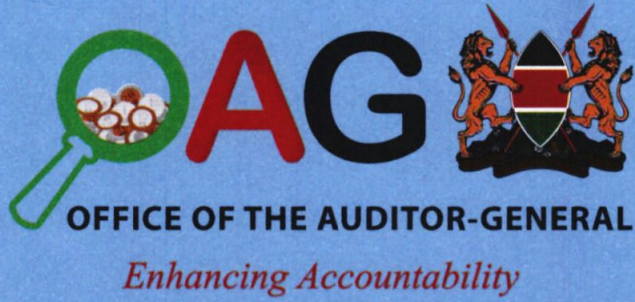


REPUBLIC OF KENYA



REPORT

OF

PARLIAMENT
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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYERI

FOR THE YEAR ENDED
30 JUNE, 2024

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Revised on 30th June, 2024



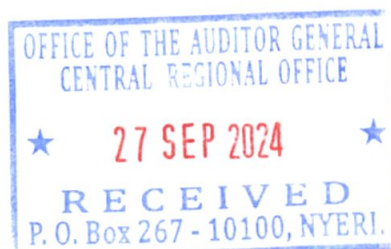
COUNTY GOVERNMENT OF NYERI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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



County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended 30th June, 2024

Table of Contents		Page
1.	Acronyms and Glossary of Terms.....	ii
2.	NYERI COUNTY GOVERNMENT KEY ENTITY INFORMATION AND MANAGEMENT..	iii
3.	Governance Statement.....	x
4.	Foreword by the CECM Finance and Economic Planning	xvi
5.	Environmental and Sustainability Reporting.....	xlvii
6.	Statement of Management Responsibilities	li
7.	Report of the Independent Auditor of the Financial Statements for the County Executive of Nyeri for the year ended 30 th June 2024.	liii
8.	Statement of Receipts and Payments for the year ended 30 th June 2024	1
9.	Statement of Assets and Liabilities as at 30 th June 2024.....	2
10.	Statement of Cash Flows for the period ended 30 th June 2024	3
11.	Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30 th June 2024.....	4
12.	Significant Accounting Policies	11
13.	Notes to the Financial Statements	17
14.	Annexes	48

1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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(This list is an indication of acronyms and key terms; the County should include all from the annual report and financial statements prepared)

2. NYERI COUNTY GOVERNMENT KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County Government of Nyeri is established under the Constitution of Kenya 2010 and is led by the Governor, who oversees the formulation of policies and the strategic direction of the County. Guided by its vision and mission, the County Government aims to provide exceptional service delivery to the people of Nyeri County by ensuring value for money in all its operations.

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.*

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended 30th June, 2024

To achieve these objectives, the County Government of Nyeri is committed to integrity, patriotism, innovation, teamwork, and accountability. These values drive the County's efforts to deliver value for money while meeting the needs of its citizens.

The County Executive is structured into the following departments, each responsible for specific areas of service delivery:

No.	Department	Major Responsibility
1.	Office of the Governor and the Deputy Governor	Oversees the overall administration and strategic direction of the County.
2.	Office of the County Secretary	Provides administrative support to the Governor and coordinates departmental activities.
3.	Finance, Accounting & ICT	Manages financial resources, ensuring accountability and efficiency in the County's financial operations. ICT enhances the use of information and communications technology (ICT) and other innovations
4.	Economic Planning	Responsible for the County's economic development planning. It collects data and analyses economic trends, and develops plans to promote economic growth and development.
5.	Lands, Housing, Physical Planning & Urban Development	Manages the County's land resources, including land use planning, titling, and registration. It also provides housing and urban development services.
6.	Health Services	Ensures the provision of quality healthcare services across the County.
7.	Education, Training and Devolution.	Provides early childhood education and vocational training support by enhancing institutional capacity at the ECDE centres and vocational training institutions.

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended 30th June, 2024

8.	County Public Service Management	Manages human resources, ensuring a competent and motivated workforce.
9.	Solid Waste Management	Oversees the collection, transportation, and disposal of solid waste and maintaining environmental cleanliness.
10.	Transport, Infrastructure, Public Works and Energy	Responsible for the County's transport infrastructure, public works, and energy. It maintains roads, bridges, and other infrastructure; and manages the County's energy sector.
11.	Agriculture, Livestock and Aquaculture Development	Responsible for the County's agriculture, livestock, and fisheries sectors. It also provides extension services to farmers, promotes livestock production, and regulates the fisheries sector.
12.	Trade, Tourism, Culture and Co-operatives development.	Promotes trade and investment, develops tourism, and supports co-operatives.
13.	Gender, Youth, Social Services & Sports	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.
14.	Water, Environment and Climate Change	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.
15.	Office of the County Attorney	Provides legal advice to the County Government. It also represents the County Government in court.

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
- Office of the County Secretary
- 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 2024 and who had direct fiduciary responsibility were:

No.	Designation	Portfolio	Name
1.	County Executive Committee Member	Finance and Economic Planning	Robert Thuo Mwangi
2.	Accounting Officer	Finance, Accounting & ICT	John Ngugi Mungai
3.	Accounting Officer	Economic Planning	Mercy Wanjiku Ngacha
4.	Accounting Officer	Lands, Housing, Physical Planning & Urban Development	Fredrick Macharia
5.	Accounting Officer	Health Services	Ibrahim Adan Eden
6.	Accounting Officer	Education and Training	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	Anne Kihagi
10.	Accounting Officer	Agriculture, Livestock & Aquaculture Development	Wilson Maringa
11.	Accounting Officer	Trade, Tourism, Culture and Co-Operatives Development	George M. Mwangi
12.	Accounting Officer	Gender, Youth, Social Services & Sports	Joe Gethi
13.	Accounting Officer	Water, Environment and Climate Change	Bernard Kiama
14.	Accounting Officer	County Secretary's Office	Solomon N. Chengecha
15.	Accounting Officer	Governor's Office	Boniface Mwangi
16.	Accounting Officer	Office of the County Attorney	Kimani Ruchuiya

d) Fiduciary Oversight Arrangements

In the County Government of Nyeri, fiduciary oversight is integral to ensuring that public resources are managed with the highest standards of transparency, accountability, and responsibility. These arrangements are crucial for safeguarding public funds and ensuring that every shilling is used effectively to enhance service delivery to the citizenry. For the financial year ending 30th June 2024, several key fiduciary activities were implemented to maintain rigorous oversight while upholding the principles of good governance and they include;

1. County Assembly Oversight Committees

The County Assembly plays a pivotal role in fiduciary oversight through its specialized committees. These committees are tasked with scrutinizing the financial activities of the County Executive to ensure that public funds are used efficiently and in accordance with established regulations.

i. Public Accounts Committee

The committee has provided oversight on expenditure of public funds by the county executive for the year. 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. Janet Kamiru	Member
8.	Hon. Fidelis Wangui Nderitu	Member
9.	Hon. Agnes Wanjiku Wachira	Member

ii. Public Finance & Economic Planning Committees

The Public Finance & Economic Planning Committees oversees the financial health and economic development of Nyeri County. This is by provision of oversight on revenue collection, imposition of taxes and charges, County Fiscal Planning and development including statistics; Consideration of the debt management strategy paper, examination of the Finance Bill and the County Revenue Fund Bill, 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 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 2024, the fiduciary activities encompassed a range of initiatives, including but not limited to:

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 FLLoCA (Financing Locally Led Climate Action Program), Kenya Devolution Support Program (KDSP), Kenya Informal Settlement Improvement Project 2 (KISIP 2), Kenya Urban Support program (KUSP) funds implementation among others.

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
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 Government 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 arranging the business of County Executive Committee.

The County Executive



The Governor
His Excellency Mwalimu Mutahi Kahiga, EGH



The Deputy Governor
His Excellency David Kinaniri Waroo



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



CECM Health Services
Dr. Joseph Maina Kiragu



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



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



CECM Agriculture, Livestock
and Aquaculture Development
Mr. James Wachihi



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



CECM Education and Training
Ms. Macharia Margaret
Wangechi,



CECM Water, Environment 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 transparent and inclusive governance. To engage with stakeholders, there has been establishment of policies and practices that promote public participation. This is done through a variety of channels, including public meetings, forums, and digital platforms, the County Executive ensures that critical issues requiring public input are communicated effectively and that residents have ample opportunity to contribute their views and suggestions. This approach not only enhances the quality of services delivered but also ensures that public funds are utilized in ways that reflect the priorities and needs of the community, thereby delivering true value for money.

b) Safeguards against unethical conduct and corruption.

Under the leadership of His Excellency Governor Mwalimu Mutahi Kahiga, the County Executive of Nyeri places a strong emphasis on maintaining high ethical standards and integrity in all its operations. To safeguard against unethical conduct and corruption, the County has implemented a code of conduct that clearly defines the expected ethical standards for all employees and officials. This code is complemented by the established internal reporting mechanism, which includes whistle-blower protections and the installation of complaint and suggestion boxes at various locations to gather feedback. These measures ensure that any concerns regarding corruption or unethical behaviour are addressed promptly and confidentially, reinforcing the County's commitment to accountability and the responsible use of public resources.

c) Engagement with County Assembly and Senate:

The County Executive of Nyeri maintains active engagement with the County Assembly through various committees to ensure effective governance and oversight. During the FY 2023/2024, the County Executive presented bills to the County Assembly for deliberations. This engagement is crucial for aligning the County's legislative framework with its strategic goals. Additionally, the County Executive participated in discussions and deliberations on audit matters as per the Auditor General's reports. These interactions ensure that financial and operational oversight is conducted with transparency, ultimately enhancing service delivery and ensuring value for money for the people of Nyeri.

The senate overall function is to provide oversight to the counties and the county governments as stipulated under article 96 of the Constitution of Kenya 2010.

d) Risk management

Effective risk management is a key priority for the County Executive of Nyeri. The County has established formal processes to identify, assess, and manage risks that could impact service delivery. Throughout the FY 2023/2024, regular risk assessments were conducted, focusing on both internal and external threats. These assessments were a collaborative effort involving the internal audit function, external audits, and the monitoring and evaluation unit within the Economic Planning Unit. By identifying potential risks early, the County is able to implement mitigation strategies that minimized their impact, ensuring that resources are managed efficiently and that the County continued to deliver high-quality services to its stakeholders.

e) Audit Committee

The Audit Committee's work is essential in maintaining the trust of the public by ensuring that all financial practices adhere to the highest standards of transparency and accountability. This committee is responsible for overseeing the County's financial reporting, internal control systems, and risk management processes. 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 on 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.

f) Compliance

The County Executive adheres to laws and regulations that govern its operations. These include but not limited to the Constitution of Kenya 2010, the County Government Act 2012, the Public Finance Management Act 2012, 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

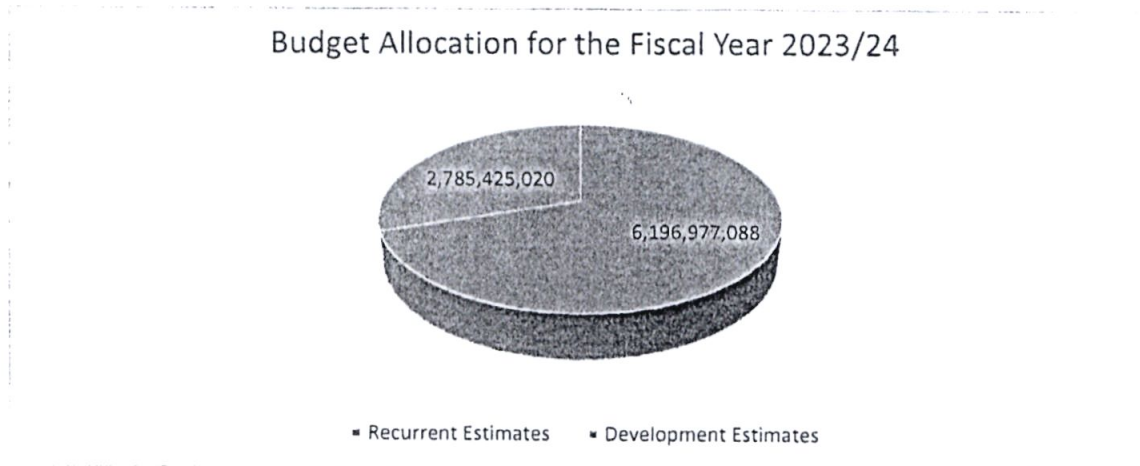
Pursuant to Section 104 of the Public Finance Management Act, 2012, the County Treasury is mandated to consolidate the annual appropriation accounts and other financial statements for the County Government in a format determined by the Accounting Standards Board. Further, Section 163 of this Act outlines 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 2023-24 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

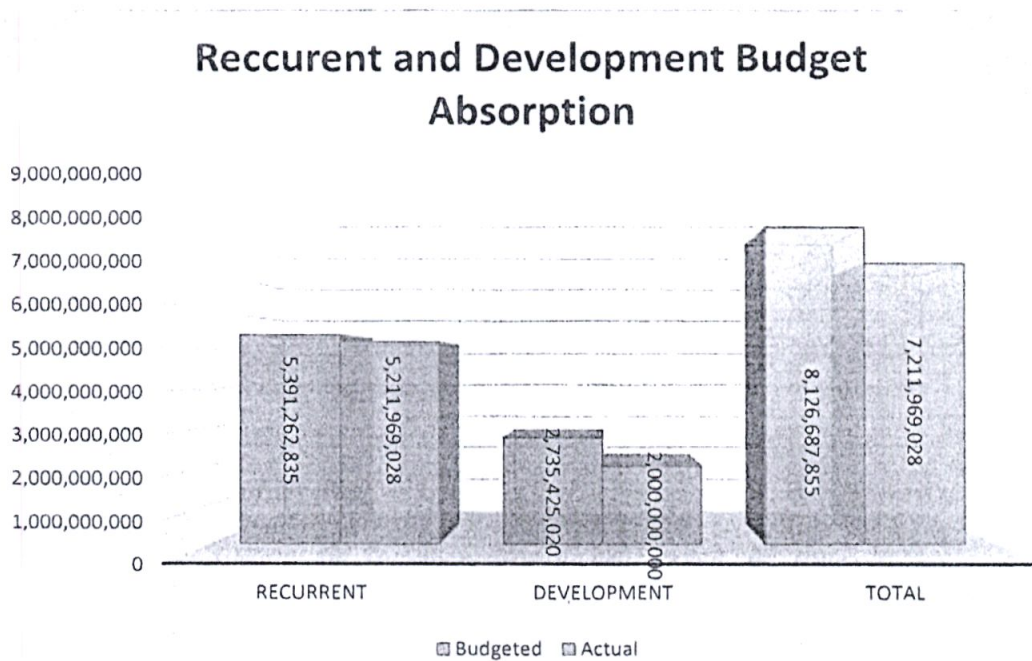
In the Fiscal Year 2023/24, the overall approved budget including the County Assembly was Kshs. 8,982,402,108 comprising Kshs 8,126,687,855 for county executive and Kshs 855,714,253.00 for the County Assembly of Nyeri. Kshs 6,196,977,088 and Kshs. 2,785,425,020 was allocated for recurrent and development respectively. By the end of the financial year, the County Government cumulatively raised own source revenue amounting to Kshs 667,103,501 in addition to Kshs. 6,423,393,668 received from National Treasury as equitable share and conditional grants.

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



By the end of the FY 2023/24 the expenditure on County Executive for development was Kshs.2,735,425,020 with a budget of Kshs 2,735,425,020 while Kshs. 5,211,969,028 was spent on

recurrent expenditure with a budget of Kshs 5,391,262,835, representing a 73% and 97% 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 2023/24 and highlights its key achievements as indicated below per departments.

1. Office of the Governor

The Executive Office of the Governor and Deputy Governor of Nyeri County plays a crucial role in steering the county's development and ensuring that resources are utilized effectively to deliver value for money to all Nyeri County residents. The office is at the forefront of implementing strategic policies and overseeing development initiatives aimed at enhancing the county's growth and addressing its diverse needs.

For the financial year 2023/24, Governor's Office was allocated a total budget of Kshs 219,527,537, with Kshs 172,927,537 designated for recurrent expenses and Kshs 46,600,000 earmarked for development projects. By the end of the year, the office had spent Kshs 154,875,941

on recurrent costs and Kshs 18,785,245 on development activities, achieving an impressive budget absorption rate of 79.11%. By maintaining a high absorption rate and effectively managing development projects, the Executive Office demonstrates its commitment to deliver high-quality services and foster a prosperous future to Nyeri County residents.

2. Office of the County Secretary

The Office of the County Secretary and Head of Public Service is dedicated to ensuring effective service delivery and upholding high standards of governance. This office supervises several critical directorates, including Alcoholic Drinks Control and Regulation, Public Administration, Inspectorate and Enforcement, and Civic Education. These directorates play key roles in regulating alcoholic beverage consumption, enforcing compliance with county regulations, and fostering civic engagement among residents.

In alignment with its strategic goals of enhancing efficiency, effectiveness, and responsiveness, the office focuses on creating an organizational culture and improving governance practices.

For the financial year 2023/24, the office was allocated a total budget of Kshs 143,059,031 for recurrent expenditures and Kshs 14,250,000 for development projects. By the end of the financial year, the office had utilized Kshs 132,669,498 for recurrent activities and Kshs 13,285,435 for development initiatives. This resulted in a notable budget absorption rate of 92.78%.

Several key projects were undertaken during this period. The boundary fencing of Karatina Town Hall, which includes the construction of a sentry and gate, was budgeted at Kshs 8,246,000, with Kshs 4,000,000 allocated from the County Government's funds. The project is ongoing with a completion rate of 50% and has incurred Kshs 4,000,000 in expenses so far. Another significant project was the boundary fencing of Othaya Sub County Offices, completed within budget at Kshs 2,799,203. During the year under review, the department repaired town hall security wall, constructed an executive carpark and shade area.

3. Finance and Economic Planning

The Department of Finance and Economic Planning in Nyeri County is instrumental in ensuring the efficient management of the county's financial resources and driving development through strategic economic planning. This department encompasses several key directorates, including Finance and Accounting, Economic Planning, Budgeting, Monitoring & Evaluation, Procurement, Internal Audit, Revenue, and Information Communication Technology (ICT). Each of these units plays a crucial role in safeguarding fiscal responsibility, enhancing resource mobilization, and leveraging technology to improve service delivery.

In the financial year 2023/24, the department was allocated a budget of Kshs 879,396,663 for recurrent expenditures and Kshs 66,662,775 for development projects. During the year under review, the department had effectively utilized Kshs 814,707,701 for recurrent expenses and Kshs 46,719,795 for development, achieving a commendable budget absorption rate of 91.05%. This high absorption rate highlights the department's commitment to ensuring that every allocated shilling is used effectively to achieve the county's development goals and provide value for money.

Several notable projects were undertaken during this period. The refurbishment of county offices, budgeted at Kshs 3,293,922, was completed within the allocated amount. Similarly, the refurbishment of the County Stand at Kabiruini Ask Ground, costing Kshs 1,911,850, was completed. Renovation works at Mweiga Sub County Revenue offices, initially estimated at Kshs 1,008,423 was also completed and contractor compensated. The networking and cabling project, aimed at providing internet connectivity across the county, at an actual expense of Kshs 13,699,000. Other projects, such as the purchase of generators was completed with minimal variations from their budgets, ensuring efficient use of resources.

4. Lands, Housing, Physical Planning & Urban Development

The Department of Lands, Housing, Physical Planning, and Urban Development plays an essential role in Nyeri County. It focuses on land management and housing to enhance the socio-economic well-being of its residents in compliance with the Bottom-up Economic Transformation Agenda (BETA) model. The department is organized into four main directorates: Land and Survey, Housing, Physical Planning, and Urban Development, each contributing to various aspects of land use and housing improvements. Their primary objectives include providing high-quality,

affordable housing, implementing sustainable land use practices, and advancing urban development.

In the fiscal year 2023/24, the department received a total budget allocation of Kshs. 95,478,643 for recurrent expenditures and Kshs. 295,211,992 for development projects. By the end of the year, the department had spent Kshs. 88,350,135 on recurrent costs and Kshs. 265,202,796 on development, demonstrating a commendable absorption rate of 90.49%.

The department has undertaken several projects aimed at improving service delivery and infrastructure. Key projects include the construction of various roads across different regions, such as the 0.9km Gitathini Circuit and the 1km Thunguma Quarry, Micha Shopping Centre Road, all of which have been completed. These road works enhance accessibility and support local economic activities.

In terms of land management, the department is engaged in developing and implementing Physical and Land Use Development Plans for several settlements, with projects like the GIS data-based system and the development of a County Land Information Management System (CLIMS) aimed at improving land management and planning. Despite facing challenges such as insufficient budgetary allocation, significant progress has been made. For example, surveying and titling for market centers and ex-colonial settlements are ongoing, with substantial completion reported for several projects.

5. Department of Health Services

The Department of Health Services in Nyeri County is committed to overseeing a comprehensive health service delivery system with a mission of "Health for all, by all." This mission stresses on Primary Health Care (PHC) approach that integrates curative, rehabilitative, preventive, and promotive services to provide continuous and holistic care throughout the population's life cycle. This approach emphasizes accessibility and quality of care starting from the household level, aiming to deliver a tiered, integrated, and people-centred health care system in line with Social Health Insurance Fund (SHIF) once it is rolled out.

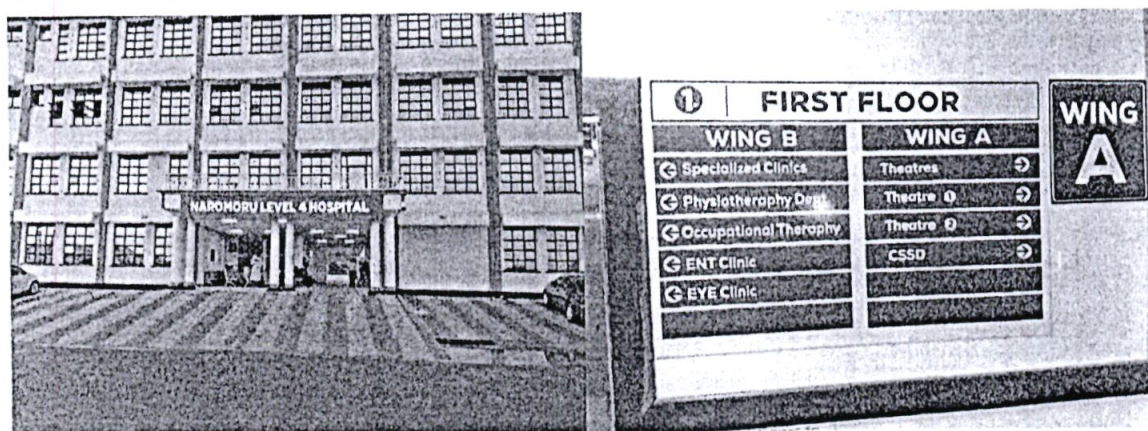
To enhance service delivery and achieve its objectives, the department had identified key priorities such as strengthening health systems through improved planning and logistical support, reducing

preventable diseases, and ensuring high-quality clinical and emergency services with effective referral systems.

For the fiscal year 2023/24, the department was allocated Kshs 2,459,242,569 for recurrent expenditures and Kshs 465,963,767 for development projects. By year end, the department utilized Kshs 2,452,179,569 in recurrent expenditures and Kshs 280,334,037 in development expenditures. This high absorption rate of 93.41 percent highlights the department’s effective resource management and dedication to delivering value for money in health services.

Key projects completed include the construction and renovation of various health facilities and the supply of essential medical equipment and items. Notable achievements include the completion of the toilet block, laboratory, and changing rooms at Kiaguthu Dispensary, the renovation of Othaya Hospital, and the refurbishment of Karatina Hospital’s ward and radiology departments. Narumoru Level 4 Hospital funded by Kenya Devolution Support Program was also completed and currently operational. Additionally, significant investments were made in medical equipment supply and infrastructure improvements, such as the installation of solar energy systems and the overhaul of lighting to LED.

While many projects were completed on schedule, some faced challenges, such as delays in the delivery of medical equipment and the need for additional funding for certain facilities. Despite these hurdles, the department's projects have largely achieved their objectives, providing critical improvements in health services delivery across the county.



Narumoru Level 4 in completion and operational



The new mother and child Hospital at the Nyeri Health Centre at Nyeri Town

6. Department of Gender, Youth, Social Services and Sports

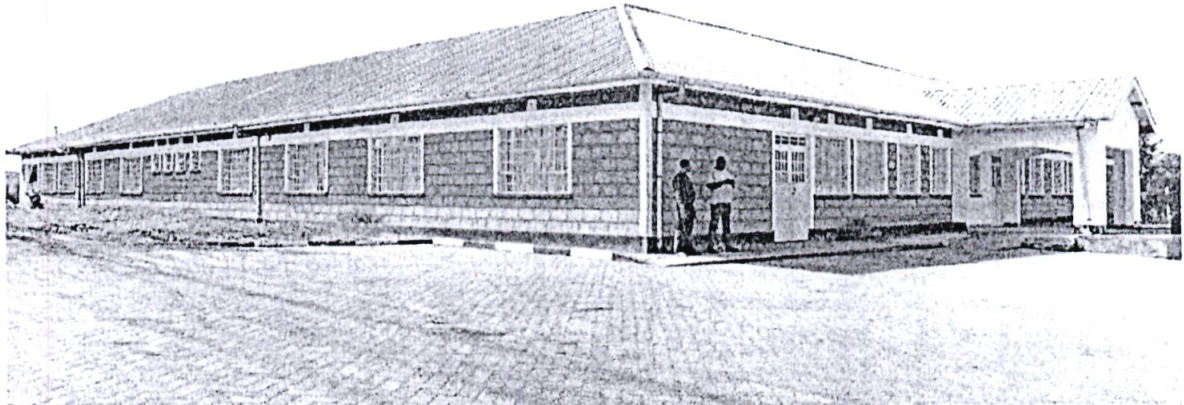
The Department of Gender, Youth, Social Services and Sports in Nyeri County plays a critical role in enhancing the community's social well-being and development through its various directorates, including Gender, Youth, Sports, Social Services, and Fire Services. This multifaceted approach ensures that the department addresses diverse needs, from gender equality and youth engagement to disaster management and sports development.

The department's strategies for the fiscal year 2023/24 were focused on expanding access to social welfare services, fostering community empowerment, and improving infrastructure. The allocation of Kshs 106,596,893 for recurrent expenditures and Kshs 123,582,503 for development projects reflects the County's commitment to these goals. By the end of the year, the department utilized Kshs 96,214,603 in recurrent expenditures and Kshs 113,305,484 in development expenditures.

The department's initiatives include projects aimed at enhancing service delivery and providing value for money to the stakeholders of Nyeri County. For instance, the purchase of workshop tools and small equipment across various wards such as Wamagana, Mahiga, and Ruring'u ensures that essential resources are available for community empowerment programs. Similarly, projects like the installation of leather machines and the provision of public address systems are underway, with

some already completed or nearing completion. This includes the successful procurement of tents, chairs, and other critical items for local events and services.

Significant achievements include the completion of the renovation of Nyeri Social Hall, the construction of the Tambaya Playground toilet, and the rehabilitation of Karatina Fire Station staff houses. There is also actualization of 100 bed capacity at Ihururu rehabilitation centre in Tetu as a measure to fight alcohol and substance abuse in the County. These projects reflect the department's efforts to enhance community facilities and respond to immediate needs.



100 bed capacity - Ihururu Rehabilitation Centre

7. County Public Service and Solid Waste Management

The County Public Service and Solid Waste Management Department plays a key role in enhancing both administrative efficiency and environmental stewardship in Nyeri County. This department is structured into two core directorates: Human Resources Management and Solid Waste Management. Each of these units is crucial in ensuring that public services are delivered efficiently while maintaining robust waste management practices.

The department's main priorities include enhancing the quality of public service delivery and ensuring value for money through effective management of resources. In the realm of Human Resources Management, the focus is on fostering an efficient, responsive public service that meets community needs. This involves promoting a positive organizational culture and leveraging ICT innovations to streamline operations. Meanwhile, in Solid Waste Management, the department is

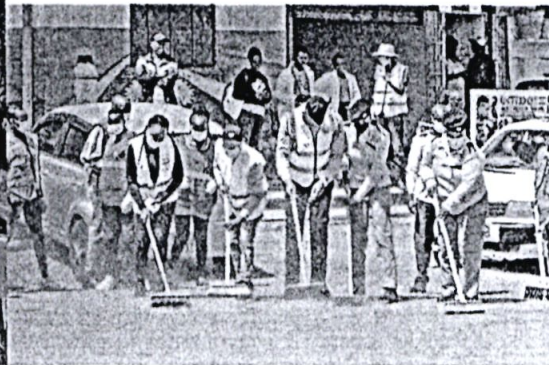
committed to implementing sustainable waste management practices that minimize environmental impact, thereby contributing to a cleaner and healthier environment for the residents of Nyeri County.

For the financial year 2023/24, the department was allocated a budget of Kshs 417,193,892 for recurrent expenses and Kshs 52,694,150 for development projects. By the end of the year, the department had expended Kshs 346,739,319 on recurrent costs and Kshs 43,407,750 on development initiatives. This represents an absorption rate of 83.03 percent of the total budget, demonstrating effective resource management and significant value delivered to stakeholders.

The department tackled several solid waste management projects. Among these, the construction of external drainage works, refurbishment of toilets, and creation of a ramp at the County Headquarters were notable. Projects such as the purchase of skip bins and the maintenance of motor vehicles and garbage trucks were delivered and fully paid, ensuring operational efficiency.



A side loader for cabbage collection acquired



A clean-up exercise at Narumoru town

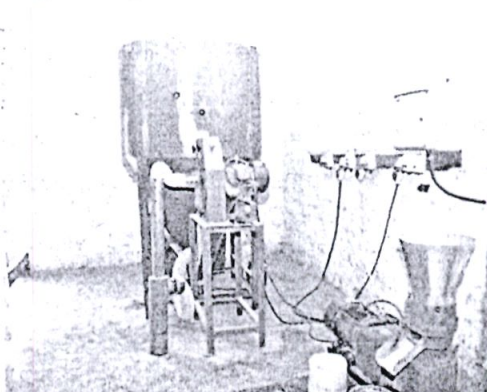
8. Agriculture, Livestock and Aquaculture Development

The Agriculture, Livestock, and Aquaculture Development Department drives agricultural productivity and fortify food security. This department is structured around several crucial directorates Agriculture, Livestock Production, Veterinary Services, Fisheries and incorporates key County Government institutions such as the Wambugu Agricultural Training Centre and Agriculture Mechanization Services (AMS)-Narumoru. Together, these entities are key in propelling forward the county's agricultural and livestock initiatives.

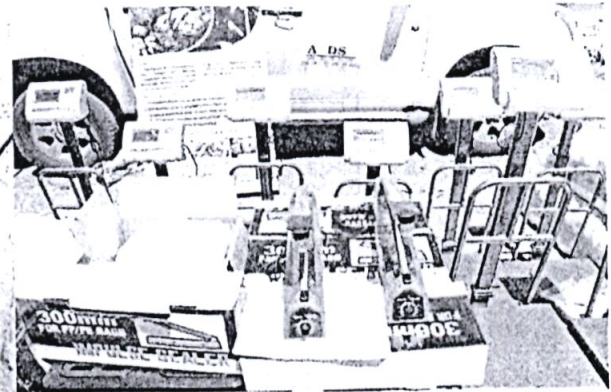
Central to the department's mission is the enhancement of crop production and productivity, the promotion of livestock development, and the advancement of aquaculture and fisheries. It is committed to deliver high-quality agricultural training and resources, which empower local farmers and foster sustainable agricultural practices. Additionally, the department prioritizes improving access to animal welfare services, including disease prevention and control, crucial for maintaining the health and productivity of livestock.

For the fiscal year 2023/24, the department received a budget allocation of Kshs 246,081,678 for recurrent expenses and Kshs 453,597,017 for development projects. By the close of the year, expenditures totalled Kshs 230,722,600 on recurrent costs and Kshs 328,482,632 on development projects. This expenditure reflects an absorption rate of 79.92 percent, demonstrating the department's effective management of resources to deliver tangible benefits to the people of Nyeri County.

Significant milestones achieved include the successful completion of several key projects. These include the establishment of a Honey Processing Centre countywide, procurement and installation of feed mixers and hammer mills, and improvements to office spaces in Kieni West and East. The department has also facilitated the supply and delivery of dairy goats across various wards, provided certified Nyota Beans seeds, and supported animal breeding and disease control initiatives. Investments in aquaculture, such as the procurement of fish feeds and fingerlings, and infrastructure projects like the rehabilitation of Nyeri Slaughterhouse and the construction of irrigation systems have further enhanced the county's agricultural capabilities.



Animal feeds processing plant at Gakawa Ward



Innovation material to value chain groups in Kieni

9. Trade, Tourism, Culture and Cooperative Development

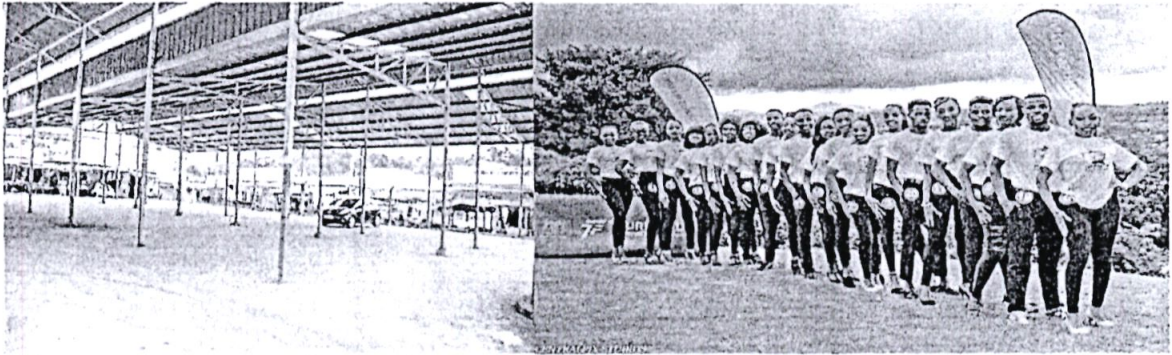
The Trade, Culture, Tourism, and Co-operative Development Department is organized into four distinct directorates: Trade, Tourism, Culture, and Cooperative Development. Each of these directorates plays a pivotal role in advancing the department's overarching goals.

The department's significant emphasis is on strengthening the Cooperative Movement, fostering a robust and inclusive cooperative sector that benefits all stakeholders. In the realm of tourism, the department is committed to developing, preserving, and promoting sustainable tourism practices that not only attract visitors but also enhance the cultural and natural heritage of Nyeri County.

The department also champions multi-sectoral research and development initiatives to spur wealth creation and innovation. In addition, the department seeks to harness local arts talent and improve arts infrastructure, ensuring that the arts contribute significantly to both cultural enrichment and economic development.

For the financial year 2023/24, the department's approved budget was Kshs 79,491,515 for recurrent expenditures and Kshs 203,357,870 for development initiatives. The expenditure achieved was Kshs 74,752,396 of the recurrent budget and Kshs 125,726,228 towards development projects. This reflects a budget absorption rate of 70.88 percent, demonstrating the department's effective management of resources and commitment to delivering value for money. Through these efforts, the department aims to significantly enhance service delivery to the people of Nyeri County, ensuring that the benefits of its initiatives are realized by all stakeholders.

Notable completed projects this year include the successful organization of major trade fairs and exhibitions, ASK Show, the comprehensive maintenance of departmental vehicles, and the construction of essential infrastructure like the Cabro paving at Ihururu Market and various boda boda sheds across the county. Additionally, significant milestones include the refurbishment of cooperative buildings and the installation of essential equipment such as milk pasteurizers and feed mixers. These accomplishments reflect the department's commitment to delivering impactful and tangible benefits to the people of Nyeri County, enhancing service delivery, and ensuring that stakeholders receive substantial value from the department's initiatives.



Cabro paving at Ihururu Market in Dedan Kimathi ward

Mr & Miss Tourism and Culture 2024 contest

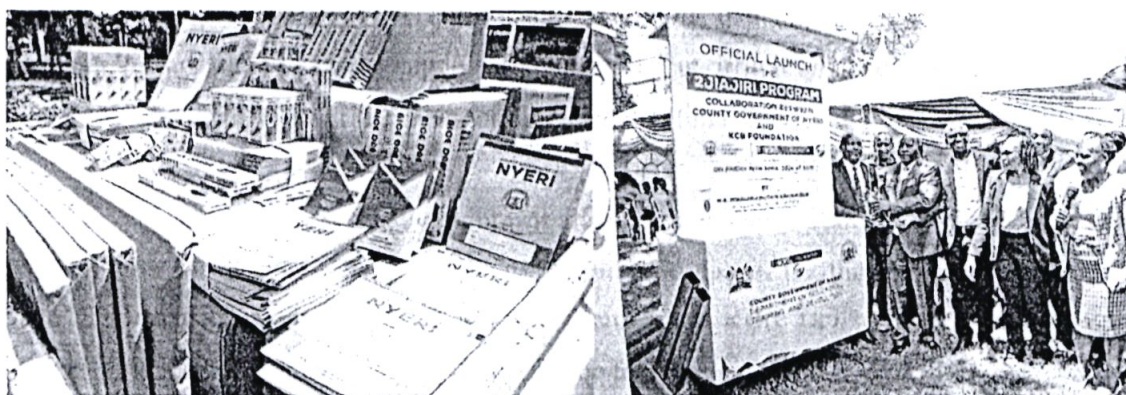
10. Department of Education

The Education and Training Department of Nyeri County plays an instrumental role in driving educational advancement and skill development within the region. This department is divided into two main units: Youth Training and Early Childhood Development Education (ECDE). Both units are dedicated to equipping the youth with critical skills that enhance their employability and prepare them for the demands of the modern job market. By focusing on delivering high-quality education and creating an environment that fosters academic and personal growth, the department underscores its commitment to exceptional service delivery and value for money for its stakeholders the people of Nyeri County.

Throughout the financial year 2023/24, the department was allocated a substantial budget of Kshs 503,686,187 for recurrent expenditures and Kshs 110,214,814 for development projects. By the close of the fiscal year, it had efficiently utilized Kshs 499,805,063 of the recurrent budget and Kshs 62,173,048 of the development budget, achieving a notable 91.54 percent absorption rate. This impressive financial management highlights the department's dedication to maximizing the impact of its investments and ensuring that resources are used effectively for the benefit of the community.

Among the department's significant accomplishments for this period are several completed projects that underscore its commitment to enhancing service delivery. Noteworthy milestones include the successful completion of construction and renovations for multiple ECDE centers and vocational training facilities. Projects such as the construction of classrooms at Wahari Primary School and the renovation of classrooms at Chaka ECDE have been completed on time and within budget, demonstrating the department's ability to deliver impactful results.

The department's focus on service delivery is evident in its ongoing efforts to enhance educational infrastructure across Nyeri County. This includes not only constructing new facilities but also equipping existing ones with essential materials and resources. Projects such as the supply of ECDE shoes and the procurement of tables and chairs for vocational training centers highlight the department's commitment to improving educational environments and providing tangible benefits to students and educators alike.



Instructional materials and teaching guides for distribution

Commissioning of KCB foundation 2jijiri program in Nyeri

11. Water, Irrigation and Climate Change

The Water, Environment, and Climate Change Department of Nyeri County plays an integral role in enhancing the quality of life for its residents by providing essential services across three primary directorates: Water Supply, Irrigation Services, and Environment and Climate Change. This department is dedicated to delivering impactful solutions that improve local living conditions, focusing on sustainable water supply systems, efficient irrigation, and robust environmental management, all while ensuring value for money and optimal service delivery.

In the fiscal year 2023/24, the department was allocated a budget of Kshs 85,659,595 for recurrent expenditures and Kshs 337,597,215 for development projects. By the close of the year, Kshs 79,254,389 had been utilized for recurrent expenses and Kshs 189,300,159 for development, representing a 63.45 percent absorption rate of the total budget.

Several notable projects were undertaken during this period, each contributing to the department's mission of improving service delivery and ensuring value for money. For instance, the extension of water supplies by Omwasco in Gikondi and Mukurweini Central, and the successful completion

of the Tumutumu Borehole in Kirimukuyu, exemplify the department's focus on expanding access to clean and reliable water sources. The rehabilitation of Nguniu dam in Ruguru and the support of various water projects, including the Gatarakwa Water Project and the Gaithuri Water Project, highlight significant milestones achieved, ensuring that even the most remote areas benefit from improved water infrastructure.

Additionally, the department has invested in environmental projects, such as the purchase of biodegradable machines and the preparation of the County Status of Environment Report, demonstrating a commitment to sustainable environmental practices by involvement in tree planting during tree planting days as well as sensitizing the community on the same. The completion of the Environmental and Social Impact Assessment further underscores the department's dedication to integrating environmental considerations into development planning.

A number of projects were undertaken such as, the Mwea B Water Project and the Karindundu Borehole. The department's ability to navigate these challenges while delivering crucial services exemplifies its dedication to improving the quality of life for Nyeri County residents and ensuring that resources are used efficiently and effectively.

The department was also involved in enhancement of sustainable Development goals on affordable energy and climate action by installing saving jikos to ECDEs and vocational training centres with the support of the Financing Locally Led Climate Action Program. This has benefitted twenty-nine (29) facilities in Nyeri County.



H.E the Governor Planting Tree



Energy saving Jiko before and after installation

County Public Service Board

Central to the County Public Board's mission are its strategic priorities, which aim to maximize service delivery and ensure that resources are utilized to their fullest potential, delivering substantial value for money. The Board was dedicated to fostering a public service that is efficient, effective, and responsive to the community's needs. This is achieved by nurturing a culture of excellence and accountability within the public service sector.

In the financial year 2023/24, the Board was allocated a total budget of Kshs 47,477,641 for recurrent expenditure and Kshs 6,000,000 for developmental projects. By the close of the year, the Board had expended Kshs 46,708,457 on recurrent costs and Kshs 3,430,700 on development initiatives. This translates to a notable budget absorption rate of 93.76 percent for the year, highlighting the Board's effective financial management and commitment to delivering value for money.

One of the significant milestones during this period was the construction of buildings, a project that commenced on July 1, 2023, and was expected to conclude by June 30, 2024. The project, funded by the County Government of Nyeri (CGN), had a total contract sum of Kshs 5,930,746. The expenditure as at June 30, 2024, was Kshs 3,430,700. High absorption rate and the progress in the construction projects underscore the Board's dedication to optimizing service delivery and ensuring that public resources are utilized effectively to benefit the people of Nyeri County.

12. Transport, Public Works, Infrastructure and Energy

The department is integral to the development and enhancement of Nyeri County's infrastructure and energy systems. Structured into four essential directorates Public Works, Roads, Energy, and Transport the department's mission revolves around delivering high-quality, sustainable infrastructure and energy solutions that cater to the dynamic needs of the county's residents. Its core objectives include creating a resilient and climate-adapted transport network, ensuring reliable and affordable energy services, and supporting overall economic growth and environmental stewardship.

In the fiscal year 2023/24, the department was allocated a significant budget of Kshs 88,276,107 for recurrent expenses and Kshs 559,692,917 for development projects. By 30th June 2024, the department had utilized Kshs 71,295,317 on recurrent expenditures and Kshs 506,913,000 on development initiatives. This was a budget absorption of 89.23%, highlighting the department's effective financial management and commitment to maximizing value for money.

Throughout the year, the department has accomplished numerous milestones. Among the completed projects are several key road and infrastructure upgrades across Nyeri County. For example, the Kwa Bush to Catholic Church Road in Aguthii/Gaaki and the O.T.C Roads & Othaya Town Mosque Roads in Iria-aini Othaya have been successfully completed, improving transportation connectivity and accessibility. Other notable projects include the installation of culverts such as the ongoing construction of Mere double box culvert bridge at Kabaru and maintenance of crucial roads such as the Gitinga and Kimbo Road in Narumoru and the Ruai Mama Kamende Road in Mugunda.

These projects, funded by both the County Government of Nyeri (CGN) and various donors, have been executed with a focus on enhancing the community's satisfaction by improving road safety, reducing travel time, and providing better infrastructure for local communities.

The department's ongoing commitment to service delivery is evident in its efforts to acquire additional supervision vehicles to overcome identified challenges and ensure the smooth execution of future projects. The value delivered through these completed initiatives not only aligns with the county's strategic objectives but also significantly contributes to the well-being and quality of life for the people of Nyeri County.



Mere, Kabaru ward Double box culvert bridge under construction H.E, the Governor checking a biogas project in Kangaita Aguthi, Tetu

Value-for-money achievement:

In the FY 2023/2024, 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,

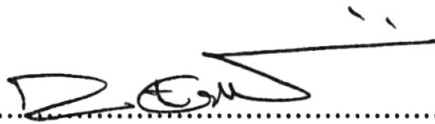
technological integration and collaborative partnerships, ensuring that Nyeri County continues to deliver exceptional value for its citizens.

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. Looking forward, 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.

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

Statement of Performance against County Predetermined Objectives

Strategic development objectives of Nyeri County

The County's 2023-2027 CIDP has identified 10 (ten) 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 Nyeri County's CIDP are to:

Improve productivity in agriculture and overall food and nutrition security.

1. Promote shared economic growth and job creation.
2. Enhance good governance and active citizenry.
3. Enhance basic infrastructure for effective service delivery.
4. Promote climate action, environmental protection, and sustainable use of natural resources.
5. Improve financial sustainability and resilience.
6. Provide accessible, affordable, and quality health care services.
7. Scale up institutional development, transformation, and innovation.
8. Promote access to quality and affordable housing.
9. Enhance the use of information and communications technology (ICT) and other innovations.

Below we present the progress made in attaining the objectives of the 2023-2027 CIDP for Nyeri County from various departments:

1. Office of the Governor

<i>S/No</i>	<i>Strategic Objective as per CIDP (present the objectives on a high and strategic level)</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made up since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons underperformance/Overperformance)</i>
1.	Ensure an efficient, effective, and responsive public service	Enhanced employee productivity and customer service.	<ul style="list-style-type: none"> • Refurbished the County Secretary’s boardroom and equipped it. • Repaired perimeter fences at subcounty offices (Mathira East and Othaya) and County headquarters to enhance security. • Constructed a staff shade and refurbished a car port at the County headquarters to promote a conducive working environment. • Carried out Drug and Substance Abuse survey among staff aiming at identifying prevalence, enabling early intervention and support • 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 retreat for staff. 	

			<ul style="list-style-type: none"> • Performance review meetings for the departmental staff • Developed policies: <ol style="list-style-type: none"> a) <i>Nyeri County Alcoholic Drinks Control and Management Act, 2024</i> b) <i>Nyeri County Civic Education and Public Participation Policy</i> c) <i>Nyeri County Alcoholic Drinks Control (Licensing) Regulations (draft)</i> d) <i>Resource Mobilization framework(draft)</i> e) <i>Monitoring and evaluation policy (draft)</i> • Organized performance management workshops for the two Nyeri Water Companies (NYEWASCO and OMWASCO) for improved service delivery. 	
3.	Enhance good governance	Strengthened statutory compliance and an informed citizenry.	<ul style="list-style-type: none"> • Coordinated county affairs. • Participated in meeting KDSP II minimum conditions • Created intergovernmental liaison mechanism. • Prepared county achievements documentaries • Enhanced information collection and dissemination • Ensured compliance to the constitutional 	

			and legal requirements. <ul style="list-style-type: none"> • Procured vehicle 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. • Construction of Governor's Official Residence 	
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2. Lands, Housing, Physical Planning & Urban Development

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/Overperformance)
1	Construction of a new septic tank in Mukurwe-ini Estate - Constructed septic tank	Number of septic tanks constructed	1	The site was earmarked for Affordable Housing Programme
2	Refurbishment of county houses - Refurbishment County houses	Number of county residential houses refurbished	200	Budgetary constraints allowed for only 5 units.
3	Development of a housing bill and policy - Developed housing bill and policy	Number of housing bill and policy developed	1	Lack of budgetary allocation
4	Training of youth groups on Appropriate Building Technologies - Trained youths on ABMT	Number of youths trained on ABMT	2	None - The training equipment broke down. Borrowed from County Directorate of Housing
	Valuation court for Nyeri Municipality Draft Valuation roll, 2019.	Established valuation court to determine objections	1136	Achieved

3. Department of Gender, Youth and Social Services

<i>S/No</i>	<i>Strategic Objective as per CIDP (present the objectives on a high and strategic level)</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made up since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons underperformance/ Over performance)</i>
1.	To prevent and mitigate against disaster and their effects.	Response to all reported disasters.	100% response to all reported disasters. The department has procured over 2000 pieces of iron sheets for disaster victims. Over 140 households have been assisted with food and non- food items to aid in the recovery process. Several disaster awareness forums have been held in an effort to prevent and reduce the effects of disasters.	Budgetary constraints limit the decentralization of fire stations to all Sub Counties and purchase of more fire engines limiting fast and effective response.
		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.
	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.	
2.	To increase access to social welfare service and community empowerment opportunity	Construction of staff quarters for Karatina	20% complete Phase one construction has since rolled over to FY 2023/2024 as phase	Delay in Procurement process

To empower the community, embrace gender inclusion for social economic sustainability.	Children's home	two is also expected to commence in the FY 2023/2024.	
	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 warrior's family to provide wheelchairs for children with cerebral palsy. The department held a staff sensitization forum on disability mainstreaming.	Budgetary constraints limited the purchase of assistive devices.
	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.

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended 30th June, 2024

		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.
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4. Transport, Public Works, Infrastructure and Energy

<i>S/No</i>	<i>Strategic Objective as per CIDP (present the objectives on a high and strategic level)</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made up since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons underperformance/Overperformance)</i>
1	Administration and Personnel Services Enhanced performance and service delivery	100%	Performance contract enforcement and evaluation	Excellent
2	Transport Management and safety Construction and civil works	5	No. of bridges constructed	Part of on-going works
3	Infrastructure Development County roads graded and graveled	68.82 km	Kilometers of access road roads upgraded to gravel standards	Poor due to Inadequate fund
4	Improved working office space	2	Number of offices refurbished	excellent
5	Administration and personnel services Efficient timely delivery of Services	1	Performance contract signed	Excellent
6	Improved transport management and safety	100%	Level of management	Excellent
7	Street lighting Programme Enhanced lighting in business premises, markets, and	419	Number of standalone and high mast lights projects done	21% due to inadequate budget

County Government of Nyeri

Nyeri County Executive

Annual Report and Financial Statements for the year ended 30th June, 2024

	highly populated areas			
8	Enhanced lighting in business premises, markets, and highly populated areas	100%	Number of standalone and high mast lights maintained	Excellent
9	Increase connectivity-Transformer provision	4	Number of Transformers connected	Good
10	Biogas Installation-Domestic	8	Number of biogas plants installed	On going

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024

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. Office of the Governor

Objective	Outcome	Indicator	Performance
To ensure smooth, efficient and effective delivery of services to the public through public engagements	Smooth, efficient and effective delivery of services to the public for social economic development	No. of forums	Achieved 395 forums.
	Smooth, efficient and effective delivery of services to the public for social economic development	No. of policies developed	2 policies developed
Improved work environment	Construction of governor's residence	No. of residence constructed	1 residence constructed(ongoing)
	Good working environment	No. of vehicles purchased	1 vehicle purchased
	Good working environment	ICT equipment	Equipment purchased

2. Lands, Housing, Physical Planning & Urban Development

Objective	Outcome	Indicator	Performance
Planning and Survey of Ngorano, Ruthagati and Iruri settlements - To Plan, Survey and process ownership documents in the settlements	Local Physical and Land Use Development Plans, Survey plans and Titles	No. of Land Use plans prepared No. of survey plans prepared No. of resultant titles/leases processed	75%
Planning of Ichamara and Itundu Settlements - To Plan, Survey and process ownership documents in the settlements	Local Physical and Land Use Development Plans for the two settlements	No. of Land Use plans prepared No. of survey plans prepared No. of resultant titles/leases processed	70%
Planning and Survey of Warazo, Gitegi and Ihwa Settlements.- To Plan, Survey and process ownership documents in the settlements	Title deeds for all the beneficiaries and public institutions	No. of Land Use plans prepared No. of survey plans prepared No. of resultant titles/leases processed	65%
Valuation Court for Draft Nyeri Municipality Valuation Roll to solve objections raised in the draft valuation roll, 2019	Solved objections	Number of valuation court formed	100%
Surveying and Titling for Karundu, Witima, Kihome, Gikoe, Njigari, Warazo Jet, Githiru and Ngaini, UasoNyiro, Chieni Ex colonial villages.- To Plan, Survey and process Title Deeds.	Title Deeds processed.	No. of parcels with ownership documents.	80%
Survey and Titling for Thunguma, Gakanga and Kiandere villages - To Plan, Survey and issue Letters of Allotment.	Title Deeds processed	No. of parcels with ownership documents.	80%

Survey and Titling for Kiamwangi, and Ihururu village/market centres.- To Plan, Survey and issue Letters of Allotment/Title Deeds.	Issue letters of Allotments/Certificate of Titles/ Deeds issued/.	No. of parcels with ownership documents.	80%
Preparation of local physical Development plan for Mukurweini	Approved Local Physical and Land Use Development Plan for the Urban Area	An Approved Local Physical and Land Use Development Plan for the Urban Area	90%
Preparation of local physical Development plan for Narumoru - To prepare Local Physical and Land Use Development Plans for the two settlements	Approved Local Physical and Land Use Development Plan for the Urban Area	An Approved Local Physical and Land Use Development Plan for the Urban Area	90%
Establishment of a GIS office block - To construct an office block	Constructed office block	% of completion of the office block.	100%

3. Department of Gender, Youth and Social Services

Objective	Outcome	Indicator	Performance
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 with to assist totally vulnerable homes give their loved ones a decent burial.</p>

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended 30th June, 2024

To empower the community embrace gender inclusion for social economic sustainability	(Gender mainstreaming). <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"> - Inclusivity in decision making. - Ease of mobility 	<ul style="list-style-type: none"> - No. of assistive devices procured. - No of people sensitized/ trained. 	<p>Due to financial constraints no assistive devices were procured.</p> <p>The department held a staff sensitization forum on disability mainstreaming.</p>

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended 30th June, 2024

To reduce harmful effects of hazards including disasters	Improved preparedness, Response, recovery and lessened impacts of disasters	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.
<p>Rehabilitate municipal social hall at the whispers park:-</p> <p>-Improve revenue generation</p>	<p>-Increased revenue</p> <p>-A more clean and secure park</p>	<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 considered in the FY 2023/24.

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended 30th June, 2024

	-provide a conducive environment for social activities		
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>

4. Transport, Public Works, Infrastructure and Energy

Objective	Outcome	Indicator	Performance per nos.
To develop and maintain roads and storm water drainage to global standards	Upgrading & rehabilitation of roads	No. of km tarmacked	0.325
		No. of km gravelled	68.82
		No. of km opened	3.8
		No. of machinery	2
	Transport and infrastructure management policy	No. of policies	1
	Construction of bridges	bridges constructed	5
	Construction of culverts	Culverts constructed (M)	1.18
	Marking of parking spaces	parking bays marked	206
Energy provision and management	Renewable and non-renewable energy	streetlights installed	419
		streetlights maintained	3500
		transformers installed	4
		No. of projects	8

N/B: Data and information provided here should be verifiable against the ADP.

5. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Nyeri County approaches employee welfare, focusing on policies related to hiring processes, gender ratio considerations, stakeholder engagement, career development, appraisal and reward systems, and compliance with safety regulations. This is with an aim to provide a comprehensive overview of how the County supports and develops its workforce to enhance organizational performance and service delivery to the community.

Recruitment Process

The recruitment process was designed to ensure fairness, transparency, and competency in recruitment. All positions were advertised publicly to attract a diverse pool of candidates. Advertisements are placed on the official County website, local newspapers, and other relevant platforms. Clear, merit-based criteria are established for each position. These criteria align with the job descriptions and requirements to ensure the most qualified candidates are selected. A diverse committee reviews applications, conducts interviews, and makes hiring decisions to provide unbiased and comprehensive evaluations.

Gender Ratio

The County is committed to promoting gender equality in its workforce. The County ensures that both men and women have equal opportunities for recruitment, development, and promotion.

Stakeholder Engagement

The County holds consultations with stakeholders, including employee representatives and trade unions, to help address concerns and improve policies. The County has also been engaging with the National Government and other Constitutional offices.

Career Development and Management

The county offers a range of training programs, including technical skills, leadership development, and soft skills training, to enhance employee capabilities. Employees are always encouraged to pursue further education and certifications, with financial support and study leave provided where applicable. Clearly defined career paths and progression opportunities are outlined for each role, helping employees understand potential growth trajectories within the organization. Formal mentorship and coaching programs are available to support employees' professional development and career goals.

Performance Appraisal

A structured performance appraisal system is in place to evaluate employee performance regularly. Appraisals are based on set objectives, key performance indicators (KPIs), and feedback from peers and supervisors. Post-appraisal, development plans are created to address any performance gaps and support career growth.

Reward Systems

The County undertakes regular promotions to motivate the employees to increase staff productivity, morale, and satisfaction.

Occupational Safety and Health Act (OSHA) Compliance

The County adheres to the Occupational Safety and Health Act of 2007, ensuring a safe and healthy work environment. Safety policies are regularly reviewed and updated to comply with legal requirements. Mandatory safety training is provided to all new employees, covering workplace hazards, and emergency procedures. A clear process for reporting and addressing workplace accidents and incidents is in place to ensure timely resolution and prevention of future occurrences.

Safety Measures such as proper ventilation, and clean work environments are implemented to enhance employee well-being. To ensure employee safety, officers are undertaken through induction and orientation training. Continuous training is also carried out for all county government employees as per the department/section training needs.

Talent Retention

The County has been granting desiring and eligible officers study leave both paid or unpaid, this is perceived to assist the officers acquire more skills without exiting the public service. It also ensures career growth as well as ensures the public service retains the much-needed rare and unique skills. Further, the employees are promoted to increase their satisfaction and ensure that talented employees do not endeavour for greener pastures.

Employee Engagement

The County holds regular engagement activities, such as team-building events, employee feedback sessions, and social activities, to foster a positive work environment and strengthen employee morale.

Recognition and Rewards

Employees are regularly acknowledged for their contributions and achievements, which helps boost morale and job satisfaction. Career Advancement opportunities for promotion and career advancement are communicated and supported through targeted development programs.

Supportive Culture

The County promotes an inclusive and supportive work culture where diversity is valued and all employees feel respected and valued. An open-door policy encourages employees to voice concerns and seek support from management, contributing to a transparent and supportive work environment.

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 emphasize the department's commitment to ethical conduct, transparency, and community empowerment in advancing environmental sustainability.

5. Community Engagements

The County continued with citizen engagement fora. In FY 2023/24, 395 citizenry engagements were conducted to involve community members in decision-making processes. This fosters transparency, accountability, and trust in government, improves the quality and relevance of policies, and strengthens democratic governance by empowering citizens and promoting active participation.

6. 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 (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive’s financial statements were approved and signed by the County Executive Committee Member for Finance on 26th August 2024.

Signature.....

Name: Robert Thuo Mwangi

County Executive Committee Member – Finance, Economic Planning & ICT

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Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYERI FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Nyeri County Executive set out on pages 1 to 47, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a

Report of the Auditor-General on County Executive of Nyeri for the year ended 30 June, 2024

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

In my opinion, except for the effects of the 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 Nyeri County Executive as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Receipts and Payments Outside the Financial Reporting Period

The statement of receipts and payments reflects total receipts and payments amounting to Kshs.7,253,744,913 and Kshs.7,198,713,560, respectively. However, review of the receipts and expenditure schedules presented for audit revealed that receipts and payments totalling to Kshs.1,514,891,784 and Kshs.1,528,872,371 respectively, related to the month of July, 2024 and were therefore outside the reporting period contrary to Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that the accounts of the County Government entities shall record transactions which take place during the financial year running from 1st July to 30th June

In the circumstances, the accuracy and completeness of the receipts and payments amount of Kshs.7,253,744,913 and Kshs.7,198,713,560, respectively could not be confirmed.

2. Irregular Charge of Bank Accounts

The financial statements reflect bank balance of Kshs.300,781,139 as disclosed under Note 13A. However, analysis of payment details and bank statements showed that the Management paid recurrent expenditure amounting to Kshs.292,401,605 from development bank account. Further, development expenditure amounting to Kshs.108,053,672 were paid from recurrent bank account.

In the circumstances, the accuracy and completeness of the bank balance amount of Kshs.300, 781,139 and regularity of payments could not be confirmed.

3. Irregularity of Voided Payments

Analysis of the Integrated Financial Management System (IFMIS) payments revealed that seven hundred and twenty-two (722) transactions with a value of Kshs.527,252,503 were voided during the year across various financial statement components. However, no evidence was provided to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments and approvals. Out of the voided transactions, payment details revealed that ten (10) transactions amounting to Kshs.3,920,866 were later paid.

In the circumstances, the accuracy and regularity of the voided transactions some of which were later paid could not be confirmed.

4. Staff Sharing Bank Account

The statement of receipts and payments reflects a balance of Kshs.3,981,766,676 for compensation of employees as detailed in Note 3 to the financial statements. However, analysis of staff payroll data revealed that there were three (3) bank account numbers shared by six (6) staff members. The total amount paid to the officers for a period of six (6) months from January, 2024 to 30 June, 2024 was Kshs.681,442.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.681,442 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Nyeri Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final total receipts budget of Kshs.8,126,687,855 and actual amount of Kshs.7,253,744,913 resulting to a shortfall of Kshs.872,942,942 or 11%. Further, the statement of comparison of budget and actual amounts reflects final budget of Kshs.1,544,858,532 for acquisition of assets out of which projects with a budgetary allocation of Kshs.81,770,578 were not implemented as at 30 June, 2024.

In the circumstances, the under-funding may negatively have impacted on service delivery and development projects for the year were not implemented as planned.

2. Delayed Exchequer Disbursements

The statement of receipts and payments reflects transfers from CRF totalling to Kshs.7,253,744,913 as detailed in Note 1 to the financial statements. However, during the year under review, the audit of the exchequer disbursements for the County Executive revealed that a total of Kshs.6,159,044,124 was not received on time. This was contrary to Section 17(6) of the Public Finance Management Act, 2012, which states that the National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to county governments.(7) The disbursement referred to in subsection (6) shall be done in accordance with a schedule prepared by the National Treasury in consultation with the Intergovernmental Budget and Economic Council, with the approval of the Senate, and published in the Gazette, as approved, not later than the 30th May in every year. This is as follows:

- (i) The Exchequer disbursement for the first quarter was done 14 days after the deadline for disbursement.
- (ii) The last exchequer disbursement for second and third quarter was done two months after the disbursement deadline.

- (iii) The fourth quarter was disbursed two months after the deadline on 26 June, 2024 almost at the close of the financial year.

In the circumstances, the delayed disbursements may negatively have impacted on service delivery to public through failure to implement the planned programmes for the year.

3. Pending Bills

The financial statements reflect pending accounts payables of Kshs.141,137,831 as disclosed in Note 20 of other important disclosures and detailed under Annex 2. The pending bills are comprised of recurrent and development balances of Kshs.120,719,911 and Kshs.20,417,919 respectively. However, the verified pending accounts payable by the pending bills committee amounted to Kshs.192,269,444, leading to unexplained and unreconciled variance of Kshs.51,131,613. In addition, the following observations were made.

- i. Review of verified pending bills showed that there were outstanding payables amounting to Kshs.7,540,450 that have been outstanding for more than one-year, some date back to 29 August, 2019. It is not clear why they were not the first charge in the subsequent financial year, contrary to Regulation 41(2) of the Public Finance Management Regulations (County Government) Regulation, 2015.
- ii. Review of pending bills for the period showed that expenditure commitments and contracts amounting to Kshs.25,365,273 were made in the month of June, 2024, contrary to Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that all commitments for supply of goods and services shall be done not later than 31 May each year except with express approval of the accounting officer.
- iii. Review of recurrent pending bills showed that there was a total of Kshs.49,604,653 that related to pending staff payables, out of which an amount of Kshs.3,273,734 related to prior year periods which date back to 2022. It was not clear why staff payables relating to prior periods were not disclosed in the audited financial statements for the year ended 30 June, 2023.
- iv. Pending bills at the start of the financial year totalled to Kshs.67,479,256 which included pending bills for goods, pending bills for services, pending bills for construction and civil works and pending bills for construction of buildings balances of Kshs.26,068,015, Kshs.20,593,350, Kshs.13,720,608 and Kshs.6,737,284 respectively. However, the Office of the Controller of Budget reported pending bills totalling to Kshs.88.48 million at the start of the financial year, comprising Kshs.67.95 million for recurrent expenditure and Kshs.20.53 million for development activities, resulting to unreconciled and unexplained variance of Kshs.21,000,744.
- v. Review of status report of litigations provided for audit by the Office of the County Attorney showed that there were sixty (60) cases whose judgments had been delivered and the cases closed, pending update from counsel and the matters had been scheduled for mention, and the respective fee notes had been raised by the advocates on record. The outstanding legal fees for these cases totalled

Kshs.77,079,211. It is not clear why they were not disclosed as part of pending accounts payable.

- vi. Review of sample of payments made in the financial year showed that there were pending bills that were paid in the financial year amounting to Kshs.3,980,900, yet they had not been disclosed in the prior year audited financial statements, raising doubts as to whether they were eligible bills.

In the circumstances, failure to fully disclose and settle bills during the year to which they relate distorts the credibility of the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge. In addition, Management was in breach of the law.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iii to lii which comprise of Key Entity Information and Management, Governance Statement, Forward by the CEC Finance and Economic Planning, Environmental and Sustainability Reporting and Statement of Management Responsibilities.

The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Regularity of Human Resource Management Practices

(a) Expenditure on Employee Cost Beyond Legal Limit

The statement of receipts and payments reflects compensation of employees balance of Kshs.3,981,766,676 as disclosed in Note 3 to the financial statements, which translates to fifty five (55) percent of the county's total revenue of Kshs.7,253,744,913 This, however, exceeded the prescribed limit of thirty-five (35) percent contrary to Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the county government's expenditure on wages and benefits for its public officers shall not exceed the thirty-five (35%) percent of the county government's total revenue.

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

(b) Unremitted Payroll Deductions

The statement of assets and liabilities reflects Kshs.138,401,547 in respect deposits and retention as disclosed in Note 15 to the financial statements out of which an amount of Kshs.104,619,139 relates to a deposit account balance which includes payroll deductions of Kshs.7,736,275. The payroll deductions relate to Central Organisations of Trade Unions, Kenya Society of Physiotherapy, Kenya Association of Livestock, NECCO Sacco and Xplico Insurance among others. The monies have however, not been remitted to the respective institutions or refunded back to the employees over the last three (3) years.

In the circumstances, Management may be sued for failing to remit the deductions and the employees might fail to get accrued benefits from the affected institutions which may hinder their performance in service delivery.

(c) Non-Compliance to the Law on Staff Ethnic Diversity

Review of employee records for the County Executive showed that the dominant ethnic community employed as at 30 June, 2024 constitutes 94% (3,330) out of the total population of 3,558 employees. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third of its staff from the same ethnic community.

Further, examination of master data and payroll records and list of new recruits for the year ended 30 June, 2024 revealed that the County Executive recruited one hundred and fifty-five (155). However, one hundred and fifty (150) or 97 % were from the dominant Ethnic community. That is contrary to Section 65 1(e) of the County Governments Act, 2012, that requires at least thirty percent of the vacant posts at entry level to be filled by candidates who are not from the dominant ethnic community in the County.

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

(d) Non-Compliance with a Third of Basic Salary Rule

Review of payroll data for the year ended 30 June, 2024 revealed that a total of 214 employees were paid a net salary that is less than a third of their basic pay in the month of June, 2024. The excessive deductions resulted from Management allowing the staff to

incur loans and other liabilities whose repayments deduction put the officers at the risk of pecuniary embarrassment. Further, it was noted that some staff members had total deductions that were more than their gross pay thus having a negative-net pay contrary to Section 19(3) of the Employment Act, 2007 and Section C.1 (3) of Public Service Commission-Human Resource Policies.

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

(e) Failure to Meet Recruitment Thresholds for Persons with Disabilities

Review of payroll for June, 2024, showed that Management recruited a total of 155 employees but there was no person living with disability. This is contrary to the provisions of Section B.23(2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 that sets a threshold of 5% of positions to be filled by persons with disabilities.

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

(f) Salaries Paid Outside the IPPD Payroll

Review of records provided for audit showed that Management operated two payroll systems namely; a manual (Excel format) payroll system and the Integrated Personnel and Payroll Database (IPPD) system. Out of the total provisional compensation of employees' expenditure of Kshs.3,981,766,676 an amount of Kshs.268,587,823 was reported through the manual payroll system contrary to National Treasury Circular No. 8/2021 of 19 July, 2021, on Guidelines for preparation of 2022/23 - 2024/25 Medium Term Budget, that required all allocations on personnel emoluments to be supported by Integrated Personnel Payroll Data (IPPD).

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

2. Failure to Adhere to the Effectiveness of Implementation of Audit Recommendations

Management has not submitted a report on how it has addressed the Senate and County Assembly recommendations on the Auditor-General audit reports for any of the years including 2022/2023. This is contrary to Section 31(1)(a) of the Public Audit Act, 2015 which states that within three months after Parliament has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

3. Non-Compliance with the Law on Development Expenditure

The statement of comparison of budget & actual amounts reflects total final receipts budget of Kshs.8,126,687,855. Review of the statement of comparison of budget and actual amounts for both recurrent and development reflected a final expenditure budget amount of Kshs.8,126,687,855. Included in this amount is the development related expenditure on the acquisition of assets of Kshs.1,544,858,532 or 19% of the total budget allocation. This is contrary to section 107(2)(b) of the Public Finance Management Act,

2012 which requires that, over the medium term, a minimum of thirty percent (30%) of the county government's budget shall be allocated to the development expenditure.

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

4. High Cost of Electricity for Street Lights

Management procured services of various contractors for the installation of electricity powered street lights countywide at a total cost of Kshs.104,000,000. The total electricity bills for the pre-existing street lights paid in the financial year amounted to Kshs.76,744,356, which was charged under different votes under development. Review of bills of quantities for the installation of the street lights showed that Management continued to install electricity powered panels instead of solar powered panels which would have reduced the subsequent cost of electricity bills.

In the circumstances, Management may not be able to pay the high electricity bills in future as and when they fall due, leading to disconnection of the street lights.

5. Use of Asbestos for Roofing of the County Rental Houses

The financial statements reflect acquisition of non-financial assets a balance of Kshs.1,104,785,218 as disclosed in Note 9 of the financial statements, out of which an amount of Kshs.57,872,761 is for refurbishment of buildings. The audit revealed that the County owns four hundred and ninety-five (495) houses out of which one hundred and twenty-eight (128) have asbestos roofs. The County Management has however, not changed the roofing of these houses despite the Government banning the use of asbestos in 2006 due to its carcinogenic effects.

In the circumstances, the health of the public is at a risk due to use of hazardous roofing materials.

6. Irregular Payments to the Council of Governors

The financial statements reflect other grants and transfers of Kshs.741,383,564 as disclosed in Note 7 to the financial statements, which includes other capital grants and transfers of Kshs.700,120,247. An amount of Kshs.8,000,000 was paid to the Council of Governors during the year under review. However, the payments to the Council of Governors were not supported by appropriate laws, regulations or policies.

In the circumstances, the regularity of the payment of Kshs.8,000,000 could not be confirmed.

7. Motor Vehicle Assessment Reports for Insurance

The statement of receipts and payments for the year ended 30 June, 2024 reflects Kshs.1,183,945,384 in-respect of use of goods and services which includes insurance cost of Kshs.235,695,753 as disclosed under Note 4 to the financial statements. The insurance amount includes a payment of Kshs.39,729,202 made for comprehensive insurance cover for County Executive vehicles. However, the motor vehicle assessment/valuation reports of the insured motor vehicles, and logbooks were not provided for review. Further, it was confirmed that Management also insured motor vehicles that had stalled for more than one year.

In the circumstances, the public may not have received value for money on the insurance cost of Kshs.235,695,753.

8. Debt Management Statement Timelines

The County Medium Term Debt Statement dated February, 2023 details the County's debt management strategy for the Medium-Term Expenditure Framework for the period 2023/24-2025/26. However, the total stock of debt indicated in the statement is as at 30 June, 2022, while the Public Finance Management Act of 2012 states that the balances should be as at the date of the statement (February, 2023).

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

9. Performance of County Budget and Economic Forum (CBEF)

Review of the County Executive performance revealed that Nyeri County Budget and Economic Forum (CBEF) was constituted as per the law. However, the Committees were not actively involved in matters relating to budgeting and financial management. This was due to failure to hold meetings as stipulated under Regulation 209 (2) of Public Finance Management (County Governments) Regulations, 2015 which states that the forum shall meet at least twice in a year and the Governor shall decide the time and agenda for meeting of the forum in consultation with other members of the forum.

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

10. Lack of Approved Building Plans

Management through Department of Health, Education, Office of the County Secretary and Agriculture engaged various Contractors for construction works. However, it was noted that the projects have been ongoing without approved Bills of quantities, structural and architectural plans (designs). No evidence was provided to prove that feasibility study was carried out on the impact of the projects to the society and environment. In addition, no evidence was provided to show that construction was registered with NEMA and approved by National Construction Authority contrary to Section 17 of the National Construction Authority Regulations, 2014. In addition, occupation licenses were not granted to guarantee the safety of the buddings.

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

11. Idle Medical Equipment at Narumoru Level 4 Hospital

The Department of Health Services furnished two surgery theatres with air conditioning at a contract cost of Kshs.9,794,676. However, a physical verification carried out in the Month of September, 2024 revealed that the air conditioning and equipping of the two surgery theatres is complete but not in use.

In the circumstances, there was no value for money on the idle surgery theatres.

12. Failure to Submit Financial Statements for Donor Funded Projects

The County Executive of Nyeri had two (2) ongoing donor funded projects whose financial statements have not been submitted for audit as required by the Public Finance Management Act, 2012 and Public Audit Act, 2015. These donor funded projects are

Nyeri County National Agricultural Value Chain Development Project (NAVCDP) and The Second Kenya Informal Settlements Improvement Project (KISIP).

In the circumstances, Management was in breach of law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Failure to Maintain an Updated Fixed Assets Register

The assets register has not been maintained following previous years audit committee recommendations. Management is relying on an outdated register that cannot be verified. Further, ownership documents of most of the assets were not provided for audit.

This is contrary to Section 149 (2) (o) of the Public Finance Management Act, 2012 that states that an accounting officer shall, in respect of the entity ensure that respective county government entity has adequate systems to control and account for its assets.

2. Failure to Implement Risk Management Policy

Examination of records indicated that although Management has an approved Risk Management Policy, it has not been implemented to the extent that a Risk Register has not been developed as stipulated in the policy among other provisions. The Risk Register was to assist the Management to identify risk, their severity and indicate actions that are being taken to manage or mitigate them.

In the circumstances, failure to have a structured approach of identifying and managing risks, makes the County more susceptible to financial losses due to unanticipated events such as fraud, mismanagement, or unforeseen occurrences.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the

effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2024

County Government of Nyeri

Nyeri County Executive

Annual Report and Financial Statements for the year ended June 30 2024

8. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	7,253,744,913	5,910,923,056
Miscellaneous receipts	2	-	-
Total receipts		7,253,744,913	5,910,923,056
Payments			
Compensation of employees	3	3,981,766,676	3,595,551,694
Use of goods and services	4	1,183,945,384	914,906,617
Subsidies	5	-	-
Transfers to other government entities	6	-	-
Other grants and transfers	7	741,383,564	427,252,921
Social security benefits	8	86,832,718	78,821,015
Acquisition of assets	9	1,204,785,218	1,081,065,216
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		7,198,713,560	6,097,597,463
Surplus/deficit*		55,031,353	(186,674,407)

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 23rd September 2024 and signed by:



.....
Name: John Ngugi
Chief Officer -Finance
ICPAK Member Number: 2613



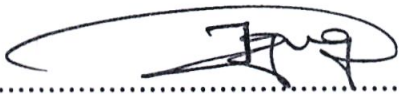
.....
Lucy Kangangi
Head of Accounting Unit
ICPAK M/No: 8456

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

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

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	300,781,139	235,126,754
Cash balances	13B	-	-
Total cash and cash equivalents		300,781,139	235,126,754
Outstanding imprests and advances	14	-	-
Total financial assets		300,781,139	235,126,754
Financial liabilities			
Deposits and retentions	15	(138,401,547)	(124,483,766)
Net financial assets		162,379,592	110,642,988
Represented by			
Fund balance b/fwd.	16	107,348,239	297,317,395
Prior year adjustments	17	-	-
Surplus/deficit for the year		55,031,353	(186,674,407)
Net financial position		162,379,592	110,642,988

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 23rd September 2024 and signed by:



Name: John Ngugi
 Chief Officer - Finance
 ICPAK Member Number: 2613



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

County Government of Nyeri

Nyeri County Executive


Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Cash Flows for the period ended 30th June 2024

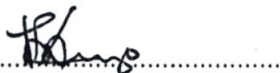
		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	7,253,744,913	5,910,923,056
Miscellaneous receipts	2	-	-
Total receipts from operating income		7,253,744,913	5,910,923,056
Payments for operating expenses			
Compensation of employees	3	3,981,766,676	3,595,551,694
Use of goods and services	4	1,183,945,384	914,906,617
Subsidies	5	-	-
Transfers to other government entities	6	-	-
Other grants and transfers	7	741,383,564	427,252,921
Social security benefits	8	86,832,718	78,821,015
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		5,993,928,342	5,016,532,247
Net receipts/ (payments) from operations		1,259,816,571	894,390,809
Adjusted for:			
Prior year adjustments	17	-	-
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	13,917,781	(20,542,911)
Recurrent and Development (Returned balances to CRF)		(3,294,749)	-
Net cash flow from operating activities		10,623,032	(20,542,911)
Cash flow from investing activities			
Acquisition of assets	9	1,204,785,218	1,081,065,216
Net cash flows from investing activities		1,204,785,218	1,081,065,216
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		65,654,385	(207,217,318)
Cash and cash equivalents at beginning of the year		235,126,753	442,344,071
Cash and cash equivalents at end of the year		300,781,139	235,126,753

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 23rd September, 2024 and signed by:



Name: John Ngugi
Chief Officer Finance
ICPAK Member Number: 2613



Name: Lucy Kangangi
Head of Accounting Services
ICPAK Member Number: 8456

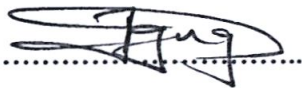
NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30th 2024

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

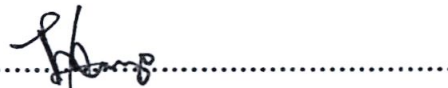
June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Transfers from CRF	7,222,152,070	904,535,785	8,126,687,855	7,253,744,913	89
balance b/f	-	-	-	-	-
TOTAL RECEIPTS	7,222,152,070	904,535,785	8,126,687,855	7,253,744,913	89
PAYMENTS					
Compensation of Employees	3,817,501,620	263,388,236	4,080,889,856	3,981,766,677	98
Use of goods and Services	1,071,116,950	304,758,100	1,375,875,050	1,183,945,382	86
Subsidies	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-
Other Grants and Transfers	843,029,707	18,390,638	1,005,157,420	741,383,564	74
Social Security Benefits	156,471,151	(36,564,154)	119,906,997	86,832,718	72
Acquisition of Assets	1,334,032,642	210,825,890	1,544,858,532	1,204,785,220	78
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	7,222,152,070	760,798,710	8,126,687,855	7,198,713,560	89
SURPLUS/ (DEFICIT)				55,031,353	

The County Executive's financial statements were approved on 23rd September, 2024 and signed by:



Name: John Ngugi
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 ICPAK Member Number: 2613



Name: Lucy Kangangi
 Head of Accounting Services
 ICPAK Member Number: 8456

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30th 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

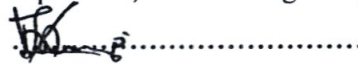
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	4,857,563,614	533,699,221	5,391,262,835	5,253,744,913	97
Proceeds from Domestic and Foreign Grants	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	-	-	-	-	-
Balance b/f	-	-	-	-	-
TOTAL RECEIPTS	4,857,563,614	533,699,221	5,391,262,835	5,253,744,913	97
PAYMENTS					
Compensation of Employees	3,817,501,620	263,388,236	4,080,889,856	3,981,766,677	98
Use of goods and Services	645,050,031	288,443,717	933,493,748	888,018,092	95
Subsidies	-	-	-	-	-
Transfers to Other Government Units					
Other Grants and Transfers	128,790,000	18,390,638	147,180,638	146,665,893	100
Social Security Benefits	156,471,151	(36,564,154)	119,906,997	86,832,718	72
Acquisition of Assets	109,750,812	40,784	109,791,596	108,685,649	99
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	4,857,563,614	533,699,221	5,391,262,835	5,211,969,028	97
SURPLUS/ (DEFICIT)				41,775,885	

The County Executive's financial statements were approved on 23rd September, 2024 and signed by

.....
Name: John Ngugi
Chief Officer Finance
ICPAK Member Number: 2613



.....
Name: Lucy Kangangi
Head of Accounting Services
ICPAK Member Number: 8456

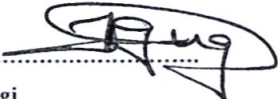


County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30th 2024

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	2,364,588,456	370,836,564	2,735,425,020	2,000,000,000	73
Proceeds from Domestic and Foreign Grants	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	-	-	-	-	-
Returned CRF issues	-	-	-	-	-
TOTAL RECEIPTS	2,364,588,456	370,836,564	2,735,425,020	2,000,000,000	73
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and Services	426,066,919	16,314,383	442,381,302	295,927,290	67
Subsidies	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-
Other Grants and Transfers	714,239,707	143,737,075	857,976,782	594,717,671	69
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	1,224,281,830	210,785,106	1,435,066,936	1,096,099,571	76
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	2,364,588,456	370,836,564	2,735,425,020	1,986,744,532	73
SURPLUS/ (DEFICIT)				13,255,468	

The County Executive's financial statements were approved on 23rd September, 2024 and signed by:



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ICPAK Member Number: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

RTF Template	Budget Execution by Program and Sub-Programmes - County Executives: RECURRENT AND DEVELOPMENT COMBINED						
	Budget Execution by Program and Sub-Programmes - County Executives: RECURRENT AND DEVELOPMENT COMBINED						
	Nyeri County Ledger						
	Entity: 3910-Nyeri County						
	Period: JUL-23 To JUN-24						
Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
3910							
102003910		Agricultural Management	539,582,837	(8,422,533)	531,160,304	497,507,392	33,652,912
	102013910	Administration and planning services	348,346,974	(47,955,730)	300,391,244	276,352,296	24,038,948
	102023910	County Agriculture Extension Program	27,435,863	5,793,640	33,229,503	23,615,539	9,613,964
	102033910	Coffee Improvement Program	163,800,000	33,739,557	197,539,557	197,539,557	(0)
103003910		Wambugu ATC	5,500,000	(200,000)	5,300,000	5,300,000	-
	103033910	Farm Development	5,500,000	(200,000)	5,300,000	5,300,000	-
104003910		AMS Naromoru	3,400,000	(174,000)	3,226,000	2,415,445	810,555
	104023910	Development Of Agricultural Land For Crop Production	3,400,000	(174,000)	3,226,000	2,415,445	810,555
105003910		Livestock Production Management	104,248,420	4,705,000	108,953,420	25,499,607	83,453,813
	105023910	Provision of Extension Services to Livestock farmers	104,248,420	4,705,000	108,953,420	25,499,607	83,453,813
106003910		Co-operative development	41,769,585	(11,500,000)	30,269,585	28,263,585	2,006,000
	106023910	Cooperative Development And Management	41,769,585	(11,500,000)	30,269,585	28,263,585	2,006,000
107003910		Fisheries development	31,698,146	(5,994,500)	25,703,646	3,691,931	22,011,715
	107013910	Administrative Support Services	31,698,146	(5,994,500)	25,703,646	3,691,931	22,011,715
108003910		Veterinary services	28,420,465	(3,085,140)	25,335,325	24,076,360	1,258,965
	108013910	Administrative Support Services	28,420,465	(3,085,140)	25,335,325	24,076,360	1,258,965
111003910		1 Physical planning services	230,743,603	150,848,032	381,591,635	346,138,407	35,453,228

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

	111013910	Administration and personnel services	230,743,603	150,848,032	381,591,635	346,138,407	35,453,228
114003910		Land Policy and Planning	5,017,943	(740,000)	4,277,943	4,264,302	13,641
	114013910	Land Policy Formulation	5,017,943	(740,000)	4,277,943	4,264,302	13,641
115003910		Housing Development and Human Settlement	1,545,000	3,276,057	4,821,057	4,255,792	565,265
	115013910	Government Building	1,545,000	3,276,057	4,821,057	4,255,792	565,265
201003910		General administration and policy Development and implementation	75,155,407	1,451,500	76,606,907	60,682,460	15,924,447
	201013910	Administration, planning and support services	75,155,407	1,451,500	76,606,907	60,682,460	15,924,447
203003910		Energy Sector development	11,969,200	(300,000)	11,669,200	11,307,356	361,844
	203013910	Street lighting programme	11,969,200	(300,000)	11,669,200	11,307,356	361,844
205003910		Roads development, maintenance and management	207,902,832	77,886,694	285,789,526	257,308,041	28,481,485
	205013910	County access and feeder roads improvement	207,902,832	77,886,694	285,789,526	257,308,041	28,481,485
206003910		Electricity Accessibility and Connectivity	215,550,000	58,353,391	273,903,391	248,620,543	25,282,848
	206023910	Street Lighting	215,550,000	58,353,391	273,903,391	248,620,543	25,282,848
307003910		Tourism Development	20,915,000	212,113	21,127,113	18,235,577	2,891,536
	307013910	Promotion of Tourism	20,915,000	212,113	21,127,113	18,235,577	2,891,536
308003910		Trade and Cooperative Development	303,179,560	(71,726,873)	231,452,687	153,292,462	78,160,225
	308013910	Trade Promotion	303,179,560	(71,726,873)	231,452,687	153,292,462	78,160,225
313003910		Revenue Mobilization	48,068,678	23,000,000	71,068,678	63,979,748	7,088,930
	313013910	Revenue Mobilization	48,068,678	23,000,000	71,068,678	63,979,748	7,088,930
401003910		Administration, Planning and General Support Services	2,804,462,189	117,822,147	2,922,284,336	2,730,403,487	191,880,849
	401033910	Administration, Planning and General Support Services	2,789,072,189	102,857,509	2,891,929,698	2,700,048,849	191,880,849
	401043910	Health Services	15,390,000	14,964,638	30,354,638	30,354,638	0
403003910		Preventive and Promotive Health services	4,038,200	(1,116,200)	2,922,000	2,823,843	98,157
	403043910	Community health	4,038,200	(1,116,200)	2,922,000	2,823,843	98,157

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

501003910		General administration and policy Development and implementation	411,637,527	170,357,100	581,994,627	537,199,682	44,794,945
	501013910	Promote Effective Result Based Management & administration	-	-	-	-	-
	501023910	Administrative Support Services	411,637,527	170,357,100	581,994,627	537,199,682	44,794,945
502003910		County Sports Development	5,487,588	1,680,000	7,167,588	7,130,810	36,778
	502023910	Search and nurture talents	5,487,588	1,680,000	7,167,588	7,130,810	36,778
503003910		ECDE Management	3,682,496	10,000	3,692,496	3,666,353	26,144
	503043910	ECDE Management	3,682,496	10,000	3,692,496	3,666,353	26,144
504003910		ICT Development	4,967,575	500,000	5,467,575	5,337,420	130,155
	504023910	ICT Infrastructure Development	4,967,575	500,000	5,467,575	5,337,420	130,155
507003910		Youth Training and Development	24,800,000	3,413,878	28,213,878	21,512,076	6,701,802
	507013910	Youth Training and Development	24,800,000	3,413,878	28,213,878	21,512,076	6,701,802
701003910		Management and Co-ordination of county affairs	230,330,937	55,891,484	286,222,421	245,007,177	41,215,244
	701013910	Administration, planning and support services	165,775,752	30,186,936	195,962,688	159,098,264	36,864,424
	701023910	Management of county affairs	44,555,185	27,389,264	71,944,449	68,034,065	3,910,384
	701033910	Co-ordination of county functions	20,000,000	(1,684,716)	18,315,284	17,874,848	440,436
702003910		Coordination of County Functions and Public Service Management	141,975,948	13,149,863	155,125,811	150,617,800	4,508,011
	702013910	Administration, planning and support services	141,975,948	13,149,863	155,125,811	150,617,800	4,508,011
703003910		Executive services	748,854,811	30,604,325	779,459,136	710,151,805	69,307,331
	703013910	Administration and personnel services	748,854,811	30,604,325	779,459,136	710,151,805	69,307,331
705003910		Economic Planning	7,174,060	1,890,000	9,064,060	8,958,984	105,076
	705053910	Monitoring and Evaluation	7,174,060	1,890,000	9,064,060	8,958,984	105,076
711003910		1 Community sensitization, education and public participation	2,468,220	(285,000)	2,183,220	1,997,133	186,087
	711013910	County publicity campaign	2,468,220	(285,000)	2,183,220	1,997,133	186,087
716003910			297,995,102	127,944,112	425,939,214	379,758,565	46,180,649
	716013910	Administration Planning and Support Services	297,995,102	127,944,112	425,939,214	379,758,565	46,180,649
717003910			48,381,177	5,096,464	53,477,641	50,389,157	3,088,484

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

	717013910	Administration and Personnel Services	48,381,177	5,096,464	53,477,641	50,389,157	3,088,484
718003910			25,677,469	40,061,484	65,738,953	62,357,415	3,381,538
	718013910	Financial Accounting	10,328,846	33,121,128	43,449,974	40,868,936	2,581,038
	718023910	Procurement Compliance and Reporting	9,036,323	4,040,356	13,076,679	12,582,239	494,440
	718033910	Internal Audit	6,312,300	2,900,000	9,212,300	8,906,240	306,060
719003910			12,711,036	2,550,000	15,261,036	14,469,676	791,360
	719023910	Economic Planning and Policy Formulation	12,711,036	2,550,000	15,261,036	14,469,676	791,360
901003910		General Administration and Planning services	65,980,636	12,579,669	78,560,305	75,576,677	2,983,628
	901013910	Administration and personnel services	65,980,636	12,579,669	78,560,305	75,576,677	2,983,628
903003910		Gender services	14,000,000	(668,000)	13,332,000	12,463,120	868,880
	903013910	Administration and planning services	14,000,000	(668,000)	13,332,000	12,463,120	868,880
904003910		Social development	81,067,000	22,470,492	103,537,492	96,865,818	6,671,674
	904013910	Administration and planning services	77,995,000	22,300,492	100,295,492	93,946,776	6,348,716
	904023910	County children's home management	3,072,000	170,000	3,242,000	2,919,042	322,958
905003910			27,200,000	382,011	27,582,011	23,619,912	3,962,099
	905013910	Recreation and Sporting Services	27,200,000	382,011	27,582,011	23,619,912	3,962,099
1001003910		Water Management	75,844,685	2,900,000	78,744,685	72,985,003	5,759,682
	1001013910	Administrative Support Services	75,844,685	2,900,000	78,744,685	72,985,003	5,759,682
1002003910		Sanitation management	49,500,000	(14,000,000)	35,500,000	32,646,398	2,853,602
	1002013910	Administrative Support Services	49,500,000	(14,000,000)	35,500,000	32,646,398	2,853,602
1006003910			71,750,000	38,554,455	110,304,455	98,929,326	11,375,129
	1006013910	Water Services	71,750,000	38,554,455	110,304,455	98,929,326	11,375,129
1007003910			187,403,738	55,252,760	242,656,498	156,639,645	136,838,180
	1007013910	Environment Conservation, Protection and Management	187,403,738	55,252,760	242,656,498	156,639,645	136,838,180
		Grand Total	7,222,152,070	904,535,785	8,126,687,855	7,198,713,560	978,795,622

12. 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.

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

Significant Accounting Policies (Continued)

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.

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 2024, this amounted to Kshs 138,401,547 compared to Kshs 124,483,766 in prior period as indicated on note 19. / *(There were no other restrictions on cash during the year)*

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.

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 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 of Nyeri for the period 1st July 2023 to 30 June 2024 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.

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30 2024

13. Notes to the Financial Statements

1. Transfer from the CRF

	2023-2024	2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	759,261,545	587,609,803
Total exchequer releases for quarter 2	1,507,237,320	1,268,642,790
Total exchequer releases for quarter 3	1,568,595,864	1,518,250,899
Total exchequer releases for quarter 4	3,418,650,184	2,536,419,564
Total	7,253,744,913	5,910,923,056

(Provide a brief explanation and explain significant change from prior period)

2. Miscellaneous Receipts

	2023-2024	2022-2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (Specify)	-	-
Total	-	-

3. Compensation of Employees

	2023-2024	2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	3,554,014,232	3,208,027,063
Basic wages of temporary employees	59,421,976	35,770,493
Personal allowances paid as part of salary	273,124,141	285,326,256
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	95,206,327	-
Employer contribution to compulsory national health insurance schemes	-	66,427,882
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,981,766,676	3,595,551,694

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	67,454,578	37,849,546
Communication, supplies and services	19,780,707	15,944,629
Domestic travel and subsistence	142,249,946	108,765,875
Foreign travel and subsistence	17,966,857	9,022,977
Printing, advertising and information supplies & services	31,359,884	24,424,207
Rent and Rates	114,300	74,750
Training expenses	26,710,064	17,289,548
Hospitality supplies and services	137,100,016	59,855,363
Insurance costs	235,695,753	223,232,332
Specialized materials and services	263,990,059	210,759,017
Office and general supplies and services	27,348,222	18,394,817
Fuel, oil and lubricants	48,715,344	28,685,599
Other operating expenses (including bank charges)	126,620,621	115,373,647
Routine maintenance – vehicles and other transport equipment	29,164,968	18,883,697
Routine maintenance – other assets	9,674,065	26,350,613
Total	1,183,945,384	914,906,617

5. Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs
Subsidies to Public Corporations	-	-
<i>See List Attached (Insert Name)</i>	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached (Insert Name)</i>	-	-
Total	-	-

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	Kshs	Kshs
Transfers to County government entities	-	-
See attached list (under annex xxx)	-	-
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 xxx	-	-
Total	-	-

7. Other Grants and Transfers

	2023-2024	2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	1,785,255	1,549,177
Other current transfers and subsidies	36,880,638	16,343,300
Other capital grants and transfers	700,120,247	398,745,681
Emergency relief and refugee assistance	2,597,424	10,614,763
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	741,383,564	427,252,921

8. Social Security Benefits

	2023-2024	2022-2023
Description	Kshs	Kshs
Government pension and retirement benefits	86,832,718	78,821,015
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	86,832,718	78,821,015

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	75,683,950	36,515,212
Refurbishment of buildings	57,872,761	108,581,283
Construction of roads	168,911,724	90,396,635
Construction and civil works	502,155,789	632,111,128
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	8,019,432	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	116,765	164,000
Purchase of office furniture and general equipment	33,651,361	4,528,605
Purchase of specialized plant, equipment and machinery	96,428,658	114,694,116
Rehabilitation and renovation of plant, machinery and equip.	12,626,800	-
Purchase of certified seeds, breeding stock and live animals	35,727,505	3,977,675
Research, studies, project preparation, design & supervision	12,749,442	10,096,562
Rehabilitation of civil works	100,841,031	80,000,000
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,104,785,218	1,081,065,216
Financial assets		
Domestic public non-financial enterprises	100,000,000	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	100,000,000	-
Total acquisition of assets	1,204,785,218	1,081,065,216

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

Description	2023-2024 Kshs	2022-2023 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

Description	2023-2024 Kshs	2022-2023 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

Description	2023-2024 Kshs	2022-2023 Kshs
<i>Specify</i>	-	-
<i>Specify</i>	-	-
Total	-	-

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Num-ber	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			Kshs	Kshs
Nyeri County Revenue Fund Account (CRF)	1001171634	Revenue	-	-
Nyeri County Recurrent Account	1000171227	Recurrent	1,738,798	185,431
Nyeri County Development Account	1000171197	Development	20,317	3,109,318
Nyeri County Main Levy Fund Account (KRB)	1000252804	Special Purpose	4,313	2,183,948
Nyeri County Health Sector Special Purpose Account	1000339241	Special Purpose	-	2,101,030
Nyeri County Imprest Account (Cooperative Bank)	1141511315000	Imprest	33,782,408	22,960,098
Nyeri County Youth Polytechnic Project Grant Account	1000367358	Special Purpose	-	-
Nyeri County Agri Sector Dev Support Programme II Account	1000364807	Special Purpose	-	-
Nyeri County Climate Smart Agri Sector Special Purpose Account	1000364793	Special Purpose	-	26,730,820
Municipality of Nyeri Urban Development Grant Account	1000372214	Special Purpose	4,036	1,293,983
Municipality of Nyeri Urban Institute Grant Account	1000372222	Special Purpose	6	737,406
Nyeri County Universal Health Care Special Purpose Account	1000432233	Special Purpose	120,000	142,150
Nyeri County Assembly Recurrent Account	1000243805	Recurrent	-	-
Nyeri County Assembly Development Account	1000282298	Development	-	-
Nyeri County Assembly Deposit Account	1000282274	Deposit	-	-
Nyeri County Kenya Develop Sup Progra Special Purpose Account	1000432225	Special Purpose	31,088,059	59,753,454
Nyeri County Deposit Account -Central Bank	1000243058	Deposit	104,619,139	101,523,668
Nyeri County Climate Change Special Purpose Account	1000549769	Special Purpose	87,036,641	3,792,760
Nyeri County Primary Health Care Special purpose Account	1000567872	Special Purpose	151	10,612,688
Nyeri County National Agricultural Value Chain Bank A/c	1000715359	Special Purpose	-	-
Nyeri County Aggregated and Industrial Park Account	1000723009	Special Purpose	42,367,271	-
Total			300,781,139	235,126,754

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30 2024

13 B Cash in Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2023-2024	2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

14. Outstanding imprests and advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

<i>Breakdown of Imprest and Salary Advance per Department</i>	2023-2024	2022-2023 Comparative FY
<i>Imprest</i>	Kshs	Kshs
Office of the Governor & Deputy Governor	-	-
Office of the County Secretary	-	-
Finance, Economic Planning & ICT	-	-
Lands, Housing and Physical Planning	-	-
Health Services	-	-
Gender, Social Services & Sports	-	-
County Public Services & Solid Waste	-	-
Agriculture, Livestock and Fisheries Development	-	-
Trade, Tourism and Co-operative Development	-	-
Education	-	-
Water, Irrigation, Environment & Climate Change	-	-
County Public Service Board	-	-
Transport, Public Works, Infrastructure & Energy	-	-
County Attorney	-	-
<i>Sub-Total</i>	-	-
<i>Salary Advance</i>	-	-
Department Xx	-	-
Department Xx	-	-
<i>Sub-Total</i>	-	-
<i>Grand Total</i>	-	-

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2023-2024	2022-2023
		Comparative FY
	Kshs	Kshs
Nyeri County Deposit Account- CBK 1000243058	104,619,139	101,523,668
Nyeri County Imprest Account -Cooperative 01141511315000	33,782,408	22,960,098
Total	138,401,547	124,483,766

Ageing analysis for	2023-24		2022-2023	
Ageing analysis: (deposits and retentions)	Current FY	% of the To- tal	Compara- tive FY	% of the To- tal
Under one year	86,589,758	63%	50,544,385	41%
1-2 years	12,053,159	9%	24,168,100	19%
2-3 years	12,101,756	9%	30,062,863	24%
Over 3 years	27,656,874	20%	19,708,478	16%
Total (tie to above total)	138,401,547	100%	124,483,826	100%

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30 2024

16. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634	-	-
Nyeri County Recurent Account 1000171227	-	-
Nyeri County Development Account 1000171197	-	-
Nyeri County Roads Main Levy Fund Account (KRB) 1000252804	2,183,948	22,720,433
Nyeri County Health Sector Special Purpose Account 1000339241	2,101,030	45,711,078
Nyeri County Government Imprest Account-Coop Bank 0114151115000	-	-
Nyeri County Youth Polytechnic Project Grant Account 1000367358	-	-
Nyeri County Climate Smart Agri Sector Special Purpose Account 1000364793	26,730,820	58,447,975
Nyeri County Agri Sector Dev Support Programme11 Account 1000364807	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214	1,293,983	2,743,025
Municipality of Nyeri Urban Institute Grant Account 1000372222	737,406	5,807,236
Nyeri County Universal Health Care Special Purpose Account 1000432233	142,150	4,170,886
Nyeri County Assembly Recurrent Account 1000243805	-	-
Nyeri County Assembly Development Account 1000282298	-	-
Nyeri County Assembly Deposit Account 1000282274	-	-
Nyeri County Kenya Dev Suppp0rt Progra Special Purpose Account 1000432225	59,753,454	157,716,762
Nyeri County Deposit Account 1000243058 Central Bank	-	-
Nyeri County Climate Change Fund Special Purpose Account 1000549769	3,792,760	-
Nyeri County Primary Health Care Special Purpose Account 1000567872	10,612,688	-
Nyeri County National Agricultural Value Chain Bank A/c 1000715359	-	-
Nyeri County Aggregated and Industrial Park Account 1000723009	-	-
Total	107,348,239	297,317,395

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	-	-	-

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

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

Description	2023-2024 Kshs	2022-2023 Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

19. Increase/ (Decrease) in Deposits and Retention

Description	2023-2024 Kshs	2022-2023 Kshs
Deposits and Retention s as at 1 st July 2023(A)	124,483,766	145,026,677
Deposits and Retention as at 30 th June 2024(B)	138,401,547	124,483,766
Increase/ (Decrease) in Deposits and Retentions C= B-A	(13,917,781)	20,542,911

20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	6,737,284	9,761,248	9,499,725	6,998,807
Construction of Civil Works	13,720,608	14,711,556	15,013,052	13,419,112
Supply of Goods	26,068,015	90,110,612	25,746,755	90,431,872
Supply of Services	20,953,350	32,196,084	22,861,395	30,288,040
Total	67,479,257	146,779,501	73,120,926	141,137,831

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f (2023-2024)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	51,131,613.00	-	51,131,613.00
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	51,131,613.00	-	51,131,613.00

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

(Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County)

Other Important Disclosures

4. External Assistance

	2023-2024	2022-2023
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

	2023-2024	2022-202
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

(Total here to tie to line 2 of note 4)

County Government of Nyeri
 Nyeri County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

Other Important Disclosures

c) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4)

d) Non-monetary external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc. N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement The totals here tie with line 3 of note 4).

Other Important Disclosures

e) Purpose and use of external assistance.

	2023-2024	2022-2023
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	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)

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

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

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(This note should tie to line 3 of note 4 on external assistance)

*County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30 2024*

Other Important Disclosures

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

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

(Third party payments may be done by other entities that are not providers of external assistance)

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

Description	2023-2024	2022-2023
	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	-	-

N/B The above subclassification will be adopted based on the appropriate county's operations

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

	2023-2024	2022-2023
	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	-	-

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30 2024

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.	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

*County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30 2024*

Fund:	Formation date:	Nyeri Town	Mr. James Kiretai
• Ellmu Fund.	23 rd July, 2015		
• Health Fund.	August 2021	Nyeri Town	Mr. Moses Gachanja Githinji
• Car Loan and Mortgage Fund.		Nyeri Town	Mr. John Ngugi.
• Enterprise Development Fund.		Nyeri Town	Mr. George Mwangi
Board:		Nyeri Town	Ms. Perister Kigwa.
• Municipal Board.			
• County Public Service Board.		Nyeri Town	Mr. David Ruga
Project:	Formation date:	Nyeri Town.	Mr. Wilson Maringa
• Nyeri County National Agriculture Value Chain Development Program	2022		
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 in the current financial year, amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the comparative financial year.

9. Contingent Liabilities

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case 0 Against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

10. Program for Results (PforR) Disclosure

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

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

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

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

11. 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/Observation from Auditor	Management Comments	Status (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
373	Misclassification of Other Grants and Transfers	<p>The transfers relate to two projects; i.e. Financing Locally Led Climate Action Programme (FLOCCA) in the Department of Water, Irrigation, Environment & Climate Change and (Transforming Health Systems for Universal Care Project) THS-UCP in the Department of Health.</p> <p>These projects are budgeted under Transfer to Other Government Agencies to facilitate transfer from the County Revenue Fund to their respective Special Purpose Account held at Central Bank Kenya. During the request to transfer funds to SPAs, the Controller of Budget is furnished with the work plan on which they base their approval to spend under other Capital Grants Transfers.</p> <p>The Special Purpose Accounts are mapped to the IFMIS system and the expenditure can only be executed through the budget line of “Other Capital Grants and Transfers “and supported by the Projects’ work plans</p>	Pending Senate	Pending Senate
374	Pending Bills	Due to the delay in exchequer releases the County’s’ efforts to fully absorb the disbursed funds were not realized as	Pending Senate	Pending Senate

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

		Kshs 1,146,545,628.00 both from the equitable share and donor funding were released from 20th June 2023 barely ten days to the closure of the financial year. This caused the delay in project implementations and thus leading to pending bills. Timely release of the exchequers by the National Treasury would greatly alleviate this problem		
375	Unresolved Prior Year matters	The financial reports responses for the FY 2021/2022 are yet to be presented before the Senate.	Pending Senate	Pending Senate
376	Irregular Expenditure on Compensation of Employees	The wage bill of the period under review is 53%. This is in consideration of the actual wage bill against the total county executive budget amounting to Ksh. 6,795,758,719. In order to address the wage bill, the County Government has taken the following measures: Voluntary early retirement programme was implemented in 2021; Translation of terms for the contract staff to permanent terms. This has ensured that there is a saving on the amount that ought to be paid as gratuity. Gratuity is usually paid by the employer at the rate of 31% of the basic pay while once terms are translated to permanent terms, the county only pays 15% of the basic salary. This gives the county a saving of 16%; Recruiting internally when there is necessity for certain posts. There is no significant increase of salaries paid when recruitment is undertaken internally;	Pending Senate	Pending Senate

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

		Recruiting at the entry levels in the case of replacements. The Government has been replacing majority of the officers who have exited service through retirement and resignation with officers at the entry levels. This ensures that there is a saving since the exiting officers do so when at a higher salary scale and grouping.		
377	Non-Compliance with Law on Staff Ethnic Composition	<p>The County Government inherited staff from both the National Government and the former local authorities who over 90% were from the dominant local community. Nyeri was a provincial headquarter of Central Province hence absorbing so many staff from the National Government who were stationed at Nyeri. Reducing this gap has been done on a 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</p>	Pending Senate	Pending Senate

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

		have their replacement in full cognizance of the need law.		
378	Delay in Delivery of Consultancy Services	Planning and titling of colonial villages is a program which was conceived during public participation in the process of preparing the County Integrated Development Plan (2018 – 2022). Further public participation was undertaken in the project areas (Colonial settlements) as evidenced by the attached documents extracted from our records (See attached). However, we concur that there has been a delay in the completion of the project because of various	Pending Senate	Pending Senate

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

		<p>technical issues and some are enumerated as follows: -</p> <ol style="list-style-type: none"> 1. Charged sub-plots- The consultant encountered some challenges relating to some sub-plots within the settlement areas being registered and charged to different financial institutions. These are prominent in Ihururu and Karundu settlements. The charges could have been placed while the project was ongoing and the department is working on possible ways of addressing this. 2. Titled Plots – It was discovered at the course of the project period that some sub-plots were titled through other initiatives eg. Land exchange but not documented thus causing confusion along the way. A case in point is Witima, Ihururu and Karundu settlements. 3. Data conflict – The land data captured by the consultant on the ground being different from what is captured in the land records. A case in point is Uaso-Nyiro and Kiandere market centres. This is a matter that we are trying to address and resolve with the Ministry of Lands. 4. Cautions/Inhibitions – Some parcels within the settlements are cautioned against transactions. One example is in Witima village and the department is trying to address the challenge. We have since engaged the cautioner in view of dislodging the said caution. 			
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NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

		5. National Land Commission – The holder of the office of the County Co-ordinator changed hands mid-way. The incoming officer did not own the work done by the predecessor and instead demanded the repetition of the entire exercise. This did not go well and interventions had to be sought from the Head office. This matter has since been resolved and the process is on.		
379	Unaccounted for Fuel	The department confirms that fuel worth Ksh 3,352,827 has not been utilized as at 30th June 2023 since the petrol station i.e., Jalis enterprise Ltd where the department was drawing fuel was unable to supply fuel in the month of January 2023 up to date. Jalis Enterprise Ltd. closed down its operations and the matter was raised to the County Attorney for the follow up vide our letter REF: NO ALFD/LEGAL/CON/NYI/65 (59) dated 2nd March, 2023. (Annex 2.0)	Pending Senate	Pending Senate
380.	Delayed in Implementation of Development Projects	Specific project are as explained in table 1b	Pending Senate	Pending Senate
381	Irregularities in Payroll Management	The County Public Service Board conducted internal adverts for vacant posts. Twelve officers were successful and had to be placed at the level of the advertised posts. Four were officers from the defunct local authority who were integrated and their basic salary harmonized to the main stream public service. Two were staff on contract as	Pending Senate	Pending Senate

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

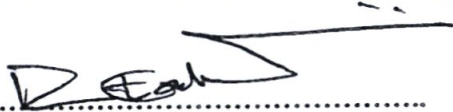
		Chief Officers and had to revert to their former Job groups after the end of the contract. There were also two external adverts that were filled internally. The remaining officer was also on contract and through an internal advert was recruited to a substantive post of Human Resource Officer		
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1B

Item	Description	Amount not spent (Kshs.)	Remarks /Explanations
1.	Kenya Roads Board Maintenance of Civil Works	2,183,948	This was the balance after implementation of planned projects under that project
2.	Refurbishment of Non-Residential Building	4,003,262	Procurement process not completed
3.	Access Roads	2,259,023	Amount includes culvert works (Kshs. 331,500/=) yet to commence the rest were balances after implementation of planned projects.
4.	Other Infrastructure and Civil Works (Street Lights Installation)	46,245,369	Amount is for street lights installation for various wards but funds received late from 2 nd supplementary budgets hence documentation and procurement process could not be completed.
5.	Other Infrastructure and Civil Works (Maintenance of Street Light and Biogas Installation)	6,402,680	Biogas contract (Kshs. 4,798,244/=) yet to commence the other was balance to procure maintenance material did not complete procurement process.
6.	Installation of culverts at Kiarugu River Road	4,500,000	Project not yet started

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

7.	Construction of Governor's Residence	16,250,000	There was time limitation for procurement process to be initiated and completed after approval of Second Supplementary budget FY 2022-2023, in May 2023, which allocated Kshs. 16,250,000.00 for construction of Governor's and Deputy Governor's Official Residences. Further, the Salaries and Remuneration Commission in its Circular, Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) dated 20 th May, 2019 had advised that the residences should be constructed on land owned by the County Government of Nyeri. Through the County Executive Committee, identification of land for the construction of the two residences happened towards the tail-end of the financial year in consideration, thus procurement for the construction could not start due to time limitation.
		81,842,282	



County Executive Committee Member – Finance and Economic Planning

Date: 23rd September, 2024

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

14. Annexes

Annex 1 – Analysis Of Transfers From the CRF

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	551,253,139	1,588,906,107	1,621,332,763	2,205,012,558	5,966,504,567
Level 5 Hospitals	-	-	-	-	-
Road Maintenance Levy	-	-	-	-	-
Covid-19	-	-	-	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-	-	-	-
User Fees Foregone -Ministry of Health	-	-	-	-	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)- Ministry of Health	-	-	-	-	-
World Bank-NARIGP-State Department of Crop Development	-	-	-	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-	-	-	-	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	-	-	9,875,250	9,875,250
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-	-	-	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State De- partment of Crop Development	-	500,000	1,741,641	-	2,241,641
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-	-	-	-
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Depart- ment of Housing & Urban Development	-	-	-	135,648,946	135,648,946
UNFPA-9th County Programme Implementation -Ministry of Health	-	-	-	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Depart- ment of Devolution	-	-	-	-	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-	-	-	-	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	-	-	-	199,668,236	199,668,236
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS	-	-	-	11,000,000	11,000,000
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS	-	-	-	98,455,028	98,455,028
Total	551,253,139	1,589,406,107	1,623,074,404	2,659,660,018	6,423,393,668

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	a			b	c	d=a+b-c		
Construction Of Buildings								
Sans Paniel Limited	25/3/2024	Construction of monument plaque for the nyeri main transport terminus	258,557	-	258,557	232,701	25,856	
Prolific Works Ltd	29/08/2019	Construction of Kitchen at Othaya Sub County Hospital	857,391	-	857,391	-	857,391	
Renojo Enterprises Ltd	13/05/2024	Construction of kiawamaruru social hall phase 1	2,987,706	-	2,987,706	-	2,987,706	
Onyx Construction Company	23/05/2024	Construction of staff houses	3,055,737	-	3,055,737	2,529,740	525,997	
Roam General Investments Company	26/6/2024	Construction of offices at nyeri south agriculture offices	2,601,857	-	2,601,857	-	2,601,857	
LIFEPARK SOLUTIONS	15TH JUNE 2023	RENOVATION AND CONSTRUCTION OF NEW CLASSROOM AT KIHARO ECDE	1,229,169	1,229,169	-	1,229,169	-	
HAWAROS TECHNICAL	5TH MAY 2023	CONSTRUCTION OF 2 CLASSRROMS AT WAHARI PRIMARY SCHOOL	2,399,923	2,399,923	-	2,399,923	-	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
EDMARKS CONTRACTOR LTD	8TH MAY 2023	RENOVATION OF CLASSROOMS AT ITIATI ECDE	1,390,000	1,390,000	-	1,390,000	-	
SANKARA LIMITED	21ST APRIL 2022	COMPLETION OF WORKSHOPS WORKS AT GATUMBIRO YOUTH POLYTECHNIC	1,540,248	1,540,248	-	1,540,248	-	
MWAKAGA BUILDING & CONSTRUCTION	13TH MAY 2022	RENOVATION OF CLASSROOM AT KAHUTI-INI ECDE CENTRE	177,944	177,944	-	177,944	-	
Sub-Total			16,498,532	6,737,284	9,761,248	9,499,725	6,998,807	
Construction Of Civil Works								
QUANTUM DYNAMICS LIMITED	22ND JUNE 2023	GLOBAL EMERGENCY COMMUNICATION SYSTEM	2,500,000	2,500,000	-	2,500,000	-	
JANWAYS LTD		RENOVATION WORKS AT MWEIGA SUBCOUNTY REVENUE	1,010,754	1,010,754	-	1,010,754	-	
NDEITHI GENERAL CONTRACTOR		MARKING OF KARATINA PARKINGS BAYS	506,200	506,200	-	506,200	-	
BRKIM SOLUTION	8TH JUNE 2023	PROPOSED CABRO PAVING AT IHURURU MARKET	4,269,902	4,269,902	-	4,269,902	-	
JAPA BUILDERS	8TH JUNE 2023	CABRO PAVING ,WATER STORAGE AND	3,095,122	3,095,122	-	3,095,122	-	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		MINOR RENOVATION WORKS AT CULTURE CANTRE HALL						
DAMALI GENERAL MERCHANTS LIMITED	21ST JUNE 2023	SUPPLY OF PLUMBING MATERIALS	1,873,629	1,873,629	-	1,873,629	-	
PRIME RIG DRILLERS	2ND DEC 2021	HYDROLOGIST CARRYING OUT DRILLING	465,000	465,000	-	465,000	-	
Epique Erands Limited	24th June 2024	Solar standalone works at Karatina Children's Home	198,708	-	198,708	-	198,708	
Wisa general merchants ltd	13/5/2024	Refurbishment works at county secretary's boardroom	765,670	-	765,670	-	765,670	
Castel technologies	20/06/2024	Supply and delivery of mounting street poles advertising boxes	702,148	-	702,148	-	702,148	
Volcanic gen contractors ltd	13/03/2024	1st and final payment for access culverts at asian quarters	704,918	-	704,918	-	704,918	
Volcanic gen contractors ltd	01/06/2024	Construction of kiaruing road 0.6 kms	930,714	-	930,714	-	930,714	
Benditto verchu	01/05/2023	Fabrication and installation of nyeri main transport termini shoe shiner and boda boda sheds	1,485,786	-	1,485,786	1,292,444	193,342	
Allyn enterprises limited	11/06/2024	Container store supplied and delivered	1,198,935	-	1,198,935	-	1,198,935	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
		at nyeri county library						
Geokram enterprise	15/5/2024	Repair of masonry tank in mukurweini subcounty	2,064,493	-	2,064,493	-	2,064,493	
Light assets agencies ltd	27/5/2024	Installation of standlalone lights at gakawa ward	1,512,408	-	1,512,408	-	1,512,408	
Crenix limited	06/01/2024	Installation of standalone street-lights at various wards	883,224	-	883,224	-	883,224	
El ali investment limited	06/07/2024	Upgrading roads-kamugure, mweru, kiathugu & mihuti	2,495,043	-	2,495,043	-	2,495,043	
Renejo enterprises ltd	06/11/2024	Installation of standalone lights at chinga ward	1,769,510	-	1,769,510	-	1,769,510	
Sub-Total			28,432,164	13,720,608	14,711,556	15,013,052	13,419,112	
Supply Of Goods							-	
KAWA NEWSPAPERS SUPPLIERS		DAILY NEWSPAPERS JUNE 2023	36,000	36,000	-	36,000	-	
MEGOYA HOLDINGS LTD		SUPPLY AND DELIVERY OF MOBILE PHONE	145,000	145,000	-	145,000	-	
TURBA MAGNA EMPORIUM		SUPPLY AND DELIVERY OF COLOR PRINTER	699,000	699,000	-	699,000	-	
TURBAN MAGNA		SUPPLY OF LAPTOP	190,000	190,000	-	190,000	-	
KAWA NEWSPAPERS SUPPLIERS		DAILY NEWSPAPERS FEBRUARY 2023	6,000	6,000	-	6,000	-	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
KAWA NEWSPAPERS SUPPLIERS		DAILY NEWSPAPERS MAY AND JUNE 2023	13,200	13,200	-	13,200	-	
KENYA POWER		ELECTRICITY BILL	1,506,234	1,506,234	-	1,506,234	-	
NYERI WATER AND SEWERAGE CO.		WATER SUPPLY	26,713	26,713	-	26,713	-	
MOB HOUSE			105,000	105,000	-	105,000	-	
KAGORI KIMONDO			16,830	16,830	-	16,830	-	
OMWASCO		WATER SUPPLY	167,850	167,850	-	167,850	-	
TEAWASCO		WATER SUPPLY	101,630	101,630	-	101,630	-	
NARUMORU WATER		WATER SUPPLY	18,680	18,680	-	18,680	-	
ZAINA MUHOYA WATER		WATER SUPPLY	8,000	8,000	-	8,000	-	
MAWASCO		WATER SUPPLY	6,148	6,148	-	6,148	-	
MATHIRA WATER AND SANITATION COMPANY	23RD JUNE 2023	WATER SUPPLY	24,282	24,282	-	24,282	-	
MATHIRA WATER AND SANITATION COMPANY	23RD JUNE 2023	WATER BILL	3,136,200	3,136,200	-	3,136,200	-	
NYERI WATER AND SANITATION COMPANY LIMITED		NYEWASCO WATER BILLS	4,043,143	4,043,143	-	4,043,143	-	
OTHAYA MUKURWEINI		OMWASCO WATER BILLS	278,580	278,580	-	278,580	-	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
WATER SERV.CO.								
MATHIRA WATER AND SANITATION CO.LTD		MAWASCO WATER BILLS	62,500	62,500	-	62,500	-	
NYERI WATER AND SANITATION COMPANY LIMITED		NYEWASCO WATER BILLS	6,953,389	6,953,389	-	6,953,389	-	
MATHIRA WATER AND SANITATION CO.LTD		MAWASCO WATER BILLS	6,922,127	6,922,127	-	6,922,127	-	
ELSBRO ENTERPRISE	29 TH MARCH 2023	CLEANING MATERIALS	334,000	334,000	-	334,000	-	
BEATAX GENERAL MERCHANTS	29TH MARCH 2023	ECDE PORRIDGE	415,250	415,250	-	415,250	-	
ELSHADAI SUPPLIERS	29TH MARCH 2023	SUPPLY OF TONNERS	250,000	250,000	-	250,000	-	
GYPSY GENERAL ENTERPRISES		SUPPLY OF MECHANICAL TOOLS	151,500	151,500	-	151,500	-	
Geebeat Logistics Ltd	5th Nov 2023	Supply and Delivery of Press Items	905,080	-	905,080		905,080	
Peter Kihara	30/06/2024	Supply and Delivery of Newspapers June 2024	32,040	-	32,040		32,040	
Peter Kihara	31/03/2024	Supply and Delivery of Newspapers March 2024	33,720	-	33,720		33,720	
Peter Kihara	30/04/2024	Supply and Delivery of Newspapers April 2024	35,160	-	35,160		35,160	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Peter Kihara	29/02/2024	Supply and Delivery of Newspapers Feb 2024	36,040	-	36,040		36,040	
Peter Kihara	31/05/2024	Supply and Delivery of Newspapers May 2024	37,080	-	37,080		37,080	
Proper Motor Garage Ltd	8th Sep 2023	TYRES FOR KCR 210Z	104,000	-	104,000		104,000	
Trish Enterprises	15th May 2024	Office Blinds for Governor's office and Deputy Governor's Office	774,752	-	774,752		774,752	
Joyda Rings Traders	24/6/2024	Supply of Tyres for Motorvehicle 19CG008A Size 245/70R16	200,000		200,000	-	200,000	
Proper Motor Garage	03/04/2024	Clutch, Pressure Plate and Release Bearing Replacement -19CG002A	92,000		92,000		92,000	
Kawa Newspapers Suppliers	31/12/2023	Supply of Newspapers (December 2024-June 2024)	75,680		75,680		75,680	
Ndumia Newspapers Supply	30/04/2024	Supply of Newspapers (March 2024 - May,2024)	7,320		7,320		7,320	
Mathira Water & Sanitation Company	01/06/2024	Water Bill for Mathira East Sub-County Offices (Ac No.03420)	298,216	-	298,216		298,216	
TACROSI VENTURES		SUPPLY OF TONNER TK 475 AND TONNER 078A	117,000	117,000	-	-	117,000	
Olaf General Merchants	13/06/2024	SUPPLY AND DELIVERY OF MICROWAVE	30,000	-	30,000	15,000	15,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		AND WATER DISPENSER						
Mayumi Ventures	21/6/2024	Supply and Delivery of Tissue Paper and Barsoap	130,250	-	130,250	-	130,250	
Brandys Document Solutions	12/10/2023	Supply and delivery of jumbo heavy duty punch	17,800	-	17,800	-	17,800	
Castel Technologies Ltd	03/07/2024	Printing and supply of staff ID	116,900	-	116,900	-	116,900	
Mintomax Holdings Limited	18th June 2024	Sanitary items supplied and delivered	24,705	-	24,705	-	24,705	
Pammy General Merchants	25th June 2024	Milk supplied and delivered	136,665	-	136,665	-	136,665	
Als General Merchants	26th June 2024	Stationery supplied and delivered	47,850	-	47,850	-	47,850	
MAWAKI GENERAL SUPPLY	14th June 2023	Supply and delivery of hardware tools	138,760	138,760	-	-	138,760	
Als General Merchant	22/02/2024	Supply and delivery of A4 printing papers	50,000	-	50,000	-	50,000	
ROYAL PRISWA VENTURES	29TH MARCH 2023	SUPPLY OF ASSORTED GENERAL OFFICE SUPPLIES	38,350	38,350	-	-	38,350	
ROYAL PRISWA VENTURES	5TH JUNE 2023	SUPPLY OF ASSORTED GENERAL OFFICE SUPPLIES	42,150	42,150	-	-	42,150	
Nyewasco	01/06/2024	Water Bill	781,067	-	781,067	-	781,067	
TRACKLACE AGENCIES	5th August 2024	Supply of Knap-snack sprayer	1,248,000	-	1,248,000	-	1,248,000	
Mathira Water and sanitation Company	July- August 2024	Water Bill for Account 04292	2,038,361	-	2,038,361	-	2,038,361	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
County Frequency Enterprises	01/11/2023	Payment for 273 litres of milk for Nov 2023	27,300	-	27,300	-	27,300	
County Frequency Enterprises	01/01/2024	Payment for 273 litres of milk for Jan 2024	27,300	-	27,300	-	27,300	
Mawaki Ltd	04/06/2024	Delivery of Motor vehicle tyres and batteries	477,000	-	477,000	-	477,000	
Evelyne Business & logistics	01/04/2024	Payment for supply and delivery of E.C.D.E porridge flour for term II	400,250	-	400,250	-	400,250	
Alsy General Merchants	6th June 2024	Payment for supply and delivery of 15 pcs of 800mgs, 2 pcs of 500ml toilet cleaner	5,700	-	5,700	-	5,700	
Tarcrosi Ventures	6th June 2024	Payment for supply and delivery of 10pcs of 500ml liquid handwash	5,500	-	5,500	-	5,500	
Alsy General Merchants	6th June 2024	Payment for supply and delivery of 6 hand towels	900	-	900	-	900	
Matwan Enterprises Limited	6th June 2024	Payment for supply and delivery of 10 pieces omo	2,800	-	2,800	-	2,800	
Kenya Bureau of Standards	13th June 2024	Payment for calibration of noise/ sound level metres	23,250	-	23,250	-	23,250	
Olimar Ventures	30th Jan 2024	Supply and delivery of sanitary and cleaning materials	46,700	-	46,700	-	46,700	
Good Shepherd Suppliers		Eight (8) pieces toners	190,800	-	190,800	-	190,800	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Carclub motor accessories (2005) ltd	13/06/2024	Supply and delivery of cess barriers	600,000	-	600,000		600,000	
Dytondown printers and supplies ltd	15/6/2024	Supply of office documents	1,615,000	-	1,615,000		1,615,000	
Kenya medical supplies authority (KEMSA)	31/05/2024	Supply and delivery of health commodities for hospitals	25,678,506	-	25,678,506		25,678,506	
Mission for essential drugs &supplies (MEDS)	30/11/2023	Supply and delivery of pharmaceuticals	10,937,784	-	10,937,784		10,937,784	
Mission for essential drugs &supplies (MEDS)	06/05/2024	Supply and delivery of non pharmaceuticals	254,296	-	254,296	-	254,296	
Mission for essential drugs &supplies (MEDS)	30/11/2023	Supply and delivery of lab & x-ray supplies	5,252,053	-	5,252,053	-	5,252,053	
Mission for essential drugs &supplies (MEDS)	15/05/2024	Supply and delivery of pharmaceuticals	830,580	-	830,580	-	830,580	
Mission for essential drugs &supplies (MEDS)	15/05/2024	Supply and delivery of pharmaceuticals	969,834	-	969,834	-	969,834	
Mission for essential drugs &supplies (MEDS)	15/05/2024	Supply and delivery of pharmaceuticals	2,272,863	-	2,272,863	-	2,272,863	
Mission for essential drugs &supplies (MEDS)	06/05/2024	Supply and delivery of pharmaceuticals and non pharmaceuticals	12,883,927	-	12,883,927	-	12,883,927	
Kenya medical supplies authority (KEMSA)	31/05/2024	Supply and delivery of health commodities for R.H.F	14,705,584	-	14,705,584	-	14,705,584	
Rayfem solutions ltd	10/23/2023	Medical supplies	448,000	-	448,000	-	448,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Pewin motor limited	21/6/2024	Supply of double cabin pick up	5,000,000	-	5,000,000	-	5,000,000	
Proper motor garage	25/6/2024	Supply of spareparts for vehicle 19cg 020a	102,000	-	102,000	-	102,000	
Pesaeld suppliers	25/06/2024	Supply of computers hp desktop	100,000	-	100,000	-	100,000	
KAMAU GARAGE		REPAIR OF KUL 353	38,000	38,000	-	38,000	-	
KAMAU GARAGE		REPAIR OF KUL 354	31,700	31,700	-	31,700	-	
KAMAU GARAGE		REPAIR OF KUL 355	44,800	44,800	-	44,800	-	
Sub-Total			116,178,627	26,068,015	90,110,612	25,746,755	90,431,872	
Supply Of Services						-	-	
KENYA FOREST SERVICE	26/04/2023	ANNUAL LAND RATE AND ANNUAL RADIO LICENCE FEE WAN MAST ON NYERI HILL	185,600	185,600	-	185,600	-	
CMC MOTORS GROUP LTD	01/02/2023	SERVICE OF VEHICLE 19CG002A	29,263	29,263	-	29,263	-	
REWILL GENERAL SUPPLIERS	28/06/2023	CATERING SERVICES GOVERNOR'S SWEARING IN CEREMONY	550,000	550,000	-	550,000	-	
FINANCE DEPARTMENT		DEFRAY EXPENSES	425,000	425,000	-	425,000	-	
KIMANTHE COMMUNICATIONS AGENCY		NYERIPAY COMMISSIONS FEB,MARCH &APRIL 2023	10,064,913	10,064,913	-	10,064,913	-	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
KIMANTHE COMMUNICATIONS AGENCY		NYERI PAY COMMISSIONS NOVEMBER, DECEMBER 2022 AND JANUARY 2023	4,895,244	4,895,244	-	4,895,244	-	
KIMANTHE COMMUNICATIONS AGENCY		NYERI PAY COMMISSIONS AUGUST, SEPTEMBER AND OCTOBER 2022 AND JANUARY 2024	3,563,352	3,563,352	-	3,563,352	-	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (ICPAK)		ICPAK 39TH ANNUAL SEMINAR EDITION 11	59,000	59,000	-	59,000	-	
UBIQUITOUS PLUS COMPANY LTD		EXHIBITION GATHUTHI TEA DURING KALASH EVENT	5,897	5,897	-	5,897	-	
STANDARD MEDIA GROUP		ADVERTISEMENTS FOR WEIGHTS AND MEASURE TRADING NOTICE	268,000	268,000	-	268,000	-	
KINGONGO GARAGE	9TH JUNE 2023	MOTOR VEHICLE REPAIR 19CG007A	237,914	237,914	-	237,914	-	
African Kitchen Kikwetu & Events		Provision of Catering services for World day to combat Desertification	110,000	110,000	-	110,000	-	
FORESTRY SOCIETY OF KENYA		ANNUAL SUBSCRIPTION FEES YEAR 2023	5,000	5,000	-	5,000	-	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
MFI DOCUMENT SOLUTIONS LIMITED	14TH OCTOBER 2022	PHOTOCOPIER MAINTAINANCE	58,000	58,000	-	58,000	-	
METROPOL SECURITY SERVICES LTD	3RD SEPTEMBER 2020	SECURITY SERVICES FOR BOARD OFFICES	38,464	38,464	-	38,464	-	
KENYA INSTITUTE OF HIGHWAY AND BUILDING		TRAINING FEE FOR FLEET MANAGEMENT COURSE	30,000	30,000	-	30,000	-	
CMC	20TH FEB 2023	VEHICLE REPAIR 19CG008A	29,263	29,263	-	29,263	-	
LUNAX VENTURES	13THMAY 2022	PURCHASE OF LAPTOPS	330,000	330,000	-	330,000	-	
CFAO	31st Oct 2024	Motor vehicle repair 19CG 026A	6,910	-	6,910		6,910	
CFAO	5th July 2024	Motor vehicle repair KCR 210Z	55,601	-	55,601		55,601	
CFAO	4th May 2023	Motor vehicle repair GVN 019A	79,217	-	79,217		79,217	
CFAO	23rd Feb 2024	Motor vehicle repair 19CG 042A	116,199	-	116,199		116,199	
CFAO	13th June 2024	Motor vehicle repair GVN 019A	143,327	-	143,327		143,327	
CFAO	5th August 2024	Motor vehicle repair 19CG 026A	237,774	-	237,774		237,774	
CFAO	5th Feb 2024	Motor vehicle repair 19CG 032A	478,928	-	478,928		478,928	
Institute of Human Resource Management	6th June 2024	Workshop on HR strategy driving performance and business growth in Murang'a	52,200	-	52,200		52,200	
Proper Motor Garage Ltd	30th Jan 2023	Motor vehicle repair KCR 210Z	5,200	-	5,200		5,200	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Proper Motor Garage Ltd	28th Mar 2023	Motor vehicle repair 19CG 042A	7,540	-	7,540		7,540	
Proper Motor Garage Ltd	3rd Jan 2023	Motor vehicle repair KCR 210Z	10,740	-	10,740		10,740	
Proper Motor Garage Ltd	22nd Feb 2023	Motor Vehicle repair 19CG 032A	18,370	-	18,370		18,370	
Proper Motor Garage Ltd	19th August 2022	Motor Vehicle repair 19 CG 039A	49,300	-	49,300		49,300	
Proper Motor Garage Ltd	1st Nov 2023	Motor vehicle repair 19CG 032A	67,000	-	67,000		67,000	
Proper Motor Garage Ltd	11th Jan 2022	Motor Vehicle repair 19 CG001A	74,240	-	74,240		74,240	
Travelscape	31st May 2024	Air tickets to Geneva Switzerland	705,750	-	705,750		705,750	
Nation Media Group Plc	07/08/2023	Advertisement for Alcohol Committees	128,412	-	128,412		128,412	
Kenya School Of Government	19/05/2023	Induction for Executive Members	290,700	-	290,700		290,700	
P. M Theuri Garage	25/01/2024	Minor Service - GKB 572E	8,850	-	8,850		8,850	
Sportmans Arms Hotel	14/03/2024	Conference Facilities - Preparation 2nd Supplementary	33,600	-	33,600		33,600	
Sportmans Arms Hotel	26/03/2024	Conference Facilities - Tender Evaluation Exercise	36,600	-	36,600		36,600	
Blue Pison Services Ltd	Jan 2024 -June 2024	Security services Jan 2024 -June 2024	331,200	-	331,200		331,200	
Eland Safari Hotel	11/04/2024	Catering Services during Excom Meetings	120,000	-	120,000		120,000	
Straight Security Services Ltd		Supply of security services. Pending Bill from last FY was not paid of ksh 2,100,000	2,100,000	-	2,100,000		2,100,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Straight Security Services Ltd	Feb 24-June 24	Security services Feb 2024 -June 2024	152,000	-	152,000		152,000	
Pammy General Merchants	13/05/2024	Catering Services during KDSP II meeting (13th - 14th May,2024)	86,250	-	86,250		86,250	
Pammy General Merchants	03/04/2024	Catering Services during Alcoholic Drinks Control & Management meeting	12,000	-	12,000		12,000	
Pammy General Merchants	25/04/2024	Catering Services during Departmental meeting	8,400	-	8,400		8,400	
African Kitchen Kikwetu	26/01/2024	catering services during staff promotions exercise	120,000	-	120,000		120,000	
Queenspark Hotel	09/09/2022	catering services during ASK Show 2022	540,000	-	540,000		540,000	
African Kitchen Kikwetu	01/07/2023	Catering Services-Sensitization Forum - 30/06/2023 - Culture Centre	106,000	-	106,000		106,000	
Wiwamenya Enterprises	27/01/2024	catering services during staff promotions exercise - 26/01/2025	120,000	-	120,000		120,000	
Sunflower Tents	13/11/2023	Tents, Chairs and Decorations Hire - Leaders Meeting	274,400	-	274,400		274,400	
African Kitchen Kikwetu	18/03/2024	Catering Services - Departmental Meeting	64,320	-	64,320		64,320	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
African Kitchen Kikwetu	15/03/2024	Catering Services - Signing of Alcohol Bill,2024	60,000	-	60,000		60,000	
African Kitchen Kikwetu	12/12/2023	Catering Services - Jamhuri Day Celebrations	17,500	-	17,500		17,500	
Gerbera Tents	05/10/2023	Catering Services - Leaders Meeting	10,600	-	10,600		10,600	
Proper Motor Garage	01/12/2023	Minor Service - 19CG008A	13,900	-	13,900		13,900	
Sportmans Arms Hotel	04/06/2024	Conference Facilities - Drafting of Nyeri County Alcoholic Drinks Control Act,2024-Regulations (4th -6th June,2024)	249,100	-	249,100		249,100	
New Sox	15/08//2023	Public Adress System Hire	155,000	-	155,000		155,000	
TravelScape	05/06/2024	Domestic Travel Airtickets - Malindi for FloCCA	131,990	-	131,990		131,990	
Mary Ndongoma	27th Nov -1st Dec 2023	Kenya National Secretaries Association (KENASA) workshop (Mombasa)	80,900	-	80,900		80,900	
Nancy Githae	27th Nov -1st Dec 2023	Kenya National Secretaries Association (KENASA) workshop (Mombasa)	52,000	-	52,000		52,000	
Diani sunflower ltd	15th March 2024	Provision of tents, chairs and tables during the signing of alcohol bill 2024	67,000	-	67,000		67,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Pammy general merchants	14th June 2024	ering services during sensitization forum at culture centre	67,500	-	67,500		67,500	
Pammy general merchants	15th -16th march 2022	Catering services during IRGTC meeting at culture center	18,825	-	18,825		18,825	
P.M theuri garage	21/03/2024	Major service for vehicle GKB 573E	192,400	-	192,400		192,400	
Meander ventures	23/09/2023	Catering services rendered to county secretary's office	14,400	-	14,400		14,400	
Ubiquitous plus company ltd	24th May 2023	Provision of 100 seater tents with chairs during governors meeting	17,000	-	17,000		17,000	
Pammy general merchnats	18/03/2024	Catering services rendered in ADCM,EXCOM and enforcement	33,400	-	33,400	-	33,400	
National Industrial Training Authority	April 24, May 2024 & June 24	Employees training	566,350	-	566,350	-	566,350	
Telkom Kenya Limited	April 24-June 24	Internet Services	480,240	-	480,240	-	480,240	
Karen Direct Insurance Brokers Ltd	03/10/2023	County Insurance premiums	619,816	-	619,816	-	619,816	
Karen Direct Insurance Brokers Ltd	22/04/2024	County Insurance premiums	257,992	-	257,992	-	257,992	
ECOCAPP CAPITAL LTD	19th-20th JUNE 2024	Own Source Revenue Growth Conference at Kenya School of Monetary Studies Nairobi	247,500	-	247,500	-	247,500	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
Kimante Communication Agencies	Feb, March and April 2024	Nyeri Pay 4% Commission	9,719,934	-	10,729,219	1,009,285	9,719,934	
POSTAL COOPERATION	2023, 2024	Courier & Postal Services various years	554,316	-	554,316	-	554,316	
VEEKIIP ENTERPRISES	13th Nov 2023	Hire of Training Facilities	22,000	-	22,000	-	22,000	
QUEENS PARK GUEST HOUSE	23rd Nov 2023	CATERING SERVICES	49,400	-	49,400	-	49,400	
WIWAMENYA ENTERPRISES	26th Jan 2023	CATERING SERVICES	120,000	-	120,000	-	120,000	
SPORTMAN ARMS	2nd -3rd May 2024	CONFERENCE FEE FOR HOSPITAL MANAGERS FEE - amount in the schedule previously was ksh.268,300	268,300	-	268,300	-	268,300	
AGRICULTURAL SOCIETY OF KENYA	13th-16th Sept 2023	Trade Shows and Exhibitions	99,700	-	99,700	-	99,700	
Proper Motors Garage Ltd	6th Oct 2023	Payment for Motor vehicle Repair KAN 096P	283,800	-	283,800	-	283,800	
Pammy General Merchants	13th June 2024	Catering services provided during International Women's Day	21,000	-	21,000	-	21,000	
African Kitchen Kikwetu and Event Organisers	27th June 2024	Tents and chairs for hire provided during Plug Mtaani	25,000	-	25,000	-	25,000	
FK Resort & Spa	27th June 2024	Lunch provided during Nyeri Widow's Sacco launch	25,000	-	25,000	-	25,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Anka Resort	12th June 2024	Day Conference provided during departmental team building activity 110 Pax on 13 th June 2024 @ 2,800	308,000	-	308,000	-	308,000	
Wiwamenya Enterprises	06/06/2024	Provision of catering services during KYISA selection	393,600	-	393,600	-	393,600	
Kenya School of Government	25th to 29 th October, 2021	Pension management and staff welfare training to 10 officers	265,000	-	265,000	-	265,000	
Kenya School of Government	18 th to 29 th July, 2022	Secretarial management training	227,800	-	227,800	-	227,800	
African Kitchen Kikwetu & Events	12th June 2023	Provision of catering services during performance contracting	30,000	-	30,000	-	30,000	
Kenya School of Government	01-26/11/2021	Payment in respect of Ann Karu while attending Secretarial Management Training	120,640	-	120,640	-	120,640	
Institute of Human Resource Management	01-03/12/2021	Payment in respect of Jane Njoroge and while attending Secretarial Management Training	127,600	-	127,600	-	127,600	
SKYWAYS SECURITY SERVICES	01/07/2023	PROVISION OF CONTRACTED SECURITY GUARDS AT WATC	712,800	-	712,800	-	712,800	
SKYWAYS SECURITY LIMITED	JANUARY-JUNE 2024	Security for the months of Jan-June	279,000	-	279,000	-	279,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
		2024for guarding Wamagana						
SKYWAYS SECURITY LIMITED	JANUARY-JUNE 2024	Security for the months of Jan-June 2024for guarding AMS	279,000	-	279,000	-	279,000	
African Kitchen Kikwetu and Events	25 th October 2023	Provision of catering services for the 5 th Cohort of interns induction	17,500	-	17,500	-	17,500	
African Kitchen Kikwetu and Events	5 th October 2023	Provision of catering services for the Launch of the 5 th batch of interns	27,500	-	27,500	-	27,500	
African Kitchen Kikwetu and Events	29 th February 2024	Provision of catering services for the 5 th Cohort of interns 2 nd quarter meeting	28,750	-	28,750	-	28,750	
Wiwamenya	26 th Jan 2024	Provision of catering services for the County staff forum	120,000	-	120,000	-	120,000	
Eddah Honey Pot Centre	18th March 2024	Provision of catering services for the County sectoral Plan Development	7,800	-	7,800	-	7,800	
Eddah Honey Pot Centre	13TH March 2024	Provision of catering services for the Preparation of sectoral plans	24,300	-	24,300	-	24,300	
KENYA POWER-	JUNE-JULY 2024	SUPPLY OF ELECTRICITY-WAMBUGU FARM W/SHOP	213,496	-	213,496	-	213,496	
KENYA POWER	JUNE-JULY 2024	SUPPLY OF ELECTRICITY-WAMBUGU FARM PLOT 3447	7,317	-	7,317	-	7,317	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
Sportman's Arms Hotel	29th May 2024	Conference facilities during tender evaluation	21,100	-	21,100		21,100	
Agricultural Society of Kenya	01/09/2023	2023 Nyeri National Show Participation Charges	164,140	-	164,140		164,140	
Agricultural Society of Kenya	09/09/2022	Payment of Nyeri National Show 2022 participation charges	164,540	-	164,540		164,540	
STANDARD MEDIA GROUP	05/03/2023	ADVERTISEMENT FOR TENDER NOTICE - KARATINA PREPAID METERS & ADENDUM	68,440	68,440	-	-	68,440	
STANDARD MEDIA GROUP	05/09/2023	ADVERTISEMENT FOR TENDER NOTICE - KARATINA ADENDUM	68,440	-	68,440	-	68,440	
Travelscape Tours and travels Ltd	12/06/2024	Payment for air-ticket from Nairobi to Mombasa	67,100	-	67,100	-	67,100	
The Kenya Institute of Management	Year 2024	KIM Membership renewal fee for Year 2024- George Mwangi Muriithi, Mary Kimamo, Peter Theuri & Diana Kendi	24,000	-	24,000	-	24,000	
Celba Logistics Co. Ltd	11/10/2023	Payment of exhausting sewer services at	41,760	-	41,760	-	41,760	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Gachatha, Ithekehuno open air market						
ICPAK	Year 2024	ICPAK Subscription renewal fee for Year 2024 -Stephen Kariuki Mwangi	11,200	-	11,200	-	11,200	
ICPAK	Year 2024	ICPAK Subscription renewal fee for Year 2024- Ann Wangui Githinji	11,200	-	11,200	-	11,200	
ICPAK	Year 2024	ICPAK Subscription renewal fee for Year 2024 -Noor Marian Mohamed	3,200	-	3,200	-	3,200	
Kenya Institute of Highways and Building Technology	24th June 2024	Payment for a refresher, defensive and first aid course for Kenneth Manenah.	37,000	-	37,000	-	37,000	
Agricultural society of kenya	08/09/2023	Subscription of full member badges, trade attendants tickets, gate pass, judging categories and stand fee	183,860	-	183,860	-	183,860	
ICPAK city square	20/11/2023	40th annual Seminar edition physical option for CPA Ann Githinji Wangui	172,000	-	172,000	-	172,000	
FK resort and SPA limited	03/11/2023	Breakfast buffet services on 6th, and lunch on 7th, 8th, 9th and 10th November 2023 department of trade	345,000	-	345,000	-	345,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Junction kogi auto garage	15/09/2024	Garage services for GKA 592T	48,200	-	48,200	-	48,200	
Newsox sounds ent	15/09/2023	Public address system services during Muthoni kirima burial	225,000	-	225,000	-	225,000	
Sportview kasarani Nairobi	23/01/2024	County tourism policy review Full days conference from 29th January to 2nd feb 2024 for 25 people	377,000	-	377,000	-	377,000	
Junction kogi auto garage	22/10/2023	Garage services for KCD 236G	32,000	-	32,000	-	32,000	
African kitchen kikwetu&events	26/01/2024	Catering services on 26th January 2024 at wambugu ATC during county staff forum with the governor	120,000	-	120,000	-	120,000	
SPORTSMAN ARMS	13th to 15th March 2024	PAYMENT FOR PROJECT EVALUATION EXERCISE	58,800	-	58,800	-	58,800	
African kitchen & events	23rd March 2024	Lunches during cohort 5 interns meeting	21,250	-	21,250	-	21,250	
Institute of human resource management	12/05/2024	Payment for Annual HR seminar	69,600	-	69,600	-	69,600	
ASK NYERI BRANCH	25/06/2024	Payment of Show and exhibitions tickets	50,000	-	50,000	-	50,000	
African Kitchen Kikwetu & Events	24/01/2024	Payment for catering services during governors meeting with VTC managers	103,000	-	103,000	-	103,000	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
Wiwamenya Enterprises	31/03/2022	Payment for catering services during E.C.D.E teachers training at culture centre	860,500	-	860,500	-	860,500	
Kasarani Sportsview Hotel Ltd	18th June 2024	Provision of Conference Facility	121,000	-	121,000	-	121,000	
Pammy General Merchants	25th June 2024	Provision of Catering services	88,100	-	88,100	-	88,100	
Sportman's Arms Hotel	3rd April 2024	Provision of Conference facilities	172,200	-	172,200	-	172,200	
Kikwetu	18th June 2024	Provision of Catering services	161,200	-	161,200	-	161,200	
Metropol Security Services Ltd	01/06/2023	Provision of Security services	38,464	-	38,464	-	38,464	
KENYA INSTITUTE OF HIGHWAYS AND BUILDINGS TECHNOLOGY	Various dates in May 2024	PROVISION OF REFRESHER, DEFENSIVE AND FIRST AID COURSE	30,600	-	30,600	-	30,600	
AFRICAN KITCHEN KIKWETU AND EVENTS ORGANIZERS	31/10/2023	PROVISION OF CATERING SERVICES	18,750	-	18,750	-	18,750	
AFRICAN KITCHEN KIKWETU AND EVENTS ORGANIZERS	01/03/2024	PROVISION OF CATERING SERVICES	20,000	-	20,000	-	20,000	
AFRICAN KITCHEN KIKWETU AND EVENTS ORGANIZERS	27/06/2024,28/06/2024	PROVISION OF CATERING SERVICES	96,900	-	96,900	-	96,900	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
KSG Mombasa	FY 2022/2023	Contract for the provision of consultancy services for establishment of strategic plan for the office of the county attorney	7,800	-	975,000	967,200	7,800	
Pammy General Marchants		Catering services during departmental meetings	25,200	-	25,200	-	25,200	
Moi Nyeri Complex Primary School	27/6/2024	Provision of catering and accomodation services for KYISA players	396,000	-	396,000	-	396,000	
King'ong'o Junction Motor Garage	24/6/2024	Repair Of Tipper Lorry 19CG 024A	478,500	-	478,500	-	478,500	
Straight Security Services Ltd	06/08/2024	Provision of security services in jan to june 2024 at nyeri and karatina	912,000	-	912,000	-	912,000	
Sub-Total			51,172,949	20,953,350	32,196,084	22,861,395	30,288,039	
Grand Total			212,282,272	67,479,256	146,779,501	73,120,926	141,137,831	

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Annex 3 – Analysis Of Pending Staff Payables

	2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	51,131,613		51,131,613
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	51,131,613		51,131,613

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Annex 4 – Analysis Of Other Pending Payables

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings				
Construction of Civil Works				
Supply of Goods				
Supply of Services				
Total				

County Government of Nyeri
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

<i>(a)Government Imprest</i>					
	<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
			<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
1	-	-	-	-	-
2	-	-	-	-	-
	-	-	-	-	-

County Government of Nyeri
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

(b) Salary Advance

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


Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	Previous Year	(Kshs)	(Kshs)	(Kshs)	(Kshs)
					2024
Land					
Buildings And Structures	685,653,452	136,104,503.05			821,757,955
Transport Equipment	141,793,875	8,019,432			149,813,307
Office Equipment, Furni- ture And Fittings	109,109,242	33,768,126			142,877,368
ICT Equipment	-				-
Machinery And Equipment	634,261,486	109,055,458			743,316,944
Heritage And Cultural As- sets	-				-
Biological Assets	54,537,085	35,727,505			90,264,590
Intangible Assets	108,272,075	12,749,442			121,021,517
Infrastructure Assets- Roads, Rails	4,644,675,708	769,360,752			5,414,036,460
Work In Progress	-				-
Total	6,378,302,923	1,104,785,218	-	-	7,483,088,141


NB: The balance as at the end of the year is the cumulative cost of all assets bought by the County Government. Additions during the year should tie to note 9 on acquisition of assets during the quarter excluding KSHs 100,000,000 for housing loans to public servants.

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. Kshs	Amount Confirmed as received. Kshs	differ-ence	ex-planation
1.	Nyeri County Elimu Fund	-	-	100,000,000	-	100,000,000	100,000,000	0	n/a
2	Nyeri County Executive Car Loan and Mortgage(Staff Scheme Fund)	-	-	100,000,000	-	100,000,000	100,000,000	0	n/a
	Total			200,000,000		200,000,000	200,000,000	0	n/a




 Director of Finance
 County Executive



 Fund/Administrator
 Elimu fund



 Director of Finance
 County Executive



 Fund Administrator Nyeri County Executive Car Loan and
 Mortgage (Staff)

NYERI COUNTY EXECUTIVE)
 Annual Report and Financial Statements
 For the year ended June 30 2024

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
Annual Report and Financial Statements
For the year ended June 30 2024

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
-	-	-	-	Q 1	Q 2	Q 3	Q 4	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-

County Government of Nyeri
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024
 F.030

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
F.o. 30				
REPUBLIC OF KENYA				
Account number: 1000171227				
RECURRENT BANK RECONCILIATION				
Jun-24				
			Ksh	Ksh
				Ksh
	Balance as per Bank certificate:			15,739,701.25
	Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		488,400,082.30	
2	Receipts in bank statement not yet recorded in cash book		0.00	
	Add:			
3	Payments in bank statement not yet recorded in cash book			-
4	Receipts in cashbook not yet recorded in bank statement		474,399,179.30	
	Balance as per Cash book:			1,738,798.25

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

.....
 Signature 04.07.2024

ACCOUNTANT
 Designation


County Government of Nyeri

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2024				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number: 1000171197				
	DEVELOPMENT BANK RECONCILIATION				
For the month of JUNE 2024					
			Ksh	Ksh	Ksh
	Balance as per Bank certificate:				1.35
	Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			1,047,264,840.25	
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			1,047,285,156.15	
	Balance as per Cash book:				20,317.25

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.



Signature

04.07.2024

ACCOUNTANT
Designation

County Government of Nyeri
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2024				
	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


 , 04/07/2024

County Government of Nyeri

County Executive

Annual Report and Financial Statements for the year ended June 30 2024


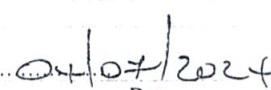
COUNTY GOVERNMENT OF NYERI					
JUNE 2024					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000252804					
KRB BANK RECONCILIATION					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					4,313.00
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
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:					4,313.00

 04.07.2024

County Government of Nyeri
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI					
JUNE 2024					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000432233					
NYR COUNTY PRIMARY HEALTHCARE BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2024					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					150.50
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:					150.50

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
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County Government of Nyeri
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
NYERI KCSAP ACCOUNT 1000364793				F.O 30
BANK RECONCILIATION				
ADJUSTED FO.30 FOR THE MONTH OF JUNE 2024				
		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

04/07/2024
 Date

County Government of Nyeri
County Executive


Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
NYERI COUNTY NAT AGRIC VALUE CHAIN-KES				F.O 30
Account number : 1000715359				
BANK RECONCILIATION				
FO.30 FOR THE MONTH OF JUNE 2024				
		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

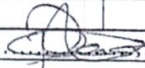
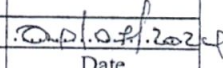
ACCOUNTANT
Designation


Date

County Government of Nyeri


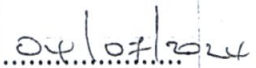
County Executive

Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI					
JUNE 2024					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000372214					
UDG BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2024					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					4,036.45
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:					4,036.45
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		 Date

County Government of Nyeri
County Executive

Annual Report and Financial Statements for the year ended June 30 2024

REPUBLIC OF KENYA					
Account number : 1000432233					
UHC BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2024					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					119,999.60
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:					119,999.60
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		 Date

County Government of Nyeri

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI					
JUNE 2024					
F.o. 30					
REPUBLIC OF KENYA				F.O.30	
Account number : 1000372222					
UIG BANK RECONCILIATION					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					5.85
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:					5.85


I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

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Signature

ACCOUNTANT
Designation

04/07/2024
Date

County Government of Nyeri
 County Executive
 Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
F.o. 30				
REPUBLIC OF KENYA				
Account number : 1000432225				
KDSP BANK RECONCILIATION				
			Ksh	Ksh
Balance as per Bank certificate:				31,088,059.00
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:				31,088,059.00
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	Date
				04.07.2024


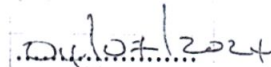
County Government of Nyeri

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

REPUBLIC OF KENYA				
Account number : 1000367358				
NYERI COUNTY YOUTH POLYTECHNIC PROJECT				
FOR THE MONTH OF JUNE 2024				
		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	 Date
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