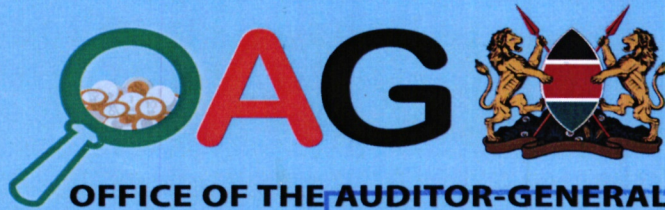


REPUBLIC OF KENYA



Enhancing Accountability

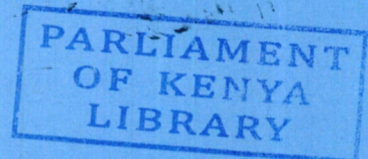
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REPORT

OF

THE AUDITOR-GENERAL

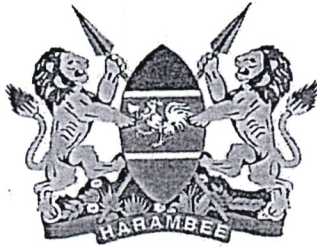
ON



COUNTY EXECUTIVE OF KIRINYAGA

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





COUNTY GOVERNMENT OF KIRINYAGA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

OFFICE OF THE AUDITOR GENERAL
CENTRAL REGIONAL OFFICE
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KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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1. Kirinyaga County Executive Information And Management

a) Background information

Kirinyaga County Government is constituted as per the Constitution of Kenya is headed by the County Governor, H.E Anne Mumbi, who is responsible for the general policy and strategic direction of the County.

b) Key Management

Kirinyaga County Executive day-to-day management is under the following key organs:

- H.E. Anne Mumbi County Governor
- Peter Ndambiri Deputy Governor
- Joe Muriuki County Secretary
- Ag. Jackline Wanjiku CEC Member Finance and Economic Planning
- James Kinyua CEC Member Education
- Gladys Njeri CEC Member Health
- Mithamo Kibuci CEC Member Trade, Cooperatives and Tourism
- CEC Member Transport and Infrastructure
- Dr. Jackan Gutu CEC Member Environment, Water and Natural Resources
- Jackline Wanjiku CEC Member Agriculture, Livestock and Fisheries
- Rev Peter Murimi CEC Member Lands, Physical Planning and Housing
- Dennis Gichobi CEC Member Youth and Sports
- Lynette Wanjiru CEC Member Gender, Culture and Social Development

c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Jackline Wanjiku
2.	Chief Officer Finance	Johnson Waweru
3.	Head of County Treasury (Accounting)	Zephaniah Kiongo
4.	Director of Economic Planning	John Mbugua
5.	Director Internal Audit	Philomena Nyokabi
6.	Director Supply Chain Management	Carilus Otieno
7.	Director County Budget	Lawrence Muchira

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d) Fiduciary Oversight Arrangements

The County Government of Kirinyaga consists of two Arms of Government with one mainly undertaking the oversight role namely the County Assembly of Kirinyaga. The activities are checked by the activities of several committees instituted mainly by the County Assembly.

The Finance committee is mandated to ensure that the public resources in the county are applied prudently for the activities that were meant for in the County. Additionally, the members of the County Assembly are representatives of the region all over the County and consequently are able to verify the optimal resource management of the county.

The County has a functional Internal Audit Office which oversees the day-to-day financial management of the County. They assure sound internal controls are adhered to. There is an audit committee in place which has an oversight role on the county executive. They make their independent recommendations based on internal and external audit reports. External audit is done by Office of Auditor General after the end of each financial year. The final external audit report is deliberated by the Senate, Public Account Committee and County Assembly Finance and Budget committee.

e) Entity Headquarters

P.O. Box 260 Kutus.
Kutus Town, Nyangata ward, Mwea Sub County.
KIRINYAGA, KENYA.

f) Entity Contacts

Telephone: (254) 0720 803 286
E-mail: cofinance@kirinyaga.go.ke
Website: www.kirinyaga.go.ke

g) Entity Bankers

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

2. Kenya Commercial Bank
P.O. BOX 90
Kerugoya 10300
KIRINYAGA, KENYA

3. Co-operative Bank
P.O Box 635
Kerugoya 10300
KIRINYAGA, KENYA

4. Equity Bank
P.O Box 1056
Kerugoya 10300
KIRINYAGA, KENYA

h) Independent Auditors

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

i) Principal Legal Adviser

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

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2. Forward by the CECM Finance and Economic Planning

I have the pleasure for presenting the financial report of the County Government of Kirinyaga for the year ended 2021/2022.

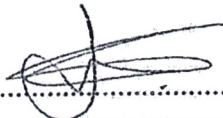
The County realised a deficit of Kshs. 109,390,047 during the year which was financed by unspent balances from financial year 2019/2020, compared to an approved budget of KShs. 7,705,332,107. The total expenditure for the year was Kshs 5,998,014,575, which included both recurrent and development expenditure. The total current year revenue was Kshs 5,888,624,528 with Kshs 5,500,032,347 from equitable share and KShs. 388,592,181 from local sources.

The County endeavoured to utilise Public Finance Management procedures and regulations, which included; Procurement and Disposals Act, Public Finance Management Act, 2012 just to mention a few to ensure optimal utilisation of the County Resources and achieve value for money as enshrined in the Constitution of Kenya 2010.

In the Financial Year under review, the County was faced by various challenges. They include;

- The delay in disbursements of funds to County Governments by the National Government. The County Government therefore had limited resources, which posed a challenge to timely implementation of the budget during the period under review. The county did not receive all the revenues as stipulated in CARA from National Treasury.
- The integrated Financial Information System (IFMIS) had not been fully rolled out in the County to facilitate proper accounting of revenues and auto bank reconciliations of the county bank accounts. The county treasury had resorted to manual system of accounting for revenues and bank reconciliation. This poses serious challenges in the effective management of public resources. The system also experiences network downtimes so often than not and consequently affects efficiency.

In Conclusion, I am grateful to the County Governor, Deputy Governor, County Executive committee members, Departmental heads for the support they have given to me and the staff of my department during the year. I would also like to thank the officers from the National Treasury, the Office of the Controller of Budget, the Commission on Revenue Allocation and Kenya National Audit Office for the advice and guidance.


.....
JACQUELINE WANJIKU NJOGU
C.E.C.M – FINANCE, ECONOMIC PLANNING & HEAD OF COUNTY TREASURY
KIRINYAGA COUNTY

3. Statement of Performance against County Predetermined Objectives

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.

County Government of Kirinyaga - Strategic development objectives.

The County's 2018-2022 CIDP has identified nine key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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

The key development objectives of Kirinyaga County's 2018-2022 CIDP are to:

- a. To Increase agricultural and Livestock productivity.
- b. To Provide and maintain an integrated road network and infrastructure that is functional and reliable to encourage social and economic development
- c. To Facilitate improvement of livelihoods of the people of Kirinyaga County through efficient Land resource management, Equitable Access, secure Tenure and Sustainable housing.
- d. To offer an efficient and high-quality health care system that is accessible, equitable and affordable.
- e. Regulating, facilitating and promoting economic growth through markets development, tourism development and promotion, industrialization promotion and development.
- f. To provide, promote and co-ordinate lifelong education, training and research for sustainable development.

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- g. To co-ordinate and facilitate the delivery of quality development services with special emphasis on youth economic empowerment, recreational facilities development.
- h. To promote the socio-economic development of the community through cultural services development, Gender and social services development
- i. To promote, conserve and protect the environment and biodiversity in order to spur sustainable development as well as facilitate sustainable management and development of water resources for county development.

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Kirinyaga County Government.

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made since 2018 up to date</i>
	To Increase agricultural and Livestock productivity.	<p>Through Wezesha Kirinyaga Program, interventions to empower women and youth in the following value chains, Dairy farming, Poultry farming, Avocado, Tomatoes.</p> <p>In poultry, Phase I of 1 million eggs project supporting 32 community groups; Construction of 32 poultry houses to CIG's, each of these 32 CIGs benefited from 1250 chicks, free feeds for six months.</p> <p>Phase II, supported a further 45 groups bringing total to 77 groups.</p> <p>Constructed a cold storage facility to enable farmers get better prices.</p> <p>Supporting 16 Avocado community groups and over 300,000 avocado seedlings distributed to farmers to enhance avocado productivity.</p> <p>In coffee improvement program, trained 250 farmers and 7 factories managers.</p> <p>Dairy Value Chain Development using subsidized Artificial Insemination under implementation with over 60 groups to benefit.</p> <p>Upgrading fish farming (Aquaculture)-Supporting farmers with liner/bird net/Fingerings/ feeds with 20 farmer groups benefitting.</p> <p>Promotion of beekeeping by Funding CIGs to get Bee hives and harvesting kit accessories-20 farmer groups supported.</p> <p>Increase of milk production by Supporting farmers with feed formulation equipment –supporting 35 farmer groups.</p>

KIRINYAGA COUNTY EXECUTIVE
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<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made since 2018 up to date</i>
	To Provide and maintain an integrated road network and infrastructure that is functional and reliable to encourage social and economic development	<p>To increase efficiency in road rehabilitation Programme, we procured our own equipment as follows: 10 trucks, 5 graders, 2 excavators, 2 rollers, a bulldozer, a wheel loader, a water bowser, a roller compactor and a backhoe.</p> <p>Routine maintenance of rural access roads through levelling with gravel and murrum, with an aim of having well drained all weather roads-murrum on roads with over 700km and graded over 2,500km across the county.</p> <p>Construction of Bridges-Mahigaini bridge, Wamugi Box Culvert, Kiandai Box Culvert, Kiaritha - Kibingo Box Culvert, Getuya -Karima-ini Footbridge, improvement of Kibukure Bridge, improvement of Kaimiri-Gakarara bridge, Extension of Munyururu Bridge.</p> <p>Installed floodlights in over ten (10) towns including; Kerugoya, Kagumo, Kimbimbi and Makutano.</p>
	To Facilitate improvement of livelihoods of the people of Kirinyaga County through efficient Land resource management, Equitable Access, secure Tenure and Sustainable housing.	<p>Paved a total of about 25,000 square metres with cabro works upgrading in four towns, namely Kagio, Kutus, Kianyaga and Kerugoya, thereby providing conducive trading environments and making our towns more attractive to investors- changing the face of the towns and creating about 840 parking slots.</p> <p>Highway Frontage development project which entails development of Parking, Non-Motorized Transport facilities, beautification and improvement of the Kerugoya bus park/Terminus.</p> <p>Construction of a Municipal modern fire station at Kutus ongoing.</p> <p>Wang'uru town upgrading project ongoing cabro pavement, 600 parking slots, drainage improvement.</p>
	To offer an efficient and high-quality health care system that is accessible, equitable and affordable.	<p>Construction of a modern medical complex at Kerugoya County Hospital. The 250-bed capacity complex will elevate Kerugoya Hospital from a Level-Four to a Level-Five facility. the complex will have an ICU, a HDU, modern theaters, emergency and casualty departments, X-ray units, specialist consultancy and many other amenities.</p> <p>Other transformational projects that we have undertaken at Kerugoya Hospital include a fully functional theater, an X-ray unit, CT scan and dialysis centers which have gone along-way in enhancing diagnosis and treatment.</p> <p>Constructed a male ward at Baricho Health Center and completed the X-ray unit at Sagana Sub-County Hospital.</p>

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<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made since 2018 up to date</i>
		<p>Installed generators in six (6) county health facilities to ensure that services are not disrupted.</p> <p>To improve access to quality primary health care, construction of Mucagara, Kiamugumo, Kiandai, Kiamwathi, Kianjiru dispensaries and Joshua Mbai laboratory amongst others which will bring total to 19 dispensaries targeted.</p> <p>The county government is in the process of upgrading Kimbimbi and Kianyaga hospitals from level-three to level-four facilities.</p> <p>Acquired 2 fully equipped and operational ambulances.</p>
	Regulating, facilitating and promoting economic growth through markets development, tourism development and promotion, industrialization promotion and development.	<p>To enhance trading environment, we have constructed and upgraded to modern standards, 15 markets amongst them are; Kagio Cereals market, Kagio Clothes market, and Kerugoya, Sagana, Kutus, Wang'uru, Kagumo, Kianyaga, Kiamutugu, Githure, Kibingoti and Makutano markets</p> <p>On Cooperative extension service the sector has improved the performance of cooperative societies by conducting capacity building programs.</p> <p>Fair trade practices and consumer protection weighing and measuring machines are verified and stamped.</p>
	To provide, promote and co-ordinate lifelong education, training and research for sustainable development.	<p>Undertaken a number of infrastructural and human resource reforms in various ECDE centers and Youth Polytechnics.</p> <p>Constructed twenty (20) classrooms, renovated four (4) classrooms and three (3) workshops and built two (2) dormitories in polytechnics.</p> <p>Constructed and equipped eight (8) ECDE classrooms and renovated twenty-six (26) others.</p> <p>Bursary kitty for needy students.</p> <p>Provided learning materials and equipment to 198 ECDE centers.</p>
	To co-ordinate and facilitate the delivery of quality development services with special emphasis on youth economic empowerment, recreational facilities development.	<p>Under 'Wezesha Mama' Programme, we established Kaitheri Apparel Factory in Kerugoya to engage women in making school uniforms and hospital linen.</p> <p>We have also established a Gender-Based Violence and Recovery Centre in Kerugoya.</p>

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<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made since 2018 up to date</i>
		Free sanitary pads distribution Programme to help reduce our girls' absenteeism from school which has so far benefited over 20,000 girls in the county
	To promote the socio-economic development of the community through cultural services development, Gender and social services development	Distributed sports kits to over three hundred (300) clubs across the county. Rehabilitated stadia such as Kerugoya, which is 80% complete and Kianyaga playing grounds. Construction of social halls in various wards in mwea- Nyangati, Tebere, Thiba, Gathigiriri. Supporting sports championships in various disciplines e.g., football, volleyball, and athletics and cross country.
	To promote, conserve and protect the environment and biodiversity in order to spur sustainable development as well as facilitate sustainable management and development of water resources for county development	Completion of over 30 life changing water projects such as Mwea Makima, Ria Gicheru, Ngariama Njuki-ini and Kiburu amongst others. Acquired 29 garbage skips, one garbage truck and one skip loader to enhance garbage collection. Distributed water tanks to over 1000 Households. To enhance hygiene and sanitation, we have constructed 10 modern toilets in markets such as Kutus, Makutano, Kianyaga, Kagio, Wang'uru and Kiamutugu.

**Progress on Attainment of Development Objectives from Annual Development Plan
(Adopted from Kirinyaga County ADP)**

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

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Department: Agriculture, Veterinary, Livestock and Fisheries

Program: General Administration Planning and Support

Outcome: Improved delivery of responsive, effective and efficient services

Sub Program: General Administration planning and support

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Department of AVLF	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%

Program: Policy Strategy and Management of Agriculture

Outcome: improved efficiency through management of agricultural policy

Sub-program: Development/Review of Agricultural Policy, Legal and Regulatory Frameworks

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Sensitization on new policies and bills by Ministry of Agriculture	No. of Bills stakeholders sensitized on	2

Program: Crops Development and Management

Outcome: Increased agricultural productivity

Sub-program: Agriculture Extension Services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Capacity building of farmers	No of farmers trained	450
	Enhancing Coffee productivity through coffee improvement program	No of coffee farmers trained	260

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Sub-program: Food Security Initiative

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Agriculture Department	Purchase and distribution of fruit seedlings to farmers	No of seedlings distributed to farmers	10,000
Wezesha Initiative	Increased availability of high-quality planting seedlings	No of major seed nurseries infrastructure established	2
	Facilitate acquisition of fertilizer by farmers	No. of Kgs of fertilizer accessed by farmers	23,000
	Control of quelea birds	% Identified roosts destroyed	100%

Program: Livestock Resource Management and Development

Outcome: increased livestock productivity and profitability

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Livestock Department	Reduce notifiable and zoonotic diseases	% Of animals reached and vaccinated	80%
	Meat inspection and cleared for consumption	% Of meat handling facilities inspected. %Meat vending premises licensed	100% 100%
	Improved livestock breeding in the county	No of farmers provided with extension services on animal husbandry	5,000
Wezesha Initiative	Increased egg productivity and profitability in the county	% Of groups provided with regular monitoring of poultry production. % Of groups provided with feeds for poultry	100% 100%
	Supporting farmers to increase dairy productivity	No. of farmer groups supported	60

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Program: Fisheries Development

Outcome: increased employment through diversification

Sub-program: Aquaculture Development

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Fisheries Department	Increased productivity and profitability of fisheries in the county	Trained farmers on fisheries production through Aquaculture extension and capacity building	4000

Department: Environment, Water & Natural Resources

Program: General Administration and Planning

Outcome: To facilitate effective management and coordination of environmental management, Protection and water services

Sub-program: General administration & planning services

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
CEC / CO OFFICES Environment, Water & Natural Resources	Timely & adequate support services provided	% Of administrative functions performed timely	100%

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Piped water supply infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Increased connectivity of piped domestic water to households	% Of new house-holds connected to piped domestic water to households	15%
	Enhanced community water projects governance	Updated community water projects data base	100%
		% Of community water projects adopted to Standardized governance structures	20%

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<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
		% Of Community water projects committees inducted on new structure of governance.	20%
	Up to date status of main water pipelines & Reservoirs	Quarterly Reports on status of main water pipelines & reservoirs	

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Ground Water infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Enhanced ground water access	- % of public bore holes maintained - No. of boreholes drilled	100% 2

Program: Water Services Infrastructure Development

Outcome: To increase access to adequate and reliable water

Sub-program: Irrigation infrastructure development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Water Services	Enhanced Irrigation infrastructure by 35%	% Of the of new Farmers connected to irrigation water in villages % Of Farrows de-silted	10% 10%

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Program: Environment Management and Protection

Outcome: To protect, conserve and sustainably manage the environment

Sub-program: Solid Waste Management

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Environment & Natural Resources	Clean & Healthy Urban Centres	No. of skips acquired & distributed	10
	Safe disposal of non-hazardous waste	% Tonnage waste separated & processed	10%

Program: Environment Management and Protection

Outcome: To protect, conserve and sustainably manage the environment

Sub-program: County Forestry Development

<i>Delivery Unit</i>	<i>Key Out-Put</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Environment & Natural Resources	Increased tree cover	No. of community tree Nurseries operationalized	5
		No. of trees planted per year	50,000
	Updated status of water resources	annual reports on status	1

Department: Education and Public Service

Program: General Administration Planning and Support

Outcome: Improved delivery of responsive, effective and efficient services

Sub Program: General Administration planning and support

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Office of Chief Officer	Enhanced capacity of officer and quality of service delivered	Percentage rating in efficiency and effectiveness on service delivery	100%
Bursary Fund	Access to education for needy students	Annual Allocation in the budget for Bursary Fund	105,000,000

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Program: Pre-Primary Education

Outcome: improved quality of early childhood education provided

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Directorate of ECDE	Improved learning conditions in ECDE centres	No. of ECDE Centres provided with learning and playing materials and equipment	198

Program: Technical and Vocational Training

Outcome: improved quality of technical and vocational training provided

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
Directorate of Vocational Training	High quality skills provided to learners	No. of vocational centres provided with assorted training materials and equipment in	15
	Conducive learning environment by Rehabilitation of buildings	% Of buildings needing rehabilitation completed	50%

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Department: Public Health and Sanitation

Name of Program: General Administration, Planning services

Outcome: Effective and efficient management and coordination of health services in the County

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
S.P. 3.1: Health workers and human resource management	Principal Human Resource Person	Attraction and retention of motivated health workers	No. of permanent employees offering professional duties paid salaries	100%
			No. of Casual/support staff employees paid Salaries	100%
			No. of health care workers undergone Continuous profession development	85%
			No. of Team building sessions held for hospital staff	4
			No. of health care workers attended scientific conferences	100
			No. of Nurses Week celebrated	1
			Completed and equipped complex in Kerugoya C. hospital	100%
			Upgraded Kimbimbi Level 4 Hospital	100%
			Upgraded Kianyaga Level 4 Hospital	100%
			Well maintained assorted equipment in all Hospitals	100%
S.P. 3.4: Procurement of medicines, medical and other supplies	County Pharmacist	Procurement of assorted pharmaceutical commodities	Procured assorted pharmaceutical commodities for all public health facilities	100%
			Procure chemicals and industrial gas for all hospitals	100%
			Procure assorted linen for 65 public health facilities	30%
			Disposal of expired commodities	100%
S.P. 3.5: Management and coordination of health services	County Director Health	Well-coordinated Health service delivery	Quarterly hospital board meeting in 4 hospitals Conducted	100%
			Quarterly Management meetings (Health management teams) for 4 hospitals) held	100%
			Provided monthly Airtime for health management teams in 4 hospitals	100%
			Procured general office supplies for 4 hospitals	100%
			Quarterly quality improvement meetings in 4 hospitals held	4

KIRINYAGA COUNTY EXECUTIVE

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<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>		
			Weekly MDT meetings in 4 hospitals held	100%		
			Provided airtime to all 27 members of CHMT/SCHMT	100%		
			Support supervision to all health facilities (CHMT/SCHMT) conducted	100%		
			Conducted End of year party for CHMT/ awarding the best performers	100%		
			CHMT retreat held	100%		
S.P. 3.5: Health sector planning, budgeting and monitoring and evaluation	County Health Records and Information officer	Create data demand and use at all levels of service delivery	Printed and distributed the data collection and reporting tools	100%		
			Conducted monthly desk review of reports as they are submitted	100%		
			Conducted monthly data validation checks at data entry	100%		
			Conducted capacity building sessions (Mentorship, OJT and trainings) (medical certification, new data collection and reporting tools)	40%		
			Conducted Midterm and Annual Performance Reviews	100%		
			Conducted 1 day stakeholder's meeting for the Midterm and annual Performance Review	100%		
			Sensitized health care workers on the annual work-plan templates (CHEW, Facility in-charges, CHMT and SCHMT)	100%		
			Consolidated and printed sub-county and county work-plans	100%		
			Conducted bi-annual patient satisfaction survey in 4 hospitals	100%		
			Regular Project data entered in the Project Management System	100%		
	Developed and disseminated quarterly county health bulletin		100%			
	County monitoring and Evaluation officer					

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Department: Public Health and Sanitation

Name of Program: Curative and Rehabilitative Health Services

Outcome: Effective and efficient curative and rehabilitative health care services to the county citizens

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>	
S.P 1.1: Primary facility services		Improved Treatment services (Outpatient and Maternity)	% Of additional assorted OPD/maternity equipment bought	30%	
			% Of Primary health facilities with utility bills met (electricity and water bills)	100%	
	County Laboratory coordinator	Improved Diagnostic services	% Of public primary health facilities with laboratory	80%	
			% Of Public primary health facilities with required laboratory reagents	100%	
			% Of laboratory officers trained the new guidelines (malaria, TB, HIV etc.)	60%	
			% Of additional assorted laboratory equipment bought (microscope, refrigerator, haemoglobin meters)	60%	
	County Physiotherapist	Increased rehabilitative services	% Of Public primary health facilities offering rehabilitative services	20%	
				% Level of medical equipment provided for the command centre	40%
				No. of Drivers trained on Basic Life support	15
				Integrated Directory in place	1
				No. of health care workers paid referral allowances	100%
		Improved Outpatient Services	No. of public hospital with utility bills met.	100%	
			No. of medical legal issues handled	100%	
		Improved specialized services	% Level of medical equipping in the public hospitals (specialized clinics)	30%	
			% Of increase in Continuous medical education sessions held (Specialized services)	30%	
	Rehabilitative services	% Level of rehabilitative equipping done	30%		

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
	County Physiotherapist		No. of outreaches/mobile rehabilitative clinics held	15

Department: Public Health and Sanitation

Name of Program: Preventive and Promotive Health Services

Outcome: Effective and efficient preventive and promotive health interventions within the county

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
S.P. 2.1: Reproductive maternal neonatal child health (RMNCH) services	County Reproductive Health Coordinator	Reduced maternal and neonatal morbidity and mortality	No. of health care workers trained on Basic/comprehensive emergency obstetric care	30
			No. of trained health care providers trained on sexual gender-based violence	40
			No. of trained health care providers trained on Kangaroo mother Care	40
			No. of trained community health volunteers trained on community Focused Antenatal Care (FANC)	100
			No. of in-reach services for Cervical CA screening (Biannual In-reach services for cervical CA screening) for cancer	4
			No. of community Autopsy conducted	12
S.P. 2.2: Immunization services	County Logistician	Reduced burden of childhood child-hood diseases	No. of immunization services review meetings held	68
			No. of trained health care providers trained on KEPI operational level training	43
			No. of trips made for vaccine collection (National) and distributed to sub-county stores	12
			No. of KEPI gas cylinders purchased	50
			No. of assorted cold chain equipment spare parts purchased	4

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
			No. of times cold chain equipment are maintained	4
			No. of defaulter traced (No. of health facilities conducted monthly defaulters)	74
	County Clinical Officer	Reduced burden of childhood child-hood diseases	No. of trained health care providers trained on integrated management of childhood illnesses [IMCI	68
S.P. 2.3: Nutrition services	County Nutrition Coordinator	Reduced burden of childhood child-hood diseases	No. of Vitamin A supplementation in ECD sessions conducted	4
			No. of community health volunteers Trained on nutrition services/Vitamin supplementation	40
			No. of assorted nutrition equipment Procured	20%
			No. of meetings held with nutrition officers	4
		Reduced malnutrition burden of all individuals	No. of trained health care providers trained on Nutrition in HIV	33
			No. of trained health care providers trained on Health diets and physical exercises	33
			No. of trained health care providers trained on nutrition in TB	33
			No. of On-Job-Training session conduced in Nutrition services	12
No. of outreaches Conducted in nutrition services	6			
S.P. 2.4: Disease surveillance and control	County Disease Surveillance Coordinator	Improved Active Search of Targeted Diseases	No. of Active case search carried out (AFP, NNT, Measles and guinea worm)	12
			No. of On-Job-Training session conduced on surveillances	12
			No. of trained health care providers trained on surveillance and response	30
			No. of Disease outbreaks investigated and controlled	100%
S.P. 2.5: HIV control interventions	County HIV/AIDS Coordinator	Increased HIV services uptake among the key and vulnerable populations	No. of condom dispensers procured and distributed 500 condom dispensers	500
			No. of condoms Distributed for STIs/HIV/AIDS prevention control	434000
			No. of community dialogue on HIV testing held per ward	80

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Program	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Performance
			No. of facility-based CMEs on PREP/PEP Conducted per quarter	4
		Intensified PMTCT to reduce MTCT related mortality by 30% by increasing ART uptake to >91%	No. of Community Health Volunteers trained per sub-county on focused ANC.	260
			No. of Health care providers trained on PMCT guidelines and eMTCT framework	40
S.P. 2.6: TB control interventions	County TB and Lungs Coordinator	Increased case findings and treatment outcomes in all types of TB patients	No. of contacts of TB bacteriological cases traced	150
			No. of world TB Day Celebrated	1
			No. of TB defaulter traced through CHVs	35
			No. of Isolation done for serial treatment	10
			No. of health care workers on trained on INTERGRATED curriculum	120
			No. of procured expert machine and its consumables	1
			No. of TB screening in schools Conducted (Community outreaches- TB screening)	20
S.P. 2.7: Malaria control interventions	County Malaria Coordinator	Reduced morbidity and mortality rates due to malaria disease	No. of indoor residual spraying (IRS) conducted to households to institutions	190
			No. of larvicides and Larvicide procured for the stagnant water bodies	
S.P. 2.8: Non-communicable disease control	County NCD Focal person	Reduced morbidity and mortality rates due to Non-Communicable Diseases	No. of health care workers on trained on new guidelines on hypertension and Diabetes management	40
			No. of Data Quality Audits conducted in the 4 hospitals and 23 health centres	4
			No. of world CANCER Day Commemorated	1
			No. of world Hypertension Day Commemorated	1
			No. of world Diabetes Day Commemorated	1
			Carry out study on cardinal vascular diseases prevalence	1

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
			No. of sensitization and awareness on NCDs session conducted	
			No. of hypertensive and diabetic patients followed up	100
			No. of community-based study on key health risk factors in the Count conducted	1
S.P. 2.9: Environmental health, water and sanitation interventions	County Public Health Officer	Improved Conformity with public health standards	No. of children dewormed in and out of school/No. of rounds of deworming held	52,000
			No. of assorted bins and bin liners procure for the health facilities	100%
			No. of medical certificate (form D) procured	100%
			No. of HIV/AIDS implementing organizations Capacity built	160
			No. of conducted multi-sector partnership engagement	20
			No. of building plans approval carried out	400
			No. of inspection of buildings during construction period Conducted	400
			No. of food and non-food plants for licensing and routine inspection conducted	5832
			No. of licenses to approved food and non-food plants issued	5832
			No. of food samples delivered to laboratory for analysis	40
			No. of water samples delivered to laboratory for analysis	40
			No. of Procured and distributed (aqua tabs) chlorine chemical for H/H water treatment.	300,000
			No. of villages uploaded in CLTS monitoring and information system	486
			No. of 40 villages Triggered towards attaining ODF status (8 in each sub county)	200
			No. of verification and certification of ODF claimed villages carried out	80
			Purchase and erect billboards on ODF certified villages (80 villages).	80
			No. of Chews updated on CLTS.	100

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

<i>Program</i>	<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators (KPIs)</i>	<i>Performance</i>
			No. of Updated the jigger's inventory	1
			No. of household's jiggers infested dusted with Servin.	50
			No. of infested persons identified and treated of identified jigger.	100%
			No. of customized National environmental prototype bill to local situation through county assembly	1
			No. of Conducted collaborative activities (meeting, joint inspection) with other key player on Environmental Health & sanitation	2
			No. of Studied and submitted comments on Environmental impact assessment reports for infrastructure development.	100%
			Conduct inspections and issue statutory notices where necessary	100% compliance
S.P. 2.10: School health interventions	County Health Promotion Officer	Improved health literacy (Knowledge) and practices	No. of Revitalized school health clubs	140
			No. of support supervision conducted to all learning institutions	4
			No. Of stakeholders meeting with MOE Conducted	4
S.P. 2.11: Community health – Level I interventions	County Community Strategy Coordinator	Empowered Individuals and communities to improve/take their own health	No. of Established community units (each with 12community health volunteer)	3
			No. of quarterly update trainings for CHVs Conducted	4
			No. of dialogue days for CHVs Conducted	268
			No. of monthly Community action days.	840
			No. of Procured and provided CUs with CHV kits for minor ailment treatment	67
			No. of CHVs trained on first Aid	40
			No. of CHVs updated on B/P, diabetes and eyesight screening	1200
			No. of 1200 CHVs Provided with stipends	200
			No. of house hold mapping conducted at CU level.	8

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Department: Lands, Housing and Urban Development

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Lands, Housing and urban Development	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

Program: Housing and Urban Development

Outcome: improved quality housing services and urban infrastructure

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Housing and urban Development	Preparation of Local physical development plans	No. of urban areas with physical development plans	2
Kerugoya/Kutus Municipal (KUSP)	Improvement of Parking spaces	No of parking slots established	840
	Non-Motorized Transport facilities	No of KMs of non-motorized pavement constructed	
	Construction of new Clothes Market in Kerugoya town	Market constructed and operationalized	
	Urban regeneration projects in Kerugoya and Kutus towns	No of projects undertaken and complete	

Program: LAND MANAGEMENT

Outcome: enhanced land productivity and economic development

Sub program: Spatial Planning

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Survey and Mapping	Preparation of County Spatial Plan	A county spatial plan finalized	1

Sub-program: Land Survey and Mapping

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Survey and Mapping	Advisory plans for colonial villages prepared	No. of advisory plans prepared	30

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Department: Transport and Infrastructure

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Transport and infrastructure	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

Program: Roads Development, Maintenance and Management

Outcome: improved accessibility

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Roads	Kilometres of road covered (Murrum)	No. of Kms done	100% of planned roads
	Square Meters of Parking area developed	No. of Square Meters of parking prepared	100% of planned area

Program: Infrastructure Development, Maintenance and Management

Outcome: improved accessibility

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Transport and infrastructure	Construction of bridges	No. of bridges Constructed	100% of planned bridges
	Construction of drainages	No. of KMs of drainage constructed	100% of planned length of drainage

Program: Fire Fighting and Disaster Management

Outcome: Reduced damages resulting from disasters

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Fire Fighting and disaster management	Disaster preparedness and timely response	% Compliance with disaster preparedness and response operations	100%

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Department: Trade, Cooperatives, Industrialization and enterprise development

Program: General administration and planning services

Outcome: An enhanced institutional framework for efficient and effective service delivery of the department.

<i>Delivery Unit</i>	<i>Key Outputs</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Trade, Cooperatives	Efficiency and effective service delivery	% Implementation of the department's mandate in service charter	100%

Program: Trade Development and Investment

Outcome: improved entrepreneurship development and productivity

<i>Delivery Unit</i>	<i>Key Outputs</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Trade, Cooperatives	Market improvement	No of markets upgraded	3
	Standardized weighing and measuring machines	No of machines inspected	1550 machines

Department: Gender, Culture and Social Services

Program: General Administration, Planning and Support Services

Outcome: Efficient and Effective Support Services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Gender, culture and social services	enhanced capacity for quality service delivery	% Coordination on implementation of the department's mandate in service charter	100%

Program: GENDER AND SOCIAL DEVELOPMENT

Outcome: increased social and economic development of the society

Sub-program: Gender and Social Development

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Gender	Capacity building of women groups on economic development	No. of Groups trained	100

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
	Increased production in the Kaitheri Apparel factory	No of ECDE provided with uniforms No of PPEs produced for health facilities No. of masks produced	50

Program: Youth Development

Outcome: improved youth empowerment

Sub program: Youth Development

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Youth	Capacity building Youths to acquire skills on self-employment	No. of youths trained	2000

Sub-program: Preservation and promotion of culture

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Gender	Production of a County historical sites documentary	No. of documentaries prepared	1

Program: General Administration, Planning and Support Services

Outcome: efficient and effective support services

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Department of Youth and Sports	enhanced capacity for quality service delivery	% Implementation of the department's mandate in service charter	100%

Program: Sports Development

Outcome: improved talent identification

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of Sports	Rehabilitation of stadium	No. of stadium rehabilitated	2
	Youth sports tournaments	No. of tournaments organized	1

KIRINYAGA COUNTY EXECUTIVE
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Sub-program: Persons living with disability

<i>Delivery Unit</i>	<i>Key Output (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Directorate of PLWD	Capacity building on PLWD	% Of registered PWDs provided with assistive devices.	70%

Program: Alcoholic Drinks Control

Outcome: improved control and regulation of Liquor selling businesses

<i>Delivery Unit</i>	<i>Key Outputs (KO)</i>	<i>Key Performance Indicators</i>	<i>Performance</i>
Alcoholic Drinks Control	Controlled and regulated bar premises in the county	% Of operating premises with valid licence	100%
Alcoholic Drinks Control	Involved stakeholder/residents in decision making in matter pertaining the sale of alcohol and drug use	Minutes of public participation held Attendance list	1
Alcoholic Drinks Control	Maintain a database of all liquor premises in the county	% Of premises in the maintained database	100%
Alcoholic Drinks Control	Behaviour change /Reduced high intake of alcohol and drug use among the residents and youth	No of training conducted	1
Alcoholic Drinks Control	Improved productivity among the youth. Behaviour Change Improved performance among staff/residence	No of people/groups sensitized	4
Alcoholic Drinks Control	Low intake of drug and substance use by engaging youth in forum	No of forums held	5
Alcoholic Drinks Control	Proper coordinating of the board and committee	No of meeting attended	19

4. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

CSR activities and policies are centred on improving the lives of the communities around given that one of our core responsibilities is improvement of the people's welfare at the county level.

We have developed our CSR programs with our employees in mind and we strive to focus our energies and resources allocated to CSR to activities that make our employees proud.

We are very adaptive to the need of our communities and strive to ensure that we remain relevant and connect to the needs of our communities.

2. Environmental performance

We are actively involved in environmental conservation programmes. We are aware that some of our activities impact on the environment and for this reason we embedded CSR in our operations, with the environment being at the centre of our focus.

The Ministry of Environment and has embraced the national tree planting campaign. This is part of our contribution to ensuring improved forest cover and biodiversity in our areas of work and our surroundings.

The County Government has also worked with and other organizations to lead and sustain environmental clean-ups in the major towns within the county and to promote the use of alternatives to plastics.

3. Employee welfare

Kirinyaga County Government as a practice treats all its employees fairly and provides for a safe and conducive working environment. There is strict adherence to the public service code of conduct and professional standards guiding operations in public service. We actively encourage participation of CSR activities so that employees can volunteer their time and skills towards community service as well as contribute to develop a strategy for CSR initiatives for better outcomes in the community.

We do encourage our employees to develop their abilities and improve their skills and competencies by facilitating career planning through guidance, training, and mentorship and coaching programmes.

Career progression is based on performance, qualifications and other requirements as provided in the public service guidelines career progression guidelines.

4. Market place practices-

The procurement process is regulated by the Public Procurement and Disposal Act.

We have also adopted best practices to provide ample room for the implementation of sustainable procurement practices and innovation. These include supplier integration, supplier accreditation, training and capacity building, and information sharing.

We have also put in place measures to avoid disadvantaging small and medium sized enterprises. Professionalism, integrity, efficiency, fairness and honesty are at the core of all our procurement processes. We have in place a structured supplier assessment process designed to effectively evaluate the capabilities of potential and existing suppliers.

5. Community Engagements

We are keen to implement corporate social responsibility initiatives that help strengthen partnerships with our partners and with local communities

The County Government has constantly participated in programs aimed at supporting the healthcare of the communities to undertake a free medical camp on annual basis.

We are also actively involved in the promotion of sports talents amongst the youth through our participation and sponsorships to various sports ventures.

5. Statement of Management Responsibilities

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 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 Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

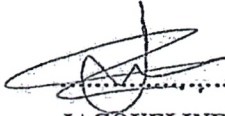
KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 17/11 2022.



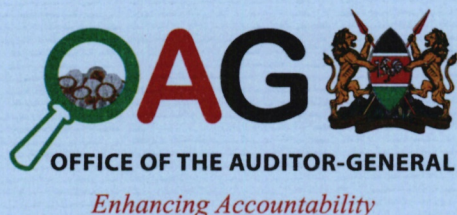
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JACQUELINE WANJIKU NJOGU

C.E.C.M – FINANCE, ECONOMIC PLANNING & HEAD OF COUNTY TREASURY

KIRINYAGA COUNTY

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KIRINYAGA 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 controls, 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 Executive of Kirinyaga set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2022, 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

Report of the Auditor-General on County Executive of Kirinyaga for the year ended 30 June, 2022

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kirinyaga 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

1.0 Non-Current Assets

1.1 Variance Between Non-Current Asset Register Balances and Supporting Schedules

Annex 6 (summary of non-current asset register) to the financial statements reflects non-current assets balance of Kshs.4,335,497,160 as at 30 June, 2022. However, variances were noted between supporting schedules balances and financial statements balances as shown below:

Component	Financial Statements Balance (Kshs.)	Supporting Schedule Balance (Kshs.)	Variance (Kshs.)
Buildings and Structures	587,367,978	587,556,720	(188,742)
Machinery and Equipment	245,620,956	8,231,486	237,389,470
Intangible Assets	67,721,956	66,521,106	1,200,850
Infrastructure Assets - Roads, Rails	1,290,479,835	1,192,311,016	98,168,819

1.2 Incomplete Non-Current Asset Register and Unsupported Assets Balances

Annex 6 (summary of non-current asset register) to the financial statements reflects non-current assets balance of Kshs.4,335,497,160 as at 30 June, 2022. However, review of the non-current asset register provided for audit revealed the following: -

1.2.1 Land

Annex 6 to the financial statements reflects non-current assets balance of Kshs.4,335,497,160 as at 30 June, 2022, which includes land valued at Kshs.29,500,000. However, this balance did not include land inherited from the defunct Local Authorities.

In addition, review of the non-current asset register revealed that forty-eight (48) parcels of land had been disclosed. However, ownership documents in respect to thirty-nine (39) parcels of land were not provided for audit. Further, the land records in the assets register did not disclose other vital information on all the parcels including historical costs and carrying values, dates acquired, nature and use.

1.2.2 Motor Vehicles

One hundred and three (103) motor vehicles and equipment were recorded in the asset register. However, ownership documents in respect to thirty-eight (38) motor vehicles were not provided for audit. Further, key information which include year of manufacture, date acquired, the value of the motor vehicle and the department assigned the vehicle were not disclosed.

In the circumstances, the ownership status, existence, accuracy and completeness of the non-current assets balance of Kshs.4,335,497,160 could not be confirmed.

2.0 Unsupported Motor Vehicle Insurance Expenditure

The statement of receipts and payments reflects use of goods and services balance of Kshs.1,019,731,932 for the year ended 30 June, 2022 and as disclosed in Note 5 to the financial statements. Included in this amount is insurance costs of Kshs.95,805,079 out of which Kshs.16,983,858 was in respect of insurance of motor vehicles. However, supporting documents, including valuation reports and insurance certificates were not provided for audit.

In the circumstances, the accuracy and regularity of insurance expenditure of Kshs.16,983,858 for the year under review could not be confirmed.

3.0 Unsupported Pending Accounts Payable

Annex 2 to the financial statements reflects pending accounts payable balance of Kshs.795,379,502 as at 30 June, 2022. Review of supporting documents provided for audit revealed that pending bills amounting to Kshs.573,920,199 were supported. The balance of Kshs.221,459,303 was not supported by contract documents, local purchase/service orders, and invoices/certificates detailing names of the contractors/suppliers, purchase/service order numbers, invoice/certificate numbers and description of goods supplied, services provided or works done.

In the circumstances, the accuracy, completeness and validity of pending bills totalling Kshs.221,459,303 could not be confirmed.

4.0 Unsupported Expenditures

The statement of receipts and payments reflects total payments of Kshs.5,998,014,575 for the year ended 30 June, 2022, which includes payments totalling Kshs.4,151,350 whose payment vouchers and supporting documents were not provided for audit review.

In the circumstances, the accuracy and propriety of the payments amounting to Kshs.4,151,350 could not be confirmed.

5.0 Non-Disclosure of Pending Staff Payables

Disclosed in Note 2 on other important disclosures is a nil pending staff payables balance. However, as previously reported records available indicate that the County Government owes Local Authorities Provident Fund (LAP Fund) a total of Kshs.36,983,665 being principal debt of Kshs.3,809,834 and accrued interest of Kshs.33,173,831 for the period April, 2013 to 15 May, 2021. The amount has not been disclosed as pending staff payables.

Failure to disclose the pending staff payables balance of Kshs.36,983,665 owed to LAP Fund under Note 2 to the financial statements understates the liabilities of the County Executive of Kirinyaga.

In the circumstances, the accuracy and completeness of nil pending staff payables could not be confirmed.

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

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.7,705,332,107 and Kshs.6,647,954,292 respectively resulting to an under-funding of Kshs.1,057,377,815 or 14% of the budget. Similarly, the County Executive expended Kshs.5,998,014,575 against an approved budget of Kshs.7,705,332,107 resulting to an under-expenditure amounting to Kshs.1,707,317,532 or 22% of the budget.

The underfunding and underutilization of approved budget affects the planned activities and may have negatively impacted service delivery to the citizens of Kirinyaga County.

2.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.11(66) dated 6th July, 2022.

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

1.0 High Wage Bill

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects payments of Kshs.2,369,825,302 in respect of compensation of employees. However, the expenditure on compensation of employees represents 40% of the County's total revenue of Kshs.5,888,624,528 and therefore exceeds the ceiling set in Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 of 35% of the total county revenue.

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

2.0 Non-Compliance with Staff Ethnic Diversity

The County Government of Kirinyaga recruited one hundred and ninety-eight (198) members of staff in the year under review, out of whom one hundred and eighty-four (184) representing 93% were from one dominant ethnic community. Further, review of the personnel records provided for audit revealed that the County Government had 92% of its workforce from the dominant community contrary to the provisions of the Section 7(1) and 2 of the National Cohesion and Integration Act, 2008 which provides that, all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

3.0 Uninsured Assets

Annex 6 (summary of non-current asset register) to the financial statements reflects non-current assets balance of Kshs.4,335,497,160 as at 30 June, 2022, which includes buildings and structures balance of Kshs.587,367,978. However, the buildings and structures were not insured against theft, security threats, fire and other insurable risks. This was contrary to Section 77(3) of the General Guidelines on asset and liability management which states that the accounting officer shall arrange for timely acquisition of insurance cover and renewal of all insurance policies to ensure that they are budgeted for and that the public sector entity's assets are adequately protected.

In the circumstances, the County Executive buildings and structures were not adequately protected against possible losses in case of an insurable incident.

4.0 Irregularities in Repair of Motor Vehicles

The statement of receipts and payments reflects use of goods and services balance of Kshs.1,019,731,932 for the year ended 30 June, 2022 and as disclosed under Note 5 to the financial statements, which includes routine maintenance for vehicles and other transport equipment balance of Kshs.13,598,932. However, it was observed that the County Executive had a garage, but the Management opted to use private garages whose

justification was not provided for review. Field verification to various private garages revealed that eighteen (18) vehicles were being held at the private garages due to non-payment of an approximate amount of Kshs.13,412,000 whose accuracy and validity could not be confirmed due to lack of records. Further, it was observed that some vehicles had been held in the private garages since the year 2017. No framework contract agreements between the private garages and the County Government of Kirinyaga for works and services were provided for audit.

This was contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services and the procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under this Act for use of that method.

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

5.0 Projects Verification

During the year under review, twelve (12) projects with a contract sum of Kshs.1,941,302,167 were visited for verification in the month of July, 2022. However, eleven (11) projects with a contract sum of Kshs.790,730,980 had not been satisfactorily executed and had overall completion levels ranging between 35 % and 67 %.

As a result, there is risk of significant number of works not being completed within the contract period which may result in cost escalations. Additionally, delay in projects completion continues to deny the key stakeholders including the residents of Kirinyaga County the benefits that were to arise from the projects.

6.0 Development Projects not Implemented

Review of the 2021/2022 annual budget revealed that sixty-nine (69) projects estimated to cost Kshs.799,830,737 were not implemented during the year under review.

In the circumstance, the residents of Kirinyaga County were denied the benefits associated with the projects.

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

1.0 Lack of Audit Committee

Review of County Public Service Board minutes dated 29 November, 2018 revealed that Audit Committee Members were appointed on a three-year term ending 27 November, 2021. There was no evidence provided for audit on appointment of the audit committee after the term of the previous committee lapsed. Therefore, Management had not established an Audit Committee as required by Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015.

In the absence of an Audit Committee, oversight and follow up on the recommendations of the internal auditors was not effective. Further, Management was in breach of the law.

2.0 Lack of Risk Management Policy

The Management did not provide supporting documents, for audit review, as evidence of existence of a Risk Management Policy to guide its risk assessment and formulation of risk mitigation strategies in the year under review. This was contrary to Regulation 158(1)(a) and (b) of the Public Finance Management Act (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations.

In the absence of a risk management policy, it was not possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended during the year under review.

3.0 Lack of Training Needs Assessment

During the year under review, the County Executive of Kirinyaga did not have training plans and training needs assessment to guide the training committees in nominating officers for training as directed by the Human Resource Manual in place. Further, the County Executive did not have departmental training committees. This was contrary to paragraph 6.6 of the Human Resource Policies and Procedures Manual on Training and Development which States that all training in Kirinyaga County Public Service will be based on comprehensive training needs assessments to be conducted every three (3) years or as need arises.

In the circumstances, Management was in breach of Human Resource Manual.

4.0 Long Outstanding Arrears of Revenue

Review of rental records revealed total rent arrears of Kshs.4,093,332, which includes Kshs.3,062,600 that has been outstanding for between one (1) and six (6) years. Further, revenue records provided for audit revealed that Kirinyaga County Executive had land rates and plot rents arrears amounting to Kshs.383,397,313 as at 30 June, 2022. However, no clear indication has been given of efforts being made by Management to recover the amounts.

In the absence of a clear actionable plan for collection of the arrears, there is a high risk that revenue arrears may never be collected.

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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the ability of the County Executive to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government is aware of the intention to dissolve the County Executive 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 Executive'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 overall 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 ability of the County Executive 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 Executive to cease 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 Executive 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, SBS
AUDITOR-GENERAL

Nairobi

17 January, 2023

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

7. Statement of Receipts and Payments for the year ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	5,500,032,347	4,773,570,182
Proceeds from sale of assets	2	-	-
Other receipts	3	388,592,181	382,712,893
Total receipts		5,888,624,528	5,156,283,075
Payments			
Compensation of employees	4	2,369,825,302	2,245,298,522
Use of goods and services	5	1,019,731,932	1,057,783,731
Subsidies	6	-	-
Transfers to other government entities	7	1,260,966,429	1,137,489,857
Other grants and transfers	8	317,044,678	148,818,607
Social security benefits	9	-	-
Acquisition of assets	10	943,493,081	825,029,030
Finance costs, including loan interest	11	-	-
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	86,953,153	88,402,756
Total payments		5,998,014,575	5,502,822,503
Surplus/deficit		(109,390,047)	(346,539,428)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 17/11/2022 and signed by:



Name: Johnson Waweru Ndege
 Chief Officer - Finance
 ICPAK M/No: 27927



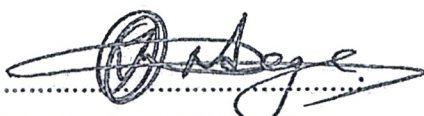
Name: Zephaniah Ndungu Kiongo
 Head of Accounting Services
 ICPAK M/No: 9398

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

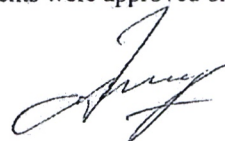
8. Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	646,671,103	759,329,764
Cash balances	14B	-	-
Total cash and cash equivalent		646,671,103	759,329,764
Outstanding imprests and advances	15	-	-
Total financial assets		646,671,103	759,329,764
Financial liabilities			
Deposits and retentions	16	(138,736,528)	(142,005,142)
Net financial assets		507,934,575	617,324,622
Represented by			
Fund balance b/fwd.	17	617,324,622	963,864,050
Prior year adjustments	18	-	-
Surplus/deficit for the year		(109,390,047)	(346,539,428)
Net financial position		507,934,575	617,324,622

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 17/11/2022 and signed by:



Name: Johnson Waweru Ndege
 Chief Officer - Finance
 ICPAK M/No: 27927



Name: Zephaniah Ndungu Kiongo
 Head of Accounting Services
 ICPAK M/No: 9398

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

9. Statement of Cash Flows for the period ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	5,500,032,347	4,773,570,182
Other receipts	3	388,592,181	382,712,893
Payments for operating expenses			
Compensation of employees	4	(2,369,825,302)	(2,245,298,522)
Use of goods and services	5	(1,019,731,932)	(1,057,783,731)
Subsidies	6	-	-
Transfers to other government units	7	(1,260,966,429)	(1,137,489,857)
Other grants and transfers	8	(317,044,678)	(148,818,607)
Social security benefits	9	-	-
Finance costs, including loan interest	11	-	-
Other payments	13	(86,953,153)	(88,402,756)
Adjusted for:			
Other adjustments Prior year adjustments	18	-	-
Decrease/(increase) in outstanding imprests & advances	19	-	-
Increase/(decrease) in deposits and retentions	20	(3,268,614)	9,459,968
Net cash flow from operating activities		830,834,420	487,949,570
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(943,493,081)	(825,029,030)
Net cash flows from investing activities		(943,493,081)	(825,029,030)
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(112,658,660)	(337,079,460)
Cash and cash equivalents at beginning of the year		759,329,764	1,096,409,224
Cash and cash equivalents at end of the year		646,671,104	759,329,764

KIRINYAGA COUNTY EXECUTIVE

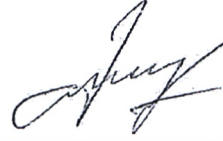
Annual Report and Financial Statements for the year ended June 30, 2022.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

17/11/ 2022 and signed by:



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Chief Officer - Finance
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KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

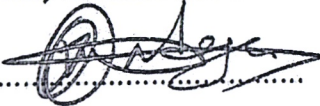
10. Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	5,769,816,552	-	5,769,816,552	5,500,032,347	269,784,205	95%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	1,935,515,555	-	1,935,515,555	1,147,921,945	787,593,610	59%
Total	7,705,332,107	-	7,705,332,107	6,647,954,292	1,057,377,815	86%
Payments						
Compensation of employees	2,369,844,138	-	2,369,844,138	2,369,825,302	18,836	100%
Use of goods and services	1,178,386,519	-	1,178,386,519	1,019,731,932	158,654,587	87%
Subsidies	-	-	-	-	-	-
Transfers to other government units	1,927,748,378	-	1,927,748,378	1,260,966,429	666,781,949	65%
Other grants and transfers	340,519,605	-	340,519,605	317,044,678	23,474,927	93%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,716,371,056	-	1,716,371,056	943,493,081	772,877,975	55%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	172,462,411	-	172,462,411	86,953,153	85,509,258	50%
Total	7,705,332,107	-	7,705,332,107	5,998,014,575	1,707,317,532	78%
Surplus/(Deficit)	-	-	-	649,939,717	(649,939,717)	

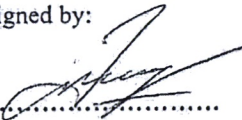
KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

- (a) The Unspent fund brought forward from 2020/21 financial year was KShs 759,329,764. This was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was lumped together with local revenue as other receipts, as provided in the PSAB financial statement template FY 2021/2022*
- (b) The level of utilisation of overall budget was 78%, this was as a result of delayed exchequer releases from the national treasury hence development budget utilisation was most affected.*
- (c) Actual local revenue collected in the financial year was KShs 388,592,181. This represented 80% of the budget on local revenue.*
- (d) Transfers to other government units had a utilization of 65% since Grants such as Kenya urban support program and national agricultural and rural inclusive growth project were not fully funded as per the Approved budget resource envelope.*
- (e) Overall utilization in payments was 78 % since the budget was not fully financed in grants and also the revenue set target was not achieved.*

The County Executive's financial statements were approved on 17/11/ 2022 and signed by:


.....

Name: Johnson Waweru Ndege
Chief Officer - Finance
ICPAK M/No: 27927


.....

Name: Zephaniah Ndungu Kiongo
Head of Accounting Services
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KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	3,719,742,142	-	3,719,742,142	3,732,200,805	(12,458,663)	100%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	811,316,979	-	811,316,979	668,956,357	142,360,622	82%
Total	4,531,059,121	-	4,531,059,121	4,401,157,162	129,901,959	97%
Payments						
Compensation of employees	2,369,844,138	-	2,369,844,138	2,369,825,302	18,836	100%
Use of goods and services	1,104,159,801	-	1,104,159,801	954,438,875	149,720,926	86%
Subsidies	-	-	-	-	-	-
Transfers to other government units	765,524,465	-	765,524,465	777,983,128	(12,458,663)	102%
Other grants and transfers	173,198,316	-	173,198,316	151,501,966	21,696,350	87%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	28,950,000	-	28,950,000	27,676,407	1,273,593	96%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	89,382,401	-	89,382,401	32,596,645	56,785,756	36%
Total	4,531,059,121	-	4,531,059,121	4,314,022,323	217,036,798	95%
Surplus/(deficit)	-	-	-	87,134,839	(87,134,839)	

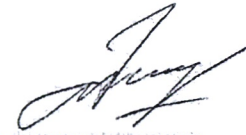
KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

- (a) The Unspent fund brought forward from 2020/21 financial year was KShs 759,329,764. This was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was lumped together with local revenue as other receipts, as provided in the PSAB financial statement template FY 2021/2022*
- (b) The level of utilisation of Recurrent budget was 95%.*
- (c) Actual local revenue collected in the financial year was KShs 388,592,181. This represented 80% of the budget on local revenue.*
- (d) Overall utilization payments on recurrent budget were 95 %.*

The County Executive's financial statements were approved on 17/11/ 2022 and signed by



Name: Johnson Waweru Ndege
Chief Officer - Finance
ICPAK M/No: 27927



Name: Zephaniah Ndungu Kiongo
Head of Accounting Services
ICPAK M/No: 9398

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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

Receipt/expense item	Original Budget	Adjustment	Total Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	u	n	u	u	u	u/c %
Receipts						
Exchequer releases (Transfers from the CRF)	2,050,074,409	-	2,050,074,409	1,767,831,542	282,242,867	86%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	1,124,198,576	-	1,124,198,576	478,965,588	645,232,988	43%
Total	3,174,272,986	-	3,174,272,986	2,246,797,130	927,475,855	71%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	74,226,718	-	74,226,718	65,293,057	8,933,661	88%
Subsidies	-	-	-	-	-	-
Transfers to other government units	1,162,223,913	-	1,162,223,913	482,983,301	679,240,612	42%
Other grants and transfers	167,321,289	-	167,321,289	165,542,712	1,778,577	99%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,687,421,056	-	1,687,421,056	915,816,674	771,604,382	54%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	83,080,010	-	83,080,010	54,356,508	28,723,502	65%
Totals	3,174,272,986	-	3,174,272,986	1,683,992,252	1,490,280,734	53%
Surplus/(deficit)	-	-	-	562,804,878	(562,804,878)	

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

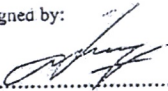
- (a) The Unspent fund brought forward from 2020/21 financial year was KShs 759,329,764. This was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was lumped together with local revenue as other receipts, as provided in the PSAB financial statement template FY 2021/2022*
- (b) Actual local revenue collected in the financial year was KShs 388,592,181. This represented 80% of the budget on local revenue.*
- (c) Transfers to other government units had a utilization of 42% since Grants such as Kenya urban support program and national agricultural and rural inclusive growth project were not fully funded as per the Approved budget resource envelope.*
- (d) Overall utilization in payments was 53 % since the budget was not fully financed in grants, delayed exchequer releases from national treasury and also the revenue set target was not achieved.*

The County Executive's financial statements were approved on 17/11 2022 and signed by:



Name: Johnson Waweru Ndege
Chief Officer - Finance
ICPAK M/No: 27927

and signed by:



Name: Zephaniah Ndungu Kio:go
Head of Accounting Services
ICPAK M/No: 9398

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

13. Budget Execution by Programmes and Sub-Programmes

KIRINYAGA COUNTY GOVERNMENT					
FY 2021/22-Budget Execution by Programmes and Sub-Programmes					
Programme	Sub- Programme	Approved Budget	Actual Payments of FY 2021-22 (Ksh)	Variance	Absorption (%)
Legislation and Oversight	Legislation and Oversight	1,006,961,558	912,285,254	94,676,304	90.6%
Sub Total		1,006,961,558	912,285,254	94,676,304	90.6%
Office of the Governor and Deputy Governor	070601 County Executive Services	303,048,284	302,166,764.70	881,519	99.7%
County Executive Administration	070701 County Executive Services	143,630,336	73,119,321.95	70,511,014	50.9%
Management of County Affairs	070801 Coordination of County Functions	121,452,000	118,261,867.50	3,190,133	97.4%
County Executive Committee Affairs	070901 Organization of County Business	6,200,000	5,205,043.05	994,957	84.0%
County Public Service Board	071001 Human Resource Management	12,906,040	11,755,906.00	1,150,134	91.1%
Administrative Support Services	020202 ICT Governance	3,480,000	3,055,600.00	424,400	87.8%
	020701 Government Buildings Services	2,567,000	1,888,285.00	678,715	73.6%
	070411 Audit Committee	1,919,000	1,654,700.00	264,300	86.2%
	070412 County Enforcement Activities	4,185,000	3,310,600.00	874,400	79.1%
	070413 ICT Infrastructure Development	2,458,800	2,418,000.00	40,800	98.3%
	070414 ICT Systems Development Management	1,522,000	1,096,200.00	425,800	72.0%
Sub Total		603,368,460	523,932,288	79,436,172	86.8%
Public Finance Management	070401 Finance Services	560,294,675	445,555,794.50	114,738,881	79.5%
	070402 Revenue Services	16,800,000	16,325,065.15	474,935	97.2%
	070404 Procurement and Supply Services	6,446,500	6,441,500.00	5,000	99.9%

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

KIRINYAGA COUNTY GOVERNMENT					
FY 2021/22-Budget Execution by Programmes and Sub-Programmes					
	070405 Internal Audit Services	1,318,200	1,129,000.00	189,200	85.6%
	070408 Budget Formulation, Coordination and Management	7,914,520	7,762,320.00	152,200	98.1%
	070409 Accounting Services	5,477,500	5,278,260.00	199,240	96.4%
County Planning and Economic Policy Management	070501 Economic Planning Services	3,599,000	3,233,800.00	365,200	89.9%
Sub Total		601,850,395.00	485,725,739.65	116,124,655	80.7%
Curative and Rehabilitative Services	040301 Curative and Rehabilitative Services	2,921,022,278	2,491,585,750.00	429,436,528	85%
Sub Total		2,921,022,278	2,491,585,750.23	429,436,528	85%
Basic Education	050101 General Administration	264,796,229	263,934,529.00	861,700	99.7%
	050102 Free Pre- Primary Education	19,840,000	13,968,188.80	5,871,811	70.4%
State Education Function Support	050203 Tertiary Education	0	-	0	0
Technical and Vocational Training	050301 Village Polytechnique	37,186,304	28,037,834.00	9,148,470	75.4%
Sub Total		321,822,533	305,940,552	15,881,981	95.1%
Livestock Resource Management and Development	010102 Livestock Extension and Capacity Building Services	305,000	304,910.00	90	100.0%
	010105 Livestock Production Management	2,480,000	2,094,528.00	385,472	84.5%
	010106 Livestock Disease Management & Control	1,200,000	1,024,802.50	175,198	85.4%
Crop Development and Management	010202 Agricultural Extension Services	1,500,000	1,335,328.00	164,672	89.0%
	010203 Agribusiness and Market Development	320,000	85,000.00	235,000	26.6%
	010206 Land and Crop Development	1,331,000	775,888.50	555,112	58.3%
	010207 Food Security Initiatives	400,000	399,300.00	700	99.8%
Karweti Agricultural Training Centre	Extension and Training	-	-	-	0
Fisheries Development	010402 Aquaculture Development	200,000	7,265.00	192,735	3.6%

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

KIRINYAGA COUNTY GOVERNMENT					
FY 2021/22-Budget Execution by Programmes and Sub-Programmes					
Policy Strategy and Management of Agriculture	010801 Development of Agricultural Policy	2,543,000	-	2,543,000	0.0%
	011001 General Administration and Planning	1,037,317,762	505,098,576.91	532,219,185	48.7%
Sub Total		1,047,596,762	511,125,599	536,471,163	48.8%
Culture	090702 Social Welfare Services	10,687,000	2,427,800.00	8,259,200	22.7%
	091201 Gender Administration Services	30,821,210	30,696,169.75	125,040	99.6%
	091301 Gender and Social Development	8,990,000	5,308,465.00	3,681,535	59.0%
Youth	090901 Youth Development and Empowerment Services	670,000	498,395.00	171,605	74.4%
Sub Total		51,168,210	38,930,830	12,237,380	76.1%
Sports	090701 General Administration	12,221,217	11,999,197.25	222,020	98.2%
	090801 Development of Sports and Sports Facilities	19,937,353	3,723,843.52	16,213,509	18.7%
	091401 Management & Development of Sports and Sports Facilities	2,925,000	2,823,435.00	101,565	96.5%
	091601 Control & Campaign Against Drug & Substance Abuse	1,549,000	1,549,000.00	-	100.0%
	091701 Preservation & Promotion of Heritage and Culture	248,800	209,400.00	39,400	84.2%
Children Services	091101 Child Community Support Services	5,764,000	5,014,259.00	749,741	87.0%
Sub Total		42,645,370	25,319,135	17,326,235	59.4%
Trade Development and Investment	030401 General Administration and Planning	37,773,441	37,689,435.90	84,005	99.8%
	030103 Capacity Building for Traders and SME's	1,527,000	96,803.00	1,430,197	6.3%
	030104 promotion, Development & Growth of Trade	354,000	315,800.00	38,200	89.2%
	030105 Fair Trade Practises and Consumer Protection	205,000	150,000.00	55,000	73.2%

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

KIRINYAGA COUNTY GOVERNMENT					
FY 2021/22-Budget Execution by Programmes and Sub-Programmes					
Tourism Development and Marketing	030302 Tourism promotion and Marketing	195,500	150,000.00	45,500	76.7%
	030304 International Tourism Promotion and Marketing	310,000	214,100.00	95,900	69.1%
	030305 Promotion of Industrial Development	1,268,500	763,000.00	505,500	60.1%
	030306 Provision of Industrial Training	140,000	-	140,000	0.0%
Cooperative Development and Marketing	030101 General Administration & Planning	19,471,788	5,020,957.50	14,450,831	25.8%
	030405 Cooperative Advisory and Extension Services	295,000	284,200.00	10,800	96.3%
	030406 Cooperative Education and Training	542,000	351,300.00	190,700	64.8%
	030407 Cooperative Governance and Accountability	159,000	134,700.00	24,300	84.7%
Cooperative Audit Services	030603 Inspections and Investigations for Cooperatives	70,000	70,000.00	-	100.0%
Sub Total		62,311,229	45,240,296	17,070,933	72.6%
Water Supply Services	090101 Water and Irrigation	126,675,566	18,025,591.00	108,649,975	14.2%
Energy Programme	090301 Energy Services	405,000	378,900.00	26,100	93.6%
Cleaning and Waste Management	090502 Environment Management and Protection	675,800	616,550.00	59,250	91.2%
Nema	090401 Waste Management Services	101,508,439	100,850,755.90	657,683	99.4%
Sub Total		229,264,805	119,871,797	109,393,008	52.3%
Land and Physical Planning	010601 General Administration and Planning	26,533,028	26,062,285.45	470,742	98.2%
	010604 County Spatial Planning	1,510,000	1,378,340.00	131,660	91.3%
	010605 Town Zoning and Mapping	99,192,631	4,500,000.00	94,692,631	4.5%
	010607 Survey and Mapping	505,000	336,113.00	168,887	66.6%
Housing Development	010701 Improvement and Development of Human Settlements	420,000	320,700.00	99,300	76.4%
Sub Total		128,160,659	32,597,438	95,563,220	25.4%

KIRINYAGA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

KIRINYAGA COUNTY GOVERNMENT					
FY 2021/22-Budget Execution by Programmes and Sub-Programmes					
Transport Management	020301 General Administration and Planning	61,571,285	61,388,495.30	182,790	99.7%
Disaster Management	020401 Fire Fighting and Emergency Services	4,507,000	4,412,248.00	94,752	97.9%
Roads Development Maintenance and Management	020601 Construction and Maintenance of Roads and Bridges	613,381,564	430,259,287.16	183,122,277	70.1%
Infrastructure Development, Maintenance and Management	020801 Infrastructure Development Services	9,700,000	9,399,865.00	300,135	96.9%
Sub Total		689,159,849	505,459,895	183,699,954	73.3%
Grand Total		7,705,332,108	5,998,014,575.00	1,747,390,702	77.3%

14. Significant Accounting Policies

The key 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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

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

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, 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) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

Significant Accounting Policies (Continued)

a) 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 138,736,528 compared to KShs 142,005,142 in prior period as indicated on note 16.

7. Imprests and Advances

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

8. 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.

9. Non-current assets

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

Significant Accounting Policies (Continued)

10. Pending bills

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

11. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. Kirinyaga County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 23rd August 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There were no supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

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

17. Related Party Transactions

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

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

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

KIRINYAGA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****15. Notes to the Financial Statements****1. Exchequer Releases (Transfer from the CRF)**

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	857,369,362	
Total exchequer releases for quarter 2	1,299,044,488	1,437,745,464
Total exchequer releases for quarter 3	1,299,044,488	827,130,586
Total exchequer releases for quarter 4	2,044,574,009	2,508,694,132
Total	5,500,032,347	4,773,570,182

2. Proceeds from Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
County Own Source Revenue	388,592,181	382,712,893.00
Tender Fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	388,592,181	382,712,893.00

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	2,041,708,728	1,965,946,812
Basic wages of temporary employees	85,578,582	83,080,125
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	11,129,968	147,802,498
Employer contribution to compulsory national health insurance schemes	37,788,850	10,575,688
Pension and other social security contributions	193,619,174	37,893,400
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,369,825,302	2,245,298,522

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	41,945,827	41,605,173
Communication, supplies and services	6,381,110	16,473,863
Domestic travel and subsistence	47,592,123	47,965,542
Foreign travel and subsistence	4,723,213	24,115
Printing, advertising and information supplies & services	36,348,795	40,467,106
Rentals of produced assets	2,445,000	1,200,000
Training expenses	51,876,155	41,868,456
Hospitality supplies and services	8,112,662	11,237,811
Insurance costs	95,805,079	96,520,465
Specialized materials and services	481,355,240	493,365,387
Office and general supplies and services	9,818,192	12,920,073
Fuel, oil and lubricants	78,558,581	68,458,530
Other operating expenses	122,137,930	151,534,748
Routine maintenance – vehicles and other transport equipment	13,598,932	23,508,065
Routine maintenance – other assets	19,033,093	10,634,397
Total	1,019,731,932	1,057,783,731

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-

7. Transfer to Other Government entities

Description	2021 - 2022	2020 - 2021
	KShs	KShs
Transfers to County Government entities		
Transfers to Car & Mortgage fund	31,300,000	31,300,000
County Assembly	912,285,258	838,685,823
Hospital Facility Improvement Fund	-	6,725,000
Youth polytechnic	26,899,894	53,799,788
National Agriculture and Rural Growth Inclusive Programme	203,918,541	87,086,499
Emergency fund	8,000,000	3,361,710
Health centres danida fund	28,600,394	16,645,000
Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	1,549,000
Kenya Urban Support Programme	1,160,000	38,616,526
Health Sector Service Funds /User Fee Foregone	11,282,570	11,282,570
Agricultural Sector Development Support Programme	23,512,109	17,106,861
Aqua Culture Business Development Programme	12,458,663	7,785,150
Transforming Health Services Universal Care Project	-	23,545,930
Transfers to Other Counties		
-	-	-
Transfers to National Government entities		
Transfer to the Council of Governors	-	-
TOTAL	1,260,966,429	1,137,489,857

KIRINYAGA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****8. Other Grants and Payments**

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	125,600,000	76,500,000
Emergency relief and refugee assistance		-
Subsidies to small businesses, cooperatives, and self employed		-
Other current transfers and grants	191,444,678	72,318,607
Total	317,044,678	148,818,607

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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	454,383,489	352,005,364
Refurbishment of buildings	995,000	1,105,795
Construction of roads	240,710,555	121,373,475
Construction and civil works	179,672,586	137,236,577
Overhaul and refurbishment of construction & civil works		-
Purchase of ICT Equipment, Software and Other ICT Assets	4,967,050	41,776,536
Purchase of vehicles and other transport equipment	9,998,359	-
Overhaul of vehicles and other transport equipment		-
Purchase of household furniture and institutional equipment	2,452,835	2,892,800
Purchase of office furniture and general equipment	20,059,283	20,293,132
Purchase of specialized plant, equipment and machinery	3,805,625	9,906,292
Rehabilitation and renovation of plant, machinery and equip.		-
Purchase of certified seeds, breeding stock and live animals		-
Research, studies, project preparation, design & supervision	9,948,299	127,689,059
Rehabilitation of civil works		-
Acquisition of strategic stocks and commodities		-
Acquisition of land	16,500,000	10,750,000
Acquisition of intangible assets		-
Total acquisition of non- financial assets	943,493,081	825,029,030
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	943,493,081	825,029,030

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	-
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Repayment of Principal on Domestic Lending and On-Lending

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments-creditors	86,953,153	88,402,756
Total	86,953,153	88,402,756

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances

14A. Bank Balances

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022	2020 - 2021
			KShs	KShs
CBK, 10001700433, KES- CRF	10001700433	REVENUE	448,801,501.70	461,743,747.50
CBK, 10001700336, KES-RECURRENT	10001700336	RECURRENT	-	777,480.00
CBK, 1000268271, KES- ROAD LEVY FUND A/C	1000268271	DEVELOPMENT	-	22,053,087.20
CBK, 1000170247, KES- DEVT	1000170247	DEVELOPMENT	-	4,782,679.00
CBK, 1000364424, KES-KIRINYAGA COUNTY DEPOSIT ACCOUNT	1000364424	DEVELOPMENT	138,736,528.35	142,005,141.60
CBK, 1000454601, KIRINYAGA COUNTY CORONAVIRUS FUND	1000454601	FUND	-	20,712,776.00
CBK, 1000428608, KIRINYAGA COUNTY DEVOLUTION SUP PRO	1000428608	GRANT	-	43,502,800.00
KCB, 1225956242, KES- KIRINYAGA PUBLIC HEALTH REVENUE	1225956242	RECURRENT	45.08	8,478.00
KCB, 1224816366, KES-KERUGOYA COUNTY REFERRAL HOSPITAL	1224816366	RECURRENT	253,165.75	2,872,584.75
KCB, 1224816722, KES-KIMBIMBI SUB COUNTY HOSPITAL	1224816722	RECURRENT	88,392.00	366,327.00
KCB, 1224816846, KES-KUANYAGA SUB COUNTY HOSPITAL	1224816846	RECURRENT	106,085.00	26,090.00
KCB, 1224817109, KES-SAGANA SUB COUNTY HOSPITAL	1224817109	RECURRENT	5,944.38	104,349.38
KCB, 1140791605, KES- OPERATIONS	1140791605	RECURRENT	832,613.91	641,444.91
KCB, 1140758497, KES-KIRINYAGA COUNTY REVENUE ACCOUNT	1140758497	REVENUE	3,046.68	618,607.78
KCB, 1104075997, KES-KAMWETI DEMONSTRATION FUND	1104075997	REVENUE	49.75	1.95
KCB, 1104073153, KES-KERUGOYA HOSP IMPROVEMENT FUND	1104073153	FUND	32,985,389.50	32,985,389.50
KCB, 1254841075, KES-KIRINYAGA COUNTY HOSPITAL REVENUE	1254841075	REVENUE	5.00	10,905.996.00
CO-OP, 01141567073500, KES- HOSPITAL FUND COLLECTION	01141567073500	REVENUE	36.54	36.54
CO-OP, 01141489581000, KES-SUB COUNTY REVENUE	01141489581000	REVENUE	-	-
CO-OP BANK, STANDING IMPREST AC/CD1141273895600	1141273895600	DEVELOPMENT	400.04	400.04
CO-OP, 01141567202400, KES- ALCOHOL COLLECTION	01141567202400	REVENUE	-	0
EQUITY, 0420260844601, KES-COLLECTION ACCOUNT	0420260844601	REVENUE	-	6,163,449.00
ABC BANK, 001217001000046, KES- REVENUE A/C	001217001000046	REVENUE	-1,820.00	-1,413.00
FAMILY BANK, GATHUTHUMA DISPENSARY	57000034987	REVENUE	60,840.00	25,940.00
CO-OP BANK, BARICHO HEALTH CARE CENTER	1141035288400	REVENUE	2,121,070.30	1,277,440.00
EQUITY BANK, CIAGINI HEALTH CENTRE	380296924361	REVENUE	228,053.60	113.60
CO-OP BANK, GATHAMBI DISPENSARY	1141034519600	REVENUE	1,352,274.50	493,584.50
CO-OP BANK, GATITHI DISPENSARY	1141059973100	REVENUE	1,400,567.00	126,417.00
CO-OP BANK, GATUGURA DISPENSARY	1141035279200	REVENUE	326,617.00	133,017.00

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022	2020 - 2021
CO-OP BANK, GATUTO DISPENSARY	1141035246300	REVENUE	730,270.55	293,562.55
CO-OP BANK, GATWE HEALTH CENTRE	1141568432700	REVENUE	644,160.00	271,070.00
KCB BANK, HSSF KARUMANDI HEALTH CENTRE	1255408677	REVENUE	1,132,072.00	495,712.00
KCB BANK, KABARE HEALTH CENTRE	1119347610	REVENUE	1,603,678.50	808,399.50
CO-OP BANK, KAGUMO DISPENSARY	1141035053500	REVENUE	1,583,101.75	732,901.75
CO-OP BANK, KAIRINI DISPENSARY	1141059570900	REVENUE	194,184.00	42,584.00
CO-OP BANK, KAMUIRU DISPENSARY	1141568141100	REVENUE	59,915.00	7,390.00
CO-OP BANK, KAMWETI DISPENSARY	1141035284900	REVENUE	185,794.00	64,374.00
CO-OP BANK, KANGAITA HEALTH CENTRE	1141272157200	REVENUE	1,232,897.50	683,267.50
CO-OP BANK, KANGU DISPENSARY	1141272391300	REVENUE	1,004,676.00	363,756.00
CO-OP BANK, KANJINJI DISPENSARY	1141034730300	REVENUE	129,426.50	40,236.50
CO-OP BANK, KARIMAINI COMMUNITY DISPENSARY	1141273990600	REVENUE	-	-
CO-OP BANK, KIAMUTUGU HEALTH CENTRE	1141035294500	REVENUE	1,825,291	815,931.00
CO-OP BANK, KIANGAI DISPENSARY	1141059992500	REVENUE	579,594.38	126,084.38
CO-OP BANK, GATUGURA DISPENSARY	1141035279300	REVENUE	158,050.50	21,220.50
CO-OP BANK, KIANJEGE DISPENSARY	1141059976300	REVENUE	142,865.00	19,445.00
KIARUKUNGU DISPENSARY	7600007540	REVENUE	163,806.00	100.00
CO-OP BANK, KIBIRIGWI DISPENSARY	1141059524100	REVENUE	510,998.00	55,108.00
EQUITY BANK, KIROGO HSSF DISPENSARY	380296917718	REVENUE	524,526.00	117,156.00
CO-OP BANK, KUTUS DISPENSARY	1141034766100	REVENUE	2,513,365.00	1,046,015.00
CO-OP BANK, MUKANGU DISPENSARY	1141059501800	REVENUE	351,003.00	65,273.00
CO-OP BANK, MUMBUNI DISPENSARY	1141051477700	REVENUE	443.00	443.00
CO-OP BANK, MURINDUKO HEALTH CENTRE	1141051830800	REVENUE	1,277,635.00	312,185.00
CO-OP BANK, MUTITU DISPENSARY	1141035003600	REVENUE	334,158.80	163,708.80
EQUITY BANK, NGUKA DISPENSARY	380296960724	REVENUE	1,100,693.00	212,133.00
EQUITY BANK, THIBA DISPENSARY	380296928194	REVENUE	1,211,720.00	183,870.00
EQUITY BANK, WAMUMU DISPENSARY	380296917476	REVENUE	175,972.00	61,872.00
Total			646,671,102.57	759,329,763.73

14 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

15. Outstanding imprests and advances

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

<i>Breakdown of Imprest and Salary Advance per Department</i>	2021-2022	2020-2021
	Kshs	Kshs
Imprest		
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	138,736,528	142,005,141.60
Retention Monies		
Total	138,736,528	142,005,141.60

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	759,329,764	1,096,409,224
Cash in Hand	-	-
Accounts Receivables	-	-
Accounts Payables	(142,005,142)	(132,545,174)
Total	617,324,622	963,864,050

18. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	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	-	-	-
Cash in Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	-	-	-

KIRINYAGA COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	142,005,142	132,545,174
Deposits and Retention as at 30 th June (B)	138,736,528	142,005,141.60
Increase/ (Decrease) in Deposits and Retentions C= B-A	(3,268,614)	9,459,968

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures**1. Pending Accounts Payable (See Annex 2)**

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Department Of Health	143,598,418	271,037,925	19,427,735	395,278,608
Department Of Economic Planning and Finance	60,879,220	2,421,000		63,300,220
Department Of Education	3,540,618	7,395,962	392,337	10,544,243
Department Of Gender	3,219,813	11,581,014	1,810,138	12,990,689
Department Of Environment and Water	13,982,825	20,887,548	7,438,502	27,431,871
Department Of Trade	19,496,070	1,850,745	4,270,227	17,076,588
Department Of Agriculture	18,910,451	1,116,028	7,586,269	12,440,210
Executive	6,337,912	45,189,367	537,776	50,989,503
Transport	58,776,299	114,391,338	34,221,697	138,945,940
Department Of Youths and Sports	459,981	-		459,981
Department of physical planning	1,114,934	4,479,750		5,594,684
Legal Department	71,595,437	-	11,268,472	60,326,965
Total	401,911,978	480,350,677	86,953,153	795,309,502

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

KIRINYAGA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

Other Important Disclosures (Continued)**3. Other Pending Payables (See Annex 4)**

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

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		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures (Continued)

d. non-monetary external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

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

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

5. Payments by Third Party on Behalf of the County Executive

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

5.1 Classification by Source

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

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

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 Executive:

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

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	912,285,258	838,685,823
Transfers to Other County Government Entities	348,681,171	298,804,034
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools and Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf of County Water Service Providers	-	-
Total Transfers to Related Parties	1,260,966,429	1,137,489,857
<u>Transfers From Related Parties</u>		
Transfers From the Exchequer	5,196,177,952	4,241,100,000
Transfers From MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers from Related Parties	5,196,177,952	4,241,100,000

7. Establishment of other County Government Entities

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

Entity	Date Established	Location	Accounting Officer responsible
Kirinyaga Water & Sewerage Co.	2002	Kerugoya	Managing Director, Ephantus Maina
County Assembly car & mortgage fund	2014	Kerugoya	Clerk County Assembly, Kamau Aidi
Kirinyaga County Emergency Fund	2015	Kutus	Director Accounting services, Zephaniah Ndungu Kiongo
Alcoholic Drink & Substance Abuse Fund	2014	Kutus	Director Alcoholic Drinks, Samuel Mwangi Muriithi
County Executive car & mortgage fund	2015	Kutus	Chief officer Finance, Johnson Ndege Waweru
Hospital Facility Improvement Fund	2013	Kutus	Chief Officer Health, Stanley Muriithi
Kirinyaga County Bursary Fund	2014	Kutus	Chief officer Education, Patrick Mugo Ndathi

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	bank account currency *	Ex. rate (if in foreign currency)	2021 - 2022	2020 - 2021
			KShs	KShs
Adsaf Collection- 01141567202400	KShs		-	0
Hospital Fund Collection-Coop Bank 01141567073500	KShs		36.54	36.54
Sub County Revenue-Coop Bank 01141489581000	KShs		-	0
Equity Collection Account 0420260844601	KShs		-	6,163,449.00
Kirinyaga County Revenue Account-KCB 1140758497	KShs		3,046.68	618,607.78
Kamwetii Demonstration Fund-KCB 1104075997	KShs		49.75	1.95
Kirinyaga City Public Health-KCB 1225956242	KShs		45.08	8,478.00
Kerugoya Hospital Improvement Fund-KCB 1104073153	KShs		32,985,389.50	32,985,389.50
Kerugoya County Referral Hospital-KCB 1224816366	KShs		253,165.75	2,817,584.75
Kimbimbi Sub County Hospital-KCB 1224816722	KShs		88,392.00	366,327.00
Kianyaga Sub County Hospital-KCB 1224816846	KShs		106,085.00	26,090.00
Sagana Sub County Hospital-KCB 1224817109	KShs		5,944.38	104,349.38
KCB,1254841075, Kirinyaga County Hospital Revenue	KShs		5.00	10,905,996.00
Family Bank, Gathuthuma Dispensary, 57000034987	KShs		60,840.00	25,940.00
Co-Op Bank, Baricho Health Care Center, 1141035288400	KShs		2,121,070.30	1,277,440.00
Equity Bank, Ciagini Health Centre, 380296924361	KShs		228,053.60	-
Co-Op Bank, Gathambi Dispensary, 1141034519600	KShs		1,352,274.50	493,584.50
Co-Op Bank, Gatithi Dispensary, 1141059973100	KShs		1,400,567.00	126,417.00
Co-Op Bank, Gatugura Dispensary, 1141035279200	KShs		326,617.00	133,017.00
Co-Op Bank, Gatuto Dispensary, 1141035246300	KShs		730,270.55	293,562.55
Co-Op Bank, Gatwe Health Centre, 1141568432700	KShs		644,160.00	271,070.00
Kcb Bank, Hssf Karumandi Health Centre, 1255408677	KShs		1,132,072.00	495,712.00
Kcb Bank, Kabare Health Centre, 1119347610	KShs		1,603,678.50	808,399.50
Co-Op Bank, Kagumo Dispensary, 1141035053500	KShs		1,583,101.75	732,901.75
Co-Op Bank, Kairini Dispensary, 1141059570900	KShs		194,184.00	42,584.00
Co-Op Bank, Kamuiru Dispensary, 1141568141100	KShs		59,915.00	101,434.00
Co-Op Bank, Kamwetii Dispensary, 1141035284900	KShs		185,794.00	64,374.00
Co-Op Bank, Kangaita Health Centre, 1141272157200	KShs		1,232,897.50	683,267.50
Co-Op Bank, Kangu Dispensary, 1141272391300	KShs		1,004,676.00	363,756.00

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Name of Bank, Account No. & currency	bank account currency	Ex. rate (if in foreign currency)	2021 - 2022	2020 - 2021
Co-Op Bank, Kanjinji Dispensary, 1141034730300	KShs		129,426.50	40,236.50
Co-Op Bank, Karimaini Community Dispensary, 1141273990600	KShs		-	-
Co-Op Bank, Kiamutugu Health Centre, 1141035294500	KShs		1,825,291	815,931.00
Co-Op Bank, Kiangai Dispensary, 1141059992500	KShs		579,594.38	126,084.38
Co-Op Bank, Kiangonibe Dispensary, 1141035279200	KShs		158,050.50	133,017.00
Co-Op Bank, Kianjege Dispensary, 1141059976300	KShs		142,865.00	79,445.00
Kiarukungu Dispensary, 76000007540	KShs		163,806.01	100.00
Co-Op Bank, Kibirigwi Dispensary, 1141059524100	KShs		510,998.00	55,108.00
Equity Bank, Kirogo Hssf Dispensary, 380296917718	KShs		524,526.00	117,156.00
Co-Op Bank, Kutus Dispensary, 1141034766100	KShs		2,513,365.00	1,046,015.00
Co-Op Bank, Mukangu Dispensary, 1141059501800	KShs		351,003.00	65,273.00
Co-Op Bank, Mumbuini Dispensary, 1141051477700	KShs		443.00	443.00
Co-Op Bank, Murinduko Health Centre, 1141051830800	KShs		1,277,635.00	312,185.00
Co-Op Bank, Mutitu Dispensary, 1141035003600	KShs		334,158.80	163,708.80
Equity Bank, Nguka Dispensary, 380296960724	KShs		1,100,693.00	212,133.00
Equity Bank, Thiba Dispensary, 380296928194	KShs		1,211,720.00	183,870.00
Equity Bank, Wamumu Dispensary, 380296917476	KShs		175,972.00	61,872.00
ABC Revenue Account - 001217001000046	KShs		-1,820.00	-1,413.00
Total			58,300,058.57	63,260,934.38

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2021/22 there was no amount relating to leased medical equipment.

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities Arising from Pension (Lap fund)	36,983,665.10	36,983,665.10
Total	36,983,665.10	36,983,665.10

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Receipts from the National Government carried forward FY 2020/2021	20,712,777.00	160,096,000.00
Total Receipts	20,712,777.00	160,096,000.00
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	20,712,777.00	95,643,223.00
Allowances for Front Line Health Care Workers		43,740,000.00
Total payments	20,712,777.00	139,383,223.00
Balance in the covid 19 Fund	-	20,712,777.00

KIRINYAGA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

16. Progress On Follow Up On Prior Year Auditor's Recommendations

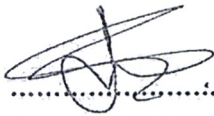
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN/HUB/KR GA.C/EXEC/3 B/9	Presentation and accuracy of the financial statement	Financial statement corrected and amended copy submitted to the auditor	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA.C/EXEC/3 B/9	Variances between figures in IFMIS and figures as per the financial statement	National Treasury to operationalise the IFMIS cash payment module to enable auto bank reconciliation and accuracy of the IFMIS trial balance. IFMIS Accounts receivable module to record revenue and reconcile was not operational.	Zephaniah Ndungu Kiongo, Director Accounting Services	Partially resolved	1 year
CEN/HUB/KR GA.C/EXEC/3 B/9	Failure to record receipts of ksh.6,000,000 in cash book	Receipt recorded in emergency cashbook	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA.C/EXEC/3 B/9	Use of goods and services and acquisition of assets supporting schedule not provided	Supporting schedule for use of good and services, acquisition of assets, availed to auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA.C/EXEC/3 B/9	Unsupported bank balances	Bank certificate and reconciliations availed to the auditors	Zephaniah Ndungu Kiongo, Director Accounting Services	resolved	
CEN/HUB/KR GA.C/EXEC/3 B/9	Undisclosed bank accounts	All county bank accounts disclosed in the amended financial statement	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	
CEN/HUB/KR GA.C/EXEC/3 B/9	Failure to prepare funds accounts	All county funds financial statement prepared and audited	Zephaniah Ndungu Kiongo, Director Accounting Services	Resolved	

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



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JACQUELINE WANJIKU NJOGU

C.E.C.M – FINANCE, ECONOMIC PLANNING & HEAD OF COUNTY TREASURY
KIRINYAGA COUNTY

KIRINYAGA COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****17. Annexes****Annex 1 – Analysis of Transfers From the CRF**

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	857,369,362	1,299,044,488	1,299,044,488	1,740,719,614	5,196,177,952
DANIDA	-	-	-	4,698,375	4,698,375
World Bank – THUSCP	-	-	-	47,110,544.80	47,110,544.80
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	224,574,703.45	224,574,703.45
Agriculture Sector Development Support Project (ASDSP)	-	-	-	15,012,109.00	15,012,109.00
Aquaculture Business Dev Program	-	-	-	12,458,663.00	12,458,663.00
Total	857,369,362	1,299,044,488	1,299,044,488	2,044,574,009	5,500,032,347

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 2 – Analysis of Pending Accounts Payable

Description	Balance b/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2020/2021 Kshs
Department Of Health	143,598,418	271,107,925	19,427,735	395,278,608
Department Of Economic Planning and Finance	60,879,220	2,421,000		63,300,220
Department Of Education	3,540,618	7,395,962	392,337	10,544,243
Department Of Gender	3,219,813	11,581,014	1,810,138	12,990,689
Department Of Environment and Water	13,982,825	20,887,548	7,438,502	27,431,871
Department Of Trade	19,496,070	1,850,745	4,270,227	17,076,588
Department Of Agriculture	18,910,451	1,116,028	7,586,269	12,440,210
Executive	6,337,912	45,189,367	537,776	50,989,503
Transport	58,776,299	114,391,338	34,221,697	138,945,940
Department Of Youths and Sports	459,981	-		459,981
Department of physical planning	1,114,934	4,479,750		5,594,684
Legal Department	71,595,437	-	11,268,472	60,326,965
Total	401,911,978	480,420,677	86,953,153	795,379,502

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 3 – 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.			-	-	-	-	
2.			-	-	-	-	
Sub-Total			-	-	-	-	
Middle Management			-	-	-	-	
3.			-	-	-	-	
4.			-	-	-	-	
Sub-Total			-	-	-	-	
Unionisable Employees			-	-	-	-	
5.			-	-	-	-	
6.			-	-	-	-	
Sub-Total			-	-	-	-	
Others (specify)			-	-	-	-	
7.			-	-	-	-	
8.			-	-	-	-	
Sub-Total			-	-	-	-	
Grand Total			-	-	-	-	

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 4 – 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 Govt Entities			-	-	-	-	
1.			-	-	-	-	
2.			-	-	-	-	
Sub-Total			-	-	-	-	
Amounts Due to County Govt Entities			-	-	-	-	
3.			-	-	-	-	
4.			-	-	-	-	
Sub-Total			-	-	-	-	
Amounts Due to Third Parties			-	-	-	-	
5.			-	-	-	-	
Sub-Total			-	-	-	-	
Others (Specify)			-	-	-	-	
6.			-	-	-	-	
Sub-Total			-	-	-	-	
Grand Total			-	-	-	-	

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 5 – Analysis Of imprests and Advances
(a) Government Imprest

Name Of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Name Of Officer or Institution	dd/mm/yy	-	-	-
Name Of Officer or Institution	dd/mm/yy	-	-	-
Name Of Officer or Institution	dd/mm/yy	-	-	-
Name Of Officer or Institution	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced Kshs	Amount Recovered Kshs	Balance Kshs
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-	-	-
Total		-	-	-

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/c (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2021-2022
Land	13,000,000	16,500,000	-	-	29,500,000
Buildings And Structures	483,343,792	104,024,186	-	-	587,367,978
Transport Equipment	749,062,198	8,950,000	-	-	758,012,198
Office Equipment, Furniture and Fittings	42,221,357	3,725,550	-	-	45,946,907
ICT Equipment	77,989,791	40,479,894	-	-	118,469,685
Machinery And Equipment	99,912,517	145,708,439	-	-	245,620,956
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	-	-	-	-	-
Intangible Assets	66,521,106	1,200,850	-	-	67,721,956
Infrastructure Assets- Roads, Rails	916,913,723	373,566,112	-	-	1,290,479,835
Work In Progress	904,259,082	288,118,563	-	-	1,192,377,645
Total	3,353,223,566	982,273,594	-	-	4,335,497,160

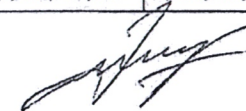
KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	119,592,339	336,008,907	215,327,699	241,356,313	912,285,258	912,285,258	-	
2	Car & mortgage fund	-	-	-	31,300,000	31,300,000	31,300,000	-	
3	youth polytechnic grant		26,899,894			26,899,894	26,899,894	-	
4	National Agriculture and Rural Growth Inclusive Programme	-	-	-	203,918,541	203,918,541	203,918,541	-	
5	Emergency fund	-	-	-	8,000,000	8,000,000	8,000,000	-	
6	Danida	-	-	-	28,600,394	28,600,394	28,600,394	-	
7	Alcoholic Drinks and Substance Abuse Control Fund	-	-	-	1,549,000	1,549,000	1,549,000	-	
8	Health Sector Service Funds /User Fee Forgone	-	-	-	11,282,570	11,282,570	11,282,570	-	
9	Kenya Urban Support Programme	-	-	-	1,160,000	1,160,000	1,160,000	-	
10	Agricultural Sector Development Support Programme	-	-	-	23,512,109	23,512,109	23,512,109	-	
11	Aqua Culture Business Development Programme	-	-	-	12,458,663	12,458,663	12,458,663	-	
	Total	119,592,339	362,908,801	215,327,699	563,137,590	1,260,966,429	1,260,966,429	-	



Johnson Ndege Waweru
Chief Officer Finance



Zephaniah Ndungu Kiongo
Director Accounting Services

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 8: Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Unremitted pension contributions	Lap fund	Kenya shilling	36,983,665.10	2022/2023	The county will commit to pay the principal amount and negotiate with lap fund to wave penalties.
2						
3						

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex: 9 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
				Q 1	Q 2	Q 3	Q 4		

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 10 Disaster Expenditure Reporting Template

Date:						
Entity						
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 (Ksh s.)	Comments

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex I1 Trial balance

ACCOUNT SUB ITEM	DEBIT	CREDIT
Basic salaries of permanent employees	2,041,708,728	-
Basic wages of temporary employees	85,578,582	-
Pension and other social security contributions	193,619,174	-
Compulsory national social security schemes	11,129,968	-
Compulsory national health insurance schemes	37,788,850	-
Utilities, supplies and services	41,945,827	-
Communication, supplies and services	6,381,110	-
Domestic travel and subsistence	47,592,123	-
Foreign travel and subsistence	4,723,213	-
Printing, advertising and information supplies & services	36,348,795	-
Rentals of produced assets	2,445,000	-
Training expenses	51,876,155	-
Hospitality supplies and services	8,112,662	-
Insurance costs	95,805,079	-
Specialized materials and services	481,355,240	-
Office and general supplies and services	9,818,192	-
Other operating expenses	122,137,931	-
Routine maintenance – vehicles and other transport equipment	13,598,932	-
Fuel oil lubricants	78,558,581	-
Routine maintenance – other assets	19,033,093	-
Transfers to car & mortgage fund	31,300,000	-
Transfer to County Assembly	912,285,258	-
Transfer to Hospital Facility Improvement fund	-	-
Transfer to youth polytechnic	26,899,894	-
Transfer to National Agriculture and Rural Growth Inclusive Programme	203,918,541	-
Transfer to Emergency fund	8,000,000	-
Transfer to Kenya Urban Support Programme	1,160,000	-
Transfer to Agricultural Sector Development Support Programme	23,512,109	-
Transfer to Aqua Culture Business Development Programme	12,458,663	-
Transfer to Health centers danida fund	28,600,394	-
Transfer to Alcoholic Drinks and Substance Abuse Control Fund	1,549,000	-
Transfer of User fees (Health Sector Service Funds)	11,282,570	-
Scholarships and other educational benefits/Bursary	125,600,000	-
Other capital grants and transfers	191,444,678	-
Construction of Buildings	454,383,489	-
Refurbishment of Buildings	995,000	-
Construction of Roads	240,710,555	-
Construction and Civil Works	179,672,586	-
Purchase of Vehicles and Other Transport Equipment	9,998,359	-
Purchase of Household Furniture and Institutional Equipment	2,452,835	-
Purchase of Office Furniture and General Equipment	20,059,283	-
Purchase of ICT Equipment, Software and Other ICT Assets	4,967,050	-
Purchase of Specialized Plant, Equipment and Machinery	3,805,625	-
Research, Studies, Project Preparation, Design & Supervision	9,948,299	-
Acquisition of Land	16,500,000	-
Other Creditors	86,953,153	-

KIRINYAGA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

ACCOUNT SUB ITEM	DEBIT	CREDIT
Banks (difference of opening and closing bank balances)	-	112,658,661
local revenue	-	388,592,181
DANIDA receipts	-	4,698,375
World Bank – Transforming Health Services Universal Care Project Receipts	-	47,110,545
Agricultural Sector Development Support Programme Receipts	-	15,012,109
National Agriculture and Rural Growth Inclusive Programme Receipts	-	224,574,703
Aqua Culture Business Development Programme Receipts	-	12,458,663
Equitable Share	-	5,196,177,952
Deposit (difference of opening and closing balance)	3,268,613	
	6,001,283,189	6,001,283,189