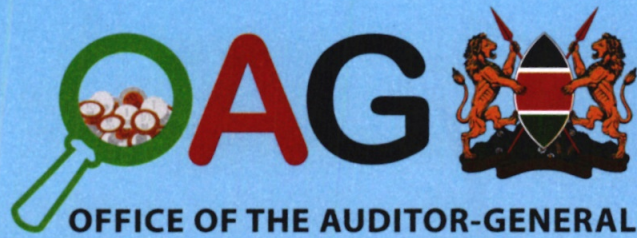


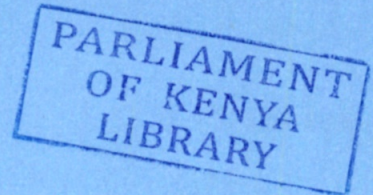
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C. CHEROP



THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYERI

**FOR THE YEAR ENDED
30 JUNE, 2023**





OFFICE OF THE AUDITOR GENERAL
CENTRAL REGIONAL OFFICE

★ 28 SEP 2023 ★

RECEIVED
P. O. Box 267 - 10100, NYERI.

**COUNTY GOVERNMENT OF NYERI
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
30th June, 2023**

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

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
ANC	Antenatal Care
ART	Antiretroviral Therapy
BOG	Board of Governance
BSF	Black Soldier Flies
CA	County Assembly
CAP.	Chapter
CARA	County Allocation of Revenue Act
CBO	Community Based Organization
CBROP	County Budget Review Outlook Paper
CE	County Executive
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CG	County Government
CHMT	County Health Management Team
CHRAC	County Human Resource Advisory Committee
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
ECDE	Early Childhood Development Education
EDF	Enterprise Development Fund
EOC	Emergency Operating Center
ExCom	Executive Committee
GIS	Geographic Information System
GOK	Government of Kenya
HIV	Human Immunodeficiency Virus
HR	Human Resource
ICT	Information Communication Technology
IPSAS	International Public Sector Accounting Standards
KARI	Kenya Agricultural Research Institute
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
KICOSCA	Kenya Inter-County Sports and Cultural Association
KPLC	Kenya Power and Lighting Company
Kshs	Kenya Shillings
KUSP	Kenya Urban Support Program

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KYISA	Kenya Youth Inter-County Sports Association
LPLUDP	Local Physical and Land Use Development Plan
MAWASCO	Mathira Water and Sewerage Company
MTP	Medium Term Plan
NAROWASCO	Naromoru Water and Sewerage Company
NEMA	National Environment Management Authority
NHIF	National Health Insurance Fund
NLC	National Land Commission
NT	National Treasury
NYEWASCO	Nyeri Water and Sewerage Company
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OSHA	Occupational Safety and Health Act
PEO	Principal Education Officer
PFM	Public Finance Management
PPE	Personal Protective Equipment
PSASB	Public Sector Accounting Standards Board
RRI	Rapid Result Initiative
SDG	Sustainable Development Goals
SME	Small and Medium Sized Enterprises
SPA	Special Purpose Account
TEAWASCO	Tetu Aberdare Water and Sewerage Company
VTC	Vocational Training Centre
WB	World Bank
YP	Youth Polytechnic

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b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
Key Management	Personnel responsible for administration and policies of County affairs

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2. NYERI COUNTY GOVERNMENT KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County Government is constituted as per the Constitution of Kenya 2010 and is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County government is guided by the vision and mission stated below;

Vision: *A wealthy County with healthy and secure people for shared prosperity*

Mission: *To create, enhance and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open and inclusive government.*

The County Government has set out the following strategies to achieve its objective;

- *Improve productivity in agriculture and overall food and nutrition security.*
- *Promote shared economic growth and job creation.*
- *Enhance good governance and active citizenry.*
- *Enhance basic infrastructure for effective service delivery.*
- *Promote climate action, environmental protection, and sustainable use of natural resources.*
- *Improve financial sustainability and resilience*
- *Provide accessible, affordable, and quality health care services.*
- *Scale up institutional development, transformation, and innovation.*
- *Promote access to quality and affordable housing.*
- *Enhance the use of information and communications technology (ICT) and other innovations.*

To realise the above, Nyeri County Government's management purposes to act with integrity, in a patriotic way, to nurture and support innovation, to enhance team work in service delivery and to foster accountability and transparency.

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Office of the Governor & Deputy Governor	The Governor's Office is the highest executive office in the county government. It is responsible for the overall administration of the county.
2.	Office of the County Secretary	The County Secretary's Office is the administrative arm of the county government. It provides support to the governor and other county officials, and coordinates the activities of county departments.
3.	Finance and Economic Planning	The directorate of Finance and Accounting is responsible for the county's financial management, including revenue management, accounting services, and Internal auditing. It also provides

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No.	Department	Major Responsibility
		financial support to other county departments.
		The directorate of Economic Planning is responsible for the county's economic development planning. It collects data and analyses economic trends, and develops plans to promote economic growth and development.
4.	Lands, Housing, Physical Planning & Urban Development	The Department of Lands, Housing, Physical Planning & Urban Development is responsible for managing the county's land resources, including land use, planning, titling, and registration. It also provides housing and urban development services.
5.	Health Services	The Department of Health Services is responsible for the county's health care system. It provides preventive and curative health services, and regulates the health sector.
6.	Education and Sports	The Department of Education is responsible for the county's education system. It provides early childhood education and vocational training support.
7.	County Public Service and Solid Waste Management	The Department of Public Service Management is responsible for the county's human resources management. It manages county employees.
		The directorate of Solid Waste Management is responsible for the county's solid waste management. It collects, transports, and disposes off solid waste.
8.	Transport, Infrastructure, Public Works and Energy	The Department of Transport, Infrastructure, Public Works and Energy is responsible for the county's transport, infrastructure, public works, and energy. It maintains roads, bridges, and other infrastructure; provides public transportation; and manages the county's energy sector.
9.	Agriculture, Livestock and Aquaculture Development	The Department of Agriculture, Livestock & Aquaculture development is responsible for the county's agriculture, livestock, and fisheries sectors. It provides extension services to farmers, promotes livestock production, and regulates the fisheries sector.
10.	Trade, Tourism and Co-operatives Development	The Department of Trade, Tourism and Co-operatives development is responsible for the county's trade, tourism, and co-operatives sectors. It promotes trade and investment, develops tourism, and supports co-operatives.
11.	Gender, Youth and Social Services	The Department of Gender, Social Services & Youth is responsible for the county's gender, social services, and youth development. It promotes gender equality, provides social services to vulnerable groups, and supports youth development. It also promotes sports and recreation.
12.	Water, Irrigation and Climate Change	The Department of Water, Irrigation and Climate Change is responsible for the county's water, irrigation, environment, and climate change. It provides water supply and sanitation services, promotes irrigation, conserves the environment, and mitigates the effects of climate change.
13.	Office of the County Attorney	The Office of the County Attorney is responsible for providing legal advice to the county government. It also represents the county government in court.

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b) Key Management team

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

- Office of the Governor
- Office of the Deputy Governor
- County Government's Departments headed by County Executive Committee Members.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Portfolio	Name
1.	County Executive Committee Member	Finance and Economic Planning	Robert Thuo
2.	Accounting Officer	Finance and Accounting	John Ngugi
3.	Accounting Officer	Economic Planning	Mercy Ngacha
4.	Ag. Accounting Officer	Lands, Housing, Physical Planning & Urban Development	Beatrice Chelangat
5.	Accounting Officer	Health Services	Ibrahim Adan Eden
6.	Accounting Officer	Education and Sports	James Kiretai
7.	Accounting Officer	Public Service Management	Joseph Kanyi King'ori
8.	Accounting Officer	Solid Waste Management	Mary Violet Koigi
9.	Accounting Officer	Transport, Infrastructure, Public Works and Energy	Julius Ringera
10.	Accounting Officer	Agriculture, Livestock & Aquaculture Development	Wilson Maringa
11.	Accounting Officer	Trade, Tourism and Co-Operatives	George M. Mwangi
12.	Accounting Officer	Gender, Social Services & Youth	Joe Gethi
13.	Accounting Officer	Water, Irrigation, Environment and Climate Change	Bernard Kiama
14.	Accounting Officer	Office of the County Secretary	Solomon N. Chengecha
15.	Accounting Officer	Office of the Governor & Deputy Governor	Lucy Kiogora
16.	Accounting Officer	Office of the County Attorney	Kimani Ruchuiya

d) Fiduciary Oversight Arrangements

In the context of the County Government of Nyeri, fiduciary oversight arrangements play a crucial role in ensuring transparent and responsible financial management. Throughout the financial year ended 30th June 2023, several key fiduciary activities were undertaken to maintain effective oversight and accountability. Below are fiduciary oversight arrangements and their composition:

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1. County Assembly Oversight Committees

i. Public Accounts Committee

The committee has provided oversight on expenditure of public funds by the county executive for the quarter. This is by evaluating as to whether the County has attained value for money, adhered to the set financial regulations and procedures in funds utilization and preparation of the financial statements.

The committee constitutes of the listed members;

No.	MEMBER	DESIGNATION
1.	Hon. Margaret Muthoni Kuruga	Chairperson
2.	Hon. Patrick Wachira Kanyi	Vice Chairperson
3.	Hon. Jackson Kabingu Gichuhi	Member
4.	Hon. Patrick Karanja Maina	Member
5.	Hon. Watson Mburungo Weru	Member
6.	Hon. Jonah Kamau Taiti	Member
7.	Hon. Cyrus Ndiritu Kibiru	Member
8.	Hon. Fidelis Wangui Nderitu	Member
9.	Hon. Agnes Wanjiku Wachira	Member

ii. Public Finance & Economic Planning Committees

The committee provided oversight on revenue collection, imposition of taxes and charges, County Fiscal Planning and development including statistics; borrowing by the County Government, Consideration of the debt management strategy paper, examination of the Finance Bill and the County Revenue Fund Bill and inventory of the county government's assets, considering the financial and economic policies of the County.

The committee constitutes of the listed members:

No.	MEMBER	DESIGNATION
1.	Hon. Atanasio Gichohi Kabaire	Chairperson
2.	Hon. Jonah Kamau Taiti	Vice Chairperson
3.	Hon. Wilfred Wambari Nyaga	Member
4.	Hon. Jackson Kabingu Gichuhi	Member
5.	Hon. Meshack Kiruga Thuku	Member
6.	Hon. Clement Warutere Ndegwa	Member
7.	Hon. Eunice Wagaki Wanderi	Member
8.	Hon. Zipporah Wangechi Njithi	Member
9.	Hon. Watson Mburungo Weru	Member

2. Development Partner`s oversight.

Our development partners engaged in rigorous oversight activities to monitor the utilization of funds allocated for specific projects and programs. They conducted periodic reviews, site visits, and evaluations to ensure that funds were used efficiently and effectively, and that project outcomes aligned with the intended goals.

During the financial year ended 30th June 2023, the fiduciary activities encompassed a range of initiatives, including but not limited to:

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Financial Audits: Thorough financial audits were conducted to ensure accuracy and transparency in financial reporting.

Risk Assessments: Comprehensive risk assessments were performed to identify potential financial vulnerabilities and develop mitigation strategies.

Expenditure Reviews: Regular reviews of expenditures were conducted to verify that resources were allocated appropriately and in accordance with established budgets.

Compliance Monitoring: Continuous monitoring of compliance with legal and regulatory frameworks was undertaken to prevent financial irregularities.

Capacity Building: Capacity-building initiatives were implemented to enhance financial management skills across the organization.

The World Bank formed part of the major development partner during the year under review and has provided oversight for Kenya Devolution Support Program (KDSP) and Kenya Urban Support program (KUSP) funds implementation. Through KDSP, oversight is continuously carried out for the Narumoru Level IV Hospital under KDSP Level II. Under KUSP, oversight was carried out for the completed Modern Asian Quarter bus terminus construction.

e) County Government of Nyeri Headquarters

P.O. BOX 1112-10100
Town Hall Building
Kenyatta Road/Highway
NYERI, KENYA

f) County Executive Contacts

Telephone: (254) 0612030700
E-mail: infonyericounty@gmail.com
Website: www.nyeri.go.ke.

g) County Government of Nyeri Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank Nyeri Branch
Kenyatta Road
P.O Box 840-10100

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3. Co-operative Bank of Kenya Nyeri Branch
Kenyatta Road
P.O Box 930-10100

4. Equity Bank Nyeri
Kenyatta Road
P.O Box 2064-10100

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

j) County Attorney

County Government of Nyeri,
P.O BOX 1112-10100, Nyeri, Kenya.

3. Governance Statement

County Government of Nyeri is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and six (6) County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for coordinating the business of the County Executive Committee.

The County Executive



The Governor
His Excellency Mwalimu Mutahi Kahiga, EGH

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The Deputy Governor
His Excellency David Kinaniri Waroe



County Secretary
Mr. Benjamin Gachichio



CECM Finance, Economic
Planning & ICT
Mr. Robert Thuo Mwangi.



CECM Lands, Housing,
Physical Planning and Urban
Development
Mr. Simon Ndirangu Gachunia

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CECM Health Services
Dr. Joseph Maina Kiragu



CECM Gender, Social
Service, Youth and Sports
Ms. Esther Ndung'u



CECM County public service
and Solid Waste Management
Mr. Peter Macharia Ngatia



CECM Agriculture, Livestock
and Fisheries
Mr. James Wachihi



CECM Trade, Culture, Tourism
and Co-operative Development
Ms. Tarichia Diana Kendi



CECM Education
Ms. Macharia Margaret
Wangechi,



CECM Water, Irrigation and
Climate Change
Mr. Kinyua Fredrick Wanjohi



CECM Transport, Infrastructure,
Public Works and Energy
Eng. Abdi Hanif Hussein



County Attorney
Mr. Kimani Ruchuiya

a) Stakeholder Engagement and Public Participation:

The County Executive of Nyeri is committed to open and transparent governance. To engage with stakeholders, there has been establishment of policies and practices that promote public participation. These policies ensure that matters requiring public input are communicated effectively through various channels, including public meetings and online platforms.

b) Safeguards against unethical conduct and corruption.

The County Executive through the leadership of His Excellency Governor Mwalimu Mutahi Kahiga, places strong emphasis on ethics and integrity. To safeguard against unethical conduct and corruption, the County has implemented a comprehensive code of conduct that sets out ethical standards for all employees and officials. Additionally, the County has established an internal reporting mechanism for whistle-blowers to raise concerns about corruption or unethical behaviour by instituting complement and complaints boxes in various stations for feedback purposes. This mechanism ensures confidentiality and protection for those who raise issues of concern.

d) Engagement with County Assembly and Senate:

The County Executive of Nyeri maintains active engagement with the County Assembly and Senate through various committees. In the FY 2022/2023, the County Executive presented bills to the County Assembly for deliberations.

The County Executive also engaged in audit matters as per the auditor general's audit reports for discussions and deliberations with the County Assembly and Senate committees.

c) Risk management

Effective risk management is a priority for the County Executive. The County has formal processes in place to identify, assess, and analyse risks both internally and externally. Throughout the FY 2022/2023, the County Executive of Nyeri conducted regular risk assessments and analyses to identify potential risks and vulnerabilities. This was majorly done through the internal and external audit processes as well as the monitoring and evaluation unit under economic planning directorate. Identified risks are managed through appropriate mitigation strategies and actions to minimize their impact.

d) Audit Committee

The Audit Committee is a crucial component of the County's governance framework. It is responsible for overseeing financial reporting, internal control systems, and risk management.

Appointment and Membership

The committee consists of independent members with expertise in financial management and auditing. The County Executive comprises of 3 members and 1 chairperson. The County Governor has nominated one senior officer to sit in the audit committee. The County

Treasury has also nominated one representative to sit in the audit committee. The Audit Committee reports to the Governor.

Operations

The committee operates in accordance with its composition, responsibilities, and reporting mechanisms. The audit committee plays a key role with respect to the integrity of the entity 's financial information, its system of governance, risk and internal controls, and the legal and ethical conduct of management and employees. Depending on circumstances affecting an entity, the functions undertaken by an audit committee will generally encompass the following areas:

- Evaluating whether processes are in place to address key roles and responsibilities in relation to risk management.
- Evaluating the adequacy of the control environment to provide reasonable assurance that the systems of internal control are of a high standard and functioning as intended.
- Performing an independent review of the financial statements to ensure the integrity and transparency of the financial reporting process.

Audit Committee Charter

An Audit Committee Charter provides a blueprint for how an audit committee will operate. The five main components of an audit committee charter are objectives, membership, meeting frequency and responsibilities, ethics guidelines for members of the audit committee, and conflict of interest guidelines.

e) **Compliance**

The County Executive adheres to laws and regulations that govern its operations. These include but not limited to the Constitution 2010, the County Government Act 2012, the Public Finance Management Act 2012 and PFM Regulations 2015, the Public Procurement and Disposal Act 2015 and its regulations and code of ethics. The County Executive ensures compliance by regularly monitoring its activities and reporting on compliance matters. Reports emanating from compliance assessments are prepared and discussed at relevant levels, ensuring transparency and accountability.

4. Foreword by the CECM Finance and Economic Planning

Pursuant to Section 104 of the Public Finance Management Act, 2012, the County Treasury is mandated to consolidate the annual appropriation accounts and other financial statements for the County Government in a format determined by the Accounting Standards Board. Further, Section 163 of this Act outlines the process of preparing the financial statements by the County Treasury. It is on this background that I take this opportunity to present this financial report for the FY 2022-23 as I undertake my fiduciary responsibility as required by the Constitution of Kenya, 2010 and the Public Finance Management Act, 2012.

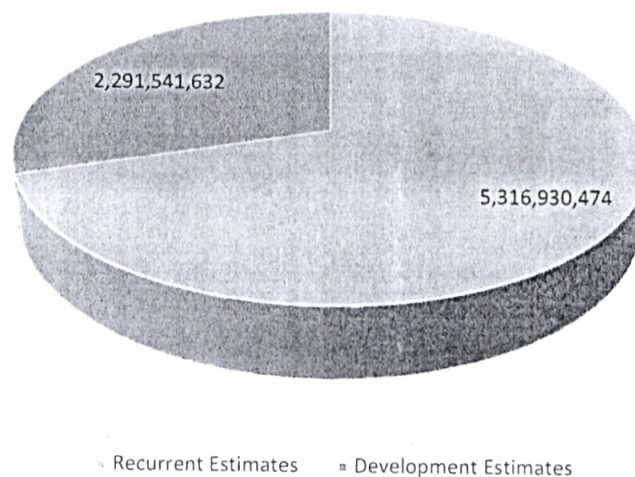
The County remains committed to be strictly guided by the fiscal responsibility principles by ensuring that the statements presented portray the true and fair financial position of the County Government for the period under review.

Budget Performance

In the Fiscal Year 2022/23, the approved budget was Kshs. 7,608,472,106 comprising of Kshs 5,316,930,474 and Kshs. 2,291,541,632 for recurrent and development respectively. By the end of the financial year, the County Government cumulatively raised own source revenue amounting to Kshs 610,737,307 in addition to Kshs. 7,006,357,424 received from National Treasury as equitable share and conditional grants.

The chart below shows the budget distribution between recurrent and development.

Budget Allocation for the Fiscal Year 2022/23



By the end of the FY 2022/23 the expenditure on development was Kshs. 1,712,987,752 while Kshs. 4,384,609,711 was spent on recurrent expenditure, representing a 76% and 96% absorption rate of the development & recurrent budget respectively.

Performance of key development projects.

Nyeri County Projects:

The County Government is committed to providing quality services to its citizens and improving the lives of all Nyeri residents. Below is an overview of the county government's performance for the year 2022/2023 and highlights its key achievements as indicated below per departments.

1. Office of the Governor

The Office of the Governor has undertaken several progressive initiatives aimed at enhancing the county's infrastructure and operational efficiency. Notably, the construction of the Governor's and Deputy Governor's official residences, a project with a clear vision to provide dignified accommodations, has been scheduled for implementation from 1st July, 2022 to 30th June, 2023, reflecting a comprehensive 365-day plan. Despite yet to commence, this endeavour showcases a commitment to elevate the county's stature. Equally commendable is the proactive approach in procuring office furniture and general supplies amounting to Ksh. 1,123,180, which was both initiated and completed in adherence to the stipulated timeline, reinforcing the county's dedication to optimizing its resources. Additionally, the initiation of purchasing ICT networking and communications equipment underscores the county's pursuit of technological advancement. Though not finalized, the effort mirrors a promising trajectory. The Office acknowledges challenges in project commencement and procurement timeline constraints, demonstrating an awareness of improvement areas. Overall, these ventures highlight the Office's positive commitment to holistic progress and resource utilization, setting a foundation for a prosperous future.

2. Office of the County Secretary

The governance efforts of the local administration are displaying commendable progress and efficiency as evidenced by the positive outlook on various projects and programs. Noteworthy achievements include the successful refurbishment of the Karatina Town Hall, which also involved the construction of a sentry and gate and refurbishment of Othaya Sub County Offices at a cost of Kshs. 12,140,253.

Similarly, the procurement of specialized vehicles at a cost of Kshs. 30,593,000 for enhanced service delivery was seamlessly executed. Furthermore, the construction of a ward office in Rugi Ward and a perimeter wall at Nyeri Hill Communication Tower showcase the commitment towards infrastructural development. Overall, the financial transparency and prudent governance in project execution are shaping a promising trajectory for the community's well-being.

3. Finance and Economic Planning

In the Department of Finance and Economic Planning, the FY 2022/2023 showcases strategic investments in infrastructure and service improvements. Notably, significant funds had been allocated towards the refurbishment of Sub-County Revenue Offices, culminating in enhanced operational efficiency and service delivery. The successful completion of renovation works and the construction of perimeter walls at Mweiga, Mukurwe-ini, and Naromoru Subcounty revenue offices, as well as the establishment of a store at the Municipal Yard at a cost of Kshs. 6,660,667 illustrate a commitment of the County Government of Nyeri to modernize local government facilities. Additionally, to ease urban congestion, parking slots have been created across Nyeri Town and Karatina.

Tracking of expenditures amounting to Kshs. 9,894,859 and adherence to timelines demonstrated by the completion of the fabrication of container stalls and the acquisition of specialized plant equipment are indicators of prudence utilization of funds.

4. Lands, Housing, Physical Planning & Urban Development

In the FY 2022/2023, the Lands, Housing, Physical Planning & Urban Development department has undertaken projects that includes initiatives in road construction, land mapping, and infrastructure development. Despite facing challenges like budget constraints and technical complexities, the department has made substantial progress. For instance, the construction of roads within Nyeri Municipality is underway, with significant upgrades completed. The Mapping of Public Land project, although currently at 20% completion due to budget limitations, demonstrates commitment to securing county institutions' land.

Kenya Urban Support Program's efforts in developing transport termini and implementing an online development application system showcase a modern approach to urban planning. Collaborative efforts with external entities like the World Bank indicate that the county is dedicated to overcoming financial limitations

5. Department of Health Services

The Nyeri County Health Services has made remarkable progress in improving the healthcare infrastructure and facilities across all sub counties. The completion of numerous projects, including isolation wards, dispensaries, health centres, and hospitals, exemplifies the commitment to enhancing the region's healthcare. Among the projects at 100% completion stage include but are not limited to; isolation ward at Mt. Kenya Hospital, construction of Rukira Dispensary,

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construction of Kaheti Dispensary - Phase2, renovation of Nyeri Town Health Centre, construction of incinerator at Gichiche Health Centre, construction of Miiri Dispensary Phase 1, renovation of morgue and kitchen works at Mukurweini Hospital, walkway and waiting bay renovations at Kareminu Health Centre, proposed completion of a laboratory & changing rooms at Kiaguthu Dispensary and renovation of outpatient block and lab extension at Karatina Hospital (All at a cost of Kshs. 27,138,371). These achievements have been made possible through meticulous planning and funding from both county and donor sources.

Ongoing works at Narumoru Level IV Hospital which includes construction of a kitchen block, construction of a morgue, laundry area, installation of medical gas piping, operation theatre, air conditioning system, electrical works, 200kva generator set, two lifts, high and low water tank, sanitary fittings, plumbing, drainage, solar hot water heating systems and fire protection services and any other ongoing projects indicate a continued dedication to meeting healthcare needs. Nyeri County's investment in health services is evident not only through impressive project completions but also in its ongoing efforts to ensure quality healthcare delivery for its residents.



Narumoru Level IV Hospital

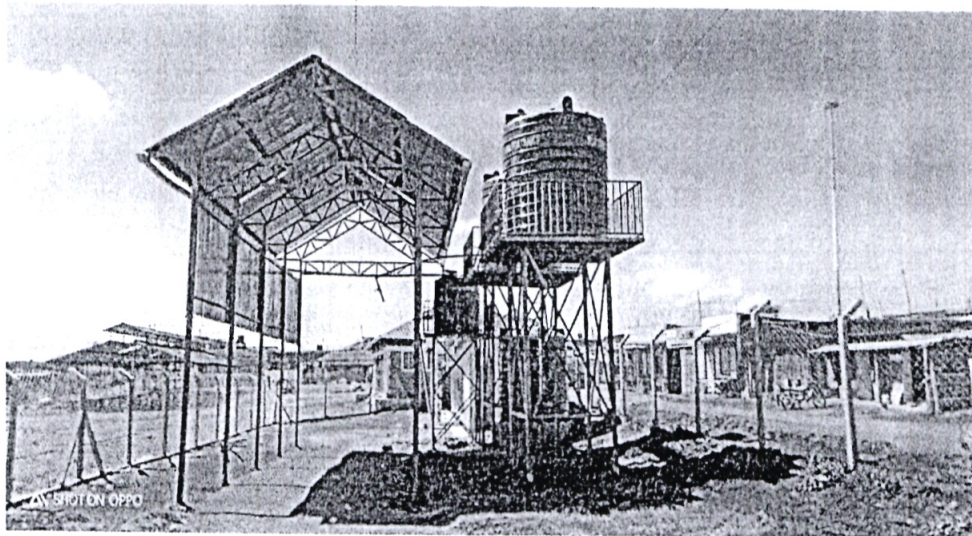


Completion and equipping of mother and child section at Nyeri town health centre

6. Department of Gender, Youth and Social Services

The Department of Gender, Youth, Sports and Social Services draws its mandate from Part 2 of the 4th schedule of the 2010 Constitution of Kenya, 4 (f), (j) &12 and Executive Order No. 7, Vide Gazette notice 9011 of 2020, pursuant to the Executive authority conferred by section 30 of the County Government Act, 2012. This includes all matters relating to Gender, Disability, children and other special Groups; Social Welfare, Firefighting and Disaster Management, Libraries, County Parks and Recreation Facilities, matters relating to Social and Economic Empowerment of Youth promotion, development and support of youth programmes.

During the FY 2022/2023, the department's initiatives made commendable progress in fostering community development. Notable accomplishments include the successful construction of vital facilities such as staff houses at Karatina Children Home, water hydrants across several wards, construction of Kiawara fire station and equipping Karatina Children's Home's dining and kitchen among others. The commitment to completing projects, as evidenced by the 100% completion rates for various undertakings like the fence at Karatina Fire Station and empowerment equipment procurement, showcases effective project management.



Kiawara fire station

7. County Public Service and Solid Waste Management

The County Public Service and Solid Waste Management initiatives are demonstrating a robust commitment to improving infrastructure and waste management across various areas. The completion of the re-roofing and renovation works at the County Headquarters, marked by the successful completion and final inspection, exemplifies efficient execution.

Moreover, the ongoing projects, such as the improvement of Block C's facilities and the construction of waste management structures, showcase significant progress, with projects ranging from 50% to 100% completion. The allocation of resources and effective management of funds are evident in the timely payments and project completions. The county's strategic approach to enhancing public service facilities and waste management infrastructure is commendable, with dedicated focus on continued improvement and efficiency.

8. Agriculture, Livestock and Aquaculture Development

The County Government's Agriculture, Livestock, and Fisheries initiatives have demonstrated remarkable progress and commitment to enhancing the region's agricultural sector. With a positive outlook, it's evident that numerous projects have been successfully completed within the expected time-frame, leading to significant improvements in various aspects of agriculture and related activities. These achievements include the completion of crucial tasks such as the procurement and distribution of relief food, the construction of essential infrastructure, and the supply of farming materials and equipment. The County Government's effective management and utilization of funds are showcased by the fact that the vast majority of projects are reported as 100% complete, emphasizing their dedication to driving positive change in the agricultural landscape.

9. Trade, Tourism, Culture and Cooperative Development

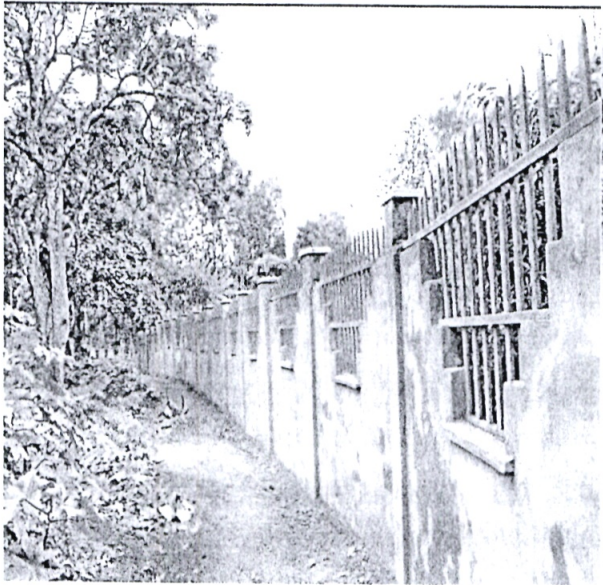
The department's projects and programmes have shown remarkable progress and commitment in fostering growth and development across various wards in the county. The completion of projects like KPLC Meters Installation, Cabro Paving, Water Storage, Renovations, and Installation of Solar Lighting suggests continued growth, community engagement, and the creation of vibrant spaces for trade, culture and cooperation.

10. Department of Education and Sports

The department consists of Education, Training, Sports, and Elimu Fund Sectors. It has four Sub Sectors ie. Youth Polytechnics (YPs) also known as Vocational Training Centres (VTCs), Early Childhood Development and Education (ECDE), Provision of financial support to vulnerable

children to pursue their education. The County recognizes the role played by the Sectors in promoting development.

Over the past year, a outstanding wave of progress has surged through the County’s education and sports initiatives. The projects, funded both by county resources and external donors, encompassed the construction of classrooms, renovation of existing facilities and provision of educational aids.



Perimeter wall at Ruring`u stadium



**IN SUPPORT OF THE
 EDUCATION SECTOR**

Nyeri Governor H.E Mutahi Kahiga together with Deputy Governor H.E David Waroo Kinaniri flagged off learning materials and teaching guides at Town Hall grounds, Nyeri town.

The consignment consisting of reading and writing materials, chalks, pencils, charts among other things will be distributed to over 22,000 learners across the 436 ECDE centres in Nyeri County.

For the next five years, the County Government is planning to introduce a Free School Milk program for every ECDE child, twice a week to improve their nutrition, construct 50 CBC model classrooms, 100 ablution blocks, and improve on existing sanitary facilities.

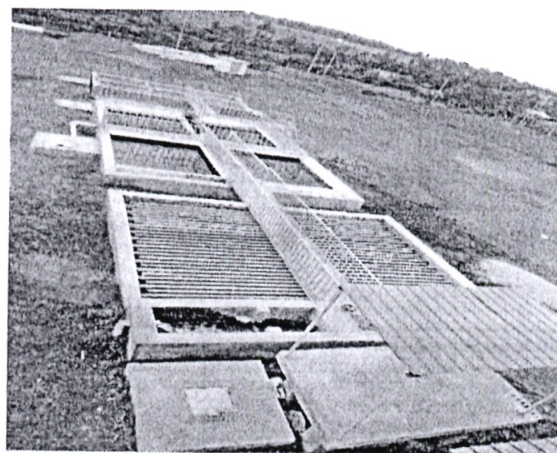
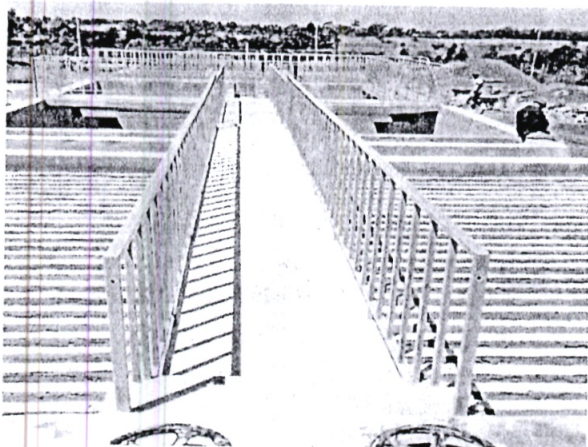
Flagging of learning materials



Completion of ECDE Classes

11. Water, Irrigation and Climate Change

The department did not have major flagship project but through the County Government it undertook construction of a modern water treatment works for Titie and Naromoru in Kieni East and Tetu which entailed construction of full treatment works, storage tank, chemical house and power supply by KPLC both of are complete but power supply to Titie is yet to be completed. The treatment works will lead to improved water services by TEAWASCO and NAROWASCO as well as reduced water borne diseases.



Naromoru water treatment

12. County Public Service Board

The Board with a budget of ksh. 8,000,000, demonstrated transparent governance by aligning its expenditure closely to the allocated funds. This resulted to achievement of 100% completion purchase of specialized equipment with an expenditure of ksh. 7,891,800.

13. Transport, Public Works, Infrastructure and Energy

The Department has achieved completion of most projects undertaken in the FY 2022/2023 across various wards in the County. Some of the completed works include maintenance of Githima Phase II Road in Mahiga, grading and gravelling of Hotsun Rigaga Road in Gakawa, upgrading of Gathanje Munanda-Ini Road in Chinga, maintenance of Maria-Lower Gichira Road in Aguthi-Gaaki, and upgrading of Mbari ya Hiti Road in Karima. This positive trajectory in project execution demonstrates a commitment to infrastructure development and the enhancement of public services.

Value-for-money achievement:

In the FY 2022/2023, Nyeri County's commitment to efficient resource utilization and strategic development is evident through remarkable achievements that underscore the dedication to improving residents' lives. Noteworthy accomplishments include advancements in infrastructure, healthcare, education, agriculture and entrepreneurship, reflecting prudent financial management. These achievements set the stage for a promising future, characterized by sustainable growth, technological integration and collaborative partnerships, ensuring that Nyeri County continues to deliver exceptional value for its citizens.

The implementation challenges of strategic objectives for the County and the County's future outlook

County Executive of Nyeri has demonstrated resilience in pursuing its strategic objectives, navigating challenges such as resource constraints and regulatory hurdles. Despite these, the county remains committed to fostering growth and development. With a focused budget allocation for the upcoming year, County Executive of Nyeri aims to realize transformative projects aligned with its strategic plan, spanning infrastructure, healthcare, technology, agriculture and entrepreneurship. By embracing innovation, collaboration, and citizen engagement, the county sets a promising course for a future marked by progress, improved services, and an enhanced quality of life for its residents.

Highlight key risk management strategies applied by the County Executive

The Nyeri County Executive adeptly employs a range of risk management strategies, attesting to its competence and visionary leadership. By conducting comprehensive risk assessments, leveraging data-driven decision-making, developing contingency plans, fostering stakeholder collaboration, integrating technology, and investing in training, the executive demonstrates proactive governance. The effectiveness of these strategies is evident in the county's swift response to challenges and its ability to minimize disruptions.



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CECM Finance and Economic Planning
County Government of Nyeri.

1. Statement of Performance against County Predetermined Objectives

Strategic development objectives

The County's 2018-2022 CIDP has identified 7 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 Vision 2030, 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 the 2018-2022 County's CIDP are to:

1. Improve productivity in agriculture and overall food and nutrition security. This objective aims to increase agricultural production, improve the productivity of farmers, and ensure food security for the county's residents. Some of the key interventions under this objective include:
 - a) Providing extension services to farmers
 - b) Investing in irrigation infrastructure
 - c) Promoting the use of improved agricultural technologies
 - d) Diversifying the agricultural sector
2. Promote shared economic growth and job creation. This objective aims to create an enabling environment for businesses to thrive and create jobs for the county's residents. Some of the key interventions under this objective include:
 - a) Improving the county's infrastructure
 - b) Promoting tourism
 - c) Developing industrial parks
 - d) Supporting small and medium-sized enterprises (SMEs)
3. Enhance good governance and active citizenry. This objective aims to strengthen the county government's capacity to deliver services to its residents and to promote citizen participation in the county's development. Some of the key interventions under this objective include:
 - a) Improving transparency and accountability in government
 - b) Strengthening the county's legal and regulatory framework
 - c) Promoting civic education
4. Enhance basic infrastructure for effective service delivery. This objective aims to improve the county's infrastructure, such as roads, water, and sanitation, to ensure that essential services are delivered effectively to residents. Some of the key interventions under this objective include:
 - a) Building new roads
 - b) Expanding access to water and sanitation
 - c) Improving the county's power supply

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5. Promote sustainable use of natural resources. This objective aims to ensure that the county's natural resources are used in a sustainable manner to meet the needs of the current and future generations. Some of the key interventions under this objective include:
 - a) Conserving forests
 - b) Rejuvenating watersheds
 - c) Reducing pollution

6. Improve financial sustainability and resilience. This objective aims to ensure that the county government has a sustainable financial base and is able to withstand shocks and stresses. Some of the key interventions under this objective include:
 - a) Increasing the county's revenue collection
 - b) Managing the county's debt
 - c) Investing in climate-resilient infrastructure

7. Provide accessible and quality health care services. This objective aims to ensure that all residents of the county have access to quality health care services. Some of the key interventions under this objective include:
 - a) Building new hospitals and clinics
 - b) Equipping health facilities
 - c) Training health workers

Below we present the progress made in attaining the objectives of the 2018-2022 CIDP for Nyeri County from various departments:

1. Office of the Governor & County Secretary

No.	Strategic Objectives as per the CIDP	Targeted Outcome	Performance / Progress made up since inception of the latest CIDP	Remarks
1	Ensure an efficient, effective, and responsive public service	Enhanced employee productivity and customer service.	<ul style="list-style-type: none"> • Refurbished sub county offices in Mathira East and Othaya. • Improved service delivery through repairing grounded vehicles which have enhanced enforcement activities and routine operations both at the headquarter and Sub Counties. • Ensured effective and efficient service delivery through performance management 	
2	Create a good organizational culture within the county public service.	An efficient workforce.	<ul style="list-style-type: none"> • Conducted capacity building trainings and performance review meetings for the departments staff • Developed policies and followed up on implementation 	

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No.	Strategic Objectives as per the CIDP	Targeted Outcome	Performance / Progress made up since inception of the latest CIDP	Remarks
			<ul style="list-style-type: none"> Organized performance review workshops for the County Executives and the Chief Officers which has been helpful in terms of creating sound systems, policies and strategies for better governance and performance of the County 	
3	Enhance good governance	Strengthened statutory compliance and an informed citizenry.	<ul style="list-style-type: none"> Coordinated county affairs. Created intergovernmental liaison mechanism. Enhanced information collection and dissemination Ensured compliance to the constitutional and legal requirements. Procured vehicles to facilitate mobility of officers in the county. Coordinated Public participation and civic education activities within the county. Provided stewardship to the overall County performance and related county-wide governance systems. 	

2. Economic Planning, Budgeting, Monitoring and Evaluation

NO	Strategic objective as per CIDP	Targeted Outcome	Performance made since inception from the latest CIDP	Remarks explain the reasons for underperformance/ over performance
1	To strengthen planning, monitoring and evaluation	Improved planning, monitoring and evaluation	The Unit was able to prepare and submit various planning and budgeting documents in time as required by law	This was achieved through consultation and collaborative efforts with various stakeholders and players.
			Various offices were equipped to improve the working environment	Performance was however sub optimal due to delay in release of funds by the National Treasury

3. Department of Lands, Housing and Physical Planning

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since 2018 up to date.</i>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
1.	Advancement of affordable and suitable housing.	12 County Government Residential Houses were renovated in the FY 2018/2019.	Budgetary constraints. 15 houses were renovated as per the available budget.
		Three houses HG 1, 3 and 4 houses at Ring Road estate were renovated in the FY 2019/2020.	
		Feasibility studies on renewal and redevelopment of Naromoru estates & Muthua estate in Karatina town conducted in the FY 2019/2020.	Feasibility studies successfully conducted to guide in the redevelopment.
		Survey of Muthaiga & Blue Valley County estates at 20% completion.	The project was initiated in the FY 2022/23 and is ongoing.
2.	Develop a GIS data-based system.	GIS lab was established in the FY 2019/20	Project completed.
3.	Controlled and sustainable land use	Preparation of the Local Physical and Land use development plan (LPLUDP) for Ihururu & Marua.	Ihururu and Marua plans were completed.

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		<p>Surveying and Titling for Karundu, Kihome, Gikoe Njigari, Witima, Warazo Jet, Githiru, Ngaini, UasoNyiro, Chieni Thunguma, Gakanga, Kiandere Kiamwangi, and Ihururu settlement.</p>	<p>1. Technical issues - Amalgamation of existing No's. especially those institutions land; -Uaso Nyiro village- An official search done on parcel No. Nyeri/Uaso Nyiro/141 as indicated on the Registry Index Map as Uaso Nyiro Township showed the Proprietor to be an individual and NOT County Government of Nyeri. The parcel closed on subdivision with New nos. 563-570. - Some parcels within the planning area are titled and charged to financial institutions (Ihururu and Witima). 2. External factors - Delay in verification of beneficiaries by National Land Commission (NLC). 1. Court cases- A court case on Gakanga. Thunguma - missing official searches and documentation at the Nyeri lands Registry. Files to be submitted by the consultant upon obtaining the searches. Disputes arising in the process affect the project timelines. Ihururu - A court order in place preventing the consultant from carrying out further action until the matter has been determined by the court. Some individuals have been issued with leases within the area. <i>Nb: County Legal team guiding on the way forward.</i></p>
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		Preparation of Local Physical Development plan for Mukurwe-ini & Naromoru urban centres	Notice of completion was done in the FY 2022/23, a cabinet paper on the same was done for adoption by the
		Preparation of local physical Development plan for Hubuini colonial village	ExCom for subsequent approval by the County Assembly.
		Planning and surveying of six (6) colonial villages and markets ie Ngorano, Ruthagati and Iruri, Warazo, Gitegi and Ihwa settlements at 20% completion.	The projects were undertaken in the FY 2022/23 and are ongoing.
		Planning of two (2) markets and settlements ie Ichamara & Itundu at 20% completion.	The project was undertaken in the FY 2022/23 and is ongoing.
		Planning of two (2) markets and settlements ie Ngooru & Githakwa	The projects were undertaken internally in the FY 2022/23 and are the final stages of completion.
4.	Urban areas development program.	Development of the Nyeri Town New Transport Termini & Additional works at the transport termini (Murraming of the open-air market, installation road furniture,	The multi-year project was started in the FY 2019/20 and completed in the FY 2022/23.

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		construction of bodaboda and shoe shiners sheds)	
		Upgrading of 53.6 km of roads within the municipality in the FY 2020/21 & 2021/22.	All planned roads upgraded within the municipality.
		Infrastructure Development for Mweiga, Kiawara, Chorongi, Ihwagi & Kiamwathi.	Project is to be initiated by the National Government by provision of engineering designs thus limited control on utilization of funds.

4. Department of Health Services

Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
To Strengthen health systems, general logistical and other support for efficient service delivery	An efficient and effective health system	<p>a) Health systems planning, financing and support services.</p> <p>Developed several key documents to enable achievement of strategic departmental objectives. They include:</p> <ul style="list-style-type: none"> • Nyeri County Health Sector Strategic & Investment Plan (CHSSIP) 2017/18 -2022/23 • Nyeri County Health Services fund Act, 2021 • Nyeri County Health Services Fund Regulation, 2021 • Nyeri County Emergency Medical Care Plan (2020/21-2024/25) • Nyeri County Nutrition Action Plan (2020/21-2024/25) • Nyeri County AIDS Implementation Plan (2020/21-2024/25) • Nyeri County Community Health Services Bill, 2021 • Nyeri County Universal Health Coverage Sustainability Strategy (2020-2023) 	<p>The key challenge has been inadequate funding to implement the developed County health policies that spell out the County health agenda due to competing priorities</p> <p>The department plans to conduct an end-term review of the County Health Sector Strategic and Investment Plan for a more detailed performance review</p> <p>There were some transitional challenges in the devolved health services, but the department has since stabilized</p> <p>On HR, the key challenges are on the aging workforce (about 20% being >55years</p>

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Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
		<ul style="list-style-type: none"> • Nyeri County Mental Health Action Plan 2023-2027 <p>Nominated, vetted, and appointed members of Hospital Management Boards and Health Facility Management Committees in 2019. The teams have been active ever since.</p> <p>The County government of Nyeri enacted the Nyeri County Health Services Fund Act in June 2021. The Health Services Fund Board was inaugurated on 4th August 2021. The Fund has grown to Ksh. 473M and is projected to collect Ksh. 500M in the FY 2023/24</p> <p>Asset Registers are updated and maintained in all service units annually, and are part of the Departmental PC KPIs</p> <p>A County Health Accounts was prepared in FY 2019/20 which guided on the County's Total Health Expenditures</p> <p>b) Human Resource & Capacity Development</p> <p>To date, total departmental staffing stands at 1785, with 52 consultant doctors and 809 nurses.</p> <p>Annual client satisfaction surveys are carried out in the county hospitals and the reports shared to inform improvements in service delivery. The overall customer satisfaction index stands at >70% based on the 2022/23 findings.</p> <p>The County now has a well-established Community Health System with 2,510 active Community Health Volunteers (CHVs) spread across 251 functional community units.</p> <p>The department scaled up the number of skilled health professionals as part of the UHC health systems strengthening during the period under review, with 175</p>	<p>old), succession planning, staff attrition especially among doctors and Nurses, and a demotivated staff due to delayed promotions. High cost of maintaining staff on post-graduate trainings.</p> <p>For Quality Assurance and M&E, the department still uses fragmented HMIS systems. Attempts to have the systems integrated are yet to be successful largely due to the inability to get a good HMIS that the County can afford. This has however been prioritized in the current CIDP 2023-2027.</p>

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Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
		<p>Health care workers recruited and deployed across all cadres in the FY 2022/23</p> <p>The department translated 195 staff who were eligible for translation from contract to permanent and pensionable as per the County Government's policy.</p> <p>The department received four Cuban medical specialists under a bilateral agreement that was spearheaded by the National MoH (a family physician, 2 nephrologists, and a vascular surgeon)</p> <p>c) Quality assurance, monitoring and evaluation.</p> <p>The department consistently conducted data quality audits, support supervision, mentorship, and data review meetings with the support of partners and the national government.</p> <p>Health data is reported monthly into the national database KHIS, with sub county HRIOs supported with airtime for data bundles every month</p> <p>The Department has an M&E Unit established in 2017/18 that is multidisciplinary and that coordinates data management, research, performance management, and accountability for the department.</p> <p>The department established Quality Improvement Teams in its health facilities. The QITs are functional and are coordinated by the County Patient safety and Quality Focal person. They are trained on KQMH and Safe care. Hospital QITs are currently active and meet regularly.</p>	

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Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP			Remarks
		Indicator	Baseline (2017/18)	Endline (2022/23)	
Reduce incidence of preventable diseases and mortality in Nyeri County	A healthy population with an increased life span	Indicator	Baseline (2017/18)	Endline (2022/23)	<p>There has been steady improvement in the key indicators that were identified to track the performance of this objective.</p> <p>There is however a drop in the performance of TB treatment success rate and in immunization coverage which were largely affected by the Covid-19 pandemic.</p> <p>The drop in the uptake of modern family planning methods is attributed to indicator calculation gaps which fail to correct for long term family planning methods uptake.</p> <p>Efforts are in place to ensure sustenance of the good performance and correction for the drops.</p>
		Infant mortality rate per 1000 live births	39	28.3	
		Maternal mortality ratio per 100,000 live births	110	67	
		TB treatment success rate	89.4%	79.2%	
		Immunization coverage	85%	81.5%	
		Skilled deliveries rate	88%	99%	
		Family Planning Uptake	73%	71%	
		% of pregnant women attending at 4 ANC visits	61%	82%	
		No. of functional community units	251	251	
		Incidence of under 5 malnutrition	12%	5%	
		% of Villages declared ODF	90%	100%	
Provide equitable clinical services emergency and referrals	Improved quality of care and health services	Indicator	Baseline (2017/18)	Endline (2022/23)	<p>The Department has spent a total of Ksh. 1,561,481,827 on medical supplies for the last 5 years to support provision of health services.</p>
		% of fully functional ambulances	50%	43%	
		% of hospitals	40%	100%	

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Objective as per CIDP	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP			Remarks
		with functional emergency response teams			<p>During review period 13,633,573 patients were served as outpatients and 236,981 patients were treated as in-patients in hospitals wards.</p> <p>The county isolation facility was established at Mt Kenya hospital and was instrumental during the Covid-19 period. Patient safety, IPC systems and Quality Assurance programs were established and have been progressively strengthened during the period.</p> <p>The Biochemistry services at the Nyeri County Hospital were ISO certified in 2019, and there are plans to meet ISO accreditation for Microbiology services in the hospital as well.</p> <p>There are gaps in the overall provision of laboratory services particularly in health centres and dispensaries. Many of the laboratories are equipped but not functional due to lack of staff and reagents.</p> <p>Ambulance services have also been facing challenges that affect the overall quality of Emergency Medical Services in the County</p>
No. of functional county isolation units	0	1			
% of healthcare facilities with laboratory services	50%	40%			
% of hospitals with specialized services	40%	100%			
% of facilities on Infection prevention and control program	10%	100%			
% of hospitals with a functional quality improvement and patient safety programs	20%	100%			
No. of hospitals with ISO certified laboratory services	0	1			

5. Department of Gender, and Social Services

S/No	Strategic Objective	Targeted Outcome	Performance	Remarks
1.	To prevent and mitigate against disaster and their effects.	Response to all reported disasters.	<p>100% response to all reported disasters.</p> <p>The department has procured over 2000 pieces of iron sheets for disaster victims.</p> <p>Over 140 households have been assisted with food and non- food items to aid in the recovery process.</p> <p>Several disaster awareness forums have been held in an effort to prevent and reduce the effects of disasters.</p>	Budgetary constraints limit the decentralization of fire stations to all Sub Counties and purchase of more fire engines limiting fast and effective response.
		Purchase of 2 fire engines	2 Fire engines were repaired to aid in rapid and effective response to disasters.	Due to budgetary constraints the department was not able to purchase any new fire engines.
		Establishment of a permanent fire stations in 3 Sub Counties	Renovation works have been carried out at Kiawara fire station.	Budgetary constraints limited the department in constructing and equipping of fire stations.
		Erection of water hydrants	Four water hydrants were erected in Sub Counties	The target for the FY was reached with the department working towards having water hydrants in all wards for effective and fast response to fire disasters.

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2.	To increase access to social welfare service and community empowerment opportunity	Bima Afya NHIF program	The beneficiaries migrated to the UHC/NHIF program under the department of Health Services.	
		Construction of staff quarters for Karatina Children's home	20% complete Phase one construction has since rolled over to FY 2023/2024 as phase two is also expected to commence in the FY 2023/2024.	Delay in Procurement process
		Construction of Kitchen, Dining and Multipurpose hall (Phase 2)	The project has been completed.	
		Rehabilitated offices, library, sanitation block, gate and perimeter wall at whispers park	The project has been considered in the FY 2023/2024.	
		Disability mainstreaming	No assistive devices were procured. The department partnered with Walkabout foundation, Cerebral palsy warriors family to provide wheelchairs for children with cerebral palsy. The department held a staff sensitization forum	Budgetary constraints limited the purchase of assistive devices.

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			on disability mainstreaming.	
		Youth, Women and Persons with Disabilities Empowerment program.	131 groups were assisted with merchandise.	The department was able to surpass the target due to the ward specific budget.
6.	To empower the community embrace gender inclusion for social economic sustainability.	Provision of sanitary Towels	No sanitary towels were procured. The department held a staff sensitization forum on gender mainstreaming.	Budgetary constraints limited purchase of sanitary towels.

6. County Public Service Management

No.	Strategic Objective as per CIDP	Targeted Outcome	Performance	Remarks
1.	To ensure effective and efficient Public Service Management.	To create a Skilled, committed and motivated workforce	90% Achieved	<p>Factors Promoting Performance:</p> <ul style="list-style-type: none"> • Supportive and Committed County Leadership; • Informed and Motivated top-level Management; <p>Factors hindering Performance:</p> <ul style="list-style-type: none"> • Inadequate budgetary allocations; • Delays in the disbursement of resources; • Inadequate staffing; • Lack of the required materials, equipment and infrastructure; • Inadequate office space;

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6(b) Solid Waste management

s/no.	objectives	Targeted outcome	Performance	Remarks
1.	Provide efficient and effective Solid Waste Management Services	Clean and well managed environment	<ul style="list-style-type: none"> • Periodic pushing and compacting of waste is carried out on need basis in all 4 dumpsites. • Adherence to NEMA regulations on waste management by securing dumpsites and licensing of garbage trucks. We have achieved 7 out of 10 minimum requirement points. • Murraming of dumpsite roads is done on quarterly basis. • 2 dumpsites have a perimeter fence and are gated. • 2 transfer stations have contracted security guards. • 2 dumpsites are well lit with flood lights. • Karindundu dumpsite has ablution block, waste sorting shed and a biogas digester as a means of improving dumpsite facilities • Since 2018, the county has procured 3 	<ul style="list-style-type: none"> • Irregular disbursement of funds has impacted on timely procurement of fuel as well as maintenance of vehicles and machinery. This has occasionally caused accumulation of uncollected solid waste thus polluting the environment. • Inadequate funding has resulted in procurement of inadequate working tools, vaccination services against Hepatitis B, PPEs as well as offering critical training to staff. • Inadequate human resources coupled with population growth, expansion on trading areas, new estates as well as generation of unrecyclable waste has introduced hurdles in ensuring a clean and safe environment • Political interference has prevented the department from acquiring land for development of a county sanitary landfill.

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			<p>specialized waste collection trucks. This is in addition to 7 trucks inherited from defunct local authorities.</p> <ul style="list-style-type: none"> • The county has managed to collect 175,000 tonnes of solid waste since 2018. This is 85% of total garbage produced. The rest is used by recyclers, farmers to feed their livestock whereas less than 2% is scattered in the environment causing pollution. • Since 2018 the county has procured 48 skip bins and has constructed 15 waste chambers. • Towns are cleaned daily through street sweeping, clearing of overgrown vegetation as well as unclogging of storm water drains. 	
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7. Agriculture, Livestock and Aquaculture Development

S/no	Strategic Objective	Targeted outcome	Performance /progress made	Remarks
1.	Create enabling environment for improved and efficient service delivery	Increased agricultural production and productivity	<ul style="list-style-type: none"> • Provided 6176 - 50Kg bags of Irish seed potatoes and 377,140 Kg of certified beans • Assisting 27,600 Households to establish kitchen gardens • Providing farmers with 550 drip kits and 3857 household water tanks for water harvesting and efficient water utilization • Providing farmer groups with 1250 knapsack sprayers for control of pests • providing farmers with manual hand planters to 86 groups to promote agricultural mechanization • Issued 42,500 coffee seedlings and 676 tonnes of manure to farmers, rehabilitated coffee drying tables and Completed coffee collection shed for coffee factories. • Supported soil health improvement 	There has been support of donors funded project such as Small-Scale Irrigation and Value addition Project, Kenya Climate Smart Agriculture Project, Agricultural Sector Support programme. FAO and other stakeholders

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S/no	Strategic Objective	Targeted outcome	Performance /progress made	Remarks
			<p>through procuring and distribution of 100,000 bags of agricultural lime, 10,900 packets of bio-fertilizer and 5523 - 50Kg bags of inorganic fertilizer to coffee farmers.</p> <ul style="list-style-type: none"> • Procured 3 Soil testing scanners for analyzing soil samples and so far, 2700 soil samples have been analyzed to date • Assisted the farmers by rehabilitating 486 fish ponds, Stocking and restocking fish ponds and public dams with 1,046,000 fingerlings and Promotion of Cage culture technology in 3 public dams. In addition, the farmers were also assisted with 1340 - 25kg bags of fish feeds and of 210 pond liners. • Promoted Agro forestry, fodder trees and fruit tree production 	

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S/no	Strategic Objective	Targeted outcome	Performance /progress made	Remarks
			<ul style="list-style-type: none"> • Promoted of soil and water conservation measures • Promoted of water harvesting and efficient water utilization i.e., drip irrigation • Promoted of renewable energy • To enhance climate change mitigation as well as improve the livelihoods of Nyeri people, a total of 250,000 seedlings worth KShs 43,650,000 of grafted Hass Avocado, Macadamia, tissue culture bananas and Mango seedlings were procured and given to farmers. Some of these seedlings has already matured and are bearing fruits already. • Promoted of climate smart technologies • Supported Agro-weather market and advisory services for long and short rains seasons 	

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S/no	Strategic Objective	Targeted outcome	Performance /progress made	Remarks
			<ul style="list-style-type: none"> Desilted and rehabilitated 3 dams for irrigation purposes, Expansion of 3 water intakes, 3 irrigation schemes and Construction of 3 water storage masonry tanks 	
2.	To impart knowledge and skills for improved productivity	Improved farmers knowledge and skills	<ul style="list-style-type: none"> Capacity build over 60,000 farmers annually on good agricultural practices and promotion of new technologies and innovations 	
3.	To increase livestock production by 25% for increased income	Increased livestock productivity	<ul style="list-style-type: none"> 29 Milk Coolers were given to dairy cooperatives and self-help groups while 2 cooperatives received a milk pasteurizer each Supported dairy farmers with free artificial insemination and breeding program. 300 dairy cows and 85 forage choppers were given to farmers. Supported indigenous poultry farming through procuring 246,700 indigenous chicks 	

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S/no	Strategic Objective	Targeted outcome	Performance /progress made	Remarks
			<p>for farmers as breeding stocks</p> <ul style="list-style-type: none"> • 30 Common Interest Groups (CIGs) were supported with 30 incubators and brooders. • 5 Community Based Organization (CBOs) were supported with feed mixture equipment and some other CIGs supported with Black Soldier Fly (BSF) kit to produce cheap source of protein for poultry • Supported dairy goat farming through distribution of 3,290 dairy goats as breeding stock and 1,500 sheep to farmers • Supported the youth groups with bee keeping starter kit (300 hives, harvesting gears and value addition equipment) to assist in Enterprise diversification 	
4.	To Manage and control pests and diseases in animals to	Reduced infections of livestock diseases	❖ Carried out county wide vaccination against livestock notifiable diseases	

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S/no	Strategic Objective	Targeted outcome	Performance /progress made	Remarks
	safeguard human and animal health		throughout the County during the period under review. i.e., over 70,000 animals are vaccinated annually. ❖ Supported 23 public dips with acaracide annually to control external parasite	
5.	To offer mechanization services to the Agricultural Sector	Improved farm productivity	❖ Procured 2 farm tractors with implements such as hay bailer, disc plough. Chisel plough and silage chopper. ❖ Rehabilitated agricultural heavy machinery i.e., bulldozer, grader to offer mechanization services	

8. Trade, Co-operative, Culture and Tourism.

Ref	Objective as per CIDP	Target outcomes	Performance/Progress made up since 2018 up to date	Remarks
5.	To Spur economic development through market development	Developed 67 markets	67 market developed either constructed from scratch or extensive renovations against a target of 50	Overperformance due to introduction of ward specific programs.

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		Developed 1 market policy Facilitated development of 15 market constitutions	1 market policy developed 15 market constitutions developed 1 market bills developed 1 Enterprise Development Fund Act developed 3 Regulations EDF	Inadequate budget to facilitate validation and enactment of Trade development bill
			Held 15 trainings traders against a target of 10	Emergence of Covid 19 derailed a lot of training as Majority were cancelled but still managed to beat the target.
6.	To Promote fair trade through Increased customer protection	The Weights and measures unit verified and stamped 48,288 and visited 950 trading centres over the period which is an average of 190 visits per year	The Weights and measures unit verified and stamped 48,288 and visited 950 trading centres over the period which is an average of 190 visits per year	This overperformance witnessed due to procurement of mobile verification Unit. There has been challenge of fuel due to underfunding
7.	To spur economic Development through Investment promotion	Held 4 investment 3 business producer group formed and trained.	Held 4 investment 3 business producer group formed and trained.	This objective was underfunded

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8.	To improve competitiveness through regional economic integration	One economic bloc formed	One economic bloc formed	This has had limited activities because of inadequate funding.
9.	To promote Value addition and Manufacturing	10 Trainings on entrepreneurship held 201 entrepreneurs benefited with loans	10 Trainings on entrepreneurship held 201 entrepreneurs benefited with loans	This objective was under funded and some activities had to be funded from other budget lines
10	To promote and develop tourism for increased economic growth.	1 tourism policy developed.	1 tourism policy developed	Under funded
		2 marketing channels developed and used 1 Under Development	2 marketing channels developed and used 1 Under Development	Under funded
		10 tourism sites mapped but not gazetted	10 tourism sites mapped but not gazetted	Under funded
		2 trainings of stakeholders done	2 trainings of stakeholders done	Under funded
11	To Promote Cultural heritage	1 Cultural policy developed.	1 Cultural policy developed	Not Funded
		1 number of trainings on culture	1 number of trainings on culture preservations done	Not Funded

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		preservations done		
		1 number of cultural/talent centres developed.	1 number of cultural/talent centres developed	Under funded
		2 laws amended	2 laws amended	Under funded
		162 Number of societies trained with 1800 leaders trained from the cooperative movement.	162 Number of societies trained with 1800 leaders trained from the cooperative movement.	The training was only carried out in 2 years and for three years there was no funding.
12	To strengthen the cooperative movements	11Number of value chains and markets created	11Number of value chains and markets created	There was no funding for this activity and only through KCSAP did we manage the 11 value chains.
		90% Percentages of co-operatives societies audited and inspected	90% Percentages of co-operatives societies audited and inspected	Under funded

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9. Department of Education and Sports

S/No	Strategic Objective	Targeted Outcome	Performance	Remarks
1.	Early Childhood and Development Education (ECDE)	School infrastructure and equipment improvement; Improved transitional rates and attainment of quality grades	Improved infrastructure –New classroom built, Renovated Schools old structures, New toilets block constructed, ECDE Teachers translated from contract to permanent terms, purchased teaching and learning materials, purchase playing materials, fenced ECDE compounds, recruited 8 P.E.O s one for every sub-county, recruited Director for Education	Resource mobilization; Training and recruitment of ECD teachers, Disability mainstreaming. More sensitization of ECDE Teachers and parents.
	Youth Polytechnics/ Vocational Training Centres	Improvement of Youth Polytechnics infrastructure, tools and equipment.	Build workshops, hostel, dining hall and kitchen, constructed toilet blocks, installation of fences and gates, supplied tools and equipment for examinations, renovated old buildings, appointed BOG Members to run the institution from day to day, recruited 8 P.E.O s one for every sub-county, recruited Director for Education, acquired materials for shoe and leather products making.	Resource mobilization; Training of youth polytechnic instructors; Sensitization on drugs and substance abuse; Disability mainstreaming; sensitizing community on importance of technical skills; Designing short term courses; Partnerships
		Financial support	Disbursed grants received from the National and the County Government	Sensitize parents and guardians on importance of paying fees; Ensured YPs have Income Generating Activities; Ensure prudent use of resources; County financial support; National government financial support

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ICT	Increased public access to modern communication technology	Improved ICT Infrastructure including procurement of a more powerful server	Capacity building; Set up ICT for VTCs programme; Establishment of Health Information Management System, Establishment of Nyeri Pay System, digitizing Elimu fund bursary disbursement program.
Sports	Identified sporting talents and nurtured them.	Constructed stadia Perimeter walls, procured sports equipment and Uniforms, participated in KYISA and KICOSCA games at National levels. Guided and assisted sports clubs and learning institution. Sponsored clubs to participate in competitions.	Resource mobilization; Training of youth, coaches, referees, umpires, in sporting activities; Sensitization on drugs and substance abuse; Disability mainstreaming; sensitizing community on importance of sports;
Elimu Fund	Assisted students from vulnerable families to access retain and complete their education at special schools, secondary schools, tertiary institutions, colleges and universities.	Conducted public participation meetings to identify beneficiaries of scholarship and normal bursary fund	Resource mobilization; Training of elimu fund clerks, visited homes of the vulnerable children to identify level of need, Disability mainstreaming.

10. Department of Water, Environment & Climate Change

S/NO.	Strategic Objective	Targeted Outcome	Performance	Remarks
1	Extension of water services for domestic and irrigation purposes	Increased adequate, affordable, safe and clean water.	20.68%	Tendering done on time. Contractors adhered to the supply/ construction works timelines Consistent supervision of project works. Collaborations with various county stakeholders and communities,
2	Promote sustainable use of natural resources	Increase area under tree cover from 38.30% to 40.30%	Tree cover increased to 45.17%	Collaborations with various county stakeholders and communities, continuous sensitizations on importance of tree growing, continued budgeting towards procurement of seedlings, and procurement and distribution of polytubes to schools, agencies and community groups allow for tree nurseries to be set within the County

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11. Department of Transport, Public Works, Infrastructure

S/No	Strategic objective	Targeted outcome.	Performance	Remarks
1.	Achieve all weather standard roads to improve accessibility and mobility.	i. Gravel 1,600 Km. ii. Tarmac 450 Km of new roads.	i. 1,200KM gravelled. ii. 10.7 KM tarmacked.	Inadequate funds
2.	Ensure order and safety in transport industry.	i. Construct 30 Bus Parks. ii. Construct 285 footbridges. iii. Construct 150 bridges. iv. Employ/Train 340 traffic marshals.	i. 2 Bus parks constructed. ii. 10 footbridges constructed. iii. 16 Box culverts constructed. iv. 19 Traffic marshals trained.	Inadequate funds
3.	Increase security and hours of doing business.	i. Install 9,740 street light poles. ii. Install 605 high masts.	i. 3,848 street light poles installed. ii. 6 high masts installed	Inadequate funds
4.	Increase use of alternative sources of energy (renewable energy).	Support 15 renewable energy projects.	27 biogas plants installed.	Low cost of installation of Biogas digester.
5.	Increase access to power.	Install 635 transformers.	5 transformers installed.	Inadequate funds

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022/2023

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:

1. Executive Office of the Governor and Deputy Governor

Objective	Outcome	Indicator	Performance
To ensure smooth, efficient and effective delivery of services to the public	Smooth, efficient and effective delivery of services to the public for social economic development	No. of forums	Targeted 310 but achieved 318.

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2. Office of The County Secretary

Objective	Outcome	Indicator	Performance
To provide stewardship to the overall County performance and related county-wide governance systems.	A well capacitated workforce delivering services in an efficient and effective manner	No. of ExCom meetings held	1 meeting held out of the 4 targeted
		No of Staff trainings/ retreats/ meetings	1 training
		No of policies developed	0 policy developed
		No. of refurbished and equipped Sub County and Ward Offices	2 offices targeted for refurbishment. 2 offices refurbished
		Number of motor vehicles repaired	3 vehicles repaired
To improve county ICT infrastructure, facilitate effective government communication and enable efficient connectivity	An enhanced County ICT infrastructure	No. of ICT Hubs constructed	1 ICT Hubs constructed
		Number of Sub County offices installed with local area network	4 Sub County offices installed with Local Area network
		Number of constructed perimeter walls	1 Perimeter wall constructed at Nyeri

3. Economic Planning, Budgeting, Monitoring & Evaluation

Objective	Outcome	Indicators	Performance
To Enhance Management and utilization of resources	Improved planning, monitoring and evaluation	No. of offices equipped	In the FY 2022/23 Was able to equip the offices with assorted equipment such as laptops, computers and printers to improve the working environment.
		Number of Statutory documents prepared	In the FY under review 9 Documents Prepared that included ADP 2023/24, Budget Circular 2023/24, CFSP 2023, CBROP 2022, Annual and Supplementary Budgets for FY 2022/23
		Number of Public participation forums	Conducted 3 Public Forums for CIDP 2023-2027 including validation, MTEF budget FY 2023/24 and CFSP 2022

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Objective	Outcome	Indicators	Performance
		Number of County Statistical Abstracts	To be conducted in the FY 2023/24
		Number of M&E reports	Prepared 4 M&E reports that tracks the projects and programme implementation in the FY 2022/23

4. Department of Lands, Housing and Physical Planning

Objective	Outcome	Indicator	Performance
Completion of survey and registration of approved Physical Development plans for colonial villages and market centres	Approved, Surveyed and Titled sub-plots	<ul style="list-style-type: none"> • No. of Approved Physical and Land use Plans • No. of approved Survey Plans. • No. of Georeferenced Mutation Forms drawn. • No. of allotment letters prepared (Shopping Centres) • No. of leasehold Titles prepared (Shopping Centres) 	<p>In the FY 2022/23 15 Plans Submitted</p> <p>Process on-going.</p> <p>Process on-going.</p> <p>Process on-going.</p> <p>Process on-going.</p>
Controlled and sustainable land use	Controlled & sustainable land uses within the county	Number of Local Physical and Land Use Development Plans prepared	<p>In the FY 2022/23;</p> <p>The planning and survey of Ngorano, Warazo, Gitegi, Ihwa , Ruthagati and Iruri settlements was 20% completed.</p> <p>Planning of Ichamara and Itundu Settlements was 20% completed</p> <p>Preparation of Local Physical & Land use Development plans for</p>

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Objective	Outcome	Indicator	Performance
			Naromoru & Mukurweini Urban centres and Hubuini colonial village was completed with a notice of completion done.
Secure land tenure for public amenities;	Secured public amenities	Number of public amenities secured	The project was not undertaken due insufficient funds.
Upgrading of Urban physical and social infrastructure services;	Upgraded urban infrastructures	Kms of roads within the municipality upgraded	In the FY 2022/23 0.7kms of roads were upgraded.
Securing county housing estates from illegal encroachment;	Secure county residential estates	Number of estates secured	The project was not undertaken due to reallocation of the funds for the project.
Preparation of operational manuals for affordable housing;	Operational manuals for affordable housing.	Number of operational manuals prepared	The project was not undertaken due to reallocation of the funds for the project
Provision of civil and infrastructure services within planned colonial villages;	Upgraded settlements	Number of settlements provided with infrastructure	The project was to be initiated by the National Government by preparation of engineering designs and availing the same to the county.
Completion and actualization of the new Nyeri Town Transport termini;	An operational transport terminus	% of completion of the Transport Terminus	In the FY 2022/23, the department completed the project and operationalized the terminus.
Providing secure offices for Nyeri Municipality;	Secure Municipal offices	% of completion of the municipal Block phase 1	The project was not undertaken due to reallocation of the funds for the project
Improved management of	Clean municipality	% of waste collected	In the FY 2022/23

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Objective	Outcome	Indicator	Performance
solid waste within the municipality;			solid waste generated was 100 % the collected.
Capacity development for Municipality administration.	Efficient Municipal Administration.	Number of Staff training & benchmarks conducted	In the FY 2022/23, a staff training workshop & a benchmarking tour were conducted.

5. Department of Health Services

Objective	Outcome	Indicator	Performance
To Strengthen health systems, general logistical and other support for efficient service delivery	An efficient and effective health system	Preparation of annual Signed Performance Contract	Performance Contracts have been prepared, signed, and implemented annually by the Department during the period of the CIDP
		Proportion of Health care workers appraised annually	100% of County Health workers participated were appraised annually through the standard Staff Performance Appraisal (SPA) System. Midterm reviews of the SPAs also done
		% of targeted Health facilities visited for DQAs	All facilities (100%) targeted for DQAs during the period were visited and the DQA's conducted, every quarter. Vertical programs also organize periodic DQAs from time to time.
To reduce incidence of vaccine-preventable illnesses and mortality in Nyeri County	Reduced prevalence of Vaccine-Preventable diseases	No of hospitals (GOK, Private & FBOs) with functional Infection, prevention, and Control Committees	All the 11 targeted hospitals have active Infection Prevention and Control Committees as was planned
		Proportion of children under 5Yrs fully Immunized	81.5% against a target of 85%.

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Objective	Outcome	Indicator	Performance
	Increase TB Treatment success rate	<p>% of TB patients completing treatment regime</p> <p>Increase number of WRA screened for cervical cancer</p> <p>% of newly tested HIV patients put on treatment</p> <p>% of HIV infected persons on ART with viral load suppression</p> <p>% Increase of school going children dewormed</p> <p>Number condoms distributed</p>	<p>79.2% of TB patients initiated on treatment successfully completed their regimens. This is against a target of 80%.</p> <p>11,147 Women screened against a target of 11,200. This was supported by partner efforts as well (Grounds for Health)</p> <p>99%. Target achieved</p> <p>96%. Target achieved</p> <p>89% against a target of 90%. This was affected largely by data management issues. DQAs and review meetings are in place to fix the challenge.</p> <p>Over 1,200,000 condoms distributed against the target of 700,000</p>
	Early detection and treatment of NCDs	No. of people screened for hypertension at the community/Outreaches	187,000 persons were screened for both Hypertension and Diabetes. This was against a target of 152,000. The achievement was attributed to active community engagement by CHVs, and an RRI that targeted screen at community level.
		No. of people screened for diabetes at the community / Outreaches	187,000 persons were screened for both Hypertension and Diabetes. This was against a target of 152,000. The achievement was attributed to active community engagement by CHVs, and an RRI that targeted screen at community level.
	Reduced maternal mortality	% of skilled deliveries conducted in our health facilities	99% against the target of 88.5%.

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Objective	Outcome	Indicator	Performance
	<p>Improved community health outcomes</p> <p>Improved public health</p>	<p>% of pregnant women attending 4 ANC visit</p> <p>Number of functional community units and making monthly reports to the CHEWs</p> <p>Proportion of food premises inspected and certified safe</p>	<p>82% against the target of 75%. Achievement attributed to outreach services and health education.</p> <p>All 251 community units regularly submitted monthly reports. The department is striving to ensure all of them report regularly by adopting the eCHIS platform.</p> <p>The Public Health Office inspected, gave recommendations, and approved 100% of Food Handlers and Food Premises who met the requirements set out in the Public Health Act CAP 242</p>
<p>Provide equitable and accessible clinical services emergency and referrals.</p>	<p>Improved response to medical emergencies</p>	<p>% of fully functional ambulances</p> <p>% of hospitals with functional emergency response teams</p>	<p>10 out of 23 County Ambulances are fully functional. This represents 43% The other Ambulances have mechanical problems and are undergoing repairs. The Department, through the EOC, collaborates with other hospitals and organizations to establish emergency response teams for optimal access to emergency medical services in the county.</p> <p>All county hospitals have active Emergency Response teams centrally coordinated by the county level Emergency response team. The department also established an Emergency Operations Centre (EOC) and developed the Nyeri County Emergency Medical Care Plan 2020-2025</p>

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Objective	Outcome	Indicator	Performance
	Medicines and supplies for Hospitals	<p>Number of health workers trained on quality improvement and patient safety program</p> <p>Number of County hospitals with functional quality improvement and patient safety program</p> <p>Procure medicines and technologies worth 322 million in FY 2020-2021</p>	<p>Of the planned 56 Officers to be trained, the department has trained/sensitized 152 officers on different quality improvement systems including HIV-CQI (10), KQMH (14) and Safecare (128)</p> <p>All the 5 county hospitals (100%) have active Quality Improvement and Patient Safety Programs. The hospitals are part of the few in the country that are piloting a National System for Reporting indicators on patient safety</p> <p>In the FY 2022/23, medicines and medical products worth Ksh. 161 million were procured both centrally and at the respective hospital levels. This is a drop from the previous 262 million spent. Implementation of the Health Services Fund at Hospital level is expected to correct for this drop in future</p>
	Increased access to clinical services	<p>% of Rural health care facility reporting stock outs of essential drugs and supplies</p> <p>Number of Health centers with functional quality improvement and patient safety program</p>	<p>There is no reporting tool to effectively capture this data. The Department however tracks the availability of tracer essential medical supplies in the hospitals on a weekly basis. The information is used to guide procurement and redistribution of medicines.</p> <p>All the 23 county health centres (100%) have functional Quality Improvement teams. The teams are regularly sensitized by the CHMT Quality improvement team, and regularly conduct internal self-assessments on quality using a standardized electronic tool</p>

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6. Department of Gender, and Social Services

Department	Objective	Outcome	Indicator	Performance
Gender, Youth and Social Services	To provide assistance to the vulnerable members of the community	To increase access to social welfare service and community empowerment opportunity	<ul style="list-style-type: none"> - No of households assisted with food and non-food items. - No. of persons assisted with coffins. 	<p>Over 140 households have been assisted with food and non-food items.</p> <p>Over 300 coffins have been issued to assist vulnerable homes give their loved ones a decent burial.</p>
	To empower the community embrace gender inclusion for social economic sustainability	<p>(Gender mainstreaming).</p> <ul style="list-style-type: none"> - Inclusivity in decision making. - Provide guidelines to mainstream gender at the community level. - Increased revenue generation through entrepreneurship. - Equitable distribution of resources. - Gender friendly working environment - Offices etc 	<ul style="list-style-type: none"> - No of gender-based trainings/sensitizations held. - No of people sensitized/ trained. 	<ul style="list-style-type: none"> - Over 20 Gender based trainings, workshops and sensitizations were held. - Over 2000 people were sensitized on gender related matters.
		(Disability mainstreaming)	<ul style="list-style-type: none"> - No. of assistive devices procured. - No of people sensitized/ trained. 	Due to financial constraints no

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		<ul style="list-style-type: none"> - Inclusivity in decision making. - Ease of mobility 		<p>assistive devices were procured.</p> <p>The department held a staff sensitization forum on disability mainstreaming.</p>
	To reduce harmful effects of hazards including disasters	<p>Improved preparedness,</p> <p>Response, recovery and lessened impacts of disasters</p>	100% response to reported disasters.	<p>There was 100% response of all disasters reported within and outside the county.</p> <p>The department has procured over 2000 pieces of iron sheets for disaster victims.</p> <p>Over 140 households have been assisted with food and non-food items to aid in the recovery process.</p> <p>Several disaster awareness forums have been held in an effort to prevent and reduce the effects of disasters.</p>
		Management and Response	Number of functional fire engines	There are three functional fire engines involved in emergency response.
	Rehabilitate municipal social hall at the whispers park:-	<ul style="list-style-type: none"> -Increased revenue -A more clean and secure park 	<ul style="list-style-type: none"> - A rehabilitated whispers park. - Completion certificate. - Revenue generated. 	Due to budgetary constraints the project has not done but has been

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	-Improve revenue generation	-provide a conducive environment for social activities		considered in the FY 2023/24.
	Purchase of two fire engines to effectively and efficiently fight fire outbreaks in the county	Manage disasters in a timely manner	<ul style="list-style-type: none"> - Response time will be reduced. - Less property will be lost in fires. - Sound fragmentation of fire stations. 	<p>Due to budgetary constraints the department was not able to purchase any new fire engines.</p> <p>2 Fire engines were repaired to aid in rapid and effective response to disasters.</p>

7. Department of County Public Service Management

Objective	Outcome	Indicator	Performance
<p>To ensure effective and efficient Public Service Management.</p> <p>Specifically,</p> <p>(i) To coordinate the provision of responsive and effective services to the Public</p> <p>(ii) To ensure effective and efficient Public Service Management.</p> <p>(iii) To promote ethics and integrity in public service delivery.</p>	<ul style="list-style-type: none"> • Administration and planning services • Personnel Administration Services 	<p>Level of Coordination and/or Implementation of Personnel Planning and Administration of Systems/ Programs, including:</p> <ul style="list-style-type: none"> • Staff Capacity Building • Staff promotion • Management of County payroll; • Provision of Medical Cover services; • Provision of Human Insurance services; • Management of gratuity and pension; 	<ul style="list-style-type: none"> • 100% Performance; • The Departmental Services effectively implemented in collaboration with other relevant stakeholders, including the CPSB, other County Departments, SRC, Insurance Services

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Objective	Outcome	Indicator	Performance
(iv) To ensure good working relationship within the County Public Services (v) To ensure motivated and competent workforce		<ul style="list-style-type: none"> • Strengthening statutory compliance; • Institutionalizing transparent and accountable government structures; • Instituting disciplinary through CHRAC meetings and implementing County Public Service Board's resolutions 	Providers, among others;
	<ul style="list-style-type: none"> • Management of the Internship Programme • Recruitment, placement, Motivation, Capacity Building and exit of interns 	Number of Interns recruited, inducted and completing the programme	Out of the 200 interns recruited, 183 successfully completed the programme

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Objective	Outcome	Indicator	Performance
	<ul style="list-style-type: none"> Develop a programme on HR Bench marking Undertake analysis on the best performing counties or departments to benchmark with; 	Report on benchmarking undertaken	Benchmarking Proposal Developed and partially implemented; Scheduled for implementation in the subsequent cycles;
	<ul style="list-style-type: none"> Establishment of a resource Centre for County Government staff Establish an area to develop the resource centre and buy all necessary items to make it operational; 	Report on the Concept Development for the Resource Centre	<ul style="list-style-type: none"> Consultation made and Concept paper developed. Scheduled for implementation in the subsequent CIPD Cycle
	<ul style="list-style-type: none"> Development of Human Resource integrated System 	Operational system to strengthen county capacity for HR	Integrated Human Resource Information System in place
Establish sustainable solid waste management infrastructure	<ul style="list-style-type: none"> Purchase of additional truck for solid waste collection 	Number of trucks procured	Trucks were procured as per Budget allocation

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Objective	Outcome	Indicator	Performance
	<ul style="list-style-type: none"> Purchase additional skip bins for solid waste collection 	Number of bins procured	20 bins procured as per budget allocation
	<ul style="list-style-type: none"> Purchase of supervision pickup van (double cabin) 	Procurement of the supervision vehicle	The vehicle was procured as budgeted
	<ul style="list-style-type: none"> Rehabilitation of dumpsites to transfer stations; fencing and equipping of main disposal site 	Percentage completion of dumpsites Rehabilitation	100% Achieved

7.(b) Solid Waste Management

Objective	Outcome	Indicator	Performance
To provide sustainable development in solid waste management and disposal	Well managed environment	Increased fleet for waste collection	1 skip loader procured
		Number of supervision vehicle acquired	1 supervision vehicle procured
		Number of waste receptacle acquired	20 skips procured
		Provision of all sanitation staff with PPEs	PPEs procured and distributed
		Provision of appropriate working tools	Working tools procured and distributed
		Provision of store and cloakroom facilities	Budget reallocated to other activities
		Provision of PET bottle bailing machine	Budget reallocated to other activities
	Well managed dumpsite	No of secured dumpsite	2 dumpsites with contracted security guards

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		Quarterly Pushing and compacting waste in 4 dumpsites	100% done
		Hired machinery for dumpsite management	100% done
		Fuel for dumpsite management procured	100% done
		Maintenance of plant and machinery	100% done
		Maintenance of vehicles	

8. Agriculture, Livestock and Aquaculture Development

Objective	Outcome	Indicator	Performance
To create enabling environment for improved and efficient service delivery	Improved food and nutrition security	Tons of organic manure issued	267 tons of manure for Kirimukuyu Ward
		No. of coffee seedlings issued	18,750 coffee seedlings distributed to farmers in Kirimukuyu Ward
		Tons of certified seeds issued	3.4 tons of Nyota Beans seeds
		No. of factories renovated	15 coffee factories renovated i.e., Gathaithi, Kigwandi, Kiamabara Kagumoini, Kieni, Ruthagati, Kianjogu, Karie, Gatuyaini Kiaguthu, Ichamama, Nduma, Muthuthini, Mukui
		No of irrigation schemes expanded	3 Irrigation scheme expanded i.e., Nganyuthe Irrigation scheme, Thiha Micro Irrigation Scheme and Ndiriti Aguthi irrigation scheme
		No. of water pans excavated	716 water pans excavated in Ndiriti Aguthi Irrigation Scheme in Kieni East
To impart knowledge and skills for improved productivity	Improved farmers knowledge and skills	No. of farmers trained	Over 30,000 farmers trained at Wambugu Agricultural training Centre

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Objective	Outcome	Indicator	Performance
To increase livestock production by 25% for increased income	Increased livestock productivity	No. of Chicks Issued to farmers	3,000 one month old KARI improved chicks procured
		Tons of feed formulation raw material procured and distributed	Various raw materials for feed formulation procured for 1 CBO in Kirimukuyu ward
To Manage and control pests and diseases in animals to safeguard human and animal health	Reduced infections of livestock diseases	No. of animals vaccinated	Over 70,000 animals vaccinated county wide
To offer mechanization services to the Agricultural Sector	Improved farm productivity	No. of machinery rehabilitated	1 motor grader and 3 farm tractors rehabilitated at Agricultural Machinery services

9. Trade, Co-operative, Culture and Tourism.

Objective	Outcome	Indicator	Performance
To develop management of markets for efficient operations	Improved trading environment and organized trading centres to improved livelihood	4 markets developed and 6 markets improved	In FY 22/23 developed 4 markets and improved 6 markets through major renovations
Develop and promote tourism in Nyeri County for increased economic growth as well as market tourism attractions sites	Promotion of tourism	World tourism day, Expedition to Mt. Kenya, Scouts movement activity, 1 st African assembly WSPU, held Dedan Kimathi Movement	In FY 22/23 Nyeri County Cultural and Tourism festival was not funded.

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Objective	Outcome	Indicator	Performance
		commemoration, marketing using social media, elevating brand ambassador for Nyeri tourism through Mr. Kagambi (1 st African to climb Mt. Everest)	
	Improve Visual artists skills	Held Kalasha Festivals, film Nyeri edition	In FY 2022/23 1 event held
	Increased tourists	Marketing through social media, exhibition's	
	Increased tourist attractions	Develop 4 tourist attractions sites	Funds deferred
Develop and promote all aspects of visual arts, performing arts and educate the public on all aspects of tangible and intangible cultural heritage	Increased talent identification	10 % talent identification in both youth and women	Not funded
To strengthen cooperative movement and enhance governance	Increased governance	Train at least 700 co-operative leaders 1 Ushirika day held	In FY 22/23 trained 700 co-operatives leaders Held one (1) Ushirika day

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10. Department of Education and Sports

Objective	Outcome	Indicator	Performance
To provide quality education, training and sports	To improve rates of accessibility, retention, completion, skilling, and talent growth.	<ul style="list-style-type: none"> - No of children who complete school. - Reduced dropout rate. - No. of people with identified talents and assisted to develop them. - Improved performance in schools and VTCs. 	Over 30,000 students/pupils assisted
To encourage County workers and Youth to participate in games	To support sports clubs during competitions and assist County workers to participate in KICOSCA games	<ul style="list-style-type: none"> - Trophies won and evidence of participation 	Participated annually
To support department to integrate technology in service delivery	Acquisition of server and other ICT equipment	<ul style="list-style-type: none"> - Improved internet services - Improved service delivery 	Acquired and installed server at town hall

11. Water, Environment and Climate Change

Objective	Outcome	Indicator	Performance
Increased water services and Improved irrigation activities Reduce cost of boreholes operations Increase water storage	Increased water distribution in Nyeri county	<ul style="list-style-type: none"> No of Km of pipe procured and delivered No of additional water consumers realized. 	In the F/Y 2022-2023, 36 km of pipes were procured and delivered to water consumers

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	Installation of solar panels and pumps at drilled borehole sites in Nyeri county	No of boreholes drilled, rehabilitated or equipped with renewable energy sources -No of boreholes operational	In the F/Y 2022-2023, 9 boreholes were operationalized through drilling and equipping with solar energy
	Increase d water storage facilities in the county.	-No of tanks constructed/ Rehabilitated or procured. -Amount of water stored for use during the peak demand period.	In the F/Y 2022-2023, no tank was constructed.
	Increase water storage at household level	No of tanks procured. - Amount of water stored at household level	In the F/Y 2022-2023, 3 No plastic tank of 10,000 liters and 100 plastic tanks of 1,000 liters were procured and delivered
	Increase water storage and control of flood flow.	No of dams constructed or rehabilitated	In the F/Y 2022-2023, 2 2 dams were rehabilitated in Mathira West and Kieni East sub counties respectively
	Increase water abstraction from the rivers	-No of Intake completed	In the F/Y 2022-2023, 2 dams were rehabilitated in Mathira West and Kieni East sub counties respectively
	Increase water pollution protection and reduce risk of life loss.	Dam protected	In the F/Y 2022-2023 one dam was protected by fencing
Enhance county greening and protection of water catchment areas	Increased project compliance to environmental standards	No of audits and EIAs done	In FY 2022/2023 we undertook 16 audits operational for county institutions
	Increased community environmental awareness	No. of environmental days celebrated	In FY 2022/2023 we celebrated three environmental days

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	Reduced wood fuel usage	No of energy saving Jikos issued in institutions	In FY 2022/2023 we installed 17 institutional jikos
	Increased tree cover	No of trees planted	In the FY 2022/2023 we planted 3910 seedlings
	Rehabilitate and restore degraded environment	No of springs protected	In the FY 2022/2023 as an ongoing project, the New City Spring was rehabilitated
	Improve quality of environment health	No of green spaces established	The project was not undertaken
	Enhanced forest management	No of PFMPS undertaken	The project was not undertaken due

12. County Public Service Board

Objective	Outcome	Indicator	Performance
To promote effective and efficient public service	<i>Improve service delivery</i>	<ul style="list-style-type: none"> Percentage of recruitment requests acted upon No. of staff trained 	<ul style="list-style-type: none"> In the year 2022/2023, 265 staff were recruited to fill in the gaps for those who have exited the service. In the year 2022/2023 over 500 staff were trained.

13. Department of Transport, Public Works, Infrastructure

S/No	Objective	Outcome	Indicator	Performance
1.	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% of motorable and passable roads within the county	In FY 2022/2023 we increased motorable and passable roads by 0.40%. The following roads were upgrade: - <ul style="list-style-type: none"> i. Emergency works at Gakawa P.C.E.A Kimuri church. ii. Drainage works ta Nyeri Town. iii. Drainage works at Karatina Town. iv. Road maintenance work at Temple Road. v. Kagayu feeder roads. vi. Kiamwathi feeder roads.

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				vii. Spot gravelling of Chinga dam-Ruire access road, Karuthi road, Mumbu-ini access road, Mairo-Kiaburu road and Chinga boys -gikumbo road.
2.	To develop and maintain street lighting infrastructure	Increased public safety and security	% reduction of crime	Street lighting was under taken in fifteen)15 No. wards)

2. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The County's environmental sustainability efforts encompass several key areas. Through strategic initiatives, the Water, Environment & Climate Change Department focuses on greening programs, environmental law enforcement, community sensitization, resource mapping, and collaboration, fostering responsible urban environments and protecting natural resources. Additionally, the department promotes community involvement in forest conservation and riparian rehabilitation. In terms of gender sustainability, the department emphasizes staff training, communication, and empowerment to ensure effective disaster management and essential services.

Similarly, the County Solid Waste Management collaborates with stakeholders for waste minimization and circular economy practices, combining economic growth with environmental safety. Overall, the County prioritizes training, communication, and clear goals to achieve lasting environmental and gender sustainability.

2. Environmental performance

The County's environmental performance is marked by comprehensive policy frameworks and successful initiatives. Under the Nyeri County Climate Change Policy and Act, the focus is on climate adaptation and mitigation, leading to resource mobilization for community resilience, heightened climate awareness, renewable energy projects, and climate integration in development. The Nyeri County Environment Management Act drives biodiversity conservation, demonstrated by protected areas, reforestation, waste management enhancements, and noise regulation improvements.

The Forest Management and Conservation Act stimulates forest protection and restoration, as does the Forest Management and Conservation Policy. Biodiversity management includes afforestation, community engagement, agroforestry promotion, and integration into projects. The Disaster Management Act amplifies disaster response, and the Climate Change Committee participation enhances adaptability. Overall, these endeavours showcase a robust strategy towards sustainable environmental practices in the County.

3. Employee welfare

The County Government of Nyeri emphasizes on staff welfare, encompassing policies that guide the hiring process, gender ratio considerations, stakeholder engagement, skill improvement, career management, performance appraisals, reward systems, safety compliance, and talent retention.

i. Hiring Process and Gender Ratio

The County Government of Nyeri adheres to a transparent and merit-based hiring process for all positions. This process ensures that job vacancies are advertised widely, and candidates are selected based on their qualifications and suitability for the role. Additionally, the organization is committed to gender diversity and inclusivity. Efforts are made to maintain a balanced gender ratio in its workforce, fostering an environment where both male and female employees can contribute effectively.

ii. Stakeholder Engagement

Stakeholder engagement is a vital part of the County Government of Nyeri's decision-making process. The government regularly seeks input from various stakeholders, including community members, citizens, civil society organizations, and relevant institutions. This engagement helps in aligning policies and strategies with the needs and expectations of the community, ensuring that the government's actions are well-informed and beneficial.

iii. Skill Improvement and Career Management

To foster continuous growth and development, the County Government of Nyeri invests in skill improvement programs for its employees. Training, workshops, and seminars are organized to enhance the competencies of staff members. Additionally, the government provides opportunities for career advancement and progression, allowing employees to take on new responsibilities and roles as they gain experience and skills.

iv. Performance Appraisals and Reward Systems

The Government has established a comprehensive performance appraisal system to evaluate employees' contributions and provide feedback. Appraisals are conducted regularly to assess individual and team performance, set goals, and identify areas for improvement. Recognizing and rewarding outstanding performance is a key element of the County Government of Nyeri's strategy.

v. Safety and Compliance with Occupational Safety and Health Act of 2007 (OSHA)

The County Government of Nyeri prioritizes the safety and well-being of its employees. The organization is fully committed to complying with the Occupational Safety and Health Act of 2007 (OSHA) to ensure a safe working environment. Regular safety assessments are conducted, and measures are taken to prevent accidents, injuries, and health hazards. Training sessions and awareness campaigns are organized to educate employees about safety protocols and their rights under OSHA.

vi. Talent Retention

Recognizing the importance of retaining talent, the County Government of Nyeri employs various strategies to ensure job satisfaction and commitment among its employees. These strategies include promotions, opportunities for skill enhancement, career advancement prospects, a supportive work environment, and recognition for outstanding performance. By nurturing a positive and growth-oriented workplace culture, the Government aims to retain its skilled workforce and continue delivering essential services to the citizens of Nyeri.

4. Market place practices

The County Executive of Nyeri places a strong emphasis on responsible market practices within Nyeri County's environmental sustainability efforts. This is upheld through ethical supply chain and supplier relations by awarding tenders based on merit, ensuring timely inspections of undertaken works, and prompt payment to suppliers. There is commitment to responsible and corruption-free services through focus on professionalism and ethics.

Additionally, the department of Gender serves as stewards of goods and services by actively sharing knowledge with marginalized community members. There is priority to empower persons living with disabilities through assessment processes for future enrolment in cash transfer programs. Furthermore, their dedication to addressing gender-based violence is evident in training and mobilizing champions to support victims, promoting justice and accountability. These practices collectively underscore the department's commitment to ethical conduct, transparency, and community empowerment in advancing environmental sustainability.

5. Community Engagements

The office of the Governor and the Deputy Governor where Civic Education and Public Participation directorate is domiciled is actively involved in promoting the citizen engagement by organization fora in all wards. On average, 60 Civic Education fora are held per year.

Public participation is extensively done to ensure community support while implementing county programs and projects.

Under the Department of Water, Environment and Climate Change's community engagement is the corner stone for environmental sustainability. The Department's proactive approach to involve the community encompasses diverse initiatives. There is celebration of Environmental Days annually that fosters awareness and unity around environmental stewardship. The distribution of tree seedlings encourages afforestation and individual environmental stewardship. Notably, there is also technical training sessions that empower community members with skills for effective waste management and sustainable land use practices.

Dedication to address social challenges is evident through distribution of sanitary towels to vulnerable girls and women, as well as training grassroots champions to combat gender-based violence.

3. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee Member (CECM) 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, 2023. 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 CECM 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, 2023, and of its financial position as at that date.

The CECM 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.

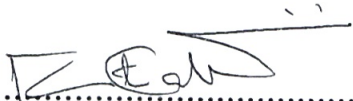
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The CECM for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under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

Further the CECM 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

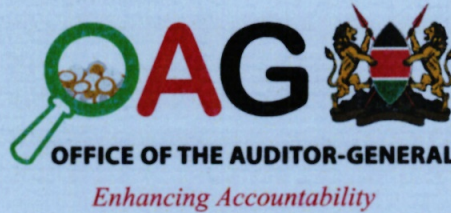
The County Executive's financial statements were approved and signed by the CECM for finance on 25/09/ 2023.



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Robert Thuo Mwangi
County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYERI FOR THE YEAR ENDED 30 JUNE, 2023

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 the 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 Nyeri set out on pages 1 to 48, which comprise of the statement of assets and liabilities as at

30 June, 2023, statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Nyeri as at 30 June, 2023, 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 Unaccounted for Fuel

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.914,906,617 in respect of use of goods and services. The amount includes fuel, oil and lubricants amount of Kshs.28,685,599 out of which an amount of Kshs.3,352,827 was paid to a firm for supply of fuel. However, the fuel consumption could not be traced to the fuel statements, fuel registers and motor vehicle work tickets. Information available revealed that the petrol station closed down before the supply of the fuel and as a result the fuel remains unaccounted for.

In the circumstances, the accuracy, completeness and value for money for the expenditure of Kshs.3,352,827 in respect of fuel, oil and lubricants for the year ended 30 June, 2023 could not be confirmed.

2.0 Payments Wrongly Charged to Transfers to Other Government Agencies

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers amount of Kshs.427,252,921. Included in this amount are payments amounting to Kshs.3,934,800 made to suppliers/individuals but charged to transfers to other Government agencies. Transfers to other government agencies accounts are supposed to reflect transfer of funds from one government agency to another, but not payments to suppliers or individuals.

In the circumstances, the accuracy and completeness of payments amounting to Kshs.3,934,800 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 Nyeri 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. Pending Bills

Annex 2 to the financial statements reflects pending accounts payable balance of Kshs.67,479,256 as at 30 June, 2023. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

2.0. Unresolved Prior Year matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues or given any explanation for the delay in resolving the issues.

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 Excessive Wage Bill

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,595,551,694 for the year ended 30 June, 2023 and as disclosed in Note 3 to the financial statements. This amount is equivalent to 60.8% of the County's total revenue of Kshs.5,910,923,056 contravening Section 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which sets the limit of compensation of employees at 35% of the total revenue.

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

2.0 Non-Compliance with Law on Staff Ethnic Composition

Review of the personnel records provided for audit revealed that the County Executive had ninety-two (92%) per cent of its workforce from the dominant community. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which requires County Government to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

3.0 Irregularities in Payroll Management

An analysis of the payroll data for Nyeri County Executive for the year ended 30 June, 2023 revealed the following anomalies:

- i. Twenty (20) officers skipped job groups in their career progression during the year under review without justification.
- ii. Sixty-seven (67) officers received salary arrears payments on earnings not in their normal earnings amounting to Kshs.3,210,940.
- iii. Fifty-eight (58) employees were paid arrears more than twice in a financial year.
- iv. Two Hundred and fifty (250) employees were overpaid leave allowance totalling Kshs.7,816,697.

In the circumstances, the effectiveness of payroll management could not be confirmed.

4.0 Delay in Delivery of Consultancy Services

As previously reported, the County Executive of Nyeri procured consultancy services for surveying, registration and titling of eight colonial villages at a cost of Kshs.20,810,400. The contract was awarded on 3 March, 2021 and was to run for twelve months from 24 March, 2021 to 24 March, 2022. As at the time of the audit exercise in November, 2023, the consultant had been paid Kshs.4,162,080 or twenty (20%) percent of the contract price and had not handed over the report hence denying the public the expected value for the expenditure.

Further, review on the reasons for the delay revealed that the community raised objections claiming that no public participation was carried out prior to the engagement of the consultant. This is contrary to Article 201(a) of the constitution of Kenya, 2010 which states that principles that shall guide all aspects of public finance in the Republic is that there shall be openness and accountability, including public participation in financial matters.

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

5.0 Delay in Implementation of Development Projects

Analysis of projects implementation status report provided for audit revealed that five (5) projects from the Department of Transport, Public Works, Infrastructure and Energy and one from the Governor's office with a budget amount of Kshs.61,480,811 and Kshs.16,250,000 respectively had not started. This is an indication of inappropriate project implementation mechanism hence denying the residents the likely benefits and service delivery.

Further, twenty-one (21) projects with a contract sum of Kshs.99,690,154 were visited for verification in the month of July, 2023. However, three (3) projects with a contract sum of Kshs.14,237,173 were roads with no visible signage and had not been satisfactorily executed and were narrow. In addition, two boreholes with a contract sum of Kshs.4,626,449 were complete but had yielded little or no water and thus were not benefiting the community as intended.

In the circumstances, the citizens of Nyeri County did not get the expected value for money from the delayed projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk Management and overall governance were not effective.

Basis for Conclusion

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 the County Executive

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, 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 services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County 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.

The County Executive is responsible for overseeing the 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 controls 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 controls 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 controls 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 controls.
- 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 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.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2024

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

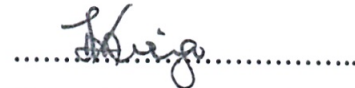
5. Statement of Receipts and Payments for the year ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	5,910,923,056	6,027,744,330
Miscellaneous receipts	2	-	663,794,673
Total receipts		5,910,923,056	6,691,539,003
Payments			
Compensation of employees	3	3,595,551,694	3,601,050,749
Use of goods and services	4	914,906,617	1,164,577,309
Subsidies	5	-	-
Transfers to other government entities	6	-	719,190,493
Other grants and transfers	7	427,252,921	619,895,883
Social security benefits	8	78,821,015	175,927,126
Acquisition of assets	9	1,081,065,216	1,079,136,480
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		6,097,597,463	7,359,778,040
Surplus/deficit*		(186,674,407)	(668,239,037)

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 25/09/2023 and signed by:



Name: John Ngugi
 Chief Officer -Finance




Name: Lucy Kangangi
 Head of Accounting Unit
 ICPAK M/No: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

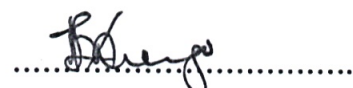
6. Statement of Assets and Liabilities as at 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	235,126,754	463,565,424
Cash balances	13B	-	-
Total cash and cash equivalents		<u>235,126,754</u>	<u>463,565,424</u>
Outstanding imprests and advances	14	-	8,533,328
Total financial assets		235,126,754	472,098,752
Financial liabilities			
Deposits and retentions	15	124,483,766	145,026,677
Net financial assets		110,642,988	327,072,075
Represented by			
Fund balance b/fwd.	16	297,317,395	995,311,112
Prior year adjustments	17	-	-
Surplus/deficit for the year		(186,674,407)	(668,239,037)
Net financial position		110,642,988	327,072,075

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 _____ 2023 and signed by:



Name: John Ngugi
 Chief Officer -Finance



Name: Lucy Kangangi
 Head of Accounting Unit
 ICPAK M/No: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

7. Statement of Cash Flows for the period ended 30th June 2023

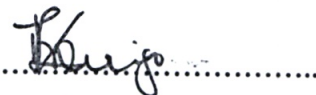
		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	5,910,923,056	6,027,744,330
Miscellaneous receipts	2	-	663,794,673
Total receipts from operating income		5,910,923,056	6,691,539,003
Payments for operating expenses			
Compensation of employees	3	3,595,551,694	3,601,050,749
Use of goods and services	4	914,906,617	1,164,577,309
Subsidies	5	-	-
Transfers to other government entities	6	-	719,190,493
Other grants and transfers	7	427,252,921	619,895,883
Social security benefits	8	78,821,015	175,927,126
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		5,016,532,247	6,280,641,560
Net receipts/ (payments) from operations		894,390,809	410,897,443
Adjusted for:			
Prior year adjustments	17	-	-
Decrease/(increase) in outstanding imprests & advances	18	-	(8,533,328)
Increase/(decrease) in deposits and retentions	19	(20,542,911)	(66,222,369)
		(20,542,911)	(74,755,697)
Net cash flow from operating activities			
Cash flow from investing activities			
Acquisition of assets	9	1,081,065,216	1,079,136,480
Net cash flows from investing activities		1,081,065,216	1,079,136,480
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(207,217,318)	(742,994,733)
Cash and cash equivalents at beginning of the year		442,344,071	1,206,560,157
Cash and cash equivalents at end of the year		235,126,753	463,565,424
AS PER ASSETS AND LIABILITIES		235,126,754	463,565,424

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

25/09/2023 2023 and signed by:



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 Chief Officer -Finance



Name: Lucy Kangangi
 Head of Accounting Unit
 ICPAK M/No: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

8. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th

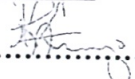
June 2023

STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED						
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						
Transfers from the CRF	6,776,114,792	19,643,927	6,795,758,719	5,910,923,056	884,835,663	87%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	297,317,395	(297,317,395)	
TOTAL RECEIPTS	6,776,114,792	19,643,927	6,795,758,719	6,208,240,451	587,518,268	91%
PAYMENTS						
Compensation of Employees	3,643,394,891	1,770,000	3,645,164,891	3,595,551,694	49,613,197	99%
Use of goods and Services	799,785,100	171,436,053	971,221,153	914,906,617	56,314,536	94%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	628,615,160	(157,324,353)	471,290,807	415,088,981	56,201,826	88%
Other Grants and Transfers	1,000,000	11,165,080	12,165,080	12,163,940	1,140	100%
Social Security Benefits	159,000,000	(6,270,000)	152,730,000	78,821,015	73,908,985	52%
Acquisition of Assets	1,544,319,641	(1,132,853)	1,543,186,788	1,081,065,216	462,121,572	70%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
TOTAL PAYMENTS	6,776,114,792	19,643,927	6,795,758,719	6,097,597,463	698,161,256	90%
SURPLUS/ (DEFICIT)				110,642,988		

The County Executive's financial statements were approved on 25/06/2023 and signed by:



Name: John Ngugi
 Chief Officer -Finance



Name: Lucy Kangangi
 Head of Accounting Unit
 ICPAK M/No: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

9A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

STATEMENT OF APPROPRIATION: RECURRENT						
	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Receipt/Expense Item	a	b	c=a+b	d	e=c-d	f=d/c %
	KShs	KShs	KShs	KShs	Kshs	KShs
RECEIPTS						
Transfers from the CRF	4,492,407,813	61,809,274	4,554,217,087	4,384,615,271	169,601,816	96%
Other receipts				-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-			
TOTAL RECEIPTS	4,492,407,813	61,809,274	4,554,217,087	4,384,615,271	169,601,816	96%
PAYMENTS						
Compensation of Employees	3,643,394,891	1,770,000	3,645,164,891	3,595,551,694	49,613,197	99%
Use of goods and Services	550,549,043	133,042,615	683,591,658	649,073,185	34,518,473	95%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	31,963,379	34,992,859	66,956,238	56,343,300	10,612,938	-
Other Grants and Transfers	1,000,000	550,000	1,550,000	1,549,177	823	0%
Social Security Benefits	159,000,000	(6,270,000)	152,730,000	78,821,015	73,908,985	52%
Acquisition of Assets	106,500,500	(102,276,200)	4,224,300	3,271,340	952,960	77%
Finance Costs, including Loan interest	-	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
TOTAL PAYMENTS	4,492,407,813	61,809,274	4,554,217,087	4,384,609,711	169,607,376	96%
SURPLUS/ (DEFICIT)				5,560		

The County Executive's financial statements were approved on 25/06/2023 and signed by



Name: John Ngugi
 Chief Officer -Finance



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 Head of Accounting Unit
 ICPAK M/No: 8456

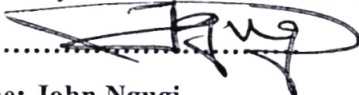
NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

9B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

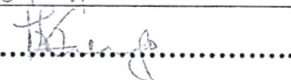
STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the CRF	2,283,706,979	(42,165,347)	2,241,541,632	1,526,307,785	715,233,847	68%
Other receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	297,317,395		0%
					(297,317,395)	
TOTAL RECEIPTS	2,283,706,979	(42,165,347)	2,241,541,632	1,823,625,180	417,916,452	81%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and Services	249,236,057	38,393,438	287,629,495	265,833,432	21,796,063	92%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	596,651,781	(192,317,212)	404,334,569	358,745,681	45,588,888	89%
Other Grants and Transfers	-	10,615,080	10,615,080	10,614,763	317	100%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,437,819,141	101,143,347	1,538,962,488	1,077,793,876	461,168,612	70%
Finance Costs, including Loan Interest	-	-	-	-	-	100%
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0
TOTAL PAYMENTS	2,283,706,979	(42,165,347)	2,241,541,632	1,712,987,752	528,553,880	76%
SURPLUS/ (DEFICIT)				110,637,427		

The County Executive's financial statements were approved on 29/06/2023 and signed by:



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 Head of Accounting Unit
 ICPAK M/No: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

9. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
102003910		Agricultural Management	632,354,523	(66,430,768)	565,923,755	532,721,882	33,201,873
	102013910	Administration and planning services	626,625,241	(65,685,768)	560,939,473	528,957,850	31,981,623
	102023910	County Agriculture Extension Program	5,729,282	(745,000)	4,984,282	3,764,032	1,220,250
103003910		Wambugu ATC	5,551,500	(1,000,000)	4,551,500	4,551,250	250
	103033910	Farm Development	5,551,500	(1,000,000)	4,551,500	4,551,250	250
104003910		AMS Naromoru	3,010,500	623,369	3,633,869	3,630,219	3,650
	104023910	Development Of Agricultural Land For Crop Production	3,010,500	623,369	3,633,869	3,630,219	3,650
105003910		Livestock Production Management	13,689,500	(5,180,000)	8,509,500	8,565,436	(55,936)
	105023910	Provision of Extension Services to Livestock farmers	13,689,500	(5,180,000)	8,509,500	8,565,436	(55,936)
106003910		Co-operative development	13,160,000	6,443,199	19,603,199	18,665,972	937,227
	106023910	Cooperative Development And Management	13,160,000	6,443,199	19,603,199	18,665,972	937,227
107003910		Fisheries development	3,809,500	(2,274,500)	1,535,000	1,386,450	148,550
	107013910	Administrative Support Services	3,809,500	(2,274,500)	1,535,000	1,386,450	148,550
108003910		Veterinary services	12,409,663	(447,154)	11,962,509	11,392,704	569,805
	108013910	Administrative Support Services	12,409,663	(447,154)	11,962,509	11,392,704	569,805

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

111003910		Physical planning services	255,578,787	23,542,471	279,121,258	175,754,030	103,367,228
	111013910	Administration and personnel services	255,578,787	23,542,471	279,121,258	175,754,030	103,367,228
114003910		Land Policy and Planning	4,445,000	(151,000)	4,294,000	4,019,055	274,945
	114013910	Land Policy Formulation	4,445,000	(151,000)	4,294,000	4,019,055	274,945
115003910		Housing Development and Human Settlement	1,495,000	320,500	1,815,500	1,764,850	50,650
	115013910	Government Building	1,495,000	320,500	1,815,500	1,764,850	50,650
201003910		General administration and policy Development and implementation	75,875,451	(1,705,500)	74,169,951	71,749,290	2,420,661
	201013910	Administration, planning and support services	75,875,451	(1,705,500)	74,169,951	71,749,290	2,420,661
203003910		Energy Sector development	23,476,747	(700,000)	22,776,747	22,100,056	676,691
	203013910	Street lighting programme	23,476,747	(700,000)	22,776,747	22,100,056	676,691
205003910		Roads development, maintenance and management	502,525,159	(323,279,567)	179,245,592	163,491,825	15,753,767
	205013910	County access and feeder roads improvement	502,525,159	(323,279,567)	179,245,592	163,491,825	15,753,767
206003910		Electricity Accessibility and Connectivity	185,428,764	136,030,984	321,459,748	261,316,739	60,143,009
	206023910	Street Lighting	185,428,764	136,030,984	321,459,748	261,316,739	60,143,009
307003910		Tourism Development	15,060,000	(7,932,500)	7,127,500	6,342,402	785,098
	307013910	Promotion of Tourism	15,060,000	(7,932,500)	7,127,500	6,342,402	785,098

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

308003910		Trade and Cooperative Development	103,025,025	26,072,500	129,097,525	114,115,894	14,981,631
	308013910	Trade Promotion	103,025,025	26,072,500	129,097,525	114,115,894	14,981,631
313003910		Revenue Mobilization	16,200,000	11,000,000	27,200,000	26,755,095	444,905
	313013910	Revenue Mobilization	16,200,000	11,000,000	27,200,000	26,755,095	444,905
401003910		Adminstration, Planning and General Support Services	2,573,523,852	58,264,787	2,631,788,639	2,544,820,136	86,829,908
	401033910	Administation, Planning and General Support Services	2,549,432,473	60,961,928	2,610,394,401	2,534,038,587	76,217,220
	401043910	Health Services	24,091,379	(2,697,141)	21,394,238	10,781,550	10,612,688
501003910		General administration and policy Development and implementation	280,151,287	36,464,058	316,615,345	312,170,402	4,444,943
	501023910	Administrative Support Services	280,151,287	36,464,058	316,615,345	312,170,402	4,444,943
502003910		County Sports Development	12,711,000	(5,164,078)	7,546,922	7,434,730	112,192
	502023910	Search and nurture talents	12,711,000	(5,164,078)	7,546,922	7,434,730	112,192
503003910		ECDE Management	6,532,496	(1,649,980)	4,882,516	4,667,086	215,430
	503043910	ECDE Management	6,532,496	(1,649,980)	4,882,516	667,086	215,430
504003910		ICT Development	2,200,000	(830,000)	1,370,000	1,367,307	2,693
	504023910	ICT Infrastructure Development	2,200,000	(830,000)	1,370,000	1,367,307	2,693
507003910		Youth Training and Development	22,500,000	(13,200,000)	9,300,000	6,862,653	563,718
	507013910	Youth Training and Development	22,500,000	(13,200,000)	9,300,000	6,862,653	563,718

Annual Report and Financial Statements
For the year ended June 30 2023

701003910		Management and Co-ordination of county affairs	172,818,433	41,780,000	214,598,433	194,828,909	19,769,524
	701013910	Administration, planning and support services	129,214,416	16,811,620	146,026,036	126,685,099	19,340,938
	701023910	Management of county affairs	43,604,017	24,968,380	68,572,397	68,143,811	428,586
702003910		Coordination of County Functions and Public Service Management	294,074,168	63,773,162	357,847,330	356,423,293	1,424,037
	702013910	Administration, planning and support services	294,074,168	63,773,162	357,847,330	356,423,293	1,424,037
703003910		Executive services	829,344,147	119,594,254	948,938,401	687,346,999	261,591,402
	703013910	Administration and personnel services	829,344,147	119,594,254	948,938,401	687,346,999	261,591,402
705003910		Economic Planning	3,200,500	(300,500)	2,900,000	2,699,710	200,290
	705053910	Monitoring and Evaluation	3,200,500	(300,500)	2,900,000	2,699,710	200,290
711003910		1 Community sensitization, education and public participation	1,170,000	(153,000)	1,017,000	1,012,860	4,140
	711013910	County publicity campaign	1,170,000	(153,000)	1,017,000	1,012,860	4,140
716003910			103,400,693	4,428,148	107,828,841	103,647,486	4,181,355
	716013910	Administration Planning and Support Services	103,400,693	4,428,148	107,828,841	103,647,486	4,181,355
717003910			46,048,187	1,780,000	47,828,187	47,297,575	530,612
	717013910	Administration and Personnel Services	46,048,187	1,780,000	47,828,187	47,297,575	530,612
718003910			22,862,800	3,989,500	26,852,300	25,773,802	1,078,498
	718013910	Financial Accounting	8,901,000	1,566,500	10,467,500	10,185,274	282,226
	718023910	Procurement Compliance and Reporting	8,102,000	2,723,000	10,825,000	10,038,628	786,372
	718033910	Internal Audit	5,859,800	(300,000)	5,559,800	5,549,900	9,900
719003910			9,790,400	1,394,200	11,184,600	10,755,546	429,054

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

	719023910	Economic Planning and Policy Formulation	9,790,400	1,394,200	11,184,600	10,755,546	429,054
901003910		General Administration and Planning services	53,002,024	7,709,037	60,711,061	59,531,457	1,179,604
	901013910	Administration and personnel services	53,002,024	7,709,037	60,711,061	59,531,457	1,179,604
904003910		Social development	59,662,000	3,885,500	63,547,500	56,435,603	7,111,897
	904013910	Administration and planning services	57,650,000	3,335,500	60,985,500	53,874,428	7,111,072
	904023910	County children?s home management	2,012,000	550,000	2,562,000	2,561,175	825
1001003910		Water Management	72,149,777	(600,000)	71,549,777	70,606,888	942,889
	1001013910	Administrative Support Services	72,149,777	(600,000)	71,549,777	70,606,888	942,889
1002003910		Sanitation management	56,000,000	-	56,000,000	53,390,029	2,609,971
	1002013910	Administrative Support Services	56,000,000	-	56,000,000	53,390,029	2,609,971
1005003910			91,769,171	15,000,000	106,769,171	75,858,519	30,910,652
	1006013910	Water Servises	91,769,171	15,000,000	106,769,171	75,858,519	30,910,652
1007003910			196,108,738	(111,453,195)	84,655,543	46,343,323	38,312,220
	1007013910	Environment Conservation, Protection and Management	196,108,738	(111,453,195)	84,655,543	46,343,323	38,312,220
		Grand Total	6,776,114,792	19,643,927	6,795,758,719	6,097,597,463	698,161,256

Prepared By:

E. Mwangi

Date:

24/06/2023

Reviewed By:

L. Kahang'ya

Date:

25/09/2023

Approved By:

J. NJUJI

Date:

25/09/2023

NYERI COUNTY EXECUTIVE
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10. Significant Accounting Policies

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

a) 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.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) 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.

iii) 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.

Significant Accounting Policies (Continued)

d) 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, and statutory contributions 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. (if applicable).*

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.

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Significant Accounting Policies (Continued)

e) 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.

f) Third Party Payments

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. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) 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.

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 2023, this amounted to KShs. 124,483,766 compared to KShs. 145,026,677 in prior period as indicated on note 19.

Significant Accounting Policies (Continued)

h) 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.

i) 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.

j) 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.

k) 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.

NYERI COUNTY EXECUTIVE
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Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, 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. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) 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.

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on April 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There were 2 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.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

r) 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.

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
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11. Notes to the Financial Statements

1. Transfer from the CRF

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Transfer from the CRF for quarter 1	587,609,803	1,027,740,211
Transfer from the CRF for quarter 2	1,268,642,790	1,036,845,229
Transfer from the CRF for quarter 3	1,518,250,899	1,557,182,138
Transfer from the CRF for quarter 4	2,536,419,564	2,405,976,752
Total	5,910,923,056	6,027,744,330

2. Miscellaneous Receipts

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (<i>own source revenue</i>)	-	642,371,032
Other Receipts (<i>return to CRF</i>)	-	21,423,641
Total	-	663,794,673

The difference is due to changes in reporting template

2B. Other Receipts III (RETURNED TO CRF ISSUES)

	2022-2023	2021-2022
	Kshs	Kshs
Return to CRF from national youth service	-	6,185,200
Return to CRF from unspent imprest and Salary Recoveries	-	15,238,441
Total	-	21,423,641

NYERI COUNTY EXECUTIVE
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3. Compensation of Employees

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	3,208,027,063	3,152,776,939
Basic wages of temporary employees	35,770,493	85,177,554
Personal allowances paid as part of salary	285,326,256	236,395,606
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	66,427,882	126,700,650
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,595,551,694	3,601,050,749

NYERI COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	37,849,546	81,851,809
Communication, supplies and services	15,944,629	14,659,320
Domestic travel and subsistence	108,765,875	120,579,495
Foreign travel and subsistence	9,022,977	45,026,082
Printing, advertising and information supplies & services	24,424,207	20,780,042
Rent and Rates	74,750	3,114,250
Training expenses	17,289,548	53,926,354
Hospitality supplies and services	59,855,363	106,627,390
Insurance costs	223,232,332	232,564,194
Specialized materials and services	210,759,017	291,847,841
Office and general supplies and services	18,394,817	21,290,432
Fuel, oil and lubricants	28,685,599	38,503,325
Other operating expenses (including bank charges)	115,373,647	74,485,833
Routine maintenance – vehicles and other transport equipment	18,883,697	20,381,780
Routine maintenance – other assets	26,350,613	38,939,162
Total	914,906,617	1,164,577,309

5. Subsidies

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Subsidies to Public Corporations	-	-
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

NYERI COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Transfers to county government entities		
County Assembly of Nyeri	-	719,190,493
Transfers to other counties		
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Transfer to	-	-
Total	-	719,190,493

The difference is due to changes in reporting template

7. Other Grants and Transfers

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	1,549,177	2,157,842
Other Current Transfers and Subsidies	16,343,300	100,405,188
Other Capital Grants and Transfers	398,745,681	517,332,853
Emergency relief and refugee assistance	10,614,763	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	427,252,921	619,895,883

8. Social Security Benefits

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Government Pension and Retirement Benefits	78,821,015	175,927,126
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	78,821,015	175,927,126

The reduction is as result of translation of terms from contract to permanent and pensionable hence reduction in payment of 31% gratuity

NYERI COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2022-2023	Comparative 2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	36,515,212	10,593,665
Refurbishment of buildings	108,581,283	54,289,393
Construction of roads	90,396,635	336,491,667
Construction and civil works	632,111,128	458,287,552
Overhaul and refurbishment of construction & civil works	-	1,994,150
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	5,097,200
Purchase of household furniture and institutional equipment	164,000	507,178
Purchase of office furniture and general equipment	4,528,605	26,580,753
Purchase of specialized plant, equipment and machinery	114,694,116	55,700,836
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	3,977,675	28,948,540
Research, studies, project preparation, design & supervision	10,096,562	10,819,558
Rehabilitation of civil works	80,000,000	89,825,988
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,081,065,216	1,079,136,480
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,081,065,216	1,079,136,480

NYERI COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
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	-	-

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

	2022-2023	Comparative 2021-2022
Description	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	-	-

12. Other Payments

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments (<i>specify/breakdown</i>)	-	-
Total	-	-

NYERI COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634	-	Revenue	-	20,933,050
Nyeri County Recurrent Account 1000171227	-	Recurrent	185,431	288,211
Nyeri County Development Account 1000171197	-	Development	3,109,318	92
Nyeri County Main. Levy Fund Account 1000252804 (KRB)	-	Special Purpose	2,183,948	22,720,433
Nyeri County Health Sector Special Purpose Account 1000339241	-	Special Purpose	2,101,030	45,711,078
Nyeri County Govt Imprest Account (Cooperative Bank)-01141511315000	-	Deposit	22,960,098	21,343,916
Nyeri County Youth Polytechnic Project Grant Account 1000367358	-	Special Purpose	-	-
Nyeri County Climate Smart Agric Sector Special Purpose Account 1000364793	-	Special Purpose	26,730,820	58,447,975
Nyeri County Agric Sector Dev Support Programme II Account 1000364807	-	Special Purpose	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214	-	Special Purpose	1,293,983	2,743,024
Municipality of Nyeri Urban Institute Grant Account 1000372222	-	Special Purpose	737,406	5,807,236
Nyeri County Universal Health Care Special Purpose Account 1000432233	-	Special Purpose	142,150	4,170,886
Nyeri County Assembly Recurrent Account 1000243805	-	Recurrent	-	-
Nyeri County Assembly Development Account 1000282298	-	Development	-	-
Nyeri County Assembly Deposit Account 1000282274	-	Deposit	-	-
Nyeri County Kenya Devol Sup Progra Special Purpose Account 1000432225	-	Special Purpose	59,753,454	157,716,762
Nyeri County Deposit Account 1000243058 Central Bank	-	Deposit	101,523,668	123,682,761
Nyeri County Climate Change Fund Special Purpose Account 1000549769	-	Special Purpose	3,792,760	-
Nyeri County Primary Health Care Special Purpose Account 1000567872	-	Special Purpose	10,612,688	-
Nyeri County National Agricultural Value Chain Bank A/C		Special Purpose	-	-
Total			235,126,754	463,565,424

13 B Cash in Hand

	2022-2023	Comparative 2021-2022
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2022-2023	Comparative 2021-2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

<i>Description</i>	2022-2023	Comparative 2021-2022
	Kshs	Kshs
Government Imprests	-	8,533,328
Salary Advance	-	-
Clearance accounts	-	-
Total	-	8,533,328

<i>Breakdown of Imprest and Salary Advance per Department</i>	2022-2023	Comparative 2021-2022
<i>Imprest</i>	Kshs	Kshs
Office of the Governor and Deputy Governor	-	629,800
Office of the County Secretary	-	2,731,200
Finance and Economic planning	-	294,600
Lands Housing and Physical planning	-	2,161,400
Health Services	-	892,362
Gender and social services	-	483,000
Education and Sports	-	689,040
Water, Environment and Natural Resources	-	80,726
Office of County Attorney	-	571,200
Sub-Total	-	8,533,328
Salary Advance	-	-
Sub-Total	-	-
Grand Total	-	8,533,328
Sub-Total	-	-
Salary Advance	-	-
Sub-Total	-	-
Grand Total	-	8,533,328

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022-2023		Comparative 2021-2022
	Kshs		Kshs
Nyeri County Deposit Account 1000243058 CBK	101,523,668		123,682,761
Nyeri County Imprest Account 01141511315000 CO-OP	22,960,098		21,343,916
Retention Monies	-		-
Total	124,483,766		145,026,677
Ageing analysis for	-		
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	
Under one year	50,544,385	41%	
1-2 years	24,168,100	19%	
2-3 years	30,062,863	24%	
Over 3 years	19,708,478	16%	
Total (tie to above total)	124,483,826	100%	

16. Fund Balance Brought Forward

	2022-2023	2021-2022
	Kshs	Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634	-	662,057,938
Nyeri County Recurrent Account 1000171227	-	1,408,950
Nyeri County Development Account 1000171197	-	8,836,549
Nyeri County Main. Levy Fund Account 1000252804 (KRB)	22,720,433	55,275,159
Nyeri County Health Sector Special Purpose Account 1000339241	45,711,078	12,742,525
Nyeri County Govt Imprest Imprest Account (Cooperative Bank)-01141511315000	-	-
Nyeri County Youth Polytechnic Project Grant Account 1000367358	-	26,551,144
Nyeri County Climate Smart Agric Sector Special Purpose Account 1000364793	58,447,975	23,138
Nyeri County Agric Sector Dev Support Programme II Account 1000364807	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214	2,743,024	80,162,735
Municipality of Nyeri Urban Institute Grant Account 1000372222	5,807,236	17,215,256
Nyeri County Universal Health Care Special Purpose Account 1000432233	4,170,886	34,884,640
Nyeri County Assembly Recurrent Account 1000243805	-	-
Nyeri County Assembly Development Account 1000282298	-	-
Nyeri County Assembly Deposit Account 1000282274	-	-
Nyeri County Kenya Devol Sup Progra Special Purpose Account 1000432225	157,716,762	96,153,078
Nyeri County Deposit Account 1000243058 Central Bank	-	-
Nyeri County Climate Change Fund Special Purpose Account 1000549769	-	-
Nyeri County Primary Health Care Special Purpose Account 1000567872	-	-
Nyeri County Primary Health Care Special Purpose Account 1000567872	-	-
Total	297,317,395	995,311,112

NYERI COUNTY EXECUTIVE
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17. 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 from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	-	-	-

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Notes to the Financial Statements (Continued)

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

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Imprest and Advances issued during the year (A)	-	107,019,854
Imprest and Advances surrendered during the year (B)	-	98,486,526
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	(8,533,328)

19. Increase/ (Decrease) in Deposits and Retention

	2022-2023	Comparative 2021-2022
Description	Kshs	Kshs
Deposits and Retentions as at 1 st July 2022 (A)	145,026,677	211,249,046
Deposits and Retentions as at 30 th June 2023 (B)	124,483,766	145,026,677
Increase/ (Decrease) in Deposits and Retentions C= B-A	(20,542,911)	(66,222,369)

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	8,055,653	6,737,284	8,055,653	6,737,284
Construction of Civil Works	254,413,016	13,255,608	253,948,016	13,720,608
Supply of Goods	40,920,055	25,831,685	40,683,725	26,068,015
Supply of Services	26,956,835	20,843,350	26,846,835	20,953,350
Supply of Services-LAPFUND	88,474,058	-	88,474,058	-
Total	418,819,617	66,667,926	418,008,287	67,479,256

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

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Other Important Disclosures

4. External Assistance

	2022-2023	2021-2022
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	-	-

a) External assistance relating to loans and grants

	2022-2023	2021-2022
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	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

Other Important Disclosures

c) Classes of providers of external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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e) Purpose and use of external assistance.

	2022-2023	2021-2022
Description	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	-	-

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

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

	2022-2023	2021-2022
Description	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	-	-

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Other Important Disclosures

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.

Related party transactions

	2022- 2023	Comparative 2021- 2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	-	-
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	-	-
<u>Transfers From Related Parties</u>		
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	-	-

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Other Important Disclosures

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 / Date taken over	Location	Accounting Officer responsible
Corporation	N/A	N/A	N/A
Water and Sewerage Company:	Formation date: 23 rd September, 1997. Devolved in January 2014.	Nyeri Central Sub County.	Eng, Peter Kahuthu
• Nyeri Water and Sanitation Company. (NYEWASCO)			
• Tetu Aberdare Water and Sanitation Company. (TEAWASCO)	Formation date: 13 th April, 2006. Devolved in January 2014.	Tetu Sub County.	Mr. Simon Wanjau.
• Mathira Water and Sanitation Company. (MAWASCO)	Formation date: 19 th August, 2004. Devolved in January 2014.	Mathira Sub County.	Mr. Reuel Kibugi Muriuki.
• Naromoru Water and Sanitation Company. (NAROWASCO)	Formation date: 28 th August, 2012. Devolved in January 2014.	Naromoru Sub County.	Ag, Ms. Gladys Njeri Warugongo
• Othaya Mukurwe-ini Water Services Company. (OMWASCO)	Formation date: May 2006. Devolved in June 2019.	Othaya Sub County.	Mr. Moses N. N. Munyi
• Mutitu Water Company.	Formation date: January 2010. Devolved in January 2014.	Mugunda / Nairutia, Kieni West Sub County.	Mr. Peter Muturi Mwangi

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Fund:	Formation date:		
• Elimu Fund.	23 rd July,2015	Nyeri Town	Mr. James Kiretai
• Health Fund.	August 2021	Nyeri Town	Mr. Richard Kuria Kimani
• Car Loan and Mortgage Fund.		Nyeri Town	Mr. John Ngugi.
• Enterprise Development Fund.		Nyeri Town	George Mwangi
Board:			
• Municipal Board.		Nyeri Town	Mrs. Perister Kigwa.
• County Public Service Board.		Nyeri Town	Mr. David Ruga
Project:	Formation date:		
• Kenya Climate Smart Agriculture Project.(KCSAP)	16 th October,2017	Nyeri Town.	Mrs. Wilson Maringa
Scheme	N/A	N/A	N/A

8. 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

9. Contingent Liabilities

Contingent Liabilities	2022-2023	Comparative 2021-2022
	Kshs	Kshs
Court Case Xxx Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

12. 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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
416.	Overstated Local Revenue	<p>The revenue receipted as at 30th June was Kshs. 605,934,746,00. It's important to note that the county operates a cashless system where the clients pay to the bank or mobile money before any receipt is issued. However, some of the clients deposit the money with insufficient information making it difficult for the County to receipt immediately. During the period ending 30th June 2022 the County had Kshs. 36,436,287.00 being revenue transferred to CRF as at 20th July 2022 and it's not yet receipted in the Nyeri-pay system.</p> <p>This can be attributed to the closure year adjustments where payments were done from C.R.F after 30th June hence the money in the C.R.F was used to finance the payments.</p>	Rehema Salim	Pending Senate
417	Unsupported Fuel Expenditure	<p>For accountability purpose, the County has a designated transport officers in every department who controls fuel using fuel registers, detail orders and work tickets. Any fuel drawn from the accounts must be approved and updated in the relevant accountable documents.</p> <p>To address this i.e., ensure Fuel consumed or purchased is recorded in the fuel register, detail order be issued once the vehicle is being fuelled and the amount consumed be entered in the respective vehicle work tickets;</p>	All Chief Officers	Pending Senate

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		<p>(i) The Drivers will be sensitized on the need and procedure for recording the fuel consumed in the Work-ticket;</p> <p>(ii) The Transport Officers will be required to make periodical checking to ensure that drivers, record fuel drawn in the respective work ticket.</p> <p>(iii) The accounting officer should ensure that fuel purchased is accounted for fully through proper documentation before approving the next.</p> <p>The County will continue putting more control measures to manage fuel consumption.</p>		
418.	Irregular payment of field allowances	<p>The officers who are paid the allowances are the officers who work overtime mostly in the market, cash offices and Cess points. Other allowances are paid to officers who work overtime as meal allowance, officers working out of their duty stations, officers in revenue collection centers or points who report to work at 6.00 am and leave at 6.00pm and also work on weekends. Through a consensus during the defunct local authority, it was resolved that the officers be paid an allowance amounting to Kshs 300 per day, notwithstanding the officers' job group, to compensate for the long working hours. The decision was made to minimize the high cost of allowances</p>	Rehema Salim	

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		<p>if the County was to pay as per the SRC recommended rates.</p> <p>Officers in the cash offices work for long hours and during lunch breaks to ensure the continuous running of operations during deadlines. The allowance is to compensate for the overtime; this is paid as per the SRC Guidelines on meal allowances.</p> <p>Officers working away from their duty station, for instance, the mobile business permits exercise while ongoing, work from 8 am – 6 pm; all the allowances are attached with a report on the duties carried out.</p>		
419.	Unsupported expenditure	<p>The training was a need established between the executive & assembly to ease the passage and understanding of members and the budget staff on the Programme-Based Budget.</p> <p>To adhere to the fiscal responsibility principles, the County saw the need to capacity build the County Assembly on the gap identified.</p>	Stephen Mwai	
420.	Non-Remittance of Monthly Pension Deductions	<p>Kshs. 26,922,279.70 was outstanding before devolution that is before April 2013.</p> <p>The debt accrued from the defunct Local Authorities. The County Government of</p>	Lucy Kangangi	Pending Senate

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		<p>Nyeri opted to pay the Principal since it was an inherited liability as they negotiate for the waiver of interest.</p> <p>The County Treasury commits to maintain a register, attach a list of losses incurred during the year to the financial statements for the year under review.</p>		
421.	Budgetary Control and Performance	<p>In the financial year under review, underfunding and underutilization of approved budget affected the planned activities. However, the underfunding was mainly due to failure of release of funds from the various expected sources either in part or in full in line with the approved budget. These sources consist of equitable share, local revenue and donor funds. For instance, the disbursement of equitable share for the month of June, 2022 was not released by the National Treasury as at the end of financial year 2021/22.</p> <p>However, the figures indicated only relates to actual payments done and the implemented projects are more despite them being unpaid due to the above reasons and therefore amounting to pending bills.</p>	National Treasury	Pending Senate
422.	Unresolved Prior Year matters	<p>The County government has resolved most of the issues highlighted in the last financial year audit and it is ready to present the findings in the next appearance in the Senate.</p>	John Ngugi	Pending Senate
423.	Non-Compliance with the Law on Fiscal	<p>The high wage bill is attributed to the following factors;</p>	David Ruga	Pending Senate

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	<p>Responsibility - Wage Bill</p>	<p>a) The County Government inherited over 500 employees from all the Nyeri defunct local authorities, in addition to over 2,500 employees originally under the National Government who mainly served in the former Central Province Headquarters and the eight (8) districts. All the staff whose functions fell under the County Government were devolved. This continue to create expenditure pressure on Nyeri County Government as from the onset of devolution most of the inherited staff from the Provincial Headquarters were already in senior positions and hence earning hefty salaries</p> <p>b) Creation of County Governments and the devolved functions necessitated recruitment of personnel to provide technical expertise which could not be found in the already existing workforce. This has compelled continuous employment of personnel to bridge such gaps despite the ballooning wage bill.</p> <p>c) The issue of the salaries increments for the medical staff as per, the negotiated collective bargain agreement (CBA) which</p>		
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		<p>was done nationally without regard to the unique county specific aspects has also continuously led to a further increase of expenditure on personal emolument escalating the wage bill exponentially.</p> <p>However, the County Government is committed and will continue exploring all potential avenues geared towards managing the wage bill to the required percentage of the budget.</p> <p>The County Government has for instance developed a framework to facilitate Voluntary Early Retirement Programme (VER) and has set aside from the budget an allocation to kick start this process which started in the FY 2020/2021 and the strategy has proven to be working.</p> <p>This is to ease the pressure on wage bill and comply with section 25 (1) (b) of the Public Finance Management (County Regulations), 2015 which provides that county governments' expenditure on wages and benefits should not exceed 35% of the county government total revenue</p>		
424.	Non-Compliance with the Law on Staff Ethnic Composition	The County Government inherited staff from both the National Government and the former local authorities who over 90% were from the dominant local community. Reducing this gap has been done on a	David Ruga	Pending Senate

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		<p>gradual basis, with the Board putting the following measures:</p> <ul style="list-style-type: none"> - Indicating in the adverts that the Board would consider diversity in the recruitment; - Selecting candidates who are not from the dominant local community; - Advertising in the national dailies in order to attract candidates from other non-dominant communities. <p>However, the Board has faced challenges in that the adverts usually has over 90% constituting of candidates who come from the dominant local community. Further, the officers who were inherited and are from the dominant local authority have to exit service in order to have their replacement in full cognizance of the need law.</p>		
425.	Failure to Adhere to a Third Rule on Basic Salary	<p>ROOT CAUSE</p> <p>The cause of the employees earning below 1/3 came as a result of factors that were beyond the County Control. These causes include:</p> <ul style="list-style-type: none"> (i) Review of tax upwards after-tax waiver (i.e., from 25% to 30%) that had been provided for by the Government, whereas the employees had already committed their salaries, taking advantage of the Waiver. 	Elizabeth Mathenge	Pending Senate

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		<p>(ii) Introduction of contributory GOK PSS scheme – The Contributory GOK PSS Scheme for the Devolved Staff and the employees of the County Public Service Board on Permanent and Pensionable terms of Service was effected in January, 2021, thus affecting the Net Salary for the employees, whereas they had already committed the salary.</p> <p>(iii) GOK Liability House rent arrears – These are officers occupying the GOK Houses, and the Government requested that the arrears be deducted.</p> <p>Therefore, the County Government of Nyeri had to continue with the deductions;</p> <p>CORRECTION</p> <p>Continue with the deductions until the obligations are finalized, and not recommend for further obligations.</p> <p>CORRECTIVE ACTION</p> <p>(i) Sensitize the County Officers on the County Officers on the legal provision.</p> <p>(ii) Decline to officer recommendations for any new obligations that leads to deductions beyond the One-third provision.</p>		
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426.	Non-Adherence to Imprest Controls and Regulations	<p>Some of the errors have been occasioned by invoicing the imprest through standard invoice instead of a prepayment. On realizing the error, the same invoice is corrected through a journal where the charge account is debited.</p> <p>Some of the surrenders has been done but due to system challenge the imprests do not reflect in the imprest register. The County Treasury has followed up the issue with the National Treasury to identify the cause and also on how to ensure all imprests issued reflects in the imprest register. In the year under review, all the issued imprests were surrendered.</p>	Lucy Kangangi	Pending Senate
426.1	Failure to adhere to vote control procedures for imprest	<p>The County Government does not operate an AIE system, instead it has an approved budget estimate. Every department has its own budget which is managed by the Chief Officer who is the Accounting Officer. The vote books are controlled at the department level.</p> <p>Kshs 88,637,010 was paid as a reimbursement due to the following challenges;</p> <ul style="list-style-type: none"> i. Where one applies for an imprest and due to lack of funds the activity for which the imprest had been applied for happens before the imprest is paid. ii. The requisition process takes long and the event/activity for 	Lucy Kangangi	

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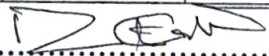
		the imprest materializes before the funds are paid out		
427.	Payment of Staff Outside IPPD Payroll	<p>ROOT CAUSE</p> <p>The Payment outside the County Payroll by the Department of County Public Service and Solid Waste Management is mainly due to the Casual workers who provide services for the refuse management and also the County Interns who are under the County internship Programme who receive a monthly stipend of Ksh. 10,000, Ksh. 11,000 and Ksh. 12,000 for Certificate, Diploma and Degree holders respectively for a period of one Year. However, all are paid through their respective Banks.</p> <p>CORRECTICTIVE ACTION</p> <p>(i) The County Government will carry a Staff Count to ascertain that all officers in the payroll actually offer services;</p> <p>(ii) All the Officers who were on the Casual basis to be either integrated into Permanent and Pensionable Terms if they are offering essential services or their services to be terminated; and ensure that all officers engaged by the County Government to be employed either on Contract or Permanent and Pensionable terms, to</p>	Elizabeth Mathenge	Pending Senate

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		<p>ensure that their payment is done through the IPPD.</p> <p>(iii) All the Interns under the County Internship to be strictly paid through their bank accounts for easier checks and auditing of the systems.</p>		
428.	<p>Delay in Implementation and operationalization of Development Projects</p>	<p>The county government is cognizant of the above situation which has mainly been occasioned by exogenous factors and therefore does not necessarily reflect inappropriate project implementation mechanism. The implementation of projects and programmes in the county has been characterized by late commencement following delayed disbursement of funds by the National Treasury. This makes execution of planned activities to occur towards the end of the financial year and possibly rolling over to the subsequent one. However, the county government has remained committed to ensure that ongoing and rollover projects are prioritized for completion and onward payment to guarantee value for money to the intended beneficiaries.</p> <p>Further, it is imperative to note that the county government did not receive the disbursement for the month of June, 2022 as expected and this subsequently affected the overall absorption of approved budget. This therefore indicates that despite some projects being complete and payment</p>	<p>All Chief Officers</p>	<p>Pending Senate</p>

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		falling due, there were no funds for settlement and this reflected as under expenditure on the county budget despite being a pending bill.		
429.	Excess Budgetary Allocation to the County Assembly	<p>The ceiling for the county assembly budget was informed by the Budget Policy Statement, 2021 and later aligned with the approved County Allocation of Revenue Act, 2021 that was prepared in accordance with section 12 (1) (h) of the Public Finance Management Act, 2012 having taken into consideration the proposal of the Commission of Revenue Allocation. Further, the allocation for car loan and mortgage as well as development does not form part of the proposed ceilings as advised by the Office of the Controller of Budget. The above amount consists of such items that are considered outside the approved ceilings and approved in accordance with all the relevant laws and regulations.</p> <p>Also in amending PFM Act Section 130 by CARA 2021, subsection 3 was inserted that any unspent balance of last financial year be appropriated to the County Assembly allocation in the immediate preceding financial year hence increasing the allocation to more than 7%.</p>	Stephen Mathenge	Pending Senate



County Executive Committee Member – Finance and Economic Planning

Date: 25/09/2023

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13. Annexes

Annex 1 – Analysis Of Transfers to CRF

Period (2022-2023)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total (Kshs)	Comparative 2021-2022
	(Kshs)	(Kshs)	(Kshs)	(Kshs)		Total (Kshs)
Equitable Share	1,526,038,498	1,027,740,213	1,027,740,212	3,145,507,919	6,727,026,842	5,730,430,268
Level 5 Hospitals	-	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	17,409,938	17,409,938	5,995,688
World Bank – THUSCP	-	-	-	-	-	43,479,045
Kenya Devolution Support Programme	-	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	15,674,770	-	15,674,770	5,500,000
IDA WORLD BANK FLLOCA Climate change	-	-	11,000,000	11,000,000	22,000,000	235,734,311
KISIP (Kenya informal settlement program)	-	-	-	30,000,000	30,000,000	-

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IDA WORLD BANK FLLOCA Kenya urban support programme	-	-	-	2,339,915	2,339,915	-
IDA WORLD BANK FLLOCA national agricultural value chain development	-	-	-	67,192,729	67,192,729	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	124,713,230	-	124,713,230	-
Centre For Disease Control	-	-	-	-	-	6,605,018
Road Maintenance Fuel Levy fund	-	-	-	-	-	-
Total	1,526,038,498	1,027,740,213	1,179,128,212	3,273,450,501	7,006,357,424	6,027,744,330

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Annex 2 – Analysis Of Pending Accounts Payable

AMOUNT OF PENDING BILLS GOODS											
S/No.	NAME OF SUPPLIER/ CONTRACTOR	LPO/LSO/ CONTRACT NO..	DATE CONTRACTED	DEPARTMENT	WORK PERFORMED/ DESCRIPTION	INITIAL AMOUNT	AMOUNT PAID TO DATE	BALANCE AS AT 30.6.2023	COMMENTS		
1	KAWA NEWSPAPERS SUPPLIERS			FINANCE	DAILY NEWSPAPERS JUNE 2023	36,000	-	36,000			SUPPLY OF GOODS
2	MEGOYA HOLDINGS LTD	4,141		FINANCE	SUPPLY AND DELIVERY OF MOBILE PHONE	145,000	-	145,000			SUPPLY OF GOODS
3	TURBA MAGNA EMPORIUM	4,160		FINANCE	SUPPLY AND DELIVERY OF COLOR PRINTER	699,000	-	699,000			SUPPLY OF GOODS
4	TACROSI VENTURES	4,030		FINANCE	SUPPLY OF TONNER TK 475 AND TONNER 078A	117,000	-	117,000			SUPPLY OF GOODS
5	TURBAN MAGNA	4,152		FINANCE	SUPPLY OF LAPTOP	190,000	-	190,000			SUPPLY OF GOODS
6	KAWA NEWSPAPERS SUPPLIERS	INV 208		LANDS	DAILY NEWSPAPERS FEBRUARY 2023	6,000	-	6,000			SUPPLY OF GOODS
7	KAWA NEWSPAPERS SUPPLIERS	INV 277 & 279		LANDS	DAILY NEWSPAPERSMAY AND JUNE 2023	13,200	-	13,200			SUPPLY OF GOODS
8	MOB HOUSE	201,500		HEALTH	COOKING GAS	105,000	-	105,000			SUPPLY OF GOODS
9	KAGORI KIMONDO	1,123,009		HEALTH	GENERAL MECHANICAL VEHICLE REPAIR	16,830	-	16,830			SUPPLY OF GOODS
10	KAMAU GARAGE			HEALTH	REPAIR OF KUL 353	38,000	-	38,000			SUPPLY OF GOODS
11	KAMAU GARAGE			HEALTH	REPAIR OF KUL 354	31,700	-	31,700			SUPPLY OF GOODS
12	KAMAU GARAGE			HEALTH	REPAIR OF KUL 355	44,800	-	44,800			SUPPLY OF GOODS
13	KENYA POWER			HEALTH	ELECTRICITY BILL	1,506,234	-	1,506,234			SUPPLY OF GOODS
14	NYERI WATER AND SEWERAGE CO.			HEALTH	WATER SUPPLY	26,713	-	26,713			SUPPLY OF GOODS
15	OMWASCO			HEALTH	WATER SUPPLY	167,850	-	167,850			SUPPLY OF GOODS
16	TEAWASCO			HEALTH	WATER SUPPLY	101,630	-	101,630			SUPPLY OF GOODS
17	NARUMORU WATER			HEALTH	WATER SUPPLY	18,680	-	18,680			SUPPLY OF GOODS

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18	ZAINA MUHOYA WATER			HEALTH	WATER SUPPLY	8,000	-	8,000		SUPPLY OF GOODS
19	MAWASCO			HEALTH	WATER SUPPLY	6,148	-	6,148		SUPPLY OF GOODS
20	MAWAKI GENERAL SUPPLIES AND SERVICES			CONY PUBLIC MANAGEMENT/ SOLID WASTE MGT	SUPPLY AND DELIVERY OF TOOLS	138,760	-	138,760		SUPPLY OF GOODS
21	ROYAL PRISWA ENTURES	1,671	29TH MARCH 2023	AGRICULTURE	SUPPLY OF ASSORTED GENERAL OFFICE SUPPLIES	38,350	-	38,350		SUPPLY OF GOODS
22	ROYAL PRISWA ENTURES	1,702	5TH JUNE 2023	AGRICULTURE	SUPPLY OF ASSORTED GENERAL OFFICE SUPPLIES	42,150	-	42,150		SUPPLY OF GOODS
23	MATHIRA WATER AND SANITATION COMPANY		23RD JUNE 2023	AGRICULTURE	WATER SUPPLY	24,282	-	24,282		SUPPLY OF GOODS
24	MATHIRA WATER AND SANITATION COMPANY		23RD JUNE 2023	AGRICULTURE	WATER BILL	3,136,200	-	3,136,200		SUPPLY OF GOODS
25										
26	NYERI WATER AND SANITATION COMPANY LIMITED			TRADE	NYEWASCO WATER BILLS	4,043,143	-	4,043,143		SUPPLY OF GOODS
27	OTHAYA MUKURWEINI WATER SERV.CO.			TRADE	OMWASCO WATER BILLS	278,580	-	278,580		SUPPLY OF GOODS
28	MATHIRA WATER AND SANITATION CO.LTD			TRADE	MAWASCO WATER BILLS	62,500	-	62,500		SUPPLY OF GOODS
29	NYERI WATER AND SANITATION COMPANY LIMITED			TRADE	NYEWASCO WATER BILLS	6,953,389	-	6,953,389		SUPPLY OF GOODS
30	MATHIRA WATER AND SANITATION CO.LTD			TRADE	MAWASCO WATER BILLS	6,922,127	-	6,922,127		SUPPLY OF GOODS
31	ELSBRO ENTERPRISE	867	29 TH MARCH 2023	EDUCATION	CLEANING MATERIALS	334,000	-	334,000		SUPPLY OF GOODS
32	BEATAX GENERAL MERCHANTS	872	29TH MARCH 2023	EDUCATION	ECDE PORRIDGE	415,250	-	415,250		SUPPLY OF GOODS
33	ELSHADAI SUPPLIERS	868	29TH MARCH 2023	EDUCATION	SUPPLY OF TONNERS	250,000	-	250,000		SUPPLY OF GOODS
34	GYPSY GENERAL ENTERPRISES			PUBLIC WORKS	SUPPLY OF MECHANICAL TOOLS	151,500	-	151,500		SUPPLY OF GOODS
TOTAL						26,068,015	-	26,068,015		

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S/No.	NAME OF SUPPLIER/ CONTRACTOR	LPO/LSO/ CONTRACT NO..	AMOUNT OF PENDING BILLS SERVICES							COMMENTS
			DATE CONTRACTED	DEPARTMENT	WORK PERFORMED/DESCRIPTION	INITIAL AMOUNT	AMOUNT PAID TO DATE	BALANCE AS AT 30.6.2023		
35	KENYA FOREST SERVICE	732	45,042	COUNTY SECRETARY	ANNUAL LAND RATE AND ANNUAL RADIO LICENCE FEE WAN MAST ON NYERI HILL	185,600	-	185,600		SUPPLY OF SERVICE
36	CMC MOTORS GROUP LTD	720	44,958	COUNTY SECRETARY	SERVICE OF VEHICLE – 19CG002A	29,263	-	29,263		SUPPLY OF SERVICE
37	REWILL GENERAL SUPPLIERS	750	45,105	COUNTY SECRETARY	CATERING SERVICES – GOVERNOR’S SWEARING IN CEREMONY	550,000	-	550,000		SUPPLY OF SERVICE
38	FINANCE DEPARTMENT			FINANCE	DEFRAY EXPENSES	425,000	-	425,000	VARIOUS	SUPPLY OF SERVICE
39	KIMANTHE COMMUNICATIONS AGENCY			FINANCE	NYERIPAY COMMISSIONS FEB,MARCH & APRIL 2023	10,064,913	-	10,064,913		SUPPLY OF SERVICE
40	KIMANTHE COMMUNICATIONS AGENCY			FINANCE	NYERI PAY COMMISSIONS NOVEMBER,DECEMBER 2022 AND JANUARY 2023	4,895,244	-	4,895,244		SUPPLY OF SERVICE
41	KIMANTHE COMMUNICATIONS AGENCY			FINANCE	NYERI PAY COMMISSIONS AUGUST,SEPTEMBER AND OCTOBER 2022 2022 AND JANUARY 2024	3,563,352	-	3,563,352		SUPPLY OF SERVICE
42	INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (ICPAK)			TRADE	ICPAK 39TH ANNUAL SEMINAR EDITION 11	59,000	-	59,000		SUPPLY OF SERVICE
43	UBIQUITOUS PLUS COMPANY LTD			TRADE	EXHIBITION GATHUTHI TEA DURING KALASH EVENT	5,897	-	5,897	NET ONLY	SUPPLY OF SERVICE
44	STANDARD MEDIA GROUP			TRADE	ADVERTISEMENTS FOR WEIGHTS AND MEASURE TRADING NOTICE	268,000	-	268,000		SUPPLY OF SERVICE
45	STANDARD MEDIA GROUP			TRADE	ADVERTISEMENT FOR TENDER NOTICE	68,440	-	68,440		SUPPLY OF SERVICE
46	KINGONGO GARAGE	882	9TH JUNE 2023	EDUCATION	MOTOR VEHICLE REPAIR 19CG007A	237,914	-	237,914		SUPPLY OF SERVICE

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	African Kitchen Kikwetu & Events			WATER	Provision of Catering services for World day to combat Desertification	110,000		110,000		SUPPLY OF SERVICE
47	FORESTRY SOCIETY OF KENYA			WATER	ANNUAL SUBSCRIPTION FEES YEAR 2023	5,000	-	5,000		SUPPLY OF SERVICE
48	MFI DOCUMENT SOLUTIONS LIMITED		14TH OCTOBER 2022	CONY PUBLIC SERVICE BOARD	PHOTOCOPIER MAINTAINANCE	58,000	-	58,000		SUPPLY OF SERVICE
49	METROPOL SECURITY SERVICES LTD		3RD SEPTEMBER 2020	CONY PUBLIC SERVICE BOARD	SECURITY SERVICES FOR BOARD OFFICES	38,464	-	38,464		SUPPLY OF SERVICE
50	KENYA INSTITUTE OF HIGHWAY AND BUILDING			COUNTY ATTORNEY	TRAINING FEE FOR FLEET MANAGEMENT COURSE	30,000	-	30,000		SUPPLY OF SERVICE
51	CMC	56 / 1768110	20TH FEB 2023	COUNTY ATTORNEY	VEHICLE REPAIR 19CG008A	29,263	-	29,263		SUPPLY OF SERVICE
52	LUNAX VENTURES	38	13THMAY 2022	COUNTY ATTORNEY	PURCHASE OF LAPTOPS	330,000	-	330,000		SUPPLY OF SERVICE
TOTAL						20,953,350	-	20,953,350		

AMOUNT OF PENDING BILLS CONSTRUCTION AND CIVIL WORKS										
S/No.	NAME OF SUPPLIER/ CONTRACTOR	LPO/LSO/ CONTRACT NO..	DATE CONTRACTED	DEPARTMENT	WORK PERFORMED/DESCRIPTION	INITIAL AMOUNT	AMOUNT PAID TO DATE	BALANCE AS AT 30.6.2023	COMMENTS	
53	QUANTUM DYNAMIC SLIMITED	921	22ND JUNE 2023	GOVERNORS	GLOBAL EMERGENCY COMMUNICATION SYSTEM	2,500,000	-	2,500,000		CONSTRUCTION AND CIVIL WORKS
54	JANWAYS LTD	3,900		FINANCE	RENOVATION WORKS AT MWEIGA SUBCOUNTY REVENUE	2,719,898	1,709,144	1,010,754		CONSTRUCTION AND CIVIL WORKS
55	NDEITHI GENERAL CONTRACTOR	3,897		FINANCE	MARKING OF KARATINA PARKINGS BAYS	970,200	464,000	506,200		CONSTRUCTION AND CIVIL WORKS
56	BRIKIM SOLUTION	566	8TH JUNE 2023	TRADE	PROPOSED CABRO PAVING AT IHURURU MARKET	4,269,902	-	4,269,902		CONSTRUCTION AND CIVIL WORKS
57	JAPA BUILDERS		8TH JUNE 2023	TRADE	CABRO PAVING , WATER STORAGE AND MINOR RENOVATION WORKS AT CULTURE CANTRE HALL	3,095,122	-	3,095,122		CONSTRUCTION AND CIVIL WORKS

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58	DAMALI GENERAL MERCHANTS LIMITED	886	21ST JUNE 2023	EDUCATION	SUPPLY OF PLUMBING MATERIALS	1,873,629	-	1,873,629	NET ONLY	CONSTRUCTION AND CIVIL WORKS
59	PRIME RIG DRILLERS		2ND DEC 2021	WATER	HYDROLOGIST CARRYING OUT DRILLING	465,000	-	465,000		CONSTRUCTION AND CIVIL WORKS
						15,893,752	2,173,144	13,720,608		

AMOUNT OF PENDING BILLS CONSTRUCTION OF BUILDINGS

S/No.	NAME OF SUPPLIER/ CONTRACTOR	LPO/LSO/ CONTRACT NO..	DATE CONTRACTED	DEPARTMENT	WORK PERFORMED/DESCRIPTION	INITIAL AMOUNT	AMOUNT PAID TO DATE	BALANCE AS AT 30.6.2023	COMMENTS	
60	LIFESPARK SOLUTIONS	884	15TH JUNE 2023	EDUCATION	RENOVATION AND CONSTRUCTION OF NEW CLASSROOM AT KIHARO ECDE	1,229,169	-	1,229,169		CONSTRUCTION OF BUILDINGS
62	HAWAROS TECHNICAL	875	5TH MAY 2023	EDUCATION	CONSTRUCTION OF 2 CLASSROOMS AT WAHARI PRIMARY SCHOOL	2,399,923		2,399,923		CONSTRUCTION OF BUILDINGS
63	EDMARKS CONTRACTOR LTD	889	8TH MAY 2023	EDUCATION	RENOVATION OF CLASSROOMS AT ITIATI ECDE	1,390,000	-	1,390,000		CONSTRUCTION OF BUILDINGS
64	SANKARA LIMITED	802	21ST APRIL 2022	EDUCATION	COMPLETION OF WORKSHOPS WORKS AT GATUMBIRO YOUTH POLYTECHNIC	2,497,677	957,429	1,540,248		CONSTRUCTION OF BUILDINGS
65	MWAKAGA BUILDING & CONSTRUCTION	806	13TH MAY 2022	EDUCATION	RENOVATION OF CLASSROOM AT KAHUTI-INI ECDE CENTRE	496,190	318,246	177,944		CONSTRUCTION OF BUILDINGS
TOTAL						8,012,959	1,275,675	6,737,284		

TOTAL PENDING BILLS	70,928,075	3,448,819	67,479,256		
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For the year ended June 30 2023

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	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	-	-	-	-	-	-	-

NYERI COUNTY EXECUTIVE
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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	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	-	-	-	-	-	-	-

NYERI COUNTY EXECUTIVE
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Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at 2022-2023</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<i>Total</i>		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY 2022/23)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Total</i>	-	-	-	-

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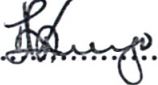
Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (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) 2022-202
Land	-	-	-	-	-
Construction of buildings	343,706,249	36,515,212	-	-	380,221,461
Refurbishment of Buildings and Structures	196,850,708	108,581,283	-	-	305,431,991
Transport Equipment	141,793,875		-	-	141,793,875
Office Equipment, Furniture and Fittings	102,781,413	4,528,605	-	-	107,310,018
ICT Equipment	-		-	-	-
Machinery And Equipment	519,567,370	114,694,116	-	-	634,261,486
Purchase of house holds furniture and institutional equipment	1,635,224	164,000	-	-	1,799,224
Heritage And Cultural Assets	-		-	-	-
Purchase of certified seeds	50,559,410	3,977,675	-	-	54,537,085
Research studies,project preparation design & supervision	97,325,149	10,096,562	-	-	107,421,711
Infrastructure Assets- Roads, Rails	3,842,167,945	802,507,763	-	-	4,644,675,708
Acquisition of strategic stocks & commodities	850,364		-	-	850,364
Total	5,297,237,706	1,081,065,216	-	-	6,378,302,922


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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.	Elimu Fund	-	-	-	40,000,000	40,000,000	40,000,000	-	N/A
2.	Enterprise Development Fund (EDF)	-	-	10,000,000	-	10,000,000	10,000,000	-	N/A
	Total	-	-	10,000,000	40,000,000	50,000,000	50,000,000	-	N/A



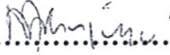
Director of Finance
County Executive



Fund Administrator
Elimu Fund



Director of Finance
County Executive



Fund Administrator
EDF Fund

NYERI COUNTY EXECUTIVE
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Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

NYERI COUNTY EXECUTIVE
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Annex: 9 Reporting of Climate Relevant Expenditures

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

NYERI COUNTY EXECUTIVE
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For the year ended June 30 2023

Annex 10 Reporting on Disaster Expenditure


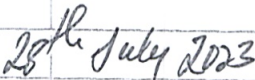
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
-	-	-	-	-	-	-
-	-	-	-	-	-	-

NYERI COUNTY EXECUTIVE
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ANNEX 11 – BANK RECONCILIATION/FO 30 REPORT

F.O. 30			
COUNTY GOVERNMENT OF NYERI			
JUNE			
Bank Name: NYERI COUNTY REVENUE FUND			
Account Number: 1000171634			
BANK RECONCILIATION			
For the month of June 2023			
		Ksh	Ksh
Balance as per Bank certificate:			1,708,663,280.85
Less:			
	1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)	747,604,029.40	
	2 Receipts in bank statement not yet recorded in cash book	-	747,604,029.40
Add:			
	3 Payments in bank statement not yet recorded in cash book	-	
	4 Receipts in cashbook not yet recorded in bank statement	21,612,688.00	21,612,688.00
Balance as per Cash book			982,671,939.45
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.			
..... Signature		ACCOUNTANT Designation	28/07/2023 Date

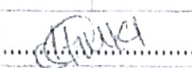

NYERI COUNTY EXECUTIVE
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COUNTY GOVERNMENT OF NYERI			
JUNE 2023			
F.o. 30			
REPUBLIC OF KENYA			
Account number : 1000171197			
DEVELOPMENT BANK RECONCILIATION			
For the month of JUNE 2023			
		Ksh	Ksh
Balance as per Bank certificate:			46,017.00
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)	464,980,525.45	
2	Receipts in bank statement not yet recorded in cash book		
Add:			
3	Payments in bank statement not yet recorded in cash book		
4	Receipts in cashbook not yet recorded in bank statement	468,043,826.30	
Balance as per Cash book:			3,109,317.85
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.			
 Signature		ACCOUNTANT Designation	 Date

NYERI COUNTY EXECUTIVE
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COUNTY GOVERNMENT OF NYERI					
JUNE 2023					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000364807					
ASDSP BANK RECONCILIATION					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					0.00
Less:					
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)					
2 Receipts in bank statement not yet recorded in cash book					
Add:					
3 Payments in bank statement not yet recorded in cash book					
4 Receipts in cashbook not yet recorded in bank statement					
Balance as per Cash book:					0.00
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
..... Signature			ACCOUNTANT Designation	28/6/2023 Date	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
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COUNTY GOVERNMENT OF NYERI					
JUNE 2023					
FO30 IMPREST ACCOUNT.					
COOPERATIVE BANK 01141-5113-1500					
BANK RECONCILIATION					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					22,901,043.40
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			0.00	
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement			59,055.00	
Balance as per Cash book					22,960,098.40
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
			ACCOUNTANT		
Signature			Designation	Date	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
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COUNTY GOVERNMENT OF NYERI					
JUNE 2023					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000549769					
FLOCCA BANK RECONCILIATION					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					4,215,960.00
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		423,200.00		
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				
Balance as per Cash book:					3,792,760.00
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
..... Signature		ACCOUNTANT		28/07/2023	Date
		Designation			

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
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COUNTY GOVERNMENT OF NYERI			
JUNE 2023			
F.o. 30			
REPUBLIC OF KENYA			
Account number : 1000432225			
KDSP BANK RECONCILIATION			
For the month of JUNE 2023			
		Ksh	Ksh
Balance as per Bank certificate:			91,012,430.20
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		31,258,976.25
2	Receipts in bank statement not yet recorded in cash book		
Add:			
3	Payments in bank statement not yet recorded in cash book		
4	Receipts in cashbook not yet recorded in bank statement		
Balance as per Cash book:			59,753,453.95
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.			
..... Signature	ACCOUNTANT Designation		20/7/23 Date

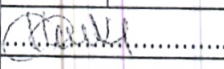
NYERI COUNTY EXECUTIVE
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COUNTY GOVERNMENT OF NYERI					
JUNE 2023					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000567872					
PRIMARY HEALTH BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2023					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					0.30
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)			0.00		
2 Receipts in bank statement not yet recorded in cash book					
Add:					
3 Payments in bank statement not yet recorded in cash book					
4 Receipts in cashbook not yet recorded in bank statement			10,612,688.00		
Balance as per Cash book:					10,612,688.30
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
..... <i>[Signature]</i>			ACCOUNTANT	28/07/2023.....	
Signature			Designation	Date	

NYERI COUNTY EXECUTIVE
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COUNTY GOVERNMENT OF NYERI					
JUNE 2023					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000339241					
HEALTH SPA BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2023					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					1,180,780.45
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)					
			116,400.00		
2 Receipts in bank statement not yet recorded in cash book					
Add:					
3 Payments in bank statement not yet recorded in cash book					
4 Receipts in cashbook not yet recorded in bank statement					
			1,036,650.00		
Balance as per Cash book:					2,101,030.45
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
..... Signature			ACCOUNTANT Designation	28/07/2023 Date	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

COUNTY GOVERNMENT OF NYERI					
JUNE 2022					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000372214					
UDG BANK RECONCILIATION					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					3,938,783.45
Less:					
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)			2,644,800.00		
2 Receipts in bank statement not yet recorded in cash book					
Add:					
3 Payments in bank statement not yet recorded in cash book					
4 Receipts in cashbook not yet recorded in bank statement					
Balance as per Cash book:					1,293,983.45
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
			ACCOUNTANT	28/01/2023	
Signature			Designation	Date	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

	REPUBLIC OF KENYA				
	Account number : 1000432233				
	UHC BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2023					
			Ksh	Ksh	Ksh
	Balance as per Bank certificate:				427,169.60
	Less:				
	1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)		285,020.00		
	2 Receipts in bank statement not yet recorded in cash book				
	Add:				
	3 Payments in bank statement not yet recorded in cash book				
	4 Receipts in cashbook not yet recorded in bank statement				
	Balance as per Cash book:				142,149.60
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
 Signature		ACCOUNTANT Designation	28 July 2023 Date	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

COUNTY GOVERNMENT OF NYERI					
JUNE 2022					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000372222					
UIG BANK RECONCILIATION					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					3,408,311.85
Less:					
1 Payments in cash book not yet recorded in bank statement					
(Unpresented cheques)				2,670,906.00	
2 Receipts in bank statement not yet recorded in cash book					
Add:					
3 Payments in bank statement not yet recorded in cash book					
4 Receipts in cashbook not yet recorded in bank statement					
Balance as per Cash book:					737,405.85
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
..... Signature			ACCOUNTANT Designation		28/07/2023 Date

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2023				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000252804				
	KRB BANK RECONCILIATION				
			Ksh	Ksh	Ksh
	Balance as per Bank certificate:				2,183,948.35
	Less:				
	1 Recorded in bank statement				
	(Unpresented cheques)				
	2 Receipts in bank statement not				
	yet recorded in cash book				
	Add:				
	3 Payments in bank statement not				
	yet recorded in cash book				
	4 Receipts in cashbook not yet				
	recorded in bank statement				
	Balance as per Cash book:				2,183,948.40
	I certify that I have verified the bank balances in the cash book with Bank statement and that				
	the above reconciliation is correct.				
 <i>[Signature]</i>		ACCOUNTANT		28/07/2023
	Signature		Designation		Date

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

COUNTY GOVERNMENT OF NYERI					
JUNE 2023					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000367358					
NYERI COUNTY YOUTH POLYT PROJ GRANT BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2023					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					0.05
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				
Balance as per Cash book:					0.05
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
..... Signature			ACCOUNTANT Designation	28/07/2023 Date	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

COUNTY GOVERNMENT OF NYERI				
JUNE 2023				
F.o. 30				
REPUBLIC OF KENYA				
Account number :1000715359				
NYERI COUNTY NAT AGRIC VALUE CHAIN-KES				
FOR THE MONTH OF JUNE 2023				
			Ksh	Ksh
Balance as per Bank certificate:				0.00
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book:				0.00
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
..... <i>(Signature)</i>			ACCOUNTANT	<i>28/07/2023</i>
Signature			Designation	Date