tenders.
- ii. Certified Bills of Quantities for the two tenders were not provided for audit review and the inspection of the scope of work and confirmation of the consistency with the original Bill of Quantities was not possible.
- iii. The renovation works were not supported by defects assessment reports detailing the recommended renovations and post-inspection reports to confirm whether the

works were completed as specified. Consequently, the nature and extent of the repairs and rehabilitation works could not be confirmed.

- iv. There were no certificates of commissioning or handing over for the two projects.
- v. During the field inspection conducted on 19 June, 2025, it was observed that the ablation block was not labelled, was not in use and the painted surfaces in the renovated pavilion exhibited visible dirt and substandard workmanship.

In the circumstances, the County residents have been denied value for money for the amount expended.

17. Unsupported Medical Insurance Costs

Review of the payment records revealed that payments totalling to Kshs.172,890,000 were made to an Insurance Company for the provision of medical insurance cover for County Executive staff at a contract price of Kshs. 192,000,000.

However, insurance returns and claims reports to indicate the extent to which staff accessed and benefited from the medical services were not provided for audit review.

In the absence of the documents, we could not confirm whether, the medical insurance cover was delivered as per the contract terms, and if the intended beneficiaries, received and utilized the medical services.

In the circumstances, the accuracy, regularity, and value for money of the expenditure of Kshs.172,890,000 could not be confirmed.

18. Late Commitments

Review of the County's expenditure records revealed that commitments totalling to Kshs.20,707,251 were entered into after 31st May, 2025, which was beyond the statutory deadline for making financial commitments in the financial year. This was contrary to Section 50 (1) of the Public Finance Management (County Governments) Regulations, 2015 which requires all commitments for supply of goods or services to be done not later than the 31st May each year.

In the circumstances Management was in breach of the law.

19. Non-Compliance with Fiscal Responsibility Principles

The County incurred an expenditure of Kshs.3,054,961 on compensation of employees. The amount was 52% of total revenue of Kshs.6,065,786,676 collected during the year under review. This was contrary to Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015, which requires the County Executive Committee member with the approval of the County Assembly to set a limit on the County Government's expenditure on wages and benefits for its public officers of not more than thirty five percent (35%) of the County Government total revenue.

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

20. Non-Compliance with the Laws

i) Gender

Review of staff data from the Human Resource Information System (HRIS-Kenya) revealed that the County Executive had a total of 4,302 staff as at the time of the audit, with gender composition 1,949 (45%) males and 2,353 (55%) females. However, analysis of staffing at the senior management level showed that out of the 37 senior positions, 27 (73%) were male while 10 (27%) were female. Thus, male officers occupy more than two-thirds of senior positions, which is in contravention of Article 27(8) of the Constitution of Kenya, 2010, which requires that not more than two-thirds of the members of elective or appointive bodies shall be of the same gender.

ii) Regional Balance

Review of the staff register data from the Human Resource Information System (HRIS-Kenya) revealed that the County Executive had a total of 4,302 staff as at the time of the audit out of which 4,075 officers or 95% were from the local ethnic group. The remaining 227 officers or 5%, were from other ethnic groups.

Further analysis showed that of the 37 officers in senior management positions or 3 were from the from the minority ethnic group while 34 were from dominant community.

The composition is in violation of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008, which prohibits public institutions from having more than one-third of their staff from a single ethnic group. It also contravenes Article 232(h) of the Constitution of Kenya, 2010, which requires promotion of representation of Kenya's diverse communities in public service.

iii) Affirmative Action

Review of the Consolidated Annual Procurement Plan for the County Executive revealed that the County had an approved budget estimate of Kshs.1,666,934,221 for expenditure on goods and services. However, analysis of the plan showed that only Kshs.452,151,511, representing 27% of the total procurement budget was reserved for special interest groups (women, youth, and persons with disabilities).

This was below the minimum threshold of 30% required under Section 53(6) of the Public Procurement and Asset Disposal (PPAD) Act, 2015, which requires that at least thirty percent of the annual procurement budget be allocated to enterprises owned by youth, women, and persons with disabilities.

In addition, the youth being individuals below the age of 35 makes up 26% of the workforce and there was no evidence to show that the County had developed or implemented targeted policies or recruitment drives aimed at enhancing youth participation in public service as envisioned in Article 55 of the Constitution of Kenya, 2010.

iv) Persons with Disabilities

Review of the staff register data from HRIS-Kenya revealed that out of a total workforce of 4,302, only forty-seven (47) officers or 1% of the total staff establishment were Persons with Disabilities (PWDs). This was below the statutory threshold set under Section 13 of the Persons with Disabilities Act, 2003, which mandates that at least five percent (5%) of all positions, whether casual, emergency, or contractual, in the public and private sectors be reserved for persons with disabilities.

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

21. Non-Compliance with the Provisions of the Public Procurement Capacity Building Levy Order, 2023

Review of procurement transactions for the period under review, revealed that the County Executive did not comply with key provisions of the Public Procurement Capacity Building Levy Order, 2023 and Public Procurement Regulatory Authority (PPRA) Circular No. 01/2024 which requires the entity to apply the mandatory 0.03% levy on the value of contracts signed with suppliers and initiated from 1st September, 2024, as required by Paragraph 2 of the Levy Order and an amount of Kshs.105,611 was not collected. Further there was no evidence that any amounts were remitted to the Public Procurement Regulatory Authority (PPRA) through the e-Citizen platform by the 20th of the following month, as stipulated in Paragraph 5 of PPRA Circular No. 01/2024. This delay may result in penalties of 5% per month on the unremitted amounts as stated in the circular.

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

22. Non-Compliance with Law on Mandatory Retirement

Review of the Integrated Payroll and Personnel Database (IPPD) and personnel records revealed that two (2) officers who had attained the mandatory retirement age of sixty (60) years were still in service as of June 2025. This was contrary to Regulation 70(1)(a) of the Public Service Commission Regulations, 2020, which states that the mandatory retirement age in the public sector shall be sixty (60) years. The officers were paid emoluments totaling Kshs.841,200 in the year under review.

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

23. Lack of Annual Recruitment Plan

Review of the personnel records revealed that the Human Resource Department did not prepare and submit the recruitment plans to the County Public Services Board, contrary to Section B (2)(1) of the Human Resource Policies and Procedures Manual for the Public Service of May 2016. This section requires every entity to prepare Human Resource Plans to support the achievement of goals and objectives in the strategic plans.

In addition, the plans must be based on comprehensive job analysis and reviewed annually to address emerging issues and needs.

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

24. Non-Utilization of Nyamira Bus Park Modern Ablution Block

The County Executive paid Kshs.4,828,446 to a contractor for the construction and completion of the Nyamira bus park modern ablution block. However, physical inspection conducted in June 2025 revealed that the project was complete but was not in use. Further, the project had not been formally handed over to the County Executive thereby denying the residents the intended benefits.

In the circumstances, the County residence have not received value for money from the project.

25. Irregularities in the Recruitment Process

Review of the personnel records revealed the County Executive advertised for vacancies in various positions. However, it was observed that the advertisements for the vacancies were run for less than 21 days, contrary to section B4(1) of the public service Human Resource Policy 2016 which requires entities to advertise all vacant posts in a manner that reaches the widest pool of potential applicants and allow for at least twenty-one (21) days before closing the advert.

The appointed staff did not undergo induction within the first three months, contrary to Section H.6 of the Public Service Human Resource Manual, May 2016.

There was no evidence to confirm that the filled posts were derived from authorized staff establishment gaps, contrary to Section B.5(2) of the County Public Service Human Resource Manual, May 2016, which requires all vacancies to be declared in a prescribed format.

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

26. Non-Compliance with the One-Third Rule on Basic Pay

The statement of financial performance and Note 9 to the financial statements reflects employee costs of Kshs.3,013,312,447. Review of the monthly payroll records revealed that various employees had deductions that were more than two-thirds of their basic pay, as indicated below:

Month	Number of Staff	Month	Number of Staff
July, 2024	461	January, 2025	264
August, 2024	436	February, 2025	265
September, 2024	427	March, 2025	269
October, 2024	668	April, 2025	265
November, 2024	626	May, 2025	271
December, 2024	2	June, 2025	274

This was contrary to the provisions of Section 19(3) of the Employment Act, 2007, which provides that the total amount of all deductions that may be made by an employer from the wages of an employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister.

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

27. Irregular Promotions

The statement of financial performance and Note 9 to the financial statements, reflects employee costs of Kshs. 3,013,312,447. Review of the staff files revealed the following anomalies;

- i. An employee was appointed as a Tipper Driver II on 27 September, 2021. A copy of the appointment letter was not attached to the personal file. The officer reported on duty on 4 October, 2021, with the letter indicating his job group as "F". An addendum for salary arrears done on 2 February, 2022 for five (5) months, indicated the officer was in job group "E". A letter of confirmation was issued on 6 December, 2023 confirmed the employee into permanent and pensionable terms with effect from 1 July, 2021, which was before his date of appointment. This was contrary to Section B.18(1) of the PSC HR Manual, 2016, which states that an officer appointed to the service in a pensionable post will be confirmed in appointment and admitted into the permanent and pensionable establishment on completion of a probationary period of six (6) months satisfactory service.

Further review of the payroll for the year under review revealed that the officer was upgraded from job group "E" to job group "G" without any supporting documentation of the promotion.

- ii. An employee was promoted to the position of Principal Internal Auditor on 1 November 2018. The officer was later appointed as the Director of Internal Audit and Risk Management in an acting capacity on 22 December, 2021 after interviews conducted did not identify a suitable candidate. Later, she was appointed as a substantive director job group "R" on 7 July, 2022. The County Public Service Board did not provide evidence of any subsequent advertisement to formally fill the vacancy, nor the legal basis for the appointment.
- iii. An employee was appointed as a ward administrator in Job Group "M" on 1 November, 2014 and confirmed on 1 May, 2015. The officer requested for redesignation as Assistant Director, Administration County Results Office, on 4 July 2016. No correspondence was provided in the file to confirm approval of this request or the justification for the change in designations. The officer was later appointed as Deputy Director ICT and E-learning, job group "Q", on an acting capacity on 1 February 2018 and confirmed in the same post effective that date. This was contrary to Section B.21 (3) of the PSC HR Manual, 2016, which states that re-designation of officers shall be subject to a suitability interview for officers who are moving from one cadre to another. The legality of the appointment could not be confirmed. The officer was later reassigned to the office of the County Secretary as Deputy Director ICT & E-Governance, job group Q, on 9 June, 2020. The justifications for the upgrading and change in job group and job designation were not provided.
- iv. An employee was promoted to a Senior Nursing Officer job group "L" effective from 8 March, 2011. A review of her personal file revealed that she was upgraded to the

position of Chief Nursing Officer, job group “M” with effect from 1 October, 2015. She was later upgraded to a Principal Nursing Officer job group “N” on 1 November, 2017, a change effected within two (2) years, contrary to the scheme of service. She was later demoted to job group “H” during the year under review and later reinstated to job group “M”. There was no evidence or justification for the changes effected and movements from one job group to another.

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

28. Lack of Approved Human Resource Plans and Policies

Review of human resource records revealed that the County Executive lacked approved key policy manuals for Human Resource Management including Career Progression Guidelines and Human Resource Plans and Policy making it impossible to confirm the appropriateness of the current staffing level for achieving the strategic objectives. This was contrary to the Human Resource Policies and Procedures Manual for the Public Service, 2016, which requires departments to prepare human resource plans.

Further, staff promotions during the year were based solely on qualifications, as the County Executive had not developed career progression guidelines.

In addition, the County Executive did not maintain a skills inventory for its employees, which hindered effective training, recruitment, and succession management decisions.

As a result of the lack of these key policies, the County Executive has faced ninety-seven (97) legal cases on-going petitioned against it which might result in financial burdens and natory costs, which otherwise would have been avoided.

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

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

REPORT ON 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. Inadequate Internal Audit Capacity and Governance Structures

Review of the records revealed weaknesses in the internal audit function. The Directorate of Internal Audit and Risk Management operated below the approved staff establishment, with five (5) staff members against the establishment of eleven (11) indicating inadequate staffing to effectively execute the mandate. Further, the Directorate lacked an approved internal audit budget for the year under review, which may have hindered the proper planning and execution of audit activities.

In addition, there was no Internal Audit Charter to define the mandate, authority and responsibilities of the internal audit function. There was no risk management reports or structured risk assessments conducted during the period, an indication of weaknesses in the county's risk management framework.

In the circumstances, the internal controls and risk management structures were not effective.

2. Failure of the Audit Committee to Conduct Meetings

Review of committee records revealed that the County Audit Committee held only one meeting during the year under review, on 8th August 2024. This was contrary to Regulation 172(1) of the Public Finance Management (County Governments) Regulations, 2015, which requires the Audit Committee to meet at least once every three months.

In the circumstances, the oversight by the Audit Committee was not effective.

3. Payment of Salaries Outside the Integrated Payroll and Personnel Database (IPPD) and Human Resource Information System (HRIS)-Kenya

Review of payroll records revealed that the Department of Environment, Water, Energy, Mining and Natural Resources, and the Department of Transport, Roads, Public Works and Disaster Management engaged casual for various months during the year under review. A total of Kshs. 2,253,639 was paid as wages to these staff. However, the payments were processed outside the Integrated Payroll and Personnel Database (IPPD) and were not migrated to the HRIS-Kenya platform. As a result, the expenditures were not subjected to the standard payroll controls and system validations, raising significant compliance concerns regarding the regularity of the payments made.

In the circumstances, the controls in the management of Human resource database was not effective.

4. Failure to Conform with Approved County Staff Establishment Staffing Levels

Review of human resource records revealed that the County Executive conducted key Human Resource functions, including recruitment, selection, appointment, promotion, and staff transfers, without a formally approved staff establishment. Lack of an approved

establishment made it difficult to determine the legitimacy of vacancies, the appropriateness of appointments or promotions and the basis for staff distribution and development planning.

Analysis of departmental staff establishments and current staffing and staff returns as of June showed significant variances. Some Departments had no approved establishment but had substantial staff numbers, while others had staffing levels that exceeded or fell far below the approved structures.

In the circumstances, the existence of effective control mechanisms on human resource management and functions could not be confirmed.

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 (Accrual 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 Fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 December, 2025

Appendix I

Unresolved Prior Year Matters

S/No.	Year	Issue
1	2023/2024	Compensation of Employees - Variance Between Bank Remittance Records and Payroll
2	2023/2024	Unsupported Expenditure on Research Studies, Project Preparation Design
3	2023/2024	Unsupported Cash and Cash Equivalents
4	2023/2024	Budgetary Control and Performance
5	2023/2024	Pending Bill
6	2023/2024	Non-Compliance with the Law on Minimum Development Expenditure
7	2023/2024	Composition of Employees
8	2023/2024	Non-Compliance with Fiscal Responsibility Principles
9	2023/2024	Non-Compliance with Law on Staff Ethnic Composition
10	2023/2024	Non-Compliance with the Third Rule on Basic Salary Role
11	2023/2024	Delay in Confirmation of Staff in Employment
12	2023/2024	Irregular Transfers to the County Assembly
13	2023/2024	Lack of Training Needs Assessment
14	2023/2024	Delayed Completion of Projects
15	2023/2024	Delayed Completion of Nyamira County Headquarters
16	2023/2024	Termination of Contract for Construction and Completion of Nyamira County Referral Hospital Complex
17	2023/2024	Delayed Completion of Twin Houses at Motagara Health Centre
18	2023/2024	Delayed Completion of Twin Houses at Nyakeore Health Centre
19	2023/2024	Delayed Completion of Twin Houses at Kahawa Health Centre
20	2023/2024	Delayed Completion of Twin Houses at Emenyenche Health Centre
21	2023/2024	Delayed Completion of Outpatient Department and Inpatient Wards at Ekerenyo Sub-County Hospital
22	2023/2024	Delayed Completion of Construction of Eye Hospital at Nyamwetuereko
23	2023/2024	Termination of Contract for Construction of Inpatient Block at Manga Sub- County
24	2023/2024	Delay Implementation of the Development of Nyamira County Spatial Plan
25	2023/2024	Delayed Finalization of Nyamira County Valuation Roll
26	2023/2024	Tinga Egoro Water Supply Project
27	2023/2024	Grounded Motor Vehicles and Machinery
28	2023/2024	Failure to Hold Minimum Number of Audit Committee Meetings
29	2023/2024	Unremitted and omitted retirement contributions

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Annual Report and Financial Statements for the year ended June 30, 2025.

10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	30 th June, 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	5,648,166,753
Miscellaneous Revenue	7	0
Total		5,648,166,753
Revenue from exchange transactions		
Other income	8	0
Total revenue		5,648,166,753
Expenses		
Employee costs	9	3,013,312,447
Use of goods and services	10	1,399,751,997
Transfers to other Government Entities	11	967,403,285
Depreciation and amortization expense	12	116,027,916
Other Grants and Subsidies	13	306,384,933
Finance costs	14	0
Social Benefits	15	0
Total expenses		5,802,880,578
Gain/(loss) on sale of assets	16	0
Gain/Loss on Foreign Exchange	17	0
Gain/Loss on fair value of investments	18	0
Impairment loss	19	0
Surplus/Deficit for the year		(154,713,825)
Taxation	20	0
Net Surplus/Deficit		(154,713,825)

The Financial Statements set out on pages 01 to 08 were signed by:

.....


Name: CPA Dr. Asenath Maobe

**Chief Officer Finance and
Accounting Services**

ICPAK M/No: 22934

.....


**Name: CPA Jemimah B.
Abuga**

**Director Accounting Services
ICPAK M/No. 12842**

County Government of Nyamira
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Annual Report and Financial Statements for the year ended June 30, 2025.

11. Statement of Financial Position as at 30 June 2025

	Notes	30 th June, 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	223,350,754	564,648,152
Receivables from Exchange Transactions	22	0	0
Receivables from Non-Exchange Transactions	23	0	0
Inventories	24	0	0
Current portion of investments	25	0	0
Total Current Assets		223,350,754	564,648,152
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	0	0
Non- Current portion of investments	25	0	0
Property, Plant and Equipment	26(a)	1,796,719,360	1,121,691,663
Intangible Assets	27	15,859,925	0
Investment Property	28	0	0
Right-of-use assets	29	0	0
Biological Assets	30	0	0
Tangible Natural Resources	31	0	0
Total Non- Current Assets		1,812,579,285	1,121,691,663
Total Assets (A)		2,035,930,040	1,686,339,815
Liabilities			
Current Liabilities			
Trade and Other Payables	32	583,338,021	776,779,157
Refundable Deposits and Prepayments	33	51,056,985	47,617,975
Current Provision	34	0	0
Lease Liabilities	35	0	0
Deferred Income	36	0	0
Employee Benefit Obligation	37	0	0
Current Portion of Borrowings	38	0	0
Total Current Liabilities		634,395,006	824,397,132
Non-Current Liabilities			

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	Notes	30 th June, 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Non-Current Provisions	34	0	0
Lease Liabilities	35	0	0
Deferred Income	36	0	0
Non-Current Employee Benefit Obligation	37	0	0
Borrowings – Non-Current Portion	38	0	0
Service Concession Liability	39	0	0
Total Non- Current Liabilities		0	0
Total Liabilities (B)		634,395,006	824,397,132
Net Assets(A-B)		1,401,535,034	861,942,683
Represented By:			
Reserves		0	0
Accumulated Surplus		765,866,643	861,942,683
Capital Fund		635,668,391	0
Net Assets		1,401,535,034	861,942,683

The financial statements set out on pages 1 to 8 were signed by:

.....
Name: CPA Dr. Asenath Maobe

**Chief Officer Finance and
Accounting Services**
ICPAK M/No: 22934

.....
Name:
CPA Jemimah B. Abuga
Director Accounting Services
ICPAK M/No 12842

County Government of Nyamira
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Annual Report and Financial Statements for the year ended June 30, 2025.

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	564,648,152			564,648,152
Adjustments:				0
Recognition of assets	355,843,092			355,843,092
Recognition of liabilities	0			0
As at July 1, 2024	920,491,244	0	0	920,491,244
Return to CRF	89,224			89,224
Surplus/ deficit for the year	(154,713,825)			(154,713,825)
Other changes – Additions during the year	0	0	635,668,391	635,668,391
As at June 30, 2025	765,866,643	0	635,668,391	1,401,535,034

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13. Statement of Cash Flows for the year ended 30 June 2025

		30 th June, 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		5,648,166,753
Miscellaneous Revenue		0
Other income		0
Total receipts		5,648,166,753
Payments		
Employee costs		3,013,312,447
Use of goods and services		895,537,171
Transfers to other Government Entities		967,403,285
Other Grants and Subsidies		306,384,933
Finance costs		0
Social Benefits		0
Total payments		5,182,637,836
Net cash flows from/(used in) operating activities	40	465,528,917
Cash flows from investing activities		
Purchase of PPE		(791,055,613)
Purchase Intangible assets		(15,859,925)
Proceeds from sale of PPE		0
Proceeds from sale of Biological Assets		0
Purchase of investments		0

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		30th June, 2025
	Notes	Kshs
Sale of investments		0
Net cash flows from/(used in) investing activities		(806,915,539)
Cash flows from financing activities		
Returns to CRF		89,224
Proceeds from borrowings		0
Repayment of borrowings		0
Net cash flows from financing Activities		89,224
Net increase/(decrease) in cash & Cash equivalents		(341,297,398)
Cash and cash equivalents at 1 July 2025	21	564,648,152
Cash and cash equivalents at 30 June 2025	21	223,350,754

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Receipts/Payments 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	
Budget carry overs (Special Purpose A/c)	469,068,212	(469,068,212)	-	-	-	
Receipts						
Transfers from CRF	6,082,493,142	2,439,524	6,084,932,666	5,648,166,753	436,765,913	93
Miscellaneous Revenue	590,904,654	466,628,688	1,057,533,342	0	1,105,151,317	-5
Other income	400,000,000	560,431,534	960,431,534	0	960,431,534	-
Total Receipts	7,542,466,008	560,431,534	8,102,897,542	5,648,166,753	2,502,348,764	69
Payments						
Compensation of employees	3,384,146,669	5,194,095	3,389,340,764	3,013,312,447	599,276,952	82
Use of goods and services	1,109,054,607		1,109,054,607	895,537,171	292,640,631	74
Transfers to other government units	1,370,272,950	506,474,350	1,876,747,300	967,403,285	909,344,015	52
Other grants and transfers	546,548,484	(55,000,000)	491,548,484	306,384,933	207,663,551	58
Social security benefits	419,122,601	(2,400,000)	416,722,601	0	416,722,601	-
Acquisition of assets	708,320,697	106,163,089	814,483,786	806,915,539	7,568,247	99
Finance costs, including loan interest	5,000,000	0	5,000,000	0	5,000,000	0
Repayment of principal on borrowings	0	0	0	0	0	0
Other payments	0	0	0	0	0	0
Total	7,542,466,008	560,431,534	8,102,897,542	5,989,553,374	2,438,215,997	70
Deficit				(341,386,621)		

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Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	(341,386,621)
1	Timing Differences	564,648,152
2	Classification Differences	89,224
	Closing Cash and Cash Equivalent as per the statement of Cash flows	223,350,754

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15. Notes to the Financial Statements

1. General Information

Nyamira County is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are providing a variety of services to residents within its area of jurisdiction.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. Depreciation and Amortisation expenses, gain/loss on sale assets, gain/loss on foreign exchange, gain/loss on fair value investments, Impairment loss, Taxation, Receivables from exchange transactions, Receivables from non-exchange transactions, Inventories, Investments, Provisions, Lease Liabilities, Reserves. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on xxxx

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June, 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *entity* pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *entity* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *entity* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

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Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

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Standard	Effective date and impact:
	<ul style="list-style-type: none"> ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such

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Standard	Effective date and impact:
Resources	assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <i>State the expected impact of the standard to the Entity if relevant</i>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

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Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfillment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 26th June, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 29th July, 2024 on the 2024/2025 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Notes to the Financial Statements (Continued)

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

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Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

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Notes to the Financial Statements (Continued)

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

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Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The Entity 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.

Notes to the Financial Statements (Continued)

m) Contingent assets

The Entity 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 Entity 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.

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. (*Entity to state the reserves maintained and appropriate policies adopted*).

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The *Entity* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers. (Entity to amend accordingly)*

t) Service concession arrangements.

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

Notes to the Financial Statements (Continued)

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

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Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers Current FY 30th June 2025
	Kshs	Kshs	Kshs
Recurrent	4,596,430,759.00	-	4,596,430,759
Development	722,329,160.00	-	722,329,160
Special purpose transfers	329,406,834	-	329,406,834
Total	5,648,166,753	-	5,648,166,753

7. Miscellaneous Revenue

Nature of Revenue	30th June 2025
	Kshs
In kind grants and donations	0
Refunds & Reimbursements	0
Revenues not classified anywhere else	0
Total	0

8. Other Incomes

Description	30th June 2025
	Kshs
Insurance recoveries	0
Sale of tender documents	0
Services concession income	0
Other incomes not specified elsewhere	0
Total other income	0

(NB: All income should be classified as far as possible in the relevant classes and other income should be used to recognise income not elsewhere classified).

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Notes to the Financial Statements (Continued)

9. Employee Costs

Description	30th June 2025
	Kshs
Basic salaries of permanent employees	2,021,716,140
Basic wages of temporary employees	2,253,738
Personal allowances – part of salary	736,912,420
Pension and other social security contributions	252,430,149
Employer contributions to compulsory national social security schemes	
Employer contributions to compulsory national health insurance schemes	
Other social benefit schemes	
Other personnel costs	
Total Employee costs	3,013,312,447

* Other personnel costs- please provide a brief explanation for these costs

10. Use of Goods and Services

Description	30th June 2025
	Kshs
Utilities, supplies and services	17,903,302
Communication, supplies and services	6,694,000
Domestic travel and subsistence	224,154,060
Foreign travel and subsistence	5,761,210
Printing, advertising, and information supplies & services	3,842,210
Rentals of produced assets	2,884,801
Training expenses	28,646,150
Hospitality supplies and services	60,035,816
Insurance costs	206,903,920
Specialized materials and services	110,188,025
Other operating expenses including bank Charges and subscriptions	27,794,233
Office and general supplies and services	33,852,762
Fuel Oil and Lubricants	70,964,615
Routine maintenance – vehicles and other transport equipment	10,512,002
Routine maintenance – other assets	6,276,871
Others - Trade Payables	583,338,021
Total	1,399,751,997

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Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	30th June 2025
	Kshs
Transfers to other County Government entities- County Assembly	692,528,311
Transfers to Municipal Nyamira	97,678,122
Transfers to health- DANIDA	26,497,022
Transfers to health - CHP	63,011,760
Transfers to Municipal Keroka	87,688,070
Total	967,403,285

12. Depreciation and Amortization Expense

Description	30th June 2025
	Kshs
Property, plant and equipment	116,027,916
Intangible assets	0
Investment property carried at cost	0
Total	116,027,916

13. Other Grants and Subsidies

30th June 2025	30th June 2025
	Kshs
Transfers to self-reporting project-NAVCDP	159,993,419
Transfers to self-reporting project - KISP	25,082,214
Transfers to self-reporting project - RMLF	0
Transfers to self-reporting project - KUSP -UIG	32,309,300
Transfers to self-reporting project- FLoCCA	22,500,000
Transfers to car loan and Mortgage schemes	5,000,000
Transfer to Emergency Fund account	15,000,000
Transfer to Education Fund	46,500,000
Total Grants and Subsidies	306,384,933

14. Finance Costs

Description	30th June 2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	0
Interest on Domestic Borrowings (Non-Govt)	0
Interest on Borrowings from Other Government Units	0
Interest on bank overdrafts	0
Interest on loans from commercial banks	0
Total finance costs	0

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Notes to the Financial Statements (Continued)

15. Social Benefits

Description	30th June 2025
	Kshs
Transfers to the elderly	0
Transfers to orphans	0
Transfers to the physically challenged	0
<i>Add any other category</i>	0
Total social benefit expenses	0

16. Gain/Loss on Sale of Assets

Description	30th June 2025
	Kshs
Property, plant and equipment	0
Intangible assets	0
Other assets not capitalised	0
Total gain on sale of assets	0

17. Gain/Loss on Foreign Exchange

Description	30th June 2025
	Kshs
Gain or loss on foreign exchange transactions	0
Gain or loss on balances in foreign exchanges	0
Total	0

18. Gain/Loss on Fair Value Investments

30th June 2025	30th June 2025
	Kshs
Investments at Fair Value	0
Total Gain	0

19. Impairment Loss

Description	30th June 2025
	Kshs
Property, Plant and Equipment	0
Intangible Assets	0
Total Impairment Loss	0

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Notes to the Financial Statements (Continued)

20. Taxation

Description	30th June 2025
	Kshs
Current income tax charge	0
Tax charged on rental income	0
Tax charged on interest income	0
Original and reversal of temporary differences	0
Income tax expense reported in the statement of financial performance	0

21. Cash and Cash Equivalents

Description	30 th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account CBK	5,053	7,784
Development Account CBK	159,656	81,320
Deposits Account CBK	51,056,9845	47,617,975
Special Purpose Accounts CBK	168,089,602	392,025,089
Other operating commercial accounts (Specify)	4,039,458	124,915,984
Total	223,350,754	564,648,152

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

21 (a) Detailed Analysis of the Cash and Cash Equivalents

		30 th June 2025	Opening Statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts			
CBK -Recurrent Account	1000170522	5,053	7,784
Development Accounts	1000170549	159,656	81,320
SUB TOTAL		164,708	89,104
Deposits Accounts			
CBK -Retention Account-	1000323938	51,056,985	47,617,975
Special Purpose Accounts			
CBK-RML Fund account	1000291885	41,412,736	163
CBK primary health care	100057074	16,065,107	8,963,464
CBK-NARIG PRJ. Fund account	1000365595	2	2
CBK-Village POLY.PRJ. Fund account	1000367954	19,041	19,041
CBK-KUSP UIG (ASP) Account no.	1000404841		1,298
CBK KDSP	1004544172	934	11,320,388

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Financial Institution	Account number	30 th June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Nyamira C. Climate CCF (SPA)	1000546069		155,247,624
CBK Revenue Account			2,350,420
CBK-THS UC (ASP). Fund account	1000340018	-	-
CBK-KUSP Account UDG	1000394374	0	-
CBK-ASDSP Account	1000365617	-	-
CBK KISP PROJECT	1000740515	-	82,082,214
KDSP II	1000745436	-	-
CBK Nyamira County Aggregation And Industrial Park	1000721634	110,591,783	132,040,475
SUB TOTAL		168,089,603	392,025,089
Other operating commercial accounts (Specify)			
KCB Salary Accounty	1150304227	3,725,381	135
Cooperative Bank -SalaryAccount	1893646783400	147,094	4,512
KCB Bank NARIG -	1253449872	-	7,494,742
ASDSP II KCB	1236606132	-	2,283
KCB - NAVCDP	1318321379	166,983	9,079,253
KCB- Revenue Account-	1141208989		39,385
Cooperative Bank -Revenue Account	0114134868970 0		25
NATIONAL-Revenue Account- NBK	0107125373550 0		153,743
KCB Nyamira County Education Support Fund-	1182983871		73,533,993
Equity Bank -Nyamira Municipality KUSP UDG Account	0520280023457		4,607,638
NYM C.CLIMATE CHANGE FUND OPERATION ACC	026000032893		275
Nyamira - Kenya informal settlement Improvement Project 2	0520281189409		30,000,000
SUB TOTAL		4,039,458	124,915,984
TOTAL		223,350,754	564,648,152

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Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>) OSR	0	0
Less: impairment allowance	0	0
Total receivables	0	0
a) Current receivables	0	0
b) Non-current receivables	0	0
Total Receivables (a+b)	0	0

i) Ageing analysis for Receivables

Description	30th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	0	%	0	%
Between 1- 2 years	0	%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (a+b)	0	%	0	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	30th June 2025
	Kshs
At the beginning of the year	0
Additional allowance during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

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Notes to the Financial Statements (Continued)

23. Receivables from Non-Exchange Transactions

Description	30th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	0		0	
Less: impairment allowance	0		0	
Total receivables from non- exchange transactions	0		0	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	0	%	0	%
Between 1-2 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0	%	0	%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	30th June 2025
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	0
Written off during the year	0
At the end of the year	0

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Notes to the Financial Statements (Continued)

24. Inventories

Description	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Spare parts	0	0
Goods held for distribution	0	0
Less: allowance for impairment	0	0
Total	0	0

Detailed disclosure on inventories

	30th June 2025
Opening balance	0
Additional Inventory in the year	0
Inventory expensed in the year	0
Write-downs in the year	0
Others specify	0
Closing balance	0

25. Investments

Description	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	0	0
CBK	0	0
Sub- total	0	0
b) Investment with Financial Institutions/ Banks		
Bank x	0	0
Bank y	0	0
Sub- total	0	0
c) Equity investments (specify)		
Equity/ shares in Entity xxx	0	0
Sub- total	0	0
Grand total	0	0
Analysed as:		
Current portion of Investment	0	0
Non-current portion of investment	0	0

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d) Movement of Equity Investments

	<i>30th June 2025</i>
	Kshs
At the beginning of the year	0
Purchase of investments in the year	0
Sale of investments during the year	0
Increase /(decrease) in fair value of investments	0
At the end of the year	0

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares 30th June 2025	Fair value of shares <i>Opening Statement 1st July 2024</i>
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Kshs
Entity A	0	0	0	0	0	0
Entity B	0	0	0	0	0	0
Entity C	0	0	0	0	0	0
	0	0	0	0	0	0

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	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Machinery and Equipment	Work in progress	Intangible Assets	Total
Depreciation Rate		2%	10%	0%	12%	30%		25%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		Kshs	Kshs	Ksh
Opening Bal as 1st July 2024	11,051,000	220,551,307	126,000,000	-	35,872,000	50,070,000.00	0	318,765,000	359,382,356		1,121,691,66
Additions		58,411,750	23,590,000	328,858,706	4,176,950	13,254,000.00		271,324,011	75,580,271	15,859,925	791,055,61
Disposals	0	0	0	0	0	0	0		0	0	
Transfer/Adjustments	0	0	0	0	0	0	0		0	0	
As At 30th Jun 2025	11,051,000	278,963,057	149,590,000	328,858,706	40,048,950	63,324,000.00	0	590,089,011	434,962,627	15,859,925	1,912,747,27
Depreciation And Impairment											
Depreciation for the year	-	4,411,026	12,600,000	-	4,304,640	15,021,000.00	-	79,691,250	-	-	116,027,91
Disposals	0	0	0	0	0	0	0		0	0	
Impairment	0	0	0	0	0	0	0		0	0	
Transfer/Adjustment	0	0	0	0	0	0	0		0	0	
As At Jun 2025	0	4,411,026	12,600,000	-	4,304,640	15,021,000.00	0	79,691,250	0	0	116,027,91
Net Book Values											
Opening Bal as at 1st July 2024	11,051,000	220,551,307	126,000,000	-	35,872,000	50,070,000.00	0	318,765,000	359,382,356		1,121,691,66
As At 30th June, 2025	11,051,000	274,552,031	136,990,000	328,858,706	35,744,310	48,303,000	-	510,397,761	434,962,627	15,859,925	1,796,719,36

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Notes to the Financial Statements (Continued)

26. (b) Property, Plant and Equipment

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	11,051,000	-	11,051,000
Buildings	278,963,057	4,411,026	283,374,083
Plant And Machinery	590,089,011	79,691,250	669,780,261
Motor Vehicles, Including Motorcycles	149,590,000	12,600,000	162,190,000
Computers And Related Equipment	63,324,000	15,021,000	78,345,000
Office Equipment, Furniture, And Fittings	40,048,950	4,304,640	44,353,590
Total	1,133,066,018	116,027,916	1,249,093,934

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Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	<i>30th June 2025</i>
	Kshs
Cost/Opening balance at the beginning of the year	0
Additions	15,859,925
Disposal	0
At end of the year	
Additions–internal development	0
Disposal	0
At end of the year	15,859,925
Amortization and impairment	
At beginning of the year	
Amortization	0
At end of the year	
Impairment loss	0
At end of the year	
NBV	15,859,925

28. Investment Property

Description	<i>30th June 2025</i>
	Kshs
Cost/Opening balance at the beginning of the year	0
Additions	0
Disposal during the year	0
Depreciation	0
Impairment	0
At end of the year	0

(This note applies to investment property held at cost. For investment property held at fair value, changes in fair value should go through the statement of financial performance).

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Notes to the Financial Statements (Continued)

29. Right-of-use assets

	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions	0	0	0	0
As at 30 th June 2025	0	0	0	0
Accumulated Depreciation				
As at 1 July 2024	0	0	0	0
Charge for the year	0	0	0	0
As at 30 th June 2025	0	0	0	0
Carrying Amount				
As at June 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

30. Biological Assets

<i>Description</i>	<i>30th June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Specify	0	0
Specify	0	0
Total	0	0

31. Tangible Natural Resources

	<i>Sub- soil assets</i>	<i>Water</i>	<i>Wildlife</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	0	0	0	0
Additions	0	0	0	0
As at 30 th June 2025	0	0	0	0
Accumulated Depreciation				
As at 1 July 2024	0	0	0	0
Charge for the year	0	0	0	0
As at 30 th June 2025	0	0	0	0
Carrying Amount				
As at 30 th June 2025	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	30th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	583,338,021		776,779,157	
Payments received in advance	0		0	
Employee payables	0		0	
Third-party payments	0		0	
Other payables	0		0	
Total trade and other payables	583,338,021		776,779,157	
Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (tie to above total)	0		0	

33. Refundable Deposits and Prepayments

Description	30th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	51,056,985.00		47,617,975	
Prepayments	0		0	
Other deposits	0		0	
Total deposits	51,056,985.00		47,617,975	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0		0	

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Notes to the Financial Statements (Continued)

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	0	0	0	0
Additional provisions	0	0	0	0
Provision utilised	0	0	0	0
Change due to discount and time value for money	0	0	0	0
Total provisions year end	0	0	0	0
Current Provisions	0	0	0	0
Non-Current Provisions	0	0	0	0

35. Lease Liabilities

Description	30th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Balance at the beginning of the year	0	0
Discount interest on lease liability	0	0
Paid during the year	0	0
At end of the year	0	0

Maturity Analysis

Period	Amount
Year 1	0
Year 2	0
Year 3	0
Year 4	0
Year 5 and onwards	0
Less: unearned Interest	0
	0

Analysed as:

Description	Amount
Current	0
Non- Current	0
Total	0

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36. Deferred Income

Description	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	0	0
International Funders	0	0
Public Contributions and Donations	0	0
Total Deferred Income	0	0

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	0	0	0	0
Additions	0	0	0	0
Transfers To Capital Fund	0	0	0	0
Transfers To Income Statement	0	0	0	0
Other Transfers	0	0	0	0
Balance Carried Forward	0	0	0	0

Analysed as:

Description	Amount
Current	0
Non- Current	0
Total	0

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 Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Insert Current FY	Opening Statement 1 st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	0	0	0
Non-Current Benefit Obligation	0	0	0	0	0
Total Employee Benefits Obligation	0	0	0	0	0

Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity operates a defined benefit scheme for all full-time employees from July 1, 20XX. The scheme is administered by xxx while xxx are the custodians of the scheme. The scheme is based on xxx percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at xxx June xxx by xxx actuarial valuers. On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	30th June 2025	Opening Statement 1 st July 2024
Discount Rates	x%	x%
Future Salary Increases	x%	x%
Future Pension Increases	x%	x%
Mortality (Pre- Retirement)	x%	x%
Mortality (post-retirement)	x%	x%
Withdrawals	xx	xx
Ill Health	xx	xx
Retirement	xx years	xx years

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Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	<i>30th June 2025</i>	<i>Opening Statement 1st July 2024</i>
Description	Kshs	Kshs
The return on defined plan assets	0	0
Actuarial gains/ losses arising from changes in demographic assumptions	0	0
Actuarial gains/ losses arising from changes in financial assumptions	0	0
Actuarial gains and losses arising from experience adjustments	0	0
Others (specify)	0	0
Adjustments for restrictions on the defined benefit asset	0	0
Remeasurement of the net defined benefit liability (asset)	0	0

b) Amounts recognized in the Statement of Financial Position

	<i>30th June 2025</i>	<i>Opening Statement 1st July 2024</i>
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	0	0
Fair value of plan assets(b)	0	0
Funded status(=a-b)	0	0
Restrictions on asset recognised	0	0
Others	0	0
Net asset or liability arising from defined benefit obligation	0	0

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. XXX per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by XXX Pension Fund. Employees contribute xx% while employers contribute xx% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

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Notes to the Financial Statements (Continued)

38. Borrowings

Description	30th June 2025
	Kshs
a) External borrowings	
Balance at beginning of the year	0
External borrowings during the year	0
Repayments of during the year	0
Balance at end of the year	0
b) Domestic borrowings	
Balance at beginning of the year	0
Domestic borrowings during the year	0
Repayments during the year	0
Balance at end of the year	0
Balance at end of the period- domestic and External borrowings c = (a+b)	0

The analyses of both external and domestic borrowings are as follows:

	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'	0	0
Sterling Pound Denominated Loan From 'Y Organisation'	0	0
Euro Denominated Loan from Z Organisation'	0	0
Domestic Borrowings		
Kenya Shilling Loan From KCB	0	0
Kenya Shilling Loan from Barclays Bank	0	0
Kenya Shilling Loan from Consolidated Bank	0	0
Total /Balance at end of The Year	0	0

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Notes to the Financial Statements (Continued)

Description	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	0	0
Long Term Borrowings	0	0
Total	0	0

(NB: the total of this statement should tie to note 41 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed).

39. Service Concession Arrangements Liability

Description	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	0	0
Accumulated depreciation to date	0	0
Net carrying amount	<u>0</u>	<u>0</u>
Service concession liability at beginning of the year	0	0
Service concession revenue recognized	0	0
Service concession liability at end of the year	<u>0</u>	<u>0</u>

40. Cash Generated from Operations

	30th June 2025
	Kshs
Surplus for the year before tax	11,788,107.92
Adjusted for:	
Depreciation	116,027,916.14
Non-cash grants received	0
Contributed assets	0
Gains and losses on disposal of assets	0
Contribution to provisions	0
Contribution to impairment allowance	0
Working capital adjustments	
Increase in inventory	0
Increase in deferred income	307,334,680.00
Increase in payables	193,441,136.00
Increase in payments received in advance	3,439,010.00
Net cash flow from operating activities	465,528,917.20

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(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

Notes to the Financial Statements (Continued)

41. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	0	0	0	0
Receivables from non-exchange transactions	0	0	0	0
Bank balances	0	0	0	0
Total	0	0	0	0

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position)

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Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables	0	0	0	0
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
Total	0	0	0	0

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2025			
Financial Assets	0	0	0
Investments	0	0	0
Cash	0	0	0
Debtors	0	0	0
Total Financial Assets	0	0	0
Financial Liabilities			
Trade And Other Payables	0	0	0
Borrowings	0	0	0
Total Financial Liabilities	0	0	0
Net Foreign Currency Asset/(Liability)	0	0	0

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
20xx			
Euro	10%	0	0
USD	10%	0	0
20xx-1			
Euro	10%	0	0
USD	10%	0	0

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Notes to the Financial Statements (Continued)

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (20xx: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs xxx (20xx – KShs xxx)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	0	0	0	0
Non- Financial Assets				
Investment Property	0	0	0	0
Land And Buildings	0	0	0	0
	0	0	0	0

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	0	0
Retained Earnings	0	0
Capital Reserve	0	0
Total Funds	0	0
Total Borrowings	0	0
Less: Cash And Bank Balances	0	0
Net Debt/(Excess Cash And Cash Equivalents)	0	0
Gearing	0	0

**County Government of Nyamira
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Notes to the Financial Statements (Continued)

42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *Entity* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity*'s equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	30th June 2025
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	0
Total	0
B) purchases from related parties	
Purchases of electricity from KPLC	0
Purchase of water from govt service providers	0
Rent expenses paid to govt agencies	0
Training and conference fees paid to govt. Agencies	0
Others (specify)	0
Total	0
b) Grants /transfers from the government	
Grants from national govt	0
Grants from county government	0
Donations in kind	0
Total	0
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for xxx employees	0
Payments for goods and services for xxx	0
Total	0
d) Key management compensation	
Compensation to key management	0
Total	0

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Notes to the Financial Statements (Continued)

43. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

44. Contingent Assets and Contingent Liabilities

Contingent Assets

	30th June 2025
	Kshs
Contingent Assets	
Insurance Reimbursements	0
Assets Arising from Determination Of Court Cases	0
Reimbursable Indemnities and Guarantees	0
Receivables From Other Government Entities	0
Others (Specify)	0
Total	0

(Give details)

Contingent Liabilities

	30th June 2025
	Kshs
Contingent Liabilities	0
Court Case xx against the Entity	0
Bank Guarantees in Favour of Subsidiary	0
Contingent Liabilities arising from Contracts Including PPPs	0
Others (Specify)	0
Total	0

(Give details)

45. Capital Commitments

Capital Commitments	30th June 2025
	Kshs
Authorised for	0
Authorised and contracted for	0
Total	0

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)

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Notes to the Financial Statements (Continued)

46. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR:		Name of Financing Partners:				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total						

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

47. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Compensation of Employees - Variance Between Bank Remittance Records and Payroll</p> <p>The statements of receipts and payments reflects compensation of employees amounting to Kshs.3,038,348,148 as disclosed in Note 3 to the financial statements. However, review of records</p>	<p>The management would like to respond as follows:</p> <ol style="list-style-type: none"> In September, 2023 we ran the payroll in UHR and not IPPD as pointed out by the auditors; The amount remitted to the banks and UHR summaries are equal as indicated in Column 4 of the table below; The variance indicated arose from the net salaries remitted only to Commercial Banks as shown in column two of the table above (Bank Remittances Net Pay) but the auditor's excluded the amount that was remitted to Saccos as shown in column three in the table below. 	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Stat us: (Res olve d / Not Reso lved)	Timef rame: (Put a date when you expec t the issue to be resolv ed)																																																	
	revealed unexplained variances between actual amount remitted to the staff bank accounts and net pay amounts reflected in the IPPD Payroll as shown below;																																																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Month</th> <th style="width: 15%;">Bank Remittances</th> <th style="width: 15%;">IPPD Payroll Net Pay</th> <th style="width: 10%;">Variance</th> </tr> <tr> <td></td> <td style="text-align: right;">(Kshs)</td> <td style="text-align: right;">(Kshs)</td> <td style="text-align: right;">(Kshs)</td> </tr> </thead> <tbody> <tr> <td>September, 2023</td> <td style="text-align: right;">73,753,040</td> <td style="text-align: right;">9,972,948.48</td> <td style="text-align: right;">83,725,988</td> </tr> <tr> <td>May, 2023</td> <td style="text-align: right;">70,028,884.20</td> <td style="text-align: right;">9,320,470.35</td> <td style="text-align: right;">79,349,354.55</td> </tr> <tr> <td>November, 2023</td> <td style="text-align: right;">70,751,050.65</td> <td style="text-align: right;">9,627,076.05</td> <td style="text-align: right;">80,378,126.7</td> </tr> <tr> <td>December,</td> <td style="text-align: right;">79,319,587</td> <td></td> <td style="text-align: right;">89,987,016</td> </tr> </tbody> </table>	Month	Bank Remittances	IPPD Payroll Net Pay	Variance		(Kshs)	(Kshs)	(Kshs)	September, 2023	73,753,040	9,972,948.48	83,725,988	May, 2023	70,028,884.20	9,320,470.35	79,349,354.55	November, 2023	70,751,050.65	9,627,076.05	80,378,126.7	December,	79,319,587		89,987,016	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Month</th> <th style="width: 15%;">Bank Remittances Net Pay (Kshs)</th> <th style="width: 15%;">Sacco Remittances Net Pay (Kshs)</th> <th style="width: 15%;">IPPD Payroll/ UHR Net Pay (Kshs)</th> <th style="width: 10%;">Variance (Kshs)</th> </tr> </thead> <tbody> <tr> <td>September, 2023</td> <td style="text-align: right;">73,753,040</td> <td style="text-align: right;">9,972,948.48</td> <td style="text-align: right;">83,725,988</td> <td style="text-align: right;">0</td> </tr> <tr> <td>May, 2023</td> <td style="text-align: right;">70,028,884.20</td> <td style="text-align: right;">9,320,470.35</td> <td style="text-align: right;">79,349,354.55</td> <td style="text-align: right;">0</td> </tr> <tr> <td>November, 2023</td> <td style="text-align: right;">70,751,050.65</td> <td style="text-align: right;">9,627,076.05</td> <td style="text-align: right;">80,378,126.7</td> <td style="text-align: right;">0</td> </tr> <tr> <td>December,</td> <td style="text-align: right;">79,319,587</td> <td></td> <td style="text-align: right;">89,987,016</td> <td style="text-align: right;">0</td> </tr> </tbody> </table>	Month	Bank Remittances Net Pay (Kshs)	Sacco Remittances Net Pay (Kshs)	IPPD Payroll/ UHR Net Pay (Kshs)	Variance (Kshs)	September, 2023	73,753,040	9,972,948.48	83,725,988	0	May, 2023	70,028,884.20	9,320,470.35	79,349,354.55	0	November, 2023	70,751,050.65	9,627,076.05	80,378,126.7	0	December,	79,319,587		89,987,016	0		
Month	Bank Remittances	IPPD Payroll Net Pay	Variance																																																		
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September, 2023	73,753,040	9,972,948.48	83,725,988																																																		
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Reference No. on the external national audit Report	Issue / Observations from Auditor	Management comments				Stat	Timeframe:
					(Res	(Put a	
					olve	date	
					d /	when	
					Not	you	
					Reso	expec	
					lved)	t the	
						issue	
						to be	
						resolv	
						ed)	
))		2023	10,667,429.00	
	Sept ember, 2023	83,725,988	83,015,265	710,723	March, 2024	76,313,131	9,287,986.00
	May, 2023	82,413,418	80,537,720	1,875,698		85,601,117	0
	Nov ember, 2023	70,751,050	80,373,127	(9,622,077)			
	Dece mber , 2023	79,319,587	89,987,016	(10,667,429)			
	Mar ch, 2024	76,313,131	85,601,117	(9,287,986)			
	Tota	392,523,174	419,5	(26,99			
	l		14,24	1,071)			
			5				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and completeness of remittances to employees of Kshs.419,514,245 could not be confirmed.			
2	<p>1. Unsupported Expenditure on Research Studies, Project Preparation Design</p> <p>The statement of receipts and payments and as disclosed in Note 8 to the financial statements,</p>	<p>The management wish to clarify that it's true that imprests are issued to one person on behalf of the team members because most of the feasibility studies done involved members of the public who do not have IFMIS numbers. Additionally, the imprests totaling to Ksh.13,487,200 have been forwarded for your review with the acknowledgement of recipients showing their names, personal numbers and signatures.</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
			<i>(Resolved / Not Resolved)</i>	<i>(Put a date when you expect the issue to be resolved)</i>
	<p>reflects acquisition of assets amounting to Kshs.471,057,068 which includes an amount of Kshs.30,887,200 in respect of research, studies, project preparation, design and supervision. This component further includes an amount of Kshs.13,487,200 relating to imprest issued to</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>different officers to undertake feasibility studies. However, review of the supporting records revealed that the imprest was irregularly issued to various officers on behalf of other members of staff. No explanation was given for failure to issue imprests to individual staff members who should account for it</p>			

County Government of Nyamira
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>after completion of stated duties and tasks. In addition, there were no acknowledgments from the recipients showing their names, personal numbers and signatures.</p> <p>In the circumstances, the regularity of the expenditure amounting to Kshs.13,487,200 could not be confirmed.</p>			

County Government of Nyamira
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.	<p>Unsupported Cash and Cash Equivalents</p> <p>The statement of assets and liabilities reflects cash and cash equivalents totaling Kshs.564,648,152 which relates to funds held in thirty (30) bank accounts operated by the County Executive as disclosed in</p>	<p>The management concurs with auditors' observation and has herewith attached bank reconciliation statements, cashbooks, bank balance certificates and board of survey reports for audit review</p>	Resolved	

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolve / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	<p>Note 9A to the financial statements. However, an amount of Kshs.124,722,994 held in eleven (11) bank accounts which were not supported with bank reconciliation statements, cashbooks, bank balance certificates and board of survey reports.</p> <p>In the circumstances, the completeness and</p>			

County Government of Nyamira
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	accuracy of the Kshs.124,722,994 included in cash and cash equivalents balance could not be confirmed.			
1.0	<p>Emphasis of Matter</p> <p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounting to Kshs.7,282,175,903 and</p>	<p>The management concurs with the auditor's observation but would like to clarify that the variance in the budgeted amount was occasioned by:</p> <p>Part of the Kshs.1,105,889,975 exchequer release was received in July 2024. There were also deficits in own source revenue and the County missed out on grants such as government fertilizer, the county industrial park, and the farmers' grants.</p> <p>In a bid for the county government to improve its revenues and close out deficits it has; Put in place revenue enhancement strategies to operationalize</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.5,884,949,781, respectively resulting to underfunding of Kshs.1,397,226,122 or nineteen percent (19%) of the budget. Similarly, payments totaling to Kshs.5,745,164,842 were made against an approved budget of Kshs.7,282,175,903 resulting to under expenditure of Kshs.1,537,011,061 or twenty percent (20%) of the budget.</p> <p>The underfunding and under expenditure</p>	<p>collection of revenue from motor bikes, cess and royalties from miners, and cess from tea factories and is in the final stages of developing its valuation roll.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	had an adverse effect on the implementation of the planned activities during the year.			
2.0	Unremitted Retirement Contributions by County Executive of Nyamira Review of Annex 2 to the financial statements reflects pending accounts payable totaling Kshs.776,379,157 as at 30 June, 2024. However, the balance excluded an amount of Kshs.310,956,550 in respect of unremitted pension contribution owed to LAPFUND being pension contributions arising from the four defunct of Town Council of Keroka,	The county government of Nyamira proceeded to court and a judgment was entered in favour of the county.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
	County Council of Nyamira, Town Council of Nyamira and Town Council of Nyansiongo as tabulated in the table below: <table border="1" data-bbox="398 853 833 1332"> <thead> <tr> <th data-bbox="398 853 504 1220">Defunct Local Authorities</th> <th data-bbox="504 853 609 1220">Principal Amount (Kshs)</th> <th data-bbox="609 853 728 1220">Interest</th> <th data-bbox="728 853 833 1220">Amount (Kshs)</th> </tr> </thead> <tbody> <tr> <td data-bbox="398 1220 504 1332">Town</td> <td data-bbox="504 1220 609 1332">20,997</td> <td data-bbox="609 1220 728 1332">38,848,7</td> <td data-bbox="728 1220 833 1332">59,846</td> </tr> </tbody> </table>	Defunct Local Authorities	Principal Amount (Kshs)	Interest	Amount (Kshs)	Town	20,997	38,848,7	59,846			
Defunct Local Authorities	Principal Amount (Kshs)	Interest	Amount (Kshs)									
Town	20,997	38,848,7	59,846									

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Reference No. on the external audit Report	Issue / Observations from Auditor				Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Council of Keroka	,297	52	,049			
	County council on Nyamira	20,045 ,275	32,021,314	52,066 ,589			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments			Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																														
	<table border="1"> <tr> <td>a</td> <td></td> <td></td> <td></td> </tr> <tr> <td>To</td> <td>64,</td> <td>117,</td> <td>181</td> </tr> <tr> <td>wn</td> <td>433</td> <td>478,</td> <td>,91</td> </tr> <tr> <td>Co</td> <td>,14</td> <td>272</td> <td>1,4</td> </tr> <tr> <td>unc</td> <td>0</td> <td></td> <td>13</td> </tr> <tr> <td>il of</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Ny</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ami</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ra</td> <td></td> <td></td> <td></td> </tr> <tr> <td>To</td> <td>6,1</td> <td>11,0</td> <td>17,</td> </tr> <tr> <td>wn</td> <td>11,</td> <td>21,1</td> <td>132</td> </tr> <tr> <td>Cou</td> <td>298</td> <td>98</td> <td>,49</td> </tr> </table>	a				To	64,	117,	181	wn	433	478,	,91	Co	,14	272	1,4	unc	0		13	il of				Ny				ami				ra				To	6,1	11,0	17,	wn	11,	21,1	132	Cou	298	98	,49			
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments			Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Council of Nyamira County</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">7</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">111,587,011</td> <td style="text-align: right;">199,369,538</td> <td style="text-align: right;">310,956,550</td> </tr> </table>	Council of Nyamira County			7	Total	111,587,011	199,369,538	310,956,550					
Council of Nyamira County			7											
Total	111,587,011	199,369,538	310,956,550											
	<p>Though Management has explained that the matter was adjudicated in court, a copy of the judgement was not provided for</p>													

County Government of Nyamira
 County Executive - Nyamira
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	audit review.			
3.0	<p>Pending Bills</p> <p>Annex 2 to the financial statement reflects pending accounts payable totalling Kshs.776,779,157. The amount includes a balance of Kshs.191,936,374 in respect of recurrent and development expenditure for the previous financial years. Failure to clear</p>	<p>The management concurs with the auditor’s observation and is committed to paying pending bills as the first charge despite financial constraints. In the current financial year, the county has made significant progress in paying up pending bills from the last financial year 2023/2024</p>	Not resolved	September 2025

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 Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget.</p> <p>The County Executive therefore runs the risk of incurring significant and unquantified interest costs and penalties associated with delays in settling the invoiced bills. Further,</p>			

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 Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	failure to settle pending accounts payables is contrary to Regulation 43 (2) of Public Finance Management (County Governments) Regulations, 2015, that requires County			
	government entities shall execute their approved budgets based on the annual appropriation legislation, and the			

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 Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	approved annual cash flow plan.			
	<p>Other Matter</p> <p>Unresolved Prior Year Matters</p> <p>As disclosed under the progress on follow up of auditor's recommendations section of the financial statements, the prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided</p>	<p>The management concurs with the audit observation however, the progress made to resolve prior year Auditor's recommendations have been forwarded for review under Other Important Disclosures 7 (progress on follow up on prior year auditors' recommendations)</p>	Note resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expected the issue to be resolved)
	satisfactory reasons for the delay in resolving the issues.			
1.	<p>Basis for Conclusion</p> <p>Non-Compliance with the Law on Minimum Development Expenditure</p> <p>The statement of comparison of budget and actual amounts-development-reflects actual total expenditure of Kshs.1,423,755,264 which is 25% of the total expenditure amount of</p>	<p>The management concurs with the auditor’s observation on the actual total development expenditure in the statement of receipts and payments. This was caused by late exchequer disbursement and the unpaid suppliers and contractors who have been captured in the pending bills report for the financial year 2024/2025.</p> <p>Further, this was occasioned by own source revenue shortages and grants that did not come through from National Government as analyzed in the annexed budget underperformance breakdown.</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
			<i>(Resolved / Not Resolved)</i>	<i>(Put a date when you expect the issue to be resolved)</i>
	<p>Kshs.5,745,164,842 reflected in the statement of receipts and payments.</p> <p>The County Executive's Development expenditure was less than the minimum limit of 30% set by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which states that pursuant to section 107(5) of the act, the county government actual expenditure on development shall</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
	<p>be at least thirty percent in conformity with the requirement under section 107(2) of the act.</p> <p>In the circumstances, Management was in breach of the law</p>											
2.	<p>Composition of Employees</p> <p>2.1 Non-Compliance with Fiscal Responsibility Principles</p> <p>The compensation of employees expenditure amounting to Kshs.3,038,348,148 constitute 53%</p>	<p>The county is faced with a static labor cost of 38.44% that has been a culmination of the following aspect;</p> <table border="1"> <thead> <tr> <th>SNO</th> <th>DESCRIPTION</th> <th>KES (Monthly)</th> <th>KES (Annually)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Local Authority Wage Bill</td> <td>14,406,462.47</td> <td>172,877,549.60</td> </tr> </tbody> </table>	SNO	DESCRIPTION	KES (Monthly)	KES (Annually)	1.	Local Authority Wage Bill	14,406,462.47	172,877,549.60	Not resolved	September 2025
SNO	DESCRIPTION	KES (Monthly)	KES (Annually)									
1.	Local Authority Wage Bill	14,406,462.47	172,877,549.60									

County Government of Nyamira
 County Executive - Nyamira
 Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments				Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																				
	<p>of total revenue of Kshs.5,690,166,473 collected during the year under review. This was contrary to Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee members with the approval of the County Assembly to set a limit on the County Government's expenditure on wages and benefits for its</p>	<table border="1"> <tr><td>3</td></tr> <tr><td>4</td></tr> <tr><td>5</td></tr> <tr><td>6</td></tr> <tr><td></td></tr> </table>	3	4	5	6		<table border="1"> <tr><td>Department of Health Wage Bill (Understaffed)</td></tr> <tr><td>SRC Increment</td></tr> <tr><td>Housing Levy</td></tr> <tr><td>Non-Skilled Staff</td></tr> <tr><td>Totals</td></tr> </table>	Department of Health Wage Bill (Understaffed)	SRC Increment	Housing Levy	Non-Skilled Staff	Totals	<table border="1"> <tr><td>131,194,927.70</td></tr> <tr><td>11,709,000.00</td></tr> <tr><td>3,419,280.07</td></tr> <tr><td>22,055,331.00</td></tr> <tr><td>182,785,001.24</td></tr> </table>	131,194,927.70	11,709,000.00	3,419,280.07	22,055,331.00	182,785,001.24	<table border="1"> <tr><td>1,574,339,132.00</td></tr> <tr><td>140,508,000.00</td></tr> <tr><td>4,1031,360.84</td></tr> <tr><td>264,663,972.00</td></tr> <tr><td>2,193,420,015</td></tr> </table>	1,574,339,132.00	140,508,000.00	4,1031,360.84	264,663,972.00	2,193,420,015		
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		<p>While efforts are being made to cut down on the wage bill, there is need to employ more skilled staff to enable service delivery.</p>																									

County Government of Nyamira
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Resolve / when you expected the issue to be resolved)
	<p>public office not to exceed thirty five percent (35%) of the County Government total revenue.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>The following efforts have been made to reduce the wage bill;</p> <ol style="list-style-type: none"> 1. Verification of employee certificates <ul style="list-style-type: none"> ○ The county has verified certificates of employees obtained from KNEC and other relevant institutions of learning. 104 certificates were found to be forged and the officers have since been dismissed. 2. Payroll Audit and Employee Headcount Verification <ul style="list-style-type: none"> ○ The county government has carried out a payroll audit that was done by officers from the state Department for public Service. Officers who had obtained irregular promotions have been aligned. 		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<ul style="list-style-type: none"> ○ Conducting a comprehensive payroll audit to eliminate ghost workers. ○ Plans are at an advanced stage to carry out employee head count ○ The management intends to implement a Biometric Employee Registration System to track active employees and remove irregular entries from the payroll subject to availability of funds. <p>3. Adoption of Performance-Based Contracting</p> <ul style="list-style-type: none"> ○ Moving towards contract-based employment instead of permanent hiring to manage workforce costs more efficiently. 		

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Put a date when you expect the issue to be resolved)
		<ul style="list-style-type: none"> ○ Reviewing departmental programs to match with workforce. <p>4. Automation of Human Resource and Payroll Systems</p> <ul style="list-style-type: none"> ○ The implementation of HRIS-Ke aligns with national best practices for reducing payroll fraud and wage bill inefficiencies. <p>5. Public-Private Partnerships (PPPs) for Service Delivery</p> <ul style="list-style-type: none"> ○ The management has planned for outsourcing non-core functions such as cleaning, security and some clerical duties to private firms to reduce wage costs as from the next financial year. ○ We encouraging the use of interns and contract workers in certain 		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>administrative roles as from the coming financial year.</p> <p>6. Staff Rationalization and Reduction</p> <ul style="list-style-type: none"> ○ The county has suggested that we identify redundant roles and implement a Voluntary Early Retirement Program (VERP) to cut down on excess staff. ○ Freezing unnecessary recruitment and only hiring essential/critical personnel based on need. ○ Embracing internal recruitment of staff to help the county utilize the available staff and also cut down on cost of recruitment 		

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Reference No. on the external national audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
			<i>(Resolve if Not Resolved)</i>	<i>(Put a date when you expect the issue to be resolved)</i>
2.2	<p>Non-Compliance with Law on Staff Ethnic Composition</p> <p>The County has a total staff of three thousand nine hundred and forty-one (3941) officers. However, the staff number comprised of three thousand seven hundred and thirty-four (3734) members of staff</p>	<p>Non-Compliance with Law on Staff Ethnic Composition</p> <p>The County has a total staff of three thousand nine hundred and forty-one (3941) officers. However, the staff number comprised of three thousand seven hundred and thirty-four (3734) members of staff from the dominant ethnic group, approximately over ninety four percent (94%) of the total staff composition. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county. It is not clear what action Management is taking to remedy</p>	Not resolved	September 2025

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 Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
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	from the dominant ethnic group, approximately over ninety four percent (94%) of the total staff composition. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board	the anomaly. In the circumstance, Management was in breach of the law.		

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 Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>shall consider the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county. It is not clear what action Management is taking to remedy the anomaly.</p> <p>In the circumstance, Management was in</p>			

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	breach of the law.																																																					
2.3	<p>Non-Compliance with the Third Rule on Basic Salary Rule</p> <p>Review of the payroll for the month of June, 2024 revealed that forty-eight (48) officers were earning a net salary of less than one third of their respective basic pay .This was contrary to Section</p>	<p>The review of the payroll record revealed that 48 members of staff had net salaries that were less than a third of their basic pay. This was caused as shown by the table below;</p> <table border="1"> <thead> <tr> <th>S/NO</th> <th>Payroll Num</th> <th>Job Group</th> <th>Gross Pay</th> <th>Total Deductions_Athir d</th> <th>A third</th> <th>NET SAL</th> <th>Below A third</th> <th>Basic Sal</th> <th>Reason</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2016001 8057</td> <td>C</td> <td>22,92 0.00</td> <td>22,268.50</td> <td>5,806. 65</td> <td>651.50</td> <td>(5,155. 15)</td> <td>17,42 0.00</td> <td>Demoti on</td> </tr> <tr> <td>2</td> <td>2015005 7195</td> <td>C</td> <td>22,92 0.00</td> <td>18,774.50</td> <td>5,806. 65</td> <td>4,145.50</td> <td>(1,661. 15)</td> <td>17,42 0.00</td> <td>Demoti on</td> </tr> <tr> <td>3</td> <td>2016002 5114</td> <td>D</td> <td>24,97 0.00</td> <td>23,308.60</td> <td>6,406. 65</td> <td>1,661.40</td> <td>(4,745. 25)</td> <td>19,22 0.00</td> <td>Demoti on</td> </tr> <tr> <td>4</td> <td>2016018 4494</td> <td>D</td> <td>24,97 0.00</td> <td>23,282.60</td> <td>6,406.</td> <td>1,687.40</td> <td>(4,719.</td> <td>19,22</td> <td>Demoti on</td> </tr> </tbody> </table>	S/NO	Payroll Num	Job Group	Gross Pay	Total Deductions_Athir d	A third	NET SAL	Below A third	Basic Sal	Reason	1	2016001 8057	C	22,92 0.00	22,268.50	5,806. 65	651.50	(5,155. 15)	17,42 0.00	Demoti on	2	2015005 7195	C	22,92 0.00	18,774.50	5,806. 65	4,145.50	(1,661. 15)	17,42 0.00	Demoti on	3	2016002 5114	D	24,97 0.00	23,308.60	6,406. 65	1,661.40	(4,745. 25)	19,22 0.00	Demoti on	4	2016018 4494	D	24,97 0.00	23,282.60	6,406.	1,687.40	(4,719.	19,22	Demoti on	Not resolved	September 2025
S/NO	Payroll Num	Job Group	Gross Pay	Total Deductions_Athir d	A third	NET SAL	Below A third	Basic Sal	Reason																																													
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3	2016002 5114	D	24,97 0.00	23,308.60	6,406. 65	1,661.40	(4,745. 25)	19,22 0.00	Demoti on																																													
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments								Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	19(3) of the Employment Act, 2007 and Section C.1(3) Human Resource Policies and Procedures Manual for the Public Service, 2016 which provides that the total amount of all deductions which may be made by an employer from the wages of his or her employee at any one time shall not exceed two-thirds of such wages or such additional or other amounts as may be prescribed.					65		25)	0.00		
5		2016013 9097	D	24,97 0.00	22,951.40	6,406. 65	2,018.60	(4,388. 05)	19,22 0.00	Demoti on	
6		2016020 4179	D	24,97 0.00	22,950.60	6,406. 65	2,019.40	(4,387. 25)	19,22 0.00	Demoti on	
7		2016002 4804	D	24,97 0.00	22,779.60	6,406. 65	2,190.40	(4,216. 25)	19,22 0.00	Demoti on	
8		2016004 4557	D	24,97 0.00	22,729.60	6,406. 65	2,240.40	(4,166. 25)	19,22 0.00	Demoti on	
9		2016019 8381	D	24,97 0.00	22,588.60	6,406. 65	2,381.40	(4,025. 25)	19,22 0.00	Demoti on	
10		2016019 8363	D	24,97 0.00	22,053.60	6,406. 65	2,916.40	(3,490. 25)	19,22 0.00	Demoti on	
11		2016001 9198	D	24,97 0.00	22,034.60	6,406. 65	2,935.40	(3,471. 25)	19,22 0.00	Demoti on	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments									Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
In the circumstances, Management was in breach of the law.	12	2016001 8913	D	24,97 0.00	21,963.60	6,406. 65	3,006.40	(3,400. 25)	19,22 0.00	Demoti on		
	13	2011244 036	F	28,18 0.00	23,067.85	7,393. 30	5,112.15	(2,281. 15)	22,18 0.00	Demoti on		
	14	1990144 137	F	28,18 0.00	22,700.20	7,393. 30	5,479.80	(1,913. 50)	22,18 0.00	Demoti on		
	15	1986068 125	F	29,13 0.00	23,088.95	7,710. 00	6,041.05	(1,668. 95)	23,13 0.00	Demoti on		
	16	2016020 4919	F	29,13 0.00	23,071.70	7,710. 00	6,058.30	(1,651. 70)	23,13 0.00	Demoti on		
	17	1997000 4650	F	68,65 5.00	52,129.35	17,218 .30	16,525.65	(692.6 5)	51,65 5.00	Demoti on		
	18	1996000 2377	F	68,65 5.00	51,805.35	17,218 .30	16,849.65	(368.6 5)	51,65 5.00	Demoti on		
	19	2014012	F	29,13							Demoti	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments										Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
			8561		0.00	21,549.25	7,710.00	7,580.75	(129.25)	23,130.00	on		
20	20160114698	G	39,300.00	36,370.70	10,483.30	2,929.30	(7,554.00)	31,450.00	Demotion				
21	20160020306	G	39,300.00	30,741.70	10,483.30	8,558.30	(1,925.00)	31,450.00	Demotion				
22	20160005498	G	83,150.00	72,881.25	10,483.30	10,268.75	(214.55)	31,450.00	Demotion				
23	20160005407	G	83,150.00	72,833.25	10,483.30	10,316.75	(166.55)	31,450.00	Demotion				
24	20180058600	G	14,950.00	12,095.35	2,990.00	2,854.65	(135.35)	-	Demotion				
25	20160185099	H	83,230.00	82,923.75	11,793.30	306.25	(11,487.05)	35,380.00	Demotion				
26	20170017928	H	43,230.00	36,008.60	11,793	7,221.40	(4,571.	35,38	Demotion				

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						.30		90)	0.00		
27	2016018 5964	H	83,23 0.00	75,908.75	11,793 .30	7,321.25	(4,472. 05)	35,38 0.00	Demoti on		
28	2017010 2539	H	96,23 0.00	88,254.50	11,793 .30	7,975.50	(3,817. 80)	35,38 0.00	Demoti on		
29	2023030 3862	H	79,71 0.00	73,517.95	9,336. 65	6,192.05	(3,144. 60)	28,01 0.00	Demoti on		
30	2015004 7546	H	43,23 0.00	34,205.75	11,793 .30	9,024.25	(2,769. 05)	35,38 0.00	Demoti on		
31	2016018 5437	H	94,85 0.00	86,144.60	11,333 .30	8,705.40	(2,627. 90)	34,00 0.00	Demoti on		
32	1987001 5786	N	114,3 84.00	97,535.40	30,066 .65	16,848.60	(13,21 8.05)	90,20 0.00	Demoti on		
33	2016019 0590	N	114,3 84.00	86,629.70	30,066 .65	27,754.30	(2,312. 35)	90,20 0.00	Demoti on		

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		34	2001000 8545	N	114,3 84.00	85,551.70	30,066 .65	28,832.30	(1,234. 35)	90,20 0.00	Housing Levy Deducti on		
		35	1992001 5881	N	125,2 00.00	95,442.85	30,066 .65	29,757.15	(309.5 0)	90,20 0.00	Housing Levy Deducti on		
		36	2016002 6282	P	154,6 96.00	124,024.1 0	41,543 .30	30,671.90	(10,87 1.40)	124,6 30.00	Demoti on		
		37	2002000 6231	P	154,6 96.00	118,129.2 0	41,543 .30	36,566.80	(4,976. 50)	124,6 30.00	Demoti on		
		38	2010128 088	P	310,9 96.00	277,060.6 0	35,976 .65	33,935.40	(2,041. 25)	107,9 30.00	Housing Levy Deducti on		
		39	2016000 4768	Q	175,0 70.00	160,819.5 5	45,690 .00	14,250.45	(31,43 9.55)	137,0 70.00	Demoti on		
		40	2015004	Q	169,1						Demoti		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments										Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
			8178		36.00	136,477.35	45,690.00	32,658.65	(13,031.35)	137.070.00	on		
		41	2010000060	Q	169,136.00	134,734.35	45,690.00	34,401.65	(11,288.35)	137.070.00	Demotion		
		42	20130039119	Q	169,136.00	130,328.35	45,690.00	38,807.65	(6,882.35)	137.070.00	Demotion		
		43	20150047797	Q	169,136.00	125,344.35	45,690.00	43,791.65	(1,898.35)	137.070.00	Housing Levy Deduction		
		44	19880014719	Q	169,136.00	123,634.35	45,690.00	45,501.65	(188.35)	137.070.00	Housing Levy Deduction		
		45	20130047844	R	209,858.00	159,536.05	57,450.00	50,321.95	(7,128.05)	172.350.00	Demotion		
		46	20230408890	R	162,138.00	124,899.35	41,543.30	37,238.65	(4,304.65)	124.630.00	Demotion		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments										Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		47	2006092 1630	R	181,148.00	136,867.90	47,880.00	44,280.10	(3,599.90)	143,640.00	Housing Levy Deduction		
		48	2015004 7546	H	43,230.00	34,205.75	11,793.30	9,024.25	(2,769.05)	35,380.00	Demotion		
2.4	Delay in Confirmation of Staff in Employment Review of the payroll for the month of June, 2024 revealed that one thousand seven hundred and	The management concurs with the auditor's observation but has since had the County Public Service Board confirm quite a number of staff and the process is ongoing.										Not resolved	September 2025

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	<p>seventy-nine (1,779) or forty-five (45%) of the employees, have been on probation for a period exceeding six (6) months without confirmation. This is contrary to Section B.13(1) of the County Human Resource Manual, 2013 which states that, “an officer shall be put on probation for a period of 6 months as provided for in the Employment Act, 2007. No explanation has been provided for</p>			

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>this anomaly.</p> <p>In the circumstances, Management was in breach of the law.</p>			
3.	<p>Irregular Transfers to the County Assembly</p> <p>The statement of receipts and payments and as disclosed in Notes reflects transfers to other Government entities amounting to Kshs.943,016,579 which includes an amount of Kshs.838,858,168 transferred to the County Assembly</p>	<p>Management admits the transfers to the County Assembly were made. Their budgeting for recurrent ceilings was as provided in the CARA Ceilings. However, the allocations were higher due to their development component which comprised of their headquarter offices and speaker residence. Going forward, the PFM Act would be observed and the assembly be allowed to play its role of supervisory undertakings while the executive implements the development projects for the county.</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of Nyamira, which is equivalent to 14.7% of the County Government's total revenue of Kshs.5,690,166,473. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditure of a County Assembly shall not exceed seven per cent (7%) of the total revenue of the county government or twice the</p>			

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeline: (Put a date when you expected the issue to be resolved)
	<p>personnel emoluments of that County Assembly, whichever is lower.</p> <p>In the circumstances, Management was in breach of the law.</p>			
4.	<p>Lack of Training Needs Assessment</p> <p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amounting to Kshs.573,189,460</p>	<p>We acknowledge that at the time of audit, the county did not have Training Needs Assessment. However, each department has begun the process of coming up with the Departmental Training Needs Assessments.</p>	Not resolved	September 2025

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	<p>which includes training expenses totaling Kshs.39,689,755. However, review of the expenditure schedules revealed that an expenditure of Kshs.2,257,800 was incurred on provision of catering and full board services in a local hotel. This was during training of County Officers from Public Service Management and Finance and Planning Departments. However, the expenditure was not supported by</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>training needs assessments. This was contrary to Section H.3 (1) of the Public Service Commission Human Resource manual of May, 2016 which states that training in the Public Service shall be based on Training Needs Assessment. In addition, Section H.3 (3) states that selection of trainees for all training programs will be based on identified needs and will emphasize on training for performance</p>			

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	improvement that address individual, organizational and national goals. In the circumstances, the accuracy and completeness of the expenditure amount of Kshs.2,257,800 included in training expenses could not be confirmed.			
5	Delayed Completion of Projects 5.1 Delayed Completion of Nyamira County Headquarters As previously reported, the County	Management concurs with audit's observation that the total valuation of works done including materials on site as at 21 st June 2024 amounted to Ksh 233,282,357.00 equivalent to 61%, this is as per the Minutes of the Contract Implementation Team site meeting no. 1 held on 21 st June at the site offices Minute No. 03/21/06/2024.	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Executive entered into a contract on 11 July, 2018 with a local contractor for the construction of Nyamira County Headquarters at a contract sum of Kshs.382,970,401. The contract commenced on 31 December, 2018 for a contract period of three (3) years with an estimated completion date of 31 December, 2021. The contract period was later extended by six (6) months to 30 June, 2022. However,</p>	<p>Further, the project was phased and conceptualized as a multi-year project due to the project financial intensity. Due to budget constraints the County sought for more funding from the National Government through the Senate, in vain. The County, through the Department of Land, Housing and Urban Development has since allocated some funds for the project in the Financial Year 2024/2025.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>on 25 January, 2024, the contractor requested for a further contract extension by twenty-four (24) months and the approval was given by the Contract Implementation Committee on 6 February, 2024 and hence a new project completion date was set for 31 December, 2025.</p> <p>As at 30 June, 2024, a total of Kshs.233,282,357 or 61 % of the contract sum had been paid against</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	61% of the work done. The delays in the works and the reasons thereof point to poor feasibility studies of the project carried out by the County Government which should have identified these issues at the planning stage of the project.			
	5.2. Termination of Contract for Construction and Completion of Nyamira County Referral Hospital Complex	The management is in agreement with the auditor's findings that the contractor was not on site and the project remained incomplete at the time of the audit. Joint Project valuation report by independent Government QS with final accounts culminated to conclusion of the arbitration process. The project was handed back to the client. Architectural design and Bill of Quantities for the completion of the project are	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>A contract for the construction and completion of Nyamira County Referral Hospital Covid-19 Complex was awarded on 25 September, 2020, to a local firm at a contract sum of Kshs.95,860,834. The contract was to be executed for a period of one (1) year with an initial completion date of September, 2021. Review of the financial records including the payment vouchers and procurement</p>	<p>available and the project is due for re-tendering. A budgetary commitment of Ksh.3,000,000 is provided for in the financial year 2024/2025.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expected the issue to be resolved)
	<p>records revealed that the Project Implementation Committee approved the extension of the contract period to 26 August, 2022.</p> <p>However, the contractor abandoned the site and sued the County Government for failing to settle an invoice of Kshs.6,001,142.</p> <p>Available records indicated that the case was settled out of court and the contract was terminated by mutual consent between the contractor and</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the County Executive. The contractor was paid a final payment of Kshs.3,525,019 resulting to cumulative payments of Kshs.38,867,928 or 41% of the contract sum. Physical inspection undertaken in the month of September, 2024 revealed that there were no activities at the site. Management did not provide evidence of efforts towards resumption of works.</p>			

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status:	Timeframe:
			<i>(Resolved / Not Resolved)</i>	<i>(Put a date when you expect the issue to be resolved)</i>
	<p>5.3 Delayed Completion of Twin Staff House at Motagara Health Centre</p> <p>The County Executive on 21 March, 2019 awarded the contract for the construction and completion of a twin staff house at Motagara Health Facility to a local firm at a contract sum of Kshs.3,990,155 for a</p>	<p>The management concurs with the auditor’s observation that the contractor was not on site and the project remained incomplete at the time of the audit. Construction and completion of a twin staff house at Motagara health center was a multi-year ward-based project that was expected to be carried out in phases. Phase 1 was completed and contractor paid Kshs. 2,180,815 for value of works done at 55%. Due to budget cuts/financial constraints, there were no budgetary allocations to complete the project in the ensuing years. Completion of the project will be prioritized in the next financial year 2025/2026, once budgeting for the project is done as per County Fiscal Strategy Paper 2025/2026.</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>period of 180 days with an initial completion date of September, 2019.</p> <p>Review of records indicated that the Project Implementation Committee approved the extension of the contract period to 31 January, 2023. However, the contractor abandoned site without any reasons and</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Resolved / when you expected the issue to be resolved)
	<p>the works stalled resulting in the County Executive terminating the contract on 27 April, 2023. At the time of termination, the contractor had been paid an amount of Kshs.2, 180,815 which is equivalent to 55% of the contract sum.</p> <p>However, though a</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	performance security bond was not listed as a requirement in the tender documents, Management did not explain any measures taken to ensure County Executive gets compensation from the supplier for breaching the terms of the contract.			
	5.4 Delayed Completion	The management is in agreement with the auditor's findings that the contractor was	Not	Septe

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of Twin Staff House at Nyakeore Health Centre</p> <p>The County Executive on 12 August, 2020 awarded a contract for construction and completion of a twin staff house at Nyakeore Health Facility to a local firm at a contract sum of Kshs.3,441,671 for a period of ten (10) months with an</p>	<p>not on site and the project remained incomplete at the time of the audit.</p> <p>Construction and completion of the twin staff house at Nyakeore health facility was a multi-year ward-based project that was expected to be carried out in phases. Phase 1 was completed and contractor paid Kshs. 1,894,995 based on 55 % value of works done. Due to budget cuts/financial constraints, there were no budgetary allocations to complete the project in the ensuing years. Completion of the project will be prioritized in the next financial year 2025/2026, once budgeting for the project is done as per County Fiscal Strategy Paper 2025/2026.</p>	resolved	November 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>initial completion date of June, 2021. Review of records indicated that the Project Implementation Committee approved the extension of the contract period to 8 January, 2022. At the time of audit in September, 2024, the contractor had been paid an amount of Kshs.1,894,995 which is equivalent to 55%</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of the contract sum.</p> <p>Physical inspection of the project on 17 September, 2024 revealed that that the contractor was not on site and works remained incomplete and the project remained abandoned.</p> <p>However, though a performance security bond was not listed as a requirement in the tender</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved) / (Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	documents, Management did not provide any measures taken to ensure the County Executive gets compensation from the supplier for breaching the terms of the contract.			
	<p>5.5 Delayed Completion of Twin Staff House at Kahawa Health Centre</p> <p>The County Executive awarded a contract on 12</p>	<p>The management is in agreement with the auditor's findings that the contractor was not on site and the project remained incomplete at the time of the audit.</p> <p>Construction and completion of a twin staff house at Kahawa health facility was a multi-year ward-based project that was expected to be carried out in phases. Phase 1 was completed and contractor paid Kshs. 1,885,781 based on for 55% value of</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeline: (Resolved / Not Resolved) when you expect the issue to be resolved)
	<p>August, 2020 for construction and completion of a twin staff house at Nyakeore Health Facility to a local firm at a contract sum of Kshs.3,600,986 for a period of ten (10) months with an initial completion date of 12 June, 2021. At the time of audit in September,</p>	<p>works done. Due to budget cuts/financial constraints, there were no budgetary allocations to complete the project in the ensuing years. Completion of the project will be prioritized in the next financial year 2025/2026, once budgeting for the project is done as per County Fiscal Strategy Paper 2025/2026.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	2024, the contractor had been paid a sum of Kshs.1,885,781 which is equivalent to 55% of the contract sum. Physical inspection of the project on 17 September, 2024 revealed that the contractor was not on site and works remained incomplete and the Project therefore			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>remained abandoned.</p> <p>However, though a performance security bond was not listed as a requirement in the tender documents, Management did not provide any measures taken to ensure the county gets compensation from the supplier for breaching the terms of the contract.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>5.6 Delayed Completion of Twin Staff House at Emenyenche Health Centre</p> <p>The County Executive on 21 May, 2019, awarded a contract for construction and completion of a twin staff house at Emenyenche Health Facility to a local firm at a contract sum of Kshs.3,687,645 for a period of one hundred and</p>	<p>The management is in agreement with the auditor’s findings that the contractor was not on site and the project remained incomplete at the time of the audit.</p> <p>Construction and completion of a twin staff house at Emenyenche health facility was a multi-year ward-based project that was expected to be carried out in phases. Phase 1 was completed and contractor paid Kshs. 1,967,035 based on 53% of works done.</p> <p>Due to budget cuts/financial constraints, there were no budgetary allocations to complete the project in the ensuing years. Completion of the project will be prioritized in the next financial year 2025/2026, once budgeting for the project is done as per County Fiscal Strategy Paper 2025/2026.</p>	Not resolved	September 2025

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	<p>eighty (180) days with an initial completion date of 21 November, 2019. At the time of audit in September, 2024, the Contractor had been paid an amount of Kshs.1,967,035 which is equivalent to 53% of the contract sum. Physical inspection of the project on 17 September, 2024</p>			

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	revealed that that the contractor was not on site and works remained incomplete and the project therefore remained abandoned. However, though a performance security bond was not listed as a requirement in the tender documents, Management did not provide any measures			

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	taken to ensure the County Executive gets compensation from the supplier for breaching the terms of the contract.			
	<p>5.7 Delayed Completion of Outpatient Department and Inpatient Wards at Ekerenyo Sub- County Hospital</p> <p>The County Executive awarded contract for the construction and completion of outpatient</p>	<p>This was a multi-year project and the contractor to-date has done 47% of the works as per the latest Project Implementation Team valuation report. The Department of Health Services has further allocated Kshs. 5,000,000 in the financial year 2024/2025 for the completion of the project. Further allocation for completion of the project has also been prioritized in the coming financial year 2025/2026 County Fiscal Strategy Paper</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>department and inpatient wards block at Ekerenyo Sub- County Hospital at a contract sum of Kshs.34,589,321, which was signed on the 12 August, 2020. Review of the contract file indicated that the contractor was granted a contract extension period of fifty-two (52) weeks from the 28 October, 2022 to 28 October, 2023, and further extension of twenty- four weeks from 28 October, 2023 to 30 April,</p>			

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	<p>2024.</p> <p>However, audit verification of the Project carried out on 10 September, 2024, revealed that the contractor was not on site and no work was ongoing. The report of the implementation committee, indicated that the contractor had been paid an amount of Kshs.12,480,341 or 36% of the contract sum. The contract period has since expired and works not</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expected the issue to be resolved)
	<p>completed. Management failed to provide explanation for the delay in completion of the Project.</p> <p>In the circumstances, the County may not obtain value for money and the expected benefits from the projects to the residents of Nyamira County may not be realized.</p>			
	<p>5.8 Delayed Completion of Construction of Eye Hospital at Nyamwetureko</p>	<p>The management is in agreement with the auditor’s findings that the contractor was not on site and the project remained incomplete at the time of the audit. This was a multi-year project and its completion was delayed due to budgetary constraints. The</p>	<p>Not resolved</p>	<p>September 2025</p>

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	<p>The contract was awarded to a local contractor on 12 August, 2020, at a contract sum of Kshs.35,104,864 for contract period of twenty (20) months with completion date of April, 2022. Review of the financial records including the payment vouchers and procurement records revealed that the contractor had been paid cumulative sums of Kshs.15,127,212 translating to 43% of the contract sum.</p>	<p>Department of Health Services has allocated Kshs. 5,000,000 in the FY 2024/25 for the completion of the project. Further Completion of the project has been prioritized in the next FY 2025/26 (CFSP 2025/26)</p>		

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	<p>Review of records indicated that the contractor on 7 March, 2022 requested for an extension of the contract period citing a delay of eight (8) months before the official handing over of the site due to Covid-19 pandemic. The approval for extension by the Project Implementation Committee through the Project Manager was granted on 20 June, 2023 and the contract period was extended for a period of</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Resolved / when you expected the issue to be resolved)
	<p>twenty-four (24) weeks from 30 June, 2023 to 30 December, 2023. However, audit verification on 19 September, 2024 revealed that the works had stalled and the contractor was not on site. Management failed to provide explanation for the delay in completion of the Project.</p>			
	<p>5.9 Termination of Contract for Construction of Inpatient Block at Manga Sub- County</p>	<p>Having terminated the contract for construction of In-patient Block at Manga Sub-County, the County Government will re-tender for completion of this project in the FY 2025/26 as guided by the CFSP 2025/2026 once budget allocation for it is secured.</p>	<p>Not resolved</p>	<p>September 2025</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>A contract was awarded to a local contractor on 28 June, 2018, at a contract sum of Kshs.34,237,845 for contract period of thirty-six (36) weeks with an initial completion date of March, 2019 which was later revised to 25 September, 2023. Review of the financial records including the payment vouchers and procurement records revealed that the contractor had been paid cumulative sums of</p>			

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Put a date when you expected the issue to be resolved)
	<p>Kshs.11,510,480 translating to 33.62% of the contract sum.</p> <p>However, despite several warnings and default notices, the contractor abandoned the site and the works stalled. The contract was subsequently terminated on 4 March, 2024 on grounds of breach of contract. However, Management has not provided any measures taken to ensure the works are</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>completed.</p> <p>In the circumstances, the County may not obtain value for money and the expected benefits from the Project to the residents of Nyamira County may not be realized.</p>			
	<p>5.10 Delayed Implementation of the Development of Nyamira County Spatial Plan</p> <p>Review of records revealed that a contract for the provision of</p>	<p>The management concurs with the auditor’s report findings. As at the time of audit, the Draft Plan report was complete and gazetted vide gazette notice number 14672 dated 18th October 2023. At the lapse of the public feedback and participation period, the consultant incorporated the provided input to the draft plan. Further, the management has prepared Cabinet Memo and forwarded to the County Secretary</p>	<p>Not resolved</p>	<p>September 2025</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe: (Resolved / when you expected the issue to be resolved)
	<p>consultancy services for preparation and development of Nyamira County Spatial Plan (2020-2030) was awarded to a local Company at contract sum of Kshs.74,999,973 for a contract period of eighteen (18) months from 15 July, 2020 to 15 January, 2022. The contract period was later extended to 15 December, 2023.</p> <p>The contractor was to be paid in four (4) phases. A scrutiny of</p>	<p>vide letter dated 29th October 2024 for the County Executive Committee ratification. Consequently, the County Secretary shall forward the County Spatial Plan for approval by the county Assembly.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>payment records revealed that the contractor had been paid cumulative sum of Kshs.58,699,974 translating to 78% of the contract sum and had completed 90% of the work and submitted the draft plan.</p> <p>The draft plan was gazetted vide gazette notice number 14672 dated 18 October, 2023 and members of the public were invited through newspaper notice to give views on the draft plan. However, despite</p>			

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	completion of the draft plan and expiry of the public participation window, Management had not forwarded the draft plan to the County Assembly for their input and approval.			
	<p>5.11 Delayed Finalization of Nyamira County Valuation Roll</p> <p>Review of procurement records revealed that a contract for consultancy services on the</p>	<p>The Management concurs with the auditor's observation that at the time of audit the budgetary allocation for completion of the draft valuation roll was not sufficient to complete the project. The project implementation Committee had earlier extended the contract period and further currently extended it for 6 Months to 4th August 2025. The Contract of Draft Valuation roll was signed on 21/07/2023 with a commencement date of 4Th August 2023 for a period of 12 months ending on 4th</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expected the issue to be resolved)
	<p>preparation of Nyamira County valuation roll was awarded to a local firm at contract sum of Kshs.58,000,000 for a period of twelve (12) months commencing 21 July, 2023. The contract was to be paid in four (4) phases.</p> <p>Inspection of the project revealed that, the contractor issued an inception report on 30 August, 2023 and had been paid a total of Kshs.17,400,000 which is</p>	<p>August 2024. Setting 8th August 2024 as the new project completion date. Due to budget constraints and lands record acquisition process from the county and National Government offices for delivery of assignment, the project delayed after inception phase. The department managed to pay a sum total of Ksh. 17,400,000 as at the end of June 2024. Nevertheless, the 2nd phase of the project was completed – situational analysis whose payment is being processed was done and the draft valuation report phase is at the tail end (Draft valuation register inspection on going).</p> <p>Consequently, the department extended the project performance period from 4th august 2024 to 4th February 2025 and further to 4th August 2025 to allow for finalization and provision of budgetary allocations as priority to the project. The project budget shall be enhanced in the FY 2025/2026 to ensure completion of the</p>		

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status	Timeframe: (Resolved / Not Resolved) / (Put a date when you expected the issue to be resolved)
	<p>equivalent to thirty percent (30%) of the contract amount. However, at the time of audit in September, 2024, the valuation roll had not been finalized despite the contract period having expired. Review of the budget indicated that the available budget was Kshs.11,600,000 which was not sufficient to complete the project within the contract period hence resulting to delays in completion.</p>	<p>Project.</p>		

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolvent / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>5.12 Delayed Completion of Tinga Ekoro Water Supply Project</p> <p>The County Executive awarded a contract for construction and completion of Tinga Ekoro Water supply Project to a local firm at a contract sum of Kshs.6,814,051 as per the contract document signed on 12 April, 2017. The project scope of works included construction of 50 cubic meter</p>	<p>The management concurs with the auditor's observation that after completion, the project is not in use due to lack of power connection. However, The contractor was paid Kshs. 2,389,001 being second certificate payment less Kshs. 300,000 which was for electricity connection as per the bill of quantities (BQ) for connection of power from KPLC grid and not solar power, however, the KPLC quotation issued to the contractor was more than the actual amount quoted of ksh 300,000 provided in the BOQ. In the budget of the Financial Year 2024/2025, the County factored the provision of power to the project (under Quick Win Projects Flagship). The County Government commits to connect power and operationalize the project by June 30th 2025.</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeline: (Put a date when you expect the issue to be resolved)
	sump, construction of a rising main from cubic meter sump, installation, testing and commissioning of a water distribution pipeline, installation of a solar powered submersible pump, construction of a pump house and water kiosk. Review of records indicated that the Project Inspection and Acceptance Committee confirmed the completion of the works in their Project inspection			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>meeting held on 20 June, 2019 and approved the final payment of Kshs.2,389,001 owed to the contractor.</p> <p>However, physical inspection carried out on 19 September, 2024, more than five (5) years after completion of the works, revealed that the water project was still not in use. Though Management explained that lack of power connection caused the delay in use</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolve / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of the water supply infrastructure, there was no evidence of any efforts being made to correct the situation. Further, no explanation was given for failure to install the solar powered water pump as indicated in the bills of quantities. In addition, the site had invasive and overgrown vegetation which may comprise the integrity of the already completed works.</p> <p>In the circumstances, the County</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Executive may not obtain value for money and the expected benefits from the above Projects to the public may not be realized.			
6	<p>Grounded Motor Vehicles and Machinery</p> <p>Review of documents provided including motor vehicle records provided for audit revealed that the County Executive owns seventy-four (74) grounded motor vehicles of undetermined value.</p>	<p>The management concurs with the auditor's observation that the County Government of Nyamira had not prepared an annual disposal plan. This is because the Inter-Governmental Relations Technical Committee (IGTRC) had, by the time of audit, not completed the process of valuation and handing over of all vehicles, plant and equipment for registrable assets inherited from the defunct Local Authorities and those devolved from the National Government to counties.</p> <p>The County Government is in process of coming up with an Asset Disposal Policy to enable it dispose all items declared as unserviceable, surplus, obsolete,</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	However, the County Executive had not prepared an Annual Disposal Plan of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment. This was contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting Officer of a procuring entity shall ensure that an annual assets disposal plan is	obsolescent stores assets and equipment.		

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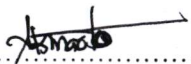
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>prepared of items declared as unserviceable, surplus or obsolete, obsolescent store, assets and equipment.</p> <p>In the circumstances, Management was in breach of the law.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Basis for Conclusion</p> <p>Failure to Hold Statutory Audit Committee Meetings</p> <p>Review of records provided for audit revealed that the audit committee held two (2) meetings during the year under review. This was contrary to Regulation 172(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the audit committee to meet at least</p>	<p>The management concurs with auditor's observation, the former Audit Committee had lapsed having served for two consecutive terms and the appointment of the new Committee did not meet the threshold of membership as per the Public Finance Management Regulation 167 (4). the quorum was not met as per Public Finance Management Regulation 167 (5). The committee has since been fully constituted and operationalized.</p>	Not resolved	September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>once every three months.</p> <p>In the circumstances, the County Executive did not benefit from the assurance, advisory and oversight service from the Audit Committee.</p>			

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 Accounting Officer – Dr Asenath Maobe

Date

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 Appendix II: Projects implemented by *(The Entity)*

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting	Consolidated in these financial statements

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

Project	Total project	Total expended to date	Completion % to date	Budget	Actual	Sources of funds

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Deferred Income	Receivables	Others must be specific	be	

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Appendix VI: Reporting of Climate Relevant Expenditures

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

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									Assembly
Preparation of Climate Change Action Plan	Community engagement in Data Collection at Ward level CCAP 1st draft						3,643,400	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
	Data cleaning by TWG,						495,700	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
	Community Validation of CCCAP Draft	Feedback on the 2nd CCAP draft	Final CCCAP with infused feedback from Community				2,590,193	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
	Tabling of CCCAP before the County Assembly	Feedback on the CCAP Final draft	CCA Plan with infused feedback from				2,080,400	County Government and	# Department of Environment - Nyamira County

**County Government of Nyamira
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	Environment Committee		County Assembly					FLLoCA CCIS	Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
Training and capacity building	County Executive	County executives, Chief Officers and trained	List of people trained and certificates of participation				4,264,600	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
	County Assembly	MCA's trained	List of people trained and certificates of participation				5,217,000	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO # Nyamira County Assembly
Formation and Equipping of the Climate Change Unit Directorate	Purchase of computer accessories, office furniture, program vehicle	Computer accessories and office furniture purchase program vehicle procured	Computer accessories and office furniture purchase are in use CCU. Program Vehicle				3,543,996	County Government and FLLoCA CCIS	# Department of Environment - Nyamira County Government # Kenya Forestry Services # NGAO

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			procurement process completed						# Nyamira County Assembly
							36,018,957		

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Appendix VII: Disaster Expenditure Reporting Template

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

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	Maintenance of equipment	Fire	Fire fighting response	Maintenance of firefighting equipment	500,000	
	Maintenance of machines	Fire/road accidents	fire response	Maintenance of fire station	0	
	Purchase of fire equipment	Fire	Fire	Purchase of firefighting equipment	0	
	Allowances for rescue team	All disasters	General operations	field Allowance	400,000	
Total Expenditure					1,400,000	

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Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	11,051,000	0	0	0	11,051,000
Buildings and structures	220,551,307	58,411,749.75	0	0	278,963,057
Transport equipment	126,000,000	23,590,000.00	0	0	149,590,000
Office equipment, furniture and fittings	35,872,000	4,176,950	0	0	40,048,950
ICT Equipment	50,070,000	13,254,000	0	0	63,324,000
Machinery and Equipment	318,765,000	271,324,011	0	0	590,089,011
Biological assets	0		0	0	0
Infrastructure Assets- Roads, Rails	0	328,858,706	0	0	328,858,706
Heritage and cultural assets	0		0	0	0
Intangible assets	0	15,859,925	0	0	15,859,925
Work in Progress	359,382,356	75,580,271	0	0	434,962,627
Total	1,121,691,663	791,055,613	0	0	1,912,747,276

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Appendix IX: Contingent Liabilities Register

Case No & Parties	Payable To;	Judgment /Decree/ Orders Date	Decretal Amounts Payable	Interest Charged
Nyamira HCC No. 3/2019 - Noa Investment	Nyachiro Nyagaka & Co. Advocates	Bill Of Costs Taxed	29,821,117.16	6,822,540
Nyamira Elc No. E003 2023 David Onyambu Gekara	Orondo Tuli & Co. Advocates	Judgment Delivered On 25/9/2024	6,400,875.00	843,700
Kericho Elc No. E002 Of 2021 Tonny Oira Birongo & 5 Others	Plaintiffs	Judgment Against CGN Delivered On 10/2/2022	39,985,950.00	14,637,833
Nyamira ELC No. 58 of 2021- Enock Ogechi Aboki	C.A. Okenye & Co. Advocates	Judgment against CGN delivered on 5/6/2023	12,417,810.00	1,023,867
Nyamira Elc Jr Appl. No. E001 Of 2023 Samwel W M Nyamao	M/S Oguttu Mboya, Ochwal & Partners, Advocates	Judgment Against CGN Delivered On 10/2/2022	4,461,219.05	163,013
Total			93,086,971.21	23,490,953

Kyambeke Sub County Hospital Level 4 (Makueni County Government)
Annual Report and Financial Statements for The Year Ended 30th June 2025

Appendi- III: Inter-Entity Confirmation Letter

Name of Transferring entity...county government of makueni

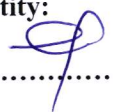
Name of Beneficiary entity... Kyambeke Sub- County Hospital Level 4

Confirmation of amounts received by [Insert name of beneficiary Entity] as at 30th June (Current FY)


Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
Mkn cty/rec/0200001109	01/07/2024	101,334.00	-	101,334.00	-
Makueni cty/ke/nrb	09/12/2024	500,000.00	-	500,000.00	-
Makueni cty/ke/nrb	18/12/2024	78,000.00	-	78,000.00	-
Makueni cty/ke/nrb	5/03/2025	112056.00	-	112056.00	-
Makueni cty/ke/nrb	4/06/2025	345,000.00	-	345,000.00	-
Makueni cty/ke/nrb	27/06/2025	526,050.00	-	526,050.00	-
Total		1,698,440.00	-	1,698,440.00	-

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Entity:

NameEunice kabwere. Sign  Date 24/11/2025

Head of Accounts Department - Beneficiary Entity:

Namedennis mutua.... Sign  Date 24/11/2025

