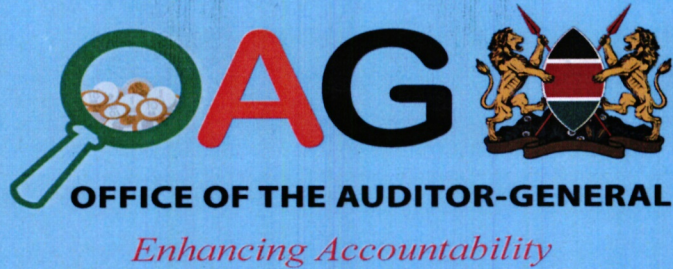


REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF NANDI

**FOR THE YEAR ENDED
30 JUNE, 2022**

COUNTY GOVERNMENT OF NANDI



NANDI COUNTY ASSEMBLY

OFFICE OF THE AUDITOR - GENERAL
CENTRAL RIFT REGIONAL OFFICE

02 FEB 2023

RECEIVED

P. O. Box 2774 - 30100, ELDORET

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022



Nandi County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(i) Background information

The Nandi County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly as currently constituted comprises of 44 Members of County Assembly (MCAs), among them 30 were elected on the Tuesday August 8, 2022 General Election to represent members of the public from their respective wards, 14 who were nominated by political parties in accordance with their numerical strength, as an affirmative action of a gender top up and special interest groups as part of the constitutional requirements. As a result of the General Election on Tuesday, August 9th 2022 there were only three (3) elected women members of County Assembly. The total number of MCAs sworn in on 13th September 2022, a rise of number of County Assembly from 39 to 44. The MCAs are responsible for making any laws for effective performance of the County Government of Nandi, approving plans and policies and playing the oversight role over the County Executive.

(ii) Key Management

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

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

(iii) Fiduciary Management

The key management personnel who held office during the year ended June 30th, 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1)	Clerk	Barnaba GK Kosgei
2)	CFO	Wesley C. Kimeto
3)	HR	Henry Tarus
4)	HOB	Luke K. Cherutich

(iv) Fiduciary Oversight Arrangements

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

(v) Entity Headquarters

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

(vi) Entity Contacts

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

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

(vii) Entity Bankers

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

(viii) Independent Auditors

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

(ix) Principal Legal Adviser

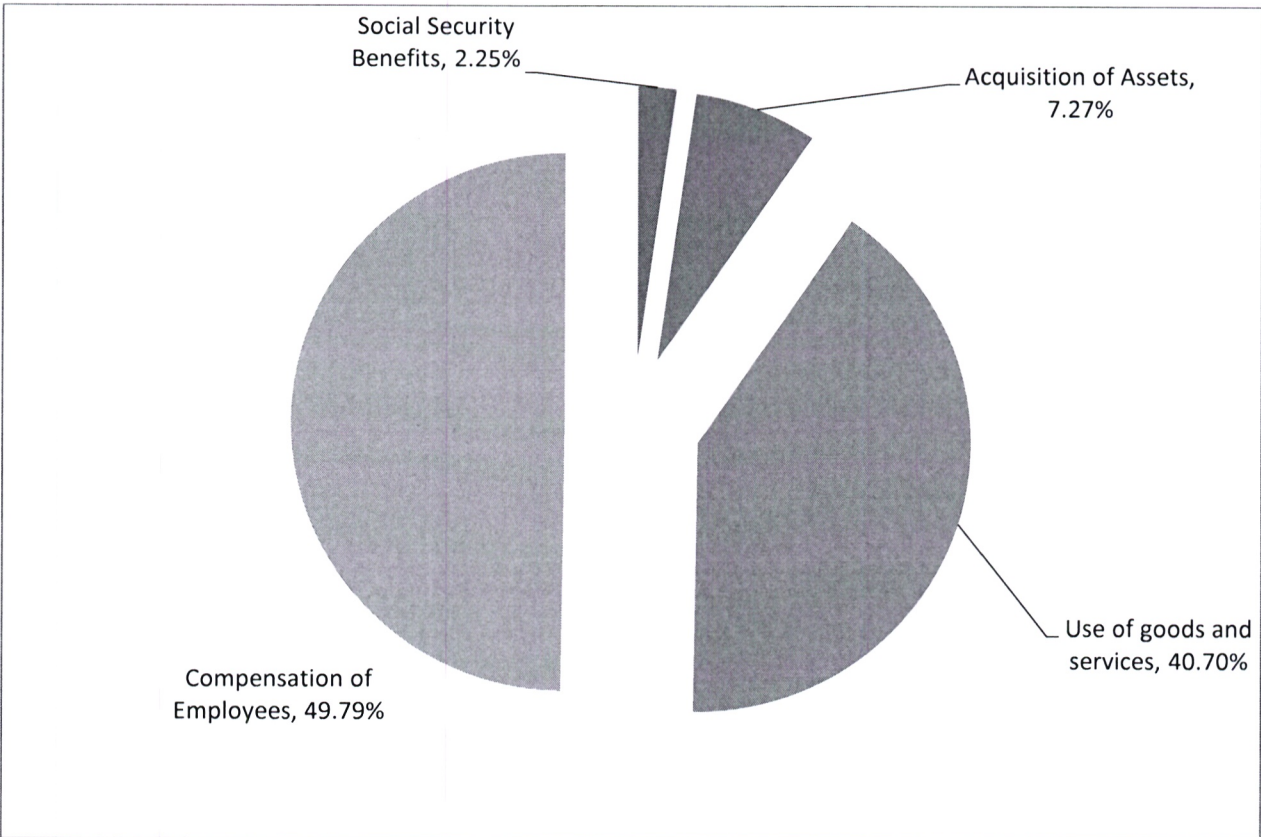
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FOREWORD BY THE CLERK OF THE ASSEMBLY

The period under review was the period of planning for a transition from the second County Assembly under the devolution since 2013 to the third County Assembly. The County Assembly was therefore causing payments appropriate in respect of gratuity payments of exiting members while investing in particular assets that will crucial assets to assign staff and also the new members elected on the Tuesday the 9th of August, 2022.

2.1 Budget performance

The Financial Statements for the FY 2021/2022, herein, reflect actual expenditure of KShs. 745,779,074 against a total income (Exchequer Releases) of KShs. 696,003,318, leaving deficit of KShs. 49,775,756 financed by the balances of KShs. 61,594,234 as at July 1, 2021. During the year the County Assembly invested KShs. 51,549,628 in Construction of buildings and recurrent expenditure purchases while in the process retaining at the deposit account KShs. 4,497,404. This was both a significant 26.45% increase in actual development expenditure from KShs. 40,765,660 in FY 2020/2021 and 21.55% recurrent expenditure decreased from KShs. 571,141,684 in FY 2020/2021 to KShs. 694,229,446 in FY 2021/2022. The County Assembly's recurrent expenditure budget for the FY under review was KShs. 694,229,446 representing 7.89% of the entire county expenditure budget of KShs. 8,811,136,515. Further analysis of the County Assembly expenditure in the FY 2021-2022 is given in the pie- chart below:



County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

2.2 Operational Performance

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

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

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

- (i) PIC and PAC Report on Auditor General's Report Year Ended 30th June, 2019
- (ii) Report Labour, Justice & Legal affairs on Defunct Nandi Local Authorities Staff Gratuities
- (iii) Roads Maintenance Levy Funds Projects
- (iv) The State Of Tourism Attraction Sites In The County
- (v) Empowerment Kits Under Endeleva Jamii Initiative

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

- (1) Nandi County Supplementary Appropriation Bill No. 1, 2019,
- (2) Nandi County Supplementary Appropriation Bill No. 2, 2019
- (3) Nandi County Appropriation Bill No. 3 of 2019,
- (4) Nandi County Health Service Bill, 2019,
- (5) Nandi County Universal Health Care and Wellness Fund Bill, 2019
- (6) Nandi County Immunization Bill, 2019
- (7) Nandi County Youth Service Bill, 2019,
- (8) Nandi County Finance Amendment Bill, 2019,
- (9) Nandi County Public Participation Bill, 2019
- (10) Nandi County Supplementary Appropriation Bill No. 1, 2020,
- (11) Nandi County Emergency Bill, 2020,
- (12) Nandi County Imprest Surrender Policy, 2019
- (13) Nandi County Emergency Response Committee on Covid-19 Bill, 2020.
- (14) Nandi County Coordination of Distribution of Food and Water in Pandemic Bill, 2020.

The County Budget was passed on the 24th June 2022 and supplementary budget passed subsequently in March 2022.

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

2.3 Role of the County Assemblies

Members of County Assemblies have three major roles: Legislation, Representation and Oversight.

The Legislative Authority of County Assembly is vested in and exercised by its County Assembly.

A county Assembly while respecting the Principle of Separation of Powers, may exercise Oversight over the County Executive Committee Members and any other Executive Organs.

The Role of County Assembly

- (i) Vet and approve nominee for appointment to county public offices as may be provided for in ACT or any other Law
- (ii) Perform the roles set out under Article 185 of the Constitution;
- (iii) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution.
- (iv) Legislation as contemplated in Article 220 (2), Constitution, guided by Articles 201 and 203 of the Constitution
- (v) Approve the borrowing by county government in accordance with Articles 212 of the Constitution
- (vi) Approve County Development Plans
- (vii) Perform any other role as may be set out in the Constitution

2.4 Performance of key development projects

The County Assembly of Nandi since its inception endeavoured to construct modern County Assembly chambers and related amenities and to date; a land mark building has come up in the background of the current Assembly location and is 95% complete. Key development project apart from the Construction of the modern County Assembly chambers includes but has not been limited to the purchase of land for the construction of the Speaker's residence. In order to ensure responsible competition practices, the county Assembly has made every effort to advertise all its procurement opportunities as well conducting public participation in approving all its bills and amendments of laws. In this connection, the County Assembly currently has cleared all its recurrent expenditure pending bills and only has a total of KShs. 21,832,222, a very insignificant 2.91% of its total budget.

2.5 Comment on value-for-money achievements

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

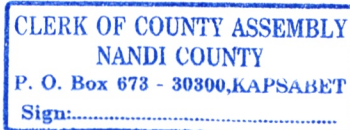
The conduct of public participation in consideration of various proposed public affairs policies has endeared the public to the County Assembly of Nandi and created avenues in which the Members of the County Assembly can demonstrate to the public their work. The frequent participation of the County Assembly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

2.6 Challenges and Recommended Way Forward

There have been persistent challenges experienced during the period under review including lack of sufficient office space, bureaucratic processes in procurement of works, goods and services and the delays in exchequer releases. Further, budgeting for contingent expenses for COVID 19 virus hadn't been done at the beginning of the financial year especially given the recurrent expenditure ceilings instituted on the County Assembly. The purchase of particular goods and procurement of services towards effective combat of the spread of the novel virus could not be undertaken under the circumstances. This exposed the employees to the risk of contracting the virus and as such hampered the activities of the County Assembly.

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

Thank you,



.....
BARNABA GK KOSGEI,
CLERK OF THE COUNTY ASSEMBLY

**County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022**

**3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY
PREDETERMINED OBJECTIVES**

Guidance

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

The Nandi County Assembly embraces to observe the following values:

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

Introduction

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

The key mandate of the County Assembly of Nandi is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022.

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

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

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

**County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022**

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

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

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

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

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

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

- I. Putting the citizen first,
- II. delivering relevant goods and Services
- III. Improving operational excellence.

Below is a brief highlight of our achievements in each pillar

(a) PUTTING THE CITIZEN FIRST

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

(b) DELIVERING RELEVANT GOODS AND SERVICES

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

(c) IMPROVING OPERATIONAL EXCELLENCE

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

a) SUSTAINABILITY STRATEGY AND PROFILE

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

b) ENVIRONMENTAL PERFORMANCE

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

c) EMPLOYEE WELFARE

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

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

d) Market place practices-

In order to maximize legislations and approval of county executive plans and nominations for appointments, the County Assembly of Nandi must position its products or services in the marketplace in such a way that consumers believe they need a particular product for service or that a product or service they need has a particular benefit.

e) Community Engagements-

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

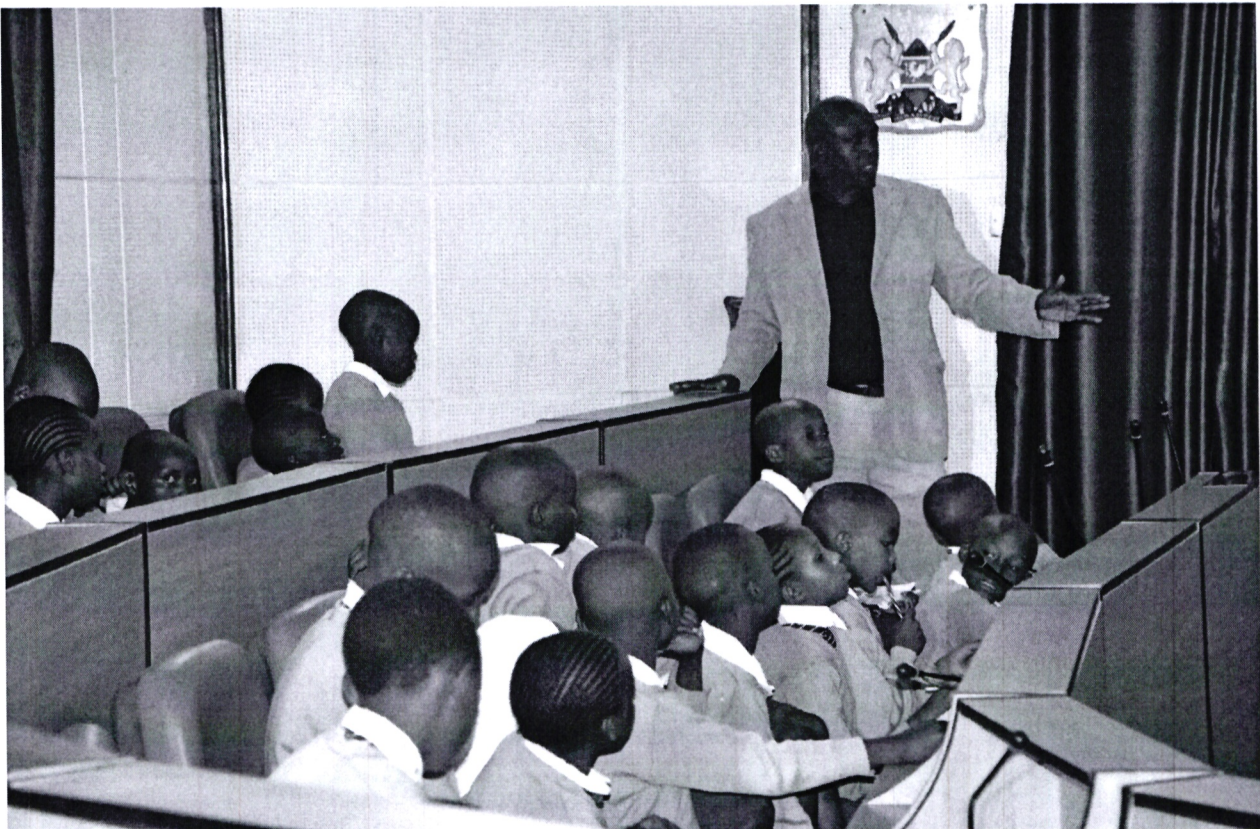
- ill-health citizens
- bright and needy children's school fees
- disasters
- funeral arrangements and
- Religious activities.

f) Others

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

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

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



**County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022**

The County Assembly today had the pleasure to host teachers and pupils of AIC Laboret Boarding Primary School, Kipkaren Ward. The learners were taken through the establishment of the County Government, County Assembly functions and procedures and the roles of MCAs.



Donation of Food stuffs to Prisoners at Kapsabet GK Prisons. In the picture is the area MCA Fredrick Kipkemboi, Chairman, Justice and Legal Affairs on behalf of the County Assembly of Nandi.



Participation of the Members of County Assembly in civic education and peace initiative in Tindiret Sub-County.

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2022. This responsibility includes:

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

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

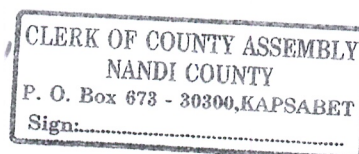
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on February 2, 2023

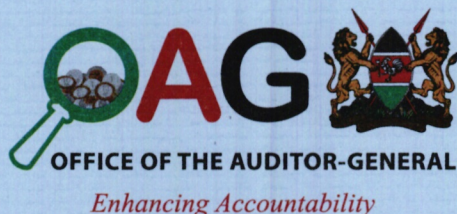
BARNABA GK KOSGEL,
CLERK OF THE COUNTY ASSEMBLY

Kosgei



REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NANDI FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Nandi set out on pages 1 to 41, which comprise the statement of financial assets and liabilities as

at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Nandi as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Presentation, Accuracy and Disclosure of the Financial Statements

The financial statements submitted for audit did not conform to the prescribed format issued by the Public Sector Accounting Standards Board (PSASB) vide The National Treasury and Planning Circular Letter Reference No. AG.4/16/3 Vol.II (66) dated 6 July, 2022 as outlined below;

- (i) The statement of financial assets and liabilities reflects fund balance brought forward of Kshs.73,558,254 which differs from the prior year audited financial statements closing fund balance of Kshs.78,055,658 leading to an unexplained variance of Kshs.4,497,404. In addition, Note 16 to the financial statements discloses a nil balance.
- (ii) The statement of financial assets and liabilities as at 30 June, 2022 and the statement of receipts and payments for the year ended 30 June, 2022 are at variance with the IFMIS financial reports for the year ended 30 June, 2022 as indicated below:

Item	Financial Statements (Kshs.)	IFMIS (Kshs.)	Variance (Kshs.)
Receipts			
Exchequer Releases	696,003,318	-	696,003,318
			-
Compensation of Employees	396,770,396	396,821,396	(51,000)
Use of goods services	290,183,434	243,992,622	46,190,812
Acquisition of assets	54,189,330	55,053,722	(864,392)
			-
Bank balances	45,815,217	(59,499,229)	105,314,446
Cash balances	-	2,657,214,556	(2,657,214,556)
Accounts Receivables	-	5,400,000	(5,400,000)

Item	Financial Statements (Kshs.)	IFMIS (Kshs.)	Variance (Kshs.)
Liabilities			-
Accounts payables-deposits	33,995,540	5,415,999,352	(5,382,003,812)
Fund balance b/forward	73,558,254	(2,097,777,851)	2,171,336,105
Surplus/Deficit for the year	(61,738,576)	-	(61,738,576)

In addition, the statement of comparison of budget and actual amounts reflects final receipt budget amount of Kshs.769,452,972 which differ from the approved budget amount of Kshs.734,452,972 by Kshs.35,000,000.

No satisfactory explanation or reconciliation has been provided for the above variances.

In the circumstances, the accuracy and completeness of the financial statements balances as at 30 June, 2022 could not be confirmed.

2. Un-supported Ward Operations Expenses

The statement of receipts and payments reflects employees cost of Kshs.396,770,396 which includes Kshs.5,190,504 paid as rent. The expenditure ought to have been charged to rental item under the use of goods and services and as such the same was misclassified. The expenditure was also not supported by a signed lease agreements and valuation report.

In the circumstances, the employees cost of Kshs.396,770,396 for the year ended 30 June, 2022 is misstated.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.769,452,972 and Kshs.696,003,318 respectively resulting to an under-funding of Kshs.73,449,654 or 9.55% of the approved budget.

Similarly, the County Assembly spent Kshs.757,741,894 against an approved budget of Kshs.769,452,972 resulting to an under-expenditure of Kshs.11,711,078 or 1.52% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. The Management has not however, resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular which requires accounting officers designated for county government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

1.1. Non-Compliance on Wage Bill

The statement of receipts and payments reflects compensation of employees' amount of Kshs.396,770,396 or 57% of the total revenue of Kshs.696,003,318. The expenditure therefore exceeded the recommended threshold of 35% under Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the Management was in breach of the law and the wage bill may not be sustainable.

1.2 Un-lawful Subscription to Various Bodies

Review of expenditure records relating to other operating expenses revealed that, an amount of Kshs.2,750,000 was paid to various bodies as subscription fees as tabulated below.

Description	Payee	Voucher No.	Amount (Kshs)
Payment for annual subscription	Society of Clerks at the table	30008425	500,000
Payment for annual subscription	County Assembly Forum	30007904	1,000,000
Payment for annual subscription	County Assembly Forum	30007903	1,000,000
Payment for annual subscription	Society of Clerks at the Table	30007898	250,000
		Total	2,750,000

The legislation supporting the expenditure was however, not provided for audit verification.

1.3 Failure to Observe One Third Staff Establishment Rule

A review of the payroll data for the twelve months ending 30 June, 2022 revealed that the County Assembly had a total of eighty-three (83) employees, all from the dominant ethnic community, representing 100% of employees population. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 that requires all public establishments to seek to represent the diversity of the people of Kenya in employment of staff and that no public establishment shall have more than one third of its establishment from the same ethnic community. The Management also contravened Article 232(1)(h) of the Constitution of Kenya and Section 65(e) of the County Government Act, 2012.

1.4 Late Remittance of Statutory Deductions

A review of the employee records, payrolls, statutory deductions, remittance schedules and bank statements, revealed that statutory deductions and remittances for PAYE, NSSF, NHIF, Pensions and Gratuity (LAPTRUST), Withholding Taxes, and Provident Fund amounting to Kshs.115,925,807 were remitted after the due date, in contravention of the Income Tax (PAYE) Rules, NHIF Act, NSSF Act, Income Tax (withholding tax) Rules and the Retirement Benefits Act (RBA) Act. The deductions are tabulated below.

Statutory Payment	Amount (Kshs)
PAYE	56,594,631
NSSF	280,000
NHIF	2,298,400
Pensions-LAP Trust	14,875,275
Withholding Taxes	622,707
Gratuity Payments-LAP Trust	26,230,853
Provident Funds	15,023,940
Total	115,925,807

1.5 Exclusion of Temporary Employee From Compulsory Social Security Schemes/Funds

A review of the payroll and other human resource records for the year ended 30 June, 2022 revealed that a total of 140 temporary employees based at the ward offices were not included in the National Social Security Fund (NSSF) and National Hospital Insurance Fund (NHIF), contrary to the provisions of Section 15 (1) of the National Hospital Insurance Fund (NHIF) Act, 1998 which states that subject to this Act, any person (a) who is ordinarily resident in Kenya; and (b) who has attained the age of 18 years; and (c) whose total income, whether derived from salaried or self-employment, in the immediately preceding month, was not less than such amount as the Board, in consultation with the Minister, may prescribe, shall be liable as a contributor to the Fund and Section 15 (4) of the National Hospital Insurance Fund (NHIF) Act, 1998 which states that a person to whom this section applies shall pay the contribution to the Board on the first day of each month or on such later date as the Board in consultation with the Minister may prescribe. It is also in contravention to Section 6 of the National Social Security Fund (NSSF) Regulations 45 of 2013 which stipulates that an employer shall pay contributions to the Pension Fund in respect of each employee in his or her employment as prescribed in Section 20 of the Act.

1.6 Payment of Net Pay of Less Than One Third of Basic Salaries

Audit review of the payroll for the year ended 30 June, 2022 revealed that some employees of the County Assembly received net salaries which were less than a third of their respective basic salaries as detailed in Appendix I.

This is contrary to Section 19 (3) of the Employment Act, 2007 which states that, without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his 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 either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

1.7 Lack of Employment Contracts for Temporary/Contractual Staff

A review of the Human Resource records and employee files revealed that the County Assembly does not issue employment contracts to temporary employees working in ward offices despite the employees being engaged for a full term of the Members of the County Assembly, which is five years. This is in contravention to Section 9 of the Employment Act, 2007 which states that, (1) A contract of service— (a) for a period or a number of working days which amount in the aggregate to the equivalent, of three months or more; or (b) which provides for the performance of any specified work which could not reasonably be expected to be completed within a period or a number of working days amounting in the aggregate to the equivalent of three months; shall be in writing. (2) An

employer who is a party to a written contract of service shall be responsible for causing the contract to be drawn up stating particulars of employment.

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

2. Failure to Prepare Budget and Financial Statements of the County Assembly Public Service Board

The County Assembly Public Services Board did not prepare and submit the financial statements for the year ended 30 June, 2022 to the Office of the Auditor-General contrary to Section 32 (1) and 32 (2)(a) of the County Assembly Services Act, 2017.

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

3. Failure to Renew Performance Bond

The County Assembly entered into contract on 30 December, 2016 for the construction of Assembly Chambers and Office Block. The contractor provided an insurance guarantee of Kshs.36,873,550 which was valid up to and including 1 June, 2022. As at the time of audit in August, 2022, the contractor had however, not provided a new insurance guarantee.

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

4. Delayed completion of Modern County Assembly Chambers, Offices and Auxiliary

The County Assembly entered into contract agreement for the construction of modern County Assembly Chambers, Offices and Auxiliary on 30 December, 2016 at a contract sum of Kshs.469,469,934. The contract period was one hundred and six (106) weeks from 19 September, 2016 to 4 October, 2018. The value of work certified as at 30 June, 2022 was Kshs.350,164,330 representing 75% of the contract sum. The completion of the contract has been delayed by one hundred and ninety five (195) weeks, which may lead to increase in project cost as a result of inflation and interest in delayed payments. This is contrary to Section 22(1) of Public Procurement and Disposal Regulations which states that Accounting Officers shall in accordance with Article of 226(2) of the Constitution and section 149 (1) of the Act, be accountable to the County Assembly —

- (a) for ensuring the most effective means of achieving desired program outcomes are used;
- (b) for maintaining effective systems of internal Control and the measures taken to ensure that they are effective

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

5. Processing of Salaries Outside the Integrated Personnel and Payroll Database (IPPD) System

A review of the expenditure on compensation of employees for the year ended 30 June, 2022 revealed that a total of Kshs.38,607,461 was paid as wages outside the Integrated Personnel and Payroll Database (IPPD) as detailed in Appendix II. This is contrary to The National Treasury guidelines contained in the Financial Accounting, Recording and Reporting manual. No explanation has been provided for the processing of the wages outside the IPPD system.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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 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 overall governance were not effective.

Basis for Conclusion

1. IT Internal Controls and Data Centre Environment

As reported in the previous years, though the County Assembly has an ICT Policy, anomalies indicated below were noted;

- (i) Formally documented and approved processes to manage system changes and upgrades made to the existing ICT systems are not in place.
- (ii) The County Assembly also lacks an ICT Steering Committee and an ICT Strategic Plan.
- (iii) A review of the ICT data center room revealed lack of air conditioning equipment and an environmental monitoring system to monitor the humidity and temperature in the data center. The physical inspection of the data center however, revealed that a new air conditioner was lying idle within the data center. Subsequent enquires from the IT officer in charge and the head of procurement section revealed the equipment was purchased by the County Assembly about three years ago but the same has not been installed and was in its original packaging at the

time of the audit. No reason was given for the long delays in installation of the air conditioner. Further, data center room lack an access control system to restrict and monitor access to the server room. The existing closed-circuit television (CCTV) system has also not been extended to the data center for proper monitoring of the data center.

In the circumstances, internal control system are weak and the center is exposed to risk of an unauthorized access.

2. Failure to Implement Staff Performance Appraisal System

As reported in the previous years, a review of the County Assembly organizational structure, operations and staff files revealed the following anomalies.

- (i) The Assembly has a staff establishment, but gaps and excesses in various positions were noted:

Nandi County Assembly Staff Establishment 2021/2022

Job Group	Designation	Authorized Establishment	In post	Variance
S/12	Clerk of County Assembly/Secretary, CASB	1	1	0
R/11	Deputy Clerk/Directors	5	3	-2
Q/10	Principal Officers (Heads of department)	4	1	-3
P/9	Senior Officer	13	13	0
N/8	Officer I	22	17	-5
M/7	Officer II	10	5	-5
L/6	Officer III	15	12	-3
K/5	Assistant I	12	6	-6
J/4	Assistant II	8	11	3
D,E,G,H/2/3	Attendants	10	13	3
	Contractual /Casuals	0	2	2
	Totals	100	84	-16

- (ii) There is no evidence that a County Assembly Service Board Performance Management Steering Committee had been constituted and that the same was in operation during the year under review.
- (iii) There is no evidence that a performance management plan has been designed to evaluate performance and that a staff performance appraisal exercise has been conducted. In addition, annual performance reports were not presented for audit during the year under review.
- (iv) Work plan, development of departmental work plans, which include departmental priority objectives to provide a basis for setting individual

performance has not been provided for audit review.

- (v) There was no staff training and development plans, trainings conducted during the year were conducted without the requisite staff training and development plans, where every member of staff was to indicate at least one training goal to be achieved in the reporting period and agree with the supervisor, as required by Section C.6 (1) to (4) of the County Assembly Human Resource Manual (January, 2016).

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 control, risk management and 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 Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

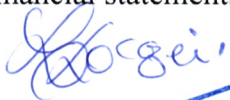
08 March, 2023

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

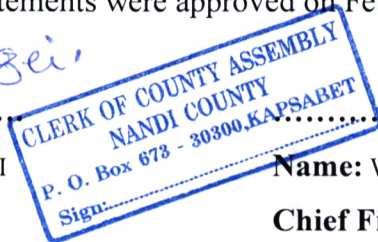
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022


		2021-2022	2020-2021
	Note	KShs	KShs
		Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	696,003,318	666,362,121
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		696,003,318	666,362,121
PAYMENTS			
Compensation of Employees	4	396,770,396	368,248,232
Use of goods and services	5	290,183,434	185,976,435
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	0	0
Social Security Benefits	9	16,598,734	9,777,560
Acquisition of Assets	10	54,189,330	40,765,660
Finance Costs	11	0	0
Other Payments	12		
TOTAL PAYMENTS		757,741,894	604,767,887
SURPLUS/DEFICIT		(61,738,576)	61,594,234

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on February 2, 2023 and signed by:



Name: BARNABA GK KOSGEI
Clerk of the Assembly






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


County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

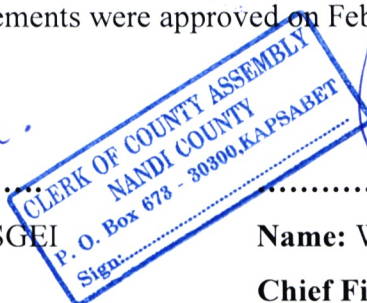
8. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE
2022

		2021-2022	2020-2021
	Note	KShs	KShs
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	13A	45,815,217	107,553,794
Cash Balances	13B	0	0
Total Cash and cash equivalents		45,815,217	107,553,794
Accounts receivables – Outstanding Imprests	14		
TOTAL FINANCIAL ASSETS		45,815,217	107,553,794
FINANCIAL LIABILITIES			
Accounts Payables-Deposits and Retention	15	33,995,540	29,498,136
NET FINANCIAL ASSETS		11,819,677	78,055,658
REPRESENTED BY			
Fund balance b/fwd	16	73,558,254	16,461,424
Surplus/Deficit for the year		(61,738,576)	61,594,234
NET FINANCIAL POSITION		11,819,678	78,055,658

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on February 2, 2023 and signed by:


 Name: BARNABA GK KOSGEI
 Clerk of the Assembly


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



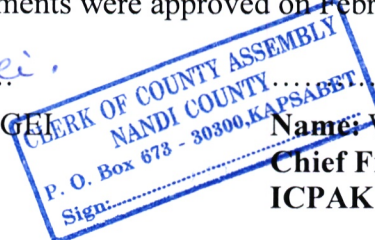
County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

9. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	696,003,318	666,362,121
Other Receipts	3	0	0
Payments for operating expenses			
Compensation of Employees	4	(396,770,396)	(368,248,232)
Use of goods and services	5	(290,183,434)	(185,976,435)
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	0	0
Social Security Benefits	9	(16,598,734)	(9,777,560)
Finance Costs	11	0	0
Other Payments	12	0	0
Adjusted for:			
Adjustments during the year			
Net cash flows from operating activities		(7,549,246)	102,359,894
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	(54,189,330)	(40,765,660)
Retention of funds		0	29,498,136
Net cash flows from investing activities		(54,189,330)	(11,267,524)
NET INCREASE IN CASH AND CASH EQUIVALENT		(61,738,576)	91,092,370
Cash and cash equivalent at BEGINNING of the year		107,553,794	16,461,424
Cash and cash equivalent at END of the year		45,815,217	107,553,794
As per statement of assets		45,815,217	107,553,794

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on February 2, 2023 and signed by:

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



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

10. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development

Receipt/Expense Item	Original Budget Kshs	Adjustments Kshs	Final Budget Kshs	Actual on Comparable Basis Kshs	% of utilization difference to final budget Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	769,452,972	0	769,452,972	696,003,318	-9.55%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	769,452,972	0	769,452,972	696,003,318	-9.55%
PAYMENTS					
Compensation of Employees	397,459,424	0	397,459,424	396,770,396	-0.17%
Use of goods and services	251,923,121	0	251,923,121	290,183,434	15.19%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	16,600,000		16,600,000	16,598,734	-0.01%
Acquisition of Assets	103,470,427	0	103,470,427	54,189,330	-47.63%
Finance Costs					
Other Payments					
TOTAL	769,452,972	0	769,452,972	757,741,894	-1.52%
SURPLUS/DEFICIT	0	0	0	(61,738,576)	(0)

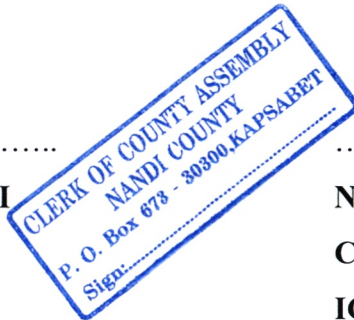


The County Assembly reports that;

- (1) Use of Goods and Services expenditure was 15.19% above the budget as a result of the rise in fuel costs due to ongoing Russian-Ukraine War and particular inflation that affected prices of goods like printing papers and utility bills as a consequence of the said fuel costs.
- (2) Acquisition of Assets payments were 47.63% less than the budgeted expenditure as result of failure by the County Treasury to transfer funds to the County Assembly development account and delays by the National Treasury to effect treasury releases.

The County Assembly financial statements were approved on February 2, 2023 and signed by:

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



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


11. Statement of Comparison of Budget & Actual Amounts: Recurrent

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	669,452,972	0	669,452,972	651,335,265.00	-2.7%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	669,452,972	0	669,452,972	651,335,265	-2.7%
PAYMENTS					
Compensation of Employees	397,459,424	0	362,042,935	396,770,396	9.6%
Use of goods and services	251,923,121	0	261,151,233	290,183,434	11.1%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	16,600,000	0	20,387,787	16,598,734	-18.6%
Acquisition of Assets	3,470,427	0	6,178,297	2,134,201	-65.5%
Finance Costs				0	
Other Payments					
TOTAL	669,452,972	0	649,760,252	705,686,765	8.6%
SURPLUS/DEFICIT	0	0	19,692,720	(54,351,500)	(0)

The County Assembly reports that;

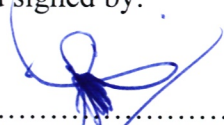
- (1) Use of goods and services payments were well paid to a tune of 11.1% above the budgeted estimates because of changes of prices of commodities such as fuel, oil and lubricants for transport and food stuffs affecting the catering costs, transportation costs and general office supplies.
- (2) Social Security Benefits payments were well paid to a tune of 18.6% of the budgeted expenditure as result of failure to fill up vacancies initially intended and planned to be filled in the one year period to June 2022.

The County Assembly financial statements were approved on February 2, 2023 and signed by:


.....

Name: BARNABA GK KOSGEI
Clerk of the Assembly




.....

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

12. Statement of Comparison of Budget & Actual Amounts: Development

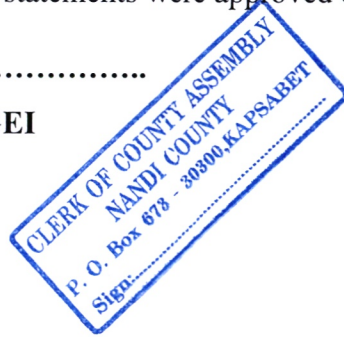
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	100,000,000	0	100,000,000	44,668,053	-55.3%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	100,000,000	0	100,000,000	44,668,053	-55.3%
PAYMENTS					
Compensation of Employees					
Use of goods and services					
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	100,000,000	0	100,000,000	51,549,628	-48.5%
Finance Costs					
Other Payments					
TOTAL	100,000,000	0	100,000,000	51,549,628	-48.5%
SURPLUS/DEFICIT	0	0	0	(6,881,575)	0

- The County Assembly did not purchase items anticipated under planned expenditure on acquisition of assets thereafter resulting in 43% absorption in that allocation

The County Assembly financial statements were approved on February 2, 2023 and signed by:

Kosgei

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



Wesley Cheruiyot Kimeto

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

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Program 1 County Assembly Service Board	649,760,252	0	649,760,252	651,335,265	(1,575,013)
Program 2 Finance and Accounts	0	0	0		0
Program 3 Administration Section	100,000,000	0	100,000,000	44,668,053	55,331,947
	749,760,252	0	749,760,252	696,003,318	53,756,934

14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Assembly of Nandi all values are rounded to the nearest Kenya Shilling.

The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting County Assembly of Nandi

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to KShs 33,995,540 compared to KShs 29,498,136 in prior period as indicated on note 13A. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly of Nandi's budget was approved as required by Law. The original budget was approved by the County Assembly on 24th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the County Assembly of Nandi's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

15. NOTES TO THE FINANCIAL STATEMENTS

1. Exchequer Releases

	2021-2022	2020-2021
	KShs	KShs
Total Exchequer Releases for quarter 1	116,177,541	54,597,405
Total Exchequer Releases for quarter 2	265,156,005	231,613,474
Total Exchequer Releases for quarter 3	112,415,424	121,192,701
Total Exchequer Releases for quarter 4	202,254,348	258,958,541
Total	696,003,318	666,362,121

REVENUES CREDITED TO RECURRENT ACCOUNT				
Value Date	Reference No.	Transaction Details	Funds Requisition Records at COB	Amount
1-Sep-21	FT21244DSPKH	REF:NDICA/REC/003/VOL.(7)	COB/NDI/001/43(6) DD 27082021	17,656,780.00
1-Sep-21	FT21244B8Z4Z	REF: NDICA/REC/002/VOL. (7)	COB/NDI/001/43(5) DD 27082021	19,907,230.00
7-Sep-21	FT21250BXYMN	REF:NDICA/REC/001/VOL.(7)	COB/NDI/001/43(4) DD 27082021	2,713,578.00
14-Sep-21	FT21257XXV12	REF: NDICA/REC/004/VOL.(7)	COB/NDI/001/43(8) DD 08092021	2,713,578.00
14-Sep-21	FT21257R5DG2	REF: NDICA/REC/005/VOL.(7)	COB/NDI/001/43(7) DD 08092021	20,985,034.00
14-Sep-21	FT21257W9FBR	REF: NDICA/REC/006/VOL.(7)	COB/NDI/001/43(9) DD 08092021	52,201,341.00
SUB TOTAL RECURRENT EXPENDITURE QUARTER 1 RECEIPTS				116,177,541.00

Value Date	Reference No.	Transaction Details	Funds Requisition Records at COB	Amount
4-Oct-21	FT21277BK9ZX	REF:NDICA/REC/007/VOL.(7)	COB/NDI/001/44(1 4) DD28092021	9,610,985.00
4-Oct-21	FT21277F2KR6	REF:NDICA/REC/009/VOL.(7)	COB/NDI/001/44(1 1) DD28092021	9,989,588.00
4-Oct-21	FT21277JSSH6	REF:NDICA/REC/008/VOL.(7)	COB/NDI/001/44(1 3) DD28092021	19,085,824.00
4-Oct-21	FT21277X8DYM	REF:NDICA/REC/010/VOL.(7)	COB/NDI/001/44(1 2) DD28092021	23,466,300.00
1-Nov-21	FT21305B7BDR	REF:NDICA/REC/011/VOL.(7)	COB/NDI/001/46(4) DD 26102021	3,717,811.00
1-Nov-21	FT21305HLH3W	REF:NDICA/REC/013/VOL.(7)	COB/NDI/001/46(2) DD 26102021	14,240,960.00

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

Value Date	Reference No.	Transaction Details	Funds Requisition Records at COB	Amount
1-Nov-21	FT21305HPJ4V	REF:NDICA/REC/012/VOL.(7)	COB/NDI/001/46(3) DD 26102021	19,885,319.00
1-Nov-21	FT21305FJ35K	REF:NDICA/REC/014/VOL.(7)	COB/NDI/001/46(1) DD 26102021	20,742,294.00
29-Nov-21	FT21333SF21B	REF:NDICA/REC/016/VOL.(7)	COB/NDI/001/47 (2) DD 25112021	4,525,626.00
29-Nov-21	FT213336X307	REF:NDICA/REC/018/VOL.(7)	COB/NDI/001/47 (1) DD 25112021	11,756,680.00
29-Nov-21	FT21333QGK86	REF:NDICA/REC/017/VOL.(7)	COB/NDI/001/47 (3) DD 25112021	21,153,531.00
29-Nov-21	FT21333RV0XM	REF:NDICA/REC/019/VOL.(7)	COB/NDI/001/47 (4) DD 25112021	22,640,180.00
21-Dec-21	FT213550DW4X	REF:NDICA/REC/020/VOL.(7)	COB/NDI/001/47(1 5) DD 20122021	5,203,426.00
21-Dec-21	FT21355TZ1KW	REF:NDICA/REC/022/VOL.(7)	COB/NDI/001/47(1 4) DD 20122021	18,353,207.00
22-Dec-21	FT21356HXDM0	REF:NDICA/REC/023/VOL.(7)	COB/NDI/001/47 (16) DD 20122021	20,086,500.00
22-Dec-21	FT21356PKKBV	REF:NDICA/REC/021/VOL.(7)	COB/NDI/001/47 (13) DD 20122021	20,323,830.00
SUB TOTAL RECURRENT EXPENDITURE QUARTER 2 RECEIPTS				244,782,061.00

Value Date	Reference No.	Transaction Details	Funds Requisition Records at COB	Amount
28-Jan-22	FT2202826Q44	REF:NDICA/REC/024/VOL.(7)	COB/NDI/001/47(9) DD 26012022	3,830,201.00
28-Jan-22	FT220289B2JL	REF:NDICA/REC/026/VOL.(7)	COB/NDI/001/47(8) DD 26012022	12,030,258.00
28-Jan-22	FT22028KPZ89	REF:NDICA/REC/025/VOL.(7)	COB/NDI/001/47(7) DD 26012022	20,323,830.00
28-Jan-22	FT22028HW1YK	REF:NDICA/REC/027/VOL.(7)	COB/NDI/001/47(6) DD 26012022	26,980,209.00
7-Mar-22	FT22066HCSKM	REF:NDICA/REC/030/VOL.(7)	COB/NDI/001/48(1 2) DD 03032022	11,785,918.00
7-Mar-22	FT22066W5MVT	REF:NDICA/REC/031/VOL.(7)	COB/NDI/001/48(1 3) DD 03032022	14,907,200.00
7-Mar-22	FT22066PJFL9	REF:NDICA/REC/029/VOL.(7)	COB/NDI/001/48(1 1) DD 03032022	18,268,231.00
8-Mar-22	FT22067N6VYX	REF:NDICA/ REC/028/VOL.(7)	COB/NDI/001/48(1 4) DD 03032022	4,289,577.00
SUB TOTAL RECURRENT EXPENDITURE QUARTER 3 RECEIPTS				112,415,424.00

**County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022**

Value Date	Reference No.	Transaction Details	Funds Requisition Records at COB	Amount
6-Apr-22	FT2209640PF9	COB/NDI/001/50 (2) DD 05042022	Account Transfer	3,860,282.00
6-Apr-22	FT2209615WTK	COB/NDI/001/50 (3) DD 05042022	Account Transfer	10,700,487.00
6-Apr-22	FT220968FLTN	COB/NDI/001/50 (1) DD 05042022	Outward RTGS Payment MT 102	19,847,711.00
19-Apr-22	FT221090J3PX	REF: NDICA/REC/035/VOL. (7)	COB/NDI/001/50 (4) DD 13042022	16,439,300.00
4-May-22	FT22124S5J30	REF:NDICA/REC/037/VOL.(7)	COB/NDI/001/51(3) DD 27042022	4,220,282.00
4-May-22	FT221240Y7SM	REF:NDICA/REC/039/VOL.(7)	COB/NDI/001/51(4) DD 27042022	10,562,318.00
4-May-22	FT22124SVWJK	REF:NDICA/REC/038/VOL.(7)	COB/NDI/001/51(2) DD 27042022	18,503,500.00
4-May-22	FT22124TM17R	REF:NDICA/REC/036/VOL.(7)	COB/NDI/001/51(1) DD 27042022	21,536,587.00
2-Jun-22	FT22153M2NWN	COB/NDI/001/51(13) DD 30052022	Account Transfer	4,942,438.00
2-Jun-22	FT22153RWCXQ	COB/NDI/001/51(12) DD 30052022	Outward RTGS Payment MT 102	18,727,550.00
8-Jun-22	FT22159Q60HD	COB/NDI/001/51(15) DD 30052022	Outward RTGS Payment MT 102	4,031,600.00
16-Jun-22	FT22167GDRFD	REF:NDICA/REC/041/VOL.(7)	COB/NDI/001/51(14) DD 09062022	10,739,266.00
23-Jun-22	FT22174VYLCQ	COB/NDI/001/53(5) DD 21062022	Account Transfer	4,082,759.00
23-Jun-22	FT22174HQM4G	COB/NDI/001/53(2) DD 21062022	Account Transfer	4,906,149.00
23-Jun-22	FT2217495060	COB/NDI/001/53(4) DD 21062022	Account Transfer	6,306,600.00
23-Jun-22	FT22174LRHWP	COB/NDI/001/53(4) DD 21062022	Outward RTGS Payment MT 102	18,553,410.00
SUB TOTAL RECURRENT EXPENDITURE QUARTER 4 RECEIPTS				177,960,239.00
				651,335,265.00

REVENUES CREDITED TO DEVELOPMENT ACCOUNT

Value Date	Reference No.	Transaction Details	Amount
22-Nov-21	FT2132639TC8	REF: NDICA/DEV/015/VOL.(7)	COB/NDI/001/46(8) DD 18112021 20,373,944.00
SUB TOTAL RECURRENT EXPENDITURE QUARTER 2 DEVELOPMENT EXPENDITURE			20,373,944.00

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

Value Date	Reference No.	Transaction Details	Amount
16-Jun-22	FT22167K8TC9	REF:NDICA/REC/043/VOL.(7)	COB/NDI/001/51(16) DD 09062022 12,893,510.00
23-Jun-22	FT22174BL5HZ	COB/NDI/001/53(1) DD 21062022	11,400,599.00
SUB TOTAL QUARTER 4 DEVELOPMENT EXPENDITURE			24,294,109.00
DEVELOPMENT EXPENDITURE IN FY 2021-2022			44,668,053.00
GRAND TOTAL EXPENDITURE			696,003,318.00

2. Proceeds From Sale Of Assets

	2021-2022	2020-2021
	KShs	KShs
Receipts from the Sale of Buildings	000	000
Receipts from the Sale of Vehicles and Transport Equipment	000	000
Receipts from the Sale Plant Machinery and Equipment	000	000
Receipts from Sale of Certified Seeds and Breeding Stock	000	000
Receipts from the Sale of Strategic Reserves Stocks	000	000
Receipts from the Sale of Inventories, Stocks and Commodities	000	000
Disposal and Sales of Non-Produced Assets	000	000
Total	000	000

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements

3. Other Receipts

	2021-2022	2020-2021
	KShs	KShs
Tender Fees Received	000	000
Other Receipts II	000	000
Other Receipts III	000	000
Other Receipts IV	000	000
Total	000	000

4. Compensation Of Employees

	2021- 2022	2020- 2021
	KShs	KShs
Basic salaries of permanent employees	212,792,652	175,939,605
Basic wages of temporary employees	702,913	0
Personal allowances paid as part of salary	154,429,181	171,506,851
Personal allowances paid as reimbursements	3,532,600	2,924,900
Personal allowances provided in kind	0.00	0.00
Pension and other social security contributions	0	17,710,876
Compulsory national social security schemes	25,313,050	166,000
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	396,770,396	368,248,232

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

5. Use Of Goods And Services

	2021 - 2022	2020 - 2021
	KShs	KShs
Utilities, supplies and services	457,810	0
Communication, supplies and services	1,525,893	2,696,369
Domestic travel and subsistence	142,713,081	118,244,325
Foreign travel and subsistence	16,382,628	0
Printing, advertising and information supplies & services	1,143,437	1,519,136
Rentals of produced assets	1,020,000	900,000
Training expenses	5,290,230	6,992,170
Hospitality supplies and services	29,546,198	5,239,276
Insurance costs	22,469,952	19,324,738
Specialized materials and services	676,002	5,673,336
Office and general supplies and services	4,237,167	2,894,712
Other operating expenses	51,444,812	11,264,584
Routine maintenance – vehicles and other transport equipment	5,988,632	4,444,057
Routine maintenance – other assets	1,341,722	195,286
Fuel, Oil and Lubricants	5,945,870	6,588,446
Domestic Loans to Individuals and Households	0	0
Total	290,183,434	185,976,435

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	KShs	KShs
Subsidies To County Corporations	000	000
Subsidies To Private Enterprises	000	000
Total	000	000

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	KShs	KShs
Transfers to national government entities	000	000
Transfers to other county assembly entities	000	000
Car loan scheme fund	000	000
Mortgage	000	000
Total	000	000

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

8. Other Grants And Transfers

	2021-2022	2020-2021
	KShs	KShs
Scholarships and other educational benefits	000	000
Membership fees and dues and subscriptions to organizations	000	000
Emergency relief and refugee assistance	000	000
Subsidies to small businesses, cooperatives, and self employed	000	000
Total	000	000

9. Social Security Benefits

	2021 - 2022	2020-2021
	KShs	KShs
Government pension and retirement benefits	16,598,734	9,777,560
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
Total	16,598,734	9,777,560

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

10. Acquisition Of Assets

Non- financial assets	2021 - 2022	2020-2021
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	51,549,628	33,933,746
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		40,000
Purchase of Office Furniture and General Equipment	2,134,201	4,541,914
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery	505,501	
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	0	2,250,000
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Total acquisition of non- financial assets	54,189,330	40,765,660
Financial Assets		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Total acquisition of financial assets	0	0
Total	54,189,330	40,765,660

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

11. Finance Costs

	2021- 2022	2020 - 2021
	KShs	KShs
Bank charges	000	000
Interest payments on foreign borrowings	000	000
Interest payments on guaranteed debt taken over by gov't	000	000
Interest on domestic borrowings (non-gov't)	000	000
Interest on borrowings from other government units	000	000
Total	000	000

12. Other Payments

	2021 - 2022	2020 - 2021
	KShs	KShs
Budget Reserves	000	000
Civil Contingency Reserves	000	000
Other Payments	000	000
	000	000

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

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep etc.	2021 - 2022	2020 - 2021
			KShs	KShs
<i>Central Bank of Kenya,</i>	<i>1000197056</i>	Recurrent	0	55,846,302
<i>Central Bank of Kenya,</i>	<i>1000197048</i>	Development	11,400,600	22,151,865
<i>Central Bank of Kenya, Deposit/Retention</i>	<i>1000416308</i>	Development	34,412,715	29,498,136
<i>National Bank of Kenya,</i>	<i>01020212740800</i>	Recurrent	0	56,369
<i>Cooperative Bank of Kenya,</i>	<i>011401327553600</i>	Recurrent	1,902	1,122
Total			45,815,217	107,553,794

13B. Cash In Hand

	2021 - 2022	2020 - 2021
	KShs	KShs
Cash In Hand – Held In Domestic Currency	000	000
Cash In Hand – Held In Foreign Currency	000	000
Total	000	000

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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2021 - 2022	2020 - 2021
	KShs	KShs
Location 1	000	000
Location 2	000	000
Location 3	000	000
Total	000	000

14. Imprests and Advances

<i>Description</i>	2021 - 2022	2020 - 2021
	KShs	KShs
Government Imprests	000	000
Salary Advance	000	000
Clearance accounts	000	000
Total	000	000

<i>Breakdown Of Imprest And Salary Advance Per Department</i>	2021 - 2022	2020 - 2021
<i>Imprests</i>	KShs	KShs
Department	000	000
Department	000	000
Department	000	000
Sub-Total	000	000
Salary Advance	000	000
Department	000	000
Department	000	000
Sub-Total	000	000
Grand Total	000	000

**County Assembly of Nandi
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Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2021 – 2022	2020 - 2021
	KShs	KShs
Deposits	000	000
Retentions	33,995,540	29,498,136
Total	33,995,540	29,498,136

16. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	KShs	KShs
Bank Accounts	000	000
Cash In Hand	000	000
Accounts Receivables	000	000
Accounts Payables	000	000
Total	000	000

County Assembly of Nandi
Annual Report and Financial Statements For the year ended 30th June 2022

17. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	KShs	KShs	KShs
Bank Account Balances	000	000	000
Cash In Hand	000	000	000
Accounts Payables	000	000	000
Receivables	000	000	000
Others	000	000	000
	000	000	000

18. Changes In Imprests and Advances

Description	2021-2022	2020-2021
	KShs	KShs
Opening Account Receivables as at 1 st July 2021	000	000
Closing Account Receivables as at 30 th June 2022	000	000
Change In Account Receivables	000	000

19. Changes In Third Party Deposits and Retention

Description	2021-2022	2020-2021
	KShs	KShs
Opening Accounts Payables As At 1 st July 20xx	000	000
Closing Accounts Payables As At 30 th June 20xx	000	000
Change In Accounts Payables	000	000

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

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

Description	Balance b/ f	Additions for the period	Paid during the year	Balance c/ f
	FY 2020/2021			FY 2021/2022
	KShs	KShs	KShs	KShs
Construction of buildings-Main works	20,373,944	21,832,222	20,373,944	21,832,222
Construction of civil works	0	0	0	0
Supply of goods	0	0	0	0
Supply of services	0	0	0	0
Total	20,373,944	21,832,222	20,373,944	21,832,222

2. Pending Staff Payables (See Annex 2)

Description	Balance b/ f	Additions for the period	Paid during the year	Balance c/ f
	FY 2020/2021			FY 2021/2022
	KShs	KShs	KShs	KShs
Senior management (Payable to LAPTRUST)	0	0	0	0
Middle management	0	0	0	0
Union sable employees	0	0	0	0
Others	0	0	0	0
Total	0.00	0.00	0.00	0.00

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

3. Other Pending Payables (See Annex 3)

Description	Balance b/ f	Additions for the period	Paid during the year	Balance c/f
	FY 2020/2021			FY 2021/2022
	KShs	KShs	KShs	KShs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties (KSG)	0	0	0	0
Total	0	0	0	0

4. External Assistance

Description	FY 2021-2022	FY 2020-2021
	KShs	KShs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
Total	0	0

a) External assistance relating loans and grants

Description	FY 2021-2022	FY 2020-2021
	KShs	KShs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		KShs	KShs
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
Total		0	0

c) Classes of providers of external assistance

	FY 2021/2022	FY 2020/2021
Description	KShs	KShs
Multilateral donors		0
Bilateral donors		0
International assistance organization		0
NGOs		0
National Assistance Organization		0
Total		0

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Notes to the Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2021-2022	FY 2020-2021
Description	KShs	KShs
Goods	0	0
Services	0	0
Total	0	0

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2021-2022	FY 2020-2021
Description	KShs	KShs
Compensation Of Employees	0	0
Use Of Goods And Services	0	0
Subsidies	0	0
Transfers To Other Government Units	0	0
Other Grants And Transfers	0	0
Social Security Benefits	0	0
Acquisition Of Assets	0	0
Finance Costs, Including Loan Interest	0	0
Repayment Of Principal On Domestic & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

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Notes to the Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the County Assembly of Nandi by Source

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

	FY 2021-2022	FY 2020-2021
Description	KShs	KShs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

	KShs	KShs
Description	KShs	KShs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	FY 2021-2022	FY 2020-2021
Description	KShs	KShs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
Total	0	0

6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	2021- 2022	2020- 2021
	KShs	KShs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	140,179,856	153,242,376
Key Management Compensation (Clerk and Heads of departments)	40,111,105	38,201,052
Total Compensation to Key Management	180,290,961	191,443,428
Transfers to related parties		0
Transfers to other County Government Entities such as car and mortgage schemes		0
Transfers to County Corporations		0
Transfers to non-reporting entities e.g. ECD centres, welfare centres etc.		0
Total Transfers to related parties		
Transfers from related parties		
Transfers from the County Executive- Exchequer	696,003,318.00	666,356,121.00
Payments made on behalf of the County Assembly by other Government Agencies		0
Total Transfers from related parties	696,003,318.00	666,356,121.00

7. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	KShs	KShs
Court case E021 OF 2021 against the County Assembly of Nandi	399,750	0
Bank guarantees in favour of subsidiary	0	0
Contingent liabilities arising from PPPs	0	0
Total	399,750	0

County Assembly of Nandi
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16. Progress on Follow on Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame
18.1	Unexplained variances between the Statement of comparison of Budget and Actual Amounts and Budget Execution Statement by Programmes and Sub-Programmes.	There were errors in financial reporting that included payments of June 30, 2021 which were paid at the start of the year 2020-2021	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2022- June 2023
18.2	Unexplained Difference Between Figures in the Financial Statements and IFMIS Report.	There were errors in financial reporting that included payments of June 30, 2021 which were paid at the start of the year 2020-2021	Barnaba GK Kosgei Clerk to the County Assembly	Unresolved	July 2022- June 2023
18.3	Failure to include Other Disclosures to the Financial Statements.	The matter requires configuration of IFMIS and measures to address the back log in thorough clearing up of unrequired data in IFMIS. For example the delayed configuration of IFMIS to include CM user modules to Sep 2020, caused backlog in FO 30 Bank Reconciliations downloads. This will be addressed before the subsequent audits opinions	Barnaba GK Kosgei Clerk to the County Assembly	Unresolved	July 2022- June 2023

County Assembly of Nandi

Annual Report and Financial Statements For the year ended 30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame
18.4	Undisclosed Clearance of Pending Bills Brought Forward	The financial reporting template only provided from disclosure of pending bills and no disclosure of clearance were only included in this revised template. The County Assembly endeavours to present in subsequent financial years, all details pertaining disclosure on pending bills.	Barnaba GK Kosgei Clerk to the County Assembly	Unresolved	July 2022-June 2023
18.5	Failure to attach the Imprests warrants to the payment voucher	The same were kept in separate files for that purpose. We have since stopped the practice. Further, the relevant payment vouchers cited by the Auditors have attached warrants.	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2022-June 2023
18.6	Unsupported payments totalling KShs. 8,541,021 to the staff who attended Kampala in Uganda Training.	The boarding passes, air tickets, invitations, programs, clearance of the ministry of foreign affairs that were kept in separate files have been attached to the relevant payment vouchers, The signed payment schedules in respect of the travel to Kampala by attendees of a Sport event have all been attached as appropriate to the payment voucher, Imprests warrants then issued but kept in separate payment vouchers have now been attached to payment vouchers and Certificates if any, issued after the training are now provided	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2022-June 2023
18.7	Unsupported Foreign Travel Subsistence Allowances in respect of a Mission to Singapore	While the payments totalling KShs. were done the account holder and Imprests warrants were issued to the participant as evidenced in the attachment to the certified copy of the Payment Voucher.	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2022-June 2023
18.8	Insurance Premium paid and charged by provider for	The comprehensive insurance cover paid for in the FY 2019-2020 in respect of the grounded vehicle Reg. No. 29	Barnaba GK Kosgei Clerk to the County	Resolved	July 2022-June 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Time frame
	grounded vehicle Reg. No. 29 CG 059 A	059A that was included in the payment of KShs. 1,318,805 was against particular risks including theft, fire and damage from spilt liquids.	Assembly		
18.9	<p>(a) Detail orders did not show litters, in some instances,</p> <p>(b) the said vehicles drew fuel without detail orders,</p> <p>(c) fuel statements from petrol stations included repair and maintenance costs and</p> <p>(d) That the fuel register had not been provided for audit review.</p>	<p>Indication of both the fuel pump price and litters to be drawn by the vehicle would easily cause confusion should a driver issued with detail order to draw fuel of specific amount find the price of the litters different from those indicated, especially given fluctuations in prices.</p> <p>This was based on an isolated case that the fuel drawn was not indicated in the work tickets has informed an amendment of Section 4 of the fleet management policy. Drivers' records will be checked to ensure that work tickets document the fuel drawn</p> <p>This was true but regrettably so because of the replacement of fuel filters, spark plugs, tyre was made to supplier of fuel, it is the submission of the County Assembly that the replacements are within the scope of the contract of the fuel supplier. Journal entries include transfer of the Routine Maintenance of Motor Vehicles so as to correct this error in financial reports.</p> <p>The fuel register is herein attached as Appendix 8: Fuel Registers for the Period between July 1, 2019 and June 30, 2020</p>	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2022- June 2023
18.10	Payments vouchers in respect of the Construction of Buildings were	All payments were made in our view based on both valuations and interim certificates issued by project management	Barnaba GK Kosgei Clerk to the County Assembly	Resolved	July 2022- June 2023

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

Kosgei

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

BARNABA GK KOSGEI,
CLERK OF THE COUNTY ASSEMBLY OF NANDI
DATE: SEPTEMBER 30,2022

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17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction Of Buildings							
(1) Shiv Construction Company Limited	Friday, December 30, 2016		20,373,944	21,400,599	20,373,944	21,400,599	Revenues performance hampered
Sub-Total							
Construction Of Civil Works							
b)							
Sub-Total							
Supply Of Goods							
c)							
Sub-Total							
Supply Of Services							
d) Aircon Electra Services Limited	Friday, December 30, 2016			431,623		431,623	
Sub-Total							
Grand Total			20,373,944	21,832,222	20,373,944	21,832,222	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

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Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			A	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (<i>specify</i>)							
4.							
Sub-Total							
Grand Total							

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Annex 3 – Analysis of other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Gov't Entities							
1.							
Sub-Total							
Amounts Due To County Gov't Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost balance brought forward (KShs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2021-2022
Land	27,000,000	0	-		27,000,000
Buildings and structures	358,580,985	51,549,628	-		410,130,614
Transport equipment	72,275,800	0	-		72,275,800
Office equipment, furniture and fittings	45,270,861	2,134,201.00	-		47,405,062
ICT Equipment, Software and Other ICT Assets	15,245,750	505,501.00	-		15,751,251
Biological assets	-				0
Infrastructure Asset	0				0
Other Machinery and Equipment	0		-		0
Heritage and cultural assets	0		-		0
Intangible assets	2250000	0	-		2,250,000
Work in Progress	0		-		0
Total	520,623,396	54,189,330	0	0	574,812,726

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

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

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Total		0	0	0

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

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Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

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

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Annex 7 Disaster Expenditure Reporting Template

Date:						
County Assembly of Nandi						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						

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Annex 9 – Bank Reconciliation/FO 30 Report

(Attach FO 30 Reports from IFMIS)