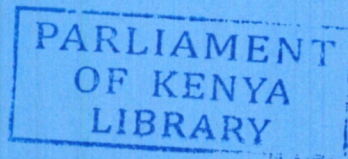


REPUBLIC OF KENYA



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COMMITTEE	_____
CLERK AT THE TABLE	M. Adjibadou

REPORT



OF

THE AUDITOR-GENERAL

ON

MUNICIPALITY OF NYAMIRA

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



MUNICIPALITY OF NYAMIRA

County Government of Nyamira

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

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1. Key Municipality Information and Management

(a) Background information

Municipality of Nyamira came into existence by the implementation of the Urban Areas and Cities Act 2011(amended). The act provides that all urban areas designated as the County Headquarter be upgraded to Municipality status despite not meeting the minimum threshold of infrastructure and population. In 2018, H.E The Governor John Obiero Nyagarama, declared Nyamira a Municipality in accordance with the provisions of the approved Nyamira Municipality charter.

Municipality of Nyamira covers an area of approximately 155 Km². According to the 2009 Kenya Population Housing Census (KPHC), Nyamira had an estimated population of 164,101. However, Nyamira Municipality's updated estimate population shall be adequately determined once the next census captures data for all the residents within the established boundary.

(b) Principal Activities

Vision

A habitable, safe and vibrant municipality

Mission

To provide and promote sustainable livelihoods through adequate infrastructural, environmental and social investments

Strategic objectives

- Infrastructure and affordable housing development to spur economic growth
- Sustainable waste management system for clean and healthy environment
- Spatial planning framework towards well-coordinated land use & administration
- Social investments to better recreational environment
- Fire & Disaster preparedness for safety purposes
- To promote value addition in food processing and value chain • Promote quality and affordable health care

(c) Key Management

S/No.	Position	Name
	Chairman of the Board	Mr. Peter Bitu Ondieki
1	Chief Officer (<i>Lands, Housing and Physical Planning</i>)	Mr. Vincent Oigo
2	Chief Officer finance	CPA Dominic Oyugi Barare
3	Other trustees/Committee Members	Cecilia Ondima, Simon Bogonko, Charles Ombati, Margaret Oyaro, Alice Ombwori and Evans Onduko
4	Fund manager and Accounting Officer	Josephat Gori

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

MUNICIPALITY OF NYAMIRA**County Government of Nyamira****Annual reports and financial statements for the year ended June 30, 2022.**

No.	Designation	Name
1.	Fund Manager/ Accounting Officer	Josephat Gori
2.	Chief Officer Finance	CPA Dominic Oyugi Barare
	Chief Officer Lands, Housing & Physical Planning	Josephat Gori

(e) Fiduciary Oversight Arrangements

The oversight mandate of the County Government is bestowed on the County Assembly of Nyamira which was headed by the Speaker Hon. Moffat Teya and deputised by Hon. Robinson Mocheche.

The Accounting Officer for the County Assembly is the Clerk. The current office holder is Mr Duke Onyari

The house has twenty (20) elected members and sixteen (16) nominated members. The assembly carries its mandate through the whole house or through various committees. The committees include;

i. Finance and Economic Planning.

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

SN	Name	Designation
1	Hon. Richard Onyinkwa	Chairperson
2	Hon. Heznah Mokuu	Vice Chairperson
3	Hon. Duke Omoti	Member
4	Hon. Carolyn Mogere	Member
5	Hon. Fredick Mosiori	Member
6	Hon. Charles Keganda	Member
7	Hon. Charles Maroko	Member
8	Hon. Stella Matunda	Member
9	Hon. Irene Sese	Member
10	Hon. Irene Mayaka	Member

ii. County Public Investment and Accounts Committee.

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

SN	Name	Designation
1	Hon. Thaddeus Nyabaro	Chairperson
2	Hon. Monica Mwamba	Vice chairperson
3	Hon. Charles Keganda	Member
4	Hon. Robson Mocheche	Member
5	Hon. Irene Sese	Member

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iii. County Budget and Appropriations Committee.

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

SN	Name	Designation
1	Hon. George Nyachae	Chairperson
2	Hon. Carolyn Mogere	Vice Chairperson
3	Hon. Duke Masira	Member
4	Hon. Alfayo Ngeresa	Member
5	Hon. Innocent Mose	Member
6	Hon. Lilian Nyamweya	Member
7	Hon. Joseph Nyarang'o	Member
8	Hon. Gilbert Nchore	Member
9	Hon. Benson Sironga	Member
10	Hon. Jane Mokaya	Member
11	Hon. Dennis Kebaso	Member

(f) Nyamira Municipality Board Headquarters

P.O. Box 434-40500
Nyamira County Headquarters
Konate Senta Road
Nyamira, KENYA

(g) Nyamira Municipality Board Contacts

Telephone: (254) 0738727272/0735232323
E-mail: nyamiramuni046@gmail.com
Website: nyamira.go.ke

(h) Nyamira Municipality Board Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. **Other Banks (state other bankers as appropriate)**
Equity bank of Kenya
Nyamira Branch
P.O. 650- 40500
Nairobi, Kenya

(i) Independent Auditors

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

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(j) Principal Legal Adviser

Festus Orina
Director, Legal Services,
P.O. Box 434-40500,
Nyamira, Kenya.

2. The Board Of Directors/Council




Ref	Directors	Details
1.	 <p data-bbox="363 622 662 689">PETER BITA ONDIEKI Chairman Municipality</p>	<p data-bbox="906 331 1305 365">Date of birth:23th February 1952</p> <p data-bbox="906 405 1214 439"><i>Academic Qualifications</i></p> <p data-bbox="906 472 1348 678">Mr. Peter Bitá Ondieki holds a Master’s of science from the George Washington University and graduated in 1980 and bachelors of education (arts) from the University of Nairobi graduated in 1976</p> <p data-bbox="906 719 1214 752"><i>Professional Experience</i></p> <p data-bbox="906 786 1332 992">Prior to the appointment as a chairman of Nyamira Municipality Board he was a Chief Economist, Inspector General for state corporates, member of public procurement tribunal for 6 years.</p>
2.	 <p data-bbox="363 1440 758 1507">CECELIA ONGERA ONDIMA Municipality Chairperson</p>	<p data-bbox="906 1066 1206 1099"><i>Academic Qualification</i></p> <p data-bbox="906 1133 1329 1339">Date of Birth 22nd November 1963 Kampala University year 2011- Bachelors of education in early childhood and primary education and diploma in education management</p> <p data-bbox="906 1379 1214 1413"><i>Professional Experience</i></p> <p data-bbox="906 1447 1353 1570">Prior to appointment to municipality board she has a 30 years of experience in teaching field and currently a principal at Gorgor high school.</p>

<p>3.</p>	 <p>MR. THOMAS BUNDI ARONI NYARIKI EXECUTIVE COMMITTEE MEMBER: LANDS, PHYSICAL PLANNING & URBAN DEVELOPMENT</p>	<p><i>Academic Qualifications</i> Mr. Thomas Bundi Aroni Nyariki is from Bonyamatuta ward, Nyamira South sub-county. He pursued a Bachelor of Commerce degree from Shivaji University Kolhapur in India and has advanced his studies to attain a Master of Arts in Monitoring & Evaluation from Daystar University. Additionally, he has pursued a number of professional and managerial courses in Strategic Leadership & Development Programme (SLDP) and Senior Management Courses (SMC) from the Kenya School of Government. He has a post graduate diploma in M&E from Cavendish University in Zambia, PGD in public administration from Galilee Institute of Management Israel and a Masters of Business Administration from ESAMI</p> <p><i>Professional Experience</i> He has a vast work experience spanning three decades. With the County Government of Nyamira, he held senior positions of Deputy County Secretary and in acting capacity as the County Secretary & Head of Civil Service. He also worked with World Bank, European Union and DEFID.</p>
<p>4.</p>	 <p><i>CPA Dominic Barare Oyugi</i> <i>Chief Officer, Finance & Economic Planning</i> <u>NYAMIRA COUNTY EXECUTIVE</u></p>	<p><i>Academic Qualifications</i> CPA Dominic Barare Oyugi hails from Bogichora ward. He has a Master's degree in Business Administration (Finance) and a Bachelors degree in Business Administration. CPA Oyugi is a member of the Institute of Certified Public Accountants of Kenya (ICPAK).</p> <p><i>Professional Experience</i> CPA Oyugi worked for the County Government of Nyamira as the Director of Finance and a Deputy Director of Health, Finance and Administration. Before joining the County Government service, CPA Oyugi served as a Regional</p>

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		Accountant for Kenya Rural Roads Authority (KERRA) He has a total of 19 years working experience.
5.	 EVANS ONDUKO OIRE Municipality Board Member	<p>Academic Qualification</p> <p>Mr. Evans Onduko Oire holds a Diploma in business management</p> <p>Professional Experience</p> <p>Prior to his appointment to the municipality He had an experience of 20years serving in various capacities as project manager, resource management and mobilization, Human Resource Management and institution management</p>
6	 CHARLES OMBATI NYAMBOGA Municipality Board Member	<p>Date of Birth: 19th November 1955</p> <p>Academic Qualification</p> <p>Mr. Charles Ombati Nyamboga has a Bachelor of health sciences from the University of Leeds and diploma in pharmacy from KMTC of Nairobi.</p> <p>Professional Experience</p> <p>Has and experience of over 15 years working as a pharmacist work in in Meru Hospital for 11 years and later in Nakuru PGH</p>
7	 SIMEON MOCHECHE BOGONKO Municipality Board Member	<p>Academic Qualification</p> <p>Simeon Mocheche Bogonko has a Diploma in forestry from the Kenya Forestry College.</p> <p>Professional Experience</p> <p>Has worked as a senior Forest Officer in forest department for 20 years in various parts of the country up to 2010. Currently Director Boflos enterprises ltd in Nyamira town</p>
8		



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County Government of Nyamira

Annual reports and financial statements for the year ended June 30, 2022.

	 <p>MARGARET OYARO Municipality Board Member</p>	<p>Date of birth 12/10/1993 Academic Qualification Maseno University - bachelors of education (arts)</p> <p>Professional Experience</p> <p>Has over 8 Years' experience as a teacher at Reita mixed Secondary School since 2008.</p>
9	 <p>ALICE MORAA OMBWORI Municipality Board Member</p>	<p>Date of Birth 1984 Academic Qualification Ms. Alice Moraa Ombwori has a Bachelor of education in early childhood and primary education from Moi University and graduated in the year 2007. She is Pursuing masters in the same course</p> <p>Professional Experience: Teaching from 2009 to 2017 private colleges</p>
10	 <p>Evelyne Nyambane A.g Municipal manager. Municipality Of Nyamira</p>	<p>Education background Evelyne holds a Bachelor's Degree from Makerere University in Urban and regional planning. Currently pursuing a Master's Degree in Urban development and management from Maseno University. She is a trained Environmental Impact Assessment Expert from The University of Nairobi (UNES).</p> <p>Professional Experience She has worked for the Kenya Power and Lighting Company on contract as a wayleave officer from July 2012-December 2013. Was employed at Nyamira County in 2014 and serving the County as a chief physical planner. Currently she is performing duties as a municipal manager at Nyamira Municipality.</p>

3. Management Team

Ref	Management	Details
1	 <p data-bbox="427 769 676 798">Evelyne Nyambane</p> <p data-bbox="427 836 746 902">A.g Municipal manager Municipality of Nyamira.</p>	<p data-bbox="863 371 1158 400">Education background</p> <p data-bbox="863 407 1442 643">Evelyne holds a Bachelor's Degree from Makerere University in Urban and regional planning. Currently pursuing a Master's Degree in Urban development and management from Maseno University. She is a trained Environmental Impact Assessment Expert from The University of Nairobi (UNES).</p> <p data-bbox="863 681 1171 710">Professional Experience</p> <p data-bbox="863 716 1426 953">She has worked for the Kenya Power and Lighting Company on contract as a wayleave officer from July 2012-December 2013. Was employed at Nyamira County in 2014 and serving the County as a chief physical planner. Currently she is performing duties as a municipal manager at Nyamira Municipality.</p>
2	 <p data-bbox="363 1517 820 1616"><i>Dominic Barare Oyugi CPA Chief Officer, Finance & Economic Planning <u>Nyamira County Executive</u></i></p>	<p data-bbox="863 1057 1171 1086"><i>Academic Qualifications</i></p> <p data-bbox="863 1092 1442 1159">CPA Dominic Barare Oyugi hails from Bogichora ward.</p> <p data-bbox="863 1165 1442 1329">He has a Master's degree in Business Administration (Finance) and a Bachelor's degree in Business Administration. CPA Oyugi is a member of the Institute of Certified Public Accountants of Kenya (ICPAK). Previously,</p> <p data-bbox="863 1367 1171 1395"><i>Professional Experience</i></p> <p data-bbox="863 1402 1442 1667">CPA Oyugi worked for the County Government of Nyamira as the Director of Finance and a Deputy Director of Health, Finance and Administration. Before joining the County Government service, CPA Oyugi served as a Regional Accountant for Kenya Rural Roads Authority (KERRA) He has a total of 19 years working experience.</p>

4. Board Chairman's Report

Municipality of Nyamira board is composed of 9 members, 4(four) members of the board were appointed through a competitive process 3(three) were nominated by the Governor and approved by the County Assembly. The CECM and CCO Urban Development are automatic members of the Board. The board is headed by the chairman and members who represent the following categories: -

- An association representing private sector
- A cluster representing registered associations of the informal sectors {Jua Kali}
- A cluster representing registered neighbourhood associations {Teachers Associations}
- An association representing professional bodies

The board has established (3) sub- committees to enable it discharge its functions efficiently;

- Evans Onduko – Chair infrastructure committee
- Cecelia Ondima – chair Municipal services committee
- Simeon Bogonko – finance and administration

In the FY 2021/2022 the Municipality had a budget of Kshs.210.656, 324 with an actual realisation of Kshs. 93,044,569.

The Municipality is currently undertaking 3(three) projects ie.

- Upgrading to bitumen standards borabu Inn-Golan heights-juakali-nyabite market aprox.4.0km
- Public works-CDF Offices-hospital junction approximately 1km.
- Construction and completion of a fire station at a cost of Kshs 50,519,325

Conclusion

FY 2021/2022 was a good year in general. Good progress was made and the momentum has been created to enable Municipality of Nyamira continue on a trajectory into prosperity. I want to appreciate the other county departments especially the department of Finance and Economic Planning for their support when it comes to financial matters.

5. Report Of The Chief Executive Officer

Municipality of Nyamira board is composed of 9 members, 4(four) members of the board are appointed through a competitive process 3(three) are nominated by the Governor and approved by the County Assembly. The CECM and CCO Urban Development are automatic members of the Board. The board is headed by chairman and the members who represent the following categories: -

- An association representing private sector
- A cluster representing registered associations of the informal sectors {Jua Kali}
- A cluster representing registered neighbourhood associations {Teachers Associations}
- An association representing professional bodies

The board has established (3) sub- committees to enable it discharge its functions efficiently;

- Evans Onduko – Chair infrastructure committee
- Cecelia Ondima – chair Municipal services committee
- Simeon Bogonko – finance and administration

The Municipality of Nyamira is a beneficiary of Kenya Urban Support Programme in funding its development projects.

The Municipality had a budget of Kshs. 210,656,324 with an actual realisation of Kshs. 93,044,569

The Municipality is currently undertaking 3(three) projects i.e.

- Upgrading to bitumen standards borabu Inn-Golan heights-juakali-nyabite market aprox.4.0km at a cost of Kshs. 104,373,213.30 FY 2018/2019

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- Public works CDF building hospital junction approx. 1km. at cost of Kshs. 82,858,330.47 FY 2019/2020
- Construction and completion of fire station at a cost of 50 519,325.

Achievements realised are as follows;

- The projects will enhance the security and accessibility within the municipality
- They created employment opportunities
- The enhanced the aesthetics of the municipality
- They offered a by –pass from the main road
- They improved storm water drainage

6. Statement Of Nyamira Municipality Board's Performance Against Predetermined Objectives

Introduction

Section 46(2) of the Urban Areas and Cities Act (UACA) 2011 specifies that at the end of each financial year, the board should submit its accounts for the year to the County Executive Committee Member Finance and economic planning for submission to the Auditor General. This is also in line with Section 164 (2) (f) of the Public Finance Management Act, 2012 which requires that at the end of each financial year, the Accounting Officer when preparing financial statements of each County Government should be in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, includes a statement of the county government entity's performance against predetermined objectives. The Municipality of Nyamira shall have all the powers, general and special, governmental or proprietary, expressed or implied, which may be possessed or assumed by municipalities under the Urban Areas and Cities Act and the County Governments Act.

➤ Municipality of Nyamira borrows heavily from the County's 2018-2022 CIDP. The CIDP identified strategic objectives through a participatory process that reviewed the development priorities of the Governor's Manifesto.

The key development objectives of the Municipality of Nyamira Nyamira County Government Entity's 2018-2022(state the period of the strategic document/plan) plan are to:

- a) Infrastructure and affordable housing development to spur economic growth
 - b) Sustainable waste management system for clean and healthy environment
 - c) Spatial planning framework towards well-coordinated land use & administration
 - d) Social investments to better recreational environment
 - e) Fire & Disaster preparedness for safety purposes
 - f) To promote value addition in food processing and value chain
 - g) Promote quality and affordable health care
- The Municipality of Nyamira had an annual budget of Kshs. 210,656,324 out of this Kshs. 1,090,042 was for UIG recurrent, Ksh. 155,460,354 was for UDG and Ksh. 47,195,970 was directly funded by County Government.

➤ **Progress on attainment of Strategic development objectives (Adopted from Nyamira County)**

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

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identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Municipality Management	Inclusivity in running the municipality's affairs	Increased number of Nyamira residents participating in the Municipality's affairs.	We have a project management/ monitoring committee for the Municipality's projects	In FY 2021/2022 we increased the number of activities and people involved. The municipality was involved in the Kazi Mtaani programme among others.
Preparation of Integrated development Plan for Nyamira	To have planned and controlled development in Nyamira Municipality	Establishes solid waste collection and segregation mechanism		
Environment and social services	To maintain clean environment to global standards	Increase refuse collection and treatment	40 % refuse collected	The Municipality boundaries were covered in refuse collection and treatment
Municipal infrastructure and disaster management support services	To develop and maintain street and security lighting infrastructure	Increased public safety and security	70% reduction of crime	Street lighting was undertaken within Municipality and there has been 50% reduction in crime

7. Corporate Governance Statement

A. Number of Nyamira Municipality Board meetings held and the attendance to those meetings by members

The Municipality of Nyamira held all its quarterly meetings and there was an approximately 90% attendance to all of those meetings.

B. Succession plan

When the Municipal Manager is temporarily disabled from acting as Municipal Manager or when the office of the Municipal Manager becomes vacant, the County Governor shall appoint a qualified person to be an Acting Municipal Manager. The County Governor shall inform the County Public Service Board of such appointment within seven (7) days. The Acting Municipal Manager shall have the authority and duties of the Municipal Manager, except that the Acting Municipal Manager may appoint or remove employees only with approval of the Board of the Municipality. An Acting Municipal Manager shall hold office for not more than six months.

C. Existence of a service charter

The Municipality has a service charter.

D. Process of appointment and removal of trustees/ Administration Committee members

The county governor shall, while considering the nominated members identified by the organizations specified, he require the organizations to produce

- (a) signed minutes as evidence of an accountable process of nomination;
- (b) evidence of compliance with statutory obligations;
- (c) vetting form to establish that the nominee has complied with the prescribed criteria for appointment as a member of the board.

A board of a municipality shall be appointed by the county governor with the approval of the county assembly.

The administration committee members shall cease to be member if;

- Is unable to perform the functions of the office by reason of mental or physical infirmity;
- Is declared or becomes bankrupt or insolvent;
- Is convicted of a criminal offence and sentenced to a term of imprisonment of six months or more;
- Resigns in writing to the County Governor;
- Without reasonable cause, the member is absent from three consecutive meetings of the Board or Committee of the Board of the Municipality within one financial year;
- Is found guilty of professional misconduct by the relevant professional body;
- Is disqualified from holding a public office under the Constitution;
- Fails to declare his or her interest in any matter being considered or to be considered by the Board or Board Committees;
- Engages in any gross misconduct; or
- Dies.

E. Roles and functions of the Administration Committee members.

- (a) Promotion, regulation and provision of refuse collection and solid waste management services;
- (b) Construction and maintenance of urban roads and associated infrastructure;
- (c) Construction and maintenance of storm drainage and flood controls;
- (d) Construction and maintenance of walkways and other non motorized transport infrastructure;
- (e) Construction and maintenance of recreational parks and green spaces;
- (f) Construction and maintenance of street lighting;
- (g) Construction maintenance and regulation of traffic controls and parking facilities;
- (h) Construction and maintenance of bus stations and taxi stands;
- (i) Promotion, regulation and provision of animal control and welfare;

F. Induction and training, Administration Committee members and member's performance

The administration committee members have so far satisfactorily undergone the following induction and trainings:

- K.U.S.P Induction
- Budget and Finance training
- Procurement and By-laws training

G. Conflict of interest,

There is a lack of clear designation and roles between county staffs and Municipality staffs.

H. Board remuneration

The chairperson, vice chairperson and members of a board or town committee shall not receive a salary from the board or town committee but shall be paid such allowances and benefits as the county executive committee shall, with the approval of the county assembly, and on the advice of the Salaries and Remuneration Commission, determine.

I. Ethics and conduct as well as governance audit undertaken if any

The Municipality has undergone annual internal and external audit by auditor general.

8. Management Discussion And Analysis

Revenue classification	Revenue budget Kshs	Actual (Kshs)	Realisation (%)
UDG	155,460,354	57,483,856	37.11%
UIG	1,090,042		0
County funding	47,195,970	35,560,713	75%
	203,746,366	93,044,569	

The Municipality has worked on the road projects, upgrading to bitumen standards Borabu inn-Golan heights-juakali-nyabite market for FY 18/19 which is 4.0 KM, and Public works-CDF Offices-hospital junction FY 19/20 which is 1.0 KM. The projects will enhance the security and accessibility within the municipality.

- They created employment opportunities.
- They enhanced the aesthetics of the municipality
- They offered a by-pass from the main road
- They improved storm water drainage

The road project programme was implemented by the Kenya Urban Support Programme; Urban Development Grant which is a World bank grant for development projects. The Urban Development Grant was implemented through the Nyamira Municipality.

The road project was a 4.0KM road that included a main carriage way. This has benefited the resident of Nyamira municipality as follows;

- Enhancing their security and accessibility within the municipality.
- Creating employment opportunities.
- Enhancing the aesthetics of the municipality
- Offering them a by-pass from the main road,
- Improving storm water drainage.

The implementation challenges of strategic objectives for the County Entity and the entity's future outlook include:

- Insufficient budget allocation
- Weak institutional framework
- Inadequate staffs

Sub Programme	Key Outputs	Key performance Indicators	Baseline (Current Status)	Planned Targets	Resource Requirement (KSHS)
Upgrading to Bitumen standards Borabu inn, Golan Heights, Jua kali, Nyamira boys ,nyabite market	Tarmacked road	Kilometres Tarmacked	0	4.0km Tarmacked	104,373,213
Public works, CDF offices, hospital junction to bitumen standards	Tarmacked road and streets Signage	-Number of streets Addressed	0	1.0km Road tarmacked	82,859,330

The key risk management strategies include;

- Establishment of Infrastructure Management Committee for the Municipality projects

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- Adherence to the Occupational safety and health protocols

9. Environmental And Sustainability Reporting

Municipality of Nyamira exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

i) Sustainability strategy and profile

The Nyamira municipality is responsible for the provision and promotion of a clean environment for the business community. This is achieved through garbage collection, construction and maintenance of drainages and clearing bushes within the municipality.

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

ii) Environmental performance

This is one of the critical areas of the municipality's services. The municipality in collaboration with the Department of Lands, Housing and Physical Planning has successfully:

- Maintained a clean friendly environment e.g. participating in community clean-up
- Developed and implemented environmental awareness creation programs
- Developed Waste management policies.
- Established measures to mitigate against water, air, noise and other forms of pollution.

iii) Employee welfare

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

iv) Market place practices

The organisation should outline its efforts to:

a) Responsible competition practice.

The management has made efforts to equitably offer opportunities to youths, women and persons living with disability. Procurement opportunities are given to bidders as per the guiding procurement laws (PPAD 2015) and equity is in practice ever. There is frequent interaction between bidders and management through pre bidding conferences, site visits, opening of tenders and trainings.

The management has envisaged consumer rights and interests through confidentiality during procurement process and non-disclosure of proprietary rights.

b) Responsible Supply chain and supplier relations

The Nyamira Municipality Board after contact execution by the contactor and suppliers, provide full payment and with all factors held constant the process is done with a maximum of 5 days and we endeavour to keep our pending Bills within manageable levels and we pride ourselves in achieving this year in year out.

c) Responsible marketing and advertisement

The Nyamira Municipality Board gives opportunities to all and all our advertised are done through local daily newspapers, government portals, websites and notice boards.

d) Product stewardship

The Nyamira Municipality Board ensure that design, manufacture, sell, and use consumer products take responsibility for reducing negative impacts to the economy, environment, public health, and worker safety.

v) Community Engagements

Nyamira Municipality Board exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

10. Report Of The Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2021, which show the state of the *entity's* affairs.

i) Principal activities

The principal activities of the Fund are to:

- Infrastructure and affordable housing development to spur economic growth
- Sustainable waste management system for clean and healthy environment
- Spatial planning framework towards well-coordinated land use & administration
- Social investments to better recreational environment
- Fire & Disaster preparedness for safety purposes
- To promote value addition in food processing and value chain Promote quality and affordable health care

ii) Results

The results of the entity for the year ended June 30, 2021, are set out on page 1 to 4

iii) Directors

The members of the Board of Directors who served during the year are shown on page iv to ix.

iv) Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

v) Auditors

The Auditor General is responsible for the statutory audit of the Nyamira Municipality Board in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

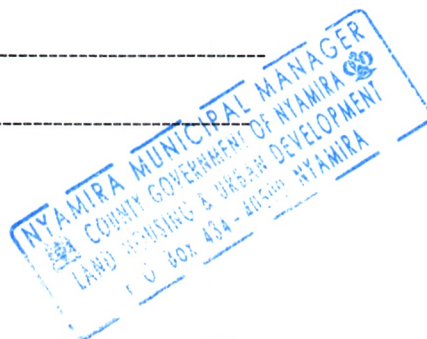
By Order of the Board

Name EVELINE B. NYAMBANE

Signature [Handwritten Signature]

Date _____

Secretary to the Board



MUNICIPALITY OF NYAMIRA

County Government of Nyamira

Annual reports and financial statements for the year ended June 30, 2022.

11. Statement of Directors' Responsibilities

Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act*), the Directors to prepare financial statements in respect of that Municipality of Nyamira, which give a true and fair view of the state of affairs of the Municipality of Nyamira at the end of the financial year/period and the operating results of the Municipality of Nyamira for that year/period. The Directors are also required to ensure that the Municipality of Nyamira keeps proper accounting records which disclose with reasonable accuracy the financial position of the Nyamira Municipality Board. The Directors are also responsible for safeguarding the assets of the Municipality of Nyamira.

The Directors are responsible for the preparation and presentation of the Municipality of Nyamira financial statements, which give a true and fair view of the state of affairs of the Municipality of Nyamira for and as at the end of the financial year (period) ended on June 30, 2021. 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 entity; (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 Municipality of Nyamira; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Nyamira Municipality Board's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act). The Directors are of the opinion that the Municipality of Nyamira financial statements give a true and fair view of the state of Municipality of Nyamira transactions during the financial year ended June 30, 2021, and of the Municipality of Nyamira financial position as at that date.

The Directors further confirms the completeness of the accounting records maintained for the Municipality of Nyamira, which have been relied upon in the preparation of the Municipality of Nyamira financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Directors to indicate that the Municipality of Nyamira will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Nyamira Municipality Board's financial statements were approved by the Board on 30th August, 2021 and signed on its behalf by:

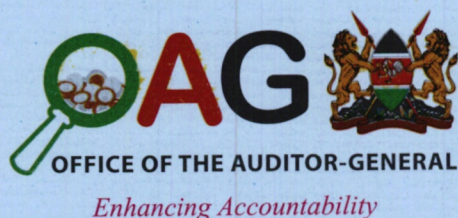
Signature _____

Name: Peter B. Ondieki
Chairperson of the Board

Signature _____

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON MUNICIPALITY OF NYAMIRA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Municipality of Nyamira set out on pages 1 to 17, which comprise of the statement of financial position as at

Report of the Auditor-General on Municipality of Nyamira for the year ended 30 June, 2022

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Municipality of Nyamira as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Urban Areas and Cities Act, 2011 (Amended) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0. Unsupported Use of Goods and Services

The statement of financial performance, and as disclosed in Note 7 to the financial statements, reflects use of goods and services amount of Kshs.24,487,984. However, the following unsatisfactory matters were noted:

1.1. Unsupported Catering Services Costs

The balance of Kshs.24,487,984 includes catering services amount of Kshs.2,582,400 out of which, Kshs.1,590,500 was spent on catering services and conference facilities rendered to the Municipality staff. However, some staff did not fill the attendance register as required for evidence of actual participation and back-to-office reports were not provided for audit.

In the circumstances, the propriety, accuracy and completeness of the reported catering services amount of Kshs.1,590,500 could not be confirmed.

1.2. Unsupported Travel, Subsistence and Other Allowances

Included in the balance of Kshs.24,487,984 is travel, subsistence and other allowances amount of Kshs.17,229,475 which includes Kshs.16,258,875 and Kshs.970,600 whose supporting ledger or schedule and documentary evidence respectively, were not provided for audit.

In the circumstances, the accuracy, completeness and the validity of the reported travel, subsistence and other allowances amount Kshs.17,229,475 could not be confirmed.

2. Unsupported Retention Account Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.133,155,840 which, as disclosed in Note 11 to the financial statements, includes

retention account balance of Kshs.3,607,382. However, certificate of bank balance, cash book and bank reconciliation statement in support of this amount were not provided for audit.

In the circumstance, the accuracy and completeness of the retention account balance of Kshs.3,607,382 as at 30 June, 2022 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

One prior year audit issue remained unresolved as at 30 June, 2022. Management have not provided reasons for the delay in resolving the prior year audit issue.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for 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. Upgrading of Public Works Offices - Nyamira Hospital Junction Road from Gravel to Bitumen Standard

The statement of financial performance reflects transfers to other government entities amount of Kshs.36,073,818 which includes Kshs.8,869,921 relating to the contract for the proposed upgrading of public works offices-CDF offices-Nyamira hospital junction road from gravel road status to bitumen standard. The contract was awarded at a contract sum of Kshs.82,859,330 on 17 December, 2020 for a contract period of twelve (12) months from 30 April, 2021 to 30 April, 2022 and financed by the World Bank under the Kenya

Urban Support Programme funded project. The progress of works report dated 30 April, 2022 provided for audit indicated that the overall physical progress was at 21% against certified payment certificates amount of Kshs.17,229,441 (or 21% of the contract sum).

However, examination of the contract documents and audit inspection conducted in the month of October, 2022 revealed that:

- i. The contractor used substandard materials and the layers that were done, especially the sub-base and the sub-grade layers, had not been protected and were undergoing deterioration according to the progress report No. 9 dated 30 April, 2022. This cast doubt on the quality of the works that was being undertaken.
- ii. There was unavailability of key technical staff on the site from the contractor's side, especially the site agent.
- iii. There was delayed payment of the interim payment certificate number two (IPC 2) to the contractor despite funds being available in the project account, contrary to Section 151 (2)(c) of the Public Procurement and Asset Disposal Act, 2015, which requires a procuring entity to meet all its payment and other obligations on time and in accordance with the contract.

In the circumstances, the value for money of the expenditure of Kshs.8,869,921 could not be confirmed. The delayed completion of the road may adversely affect delivery of transport services to the residents of Nyamira Municipality. In addition, the Management was in breach of the law.

2. Upgrading (B5) Borabu Inn – Golan Heights Resort – Juakali – Nyamira Boys – Nyabite Market Road to Bitumen Standard – Phase I

The statement of receipts and payments, and as disclosed in Note 10 to the financial statements, reflects transfers to other government entities balance of Kshs.36,073,819 which includes Kshs.27,203,897 paid to a contractor for upgrading to Bitumen Standard of (B5) Borabu Inn – Golan Heights Resort – Juakali – Nyamira Boys – (B5) Nyabite Market Road – Phase I awarded on 4 June, 2019 at a total contract sum of Kshs.104,373,213. The contract was for twelve (12) months from the date of site handover on 5 August, 2019 hence the contract was expected to end on 4 August, 2020. An audit inspection exercise carried out in the month of July, 2022 revealed that the road is approximately 97% complete with Kshs.100,578,266 already paid to the Contractor, translating to 97% of the contract sum. Review of records indicated that the contract had been extended for 26 weeks to 5 February, 2021 and a further 24 weeks to 20 August, 2021. The contractor cited late payment for works done as part of the reasons for the delay in completion of the contract.

In the circumstances, the expected benefits of the project to the residents of Nyamira may not be realized.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and the Council

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 March, 2023

MUNICIPALITY OF NYAMIRA

County Government of Nyamira

Annual reports and financial statements for the year ended June 30, 2022.

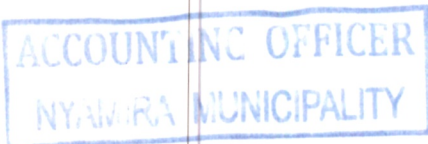
**13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
30 JUNE 2022**

	Notes	2021-2022	2020-2021
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from other governments entities	6	99,846,832	308,399,216
Total revenue		99,846,832	308,399,216
Expenses			
Use of goods and services	7	24,487,984	71,198,700
Employee costs	8	36,238,880	17,928,876
Repairs and maintenance	9	66,700	378,435
Transfer to other County Government entities	10	36,073,818	78,514,341
Intangible asset (Municipal spatial plan)			9,810,000
Total expenses		96,867,382	177,830,352
Net Surplus for the year		2,979,450	130,568,864

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 30th August, 2022 and signed by:



Accounting Officer
Name: Josephat Gori



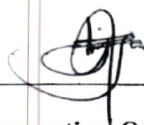
Municipality Accountant
Name: J. Ogweche
ICPAK Member Number: 17572

MUNICIPALITY OF NYAMIRA
County Government of Nyamira
Annual reports and financial statements for the year ended June 30, 2022.

14. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	2021-2022	2020-2021
		Kshs.	Kshs.
Assets			
Current Assets			
Cash and Cash equivalents	11	133,155,840	130,568,864
Total current assets		133,155,840	130,568,864
Non-current assets			
Property, plant and equipment	12	3,999,856	-
Intangible assets	13	9,810,000	-
Total non-current assets		13,809,856	-
Total Assets		146,965,696	130,568,864
Liabilities			
Current Liabilities			
Customer deposits	14	3,607,382	-
Total Liabilities		3,607,382	-
Net Assets			
Accumulated Surplus		143,358,314	130,568,864
Total net assets		143,358,314	130,568,864
Total net assets and Liabilities		146,965,696	130,568,864

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 30th August, 2022 and signed by:



Accounting Officer
Name: Josephat Gori



Municipality Accountant
Name: J. Ogweche
ICPAK Member Number: 17572



MUNICIPALITY OF NYAMIRA
County Government of Nyamira
Annual reports and financial statements for the year ended June 30, 2022.

15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

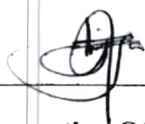
	Accumulated surplus	Total
	Kshs.	Kshs.
Balance as at 1 July 2020	-	-
Surplus for the year	130,568,864	130,568,864
Balance as at 30 June 2021	130,568,864	130,568,864
Balance as at 1 July 2021	130,568,864	130,568,864
Surplus for the year	2,979,450	2,979,450
Adjustment-Intangible assets	9,810,000	-
Balance as at 30 June 2022	143,358,314	133,548,314


MUNICIPALITY OF NYAMIRA
County Government of Nyamira
Annual reports and financial statements for the year ended June 30, 2022.

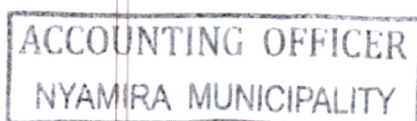
16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2020-2021	2020/2021
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6	99,846,832	308,399,216
Customer deposits	14	3,607,382	-
Total receipts		103,454,214	308,399,216
Payments			
Use of goods and services	7	(24,487,984)	(71,198,700)
Employee costs	8	(36,238,880)	(17,928,876)
Repairs and maintenance	9	(66,700)	(378,435)
Total payments		(60,793,564)	(89,506,011)
Net cash flows from operating activities		42,660,650	218,893,205
Cash flows from investing activities			
Purchase of property, plant and equipment	12	(3,999,856)	-
Purchase of intangible assets	13	-	(9,810,000)
Net cash flows from investing activities		(3,999,856)	(9,810,000)
Cash flows from financing activities			
Payment for construction of County Government's Road	10	(36,073,818)	(78,514,341)
Net cash flows used in financing activities		(36,073,818)	(78,514,341)
Net increase in cash and cash equivalents		2,586,976	130,568,864
Cash and cash equivalents at 1 July, 2021	11	130,568,864	-
Cash and cash equivalents at 30 June, 2022	11	133,155,840	130,568,864

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 30th August, 2022 and signed by:


 Accounting Officer
 Name: Josephat Gori


 Municipality Accountant
 Name: J. Ogweche
 ICPAK Member Number: 17572



MUNICIPALITY OF NYAMIRA
County Government of Nyamira
Annual reports and financial statements for the year ended June 30, 2022.

17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers from Other Governments entities	94,846,832	5,000,000	99,846,832	99,846,832	-	100%
Total Income	94,846,832	5,000,000	99,846,832	99,846,832	-	100%
Expenses						
Use of Goods and Services	9,986,652	16,344,514	26,331,166	24,487,984	1,843,182	93%
Employee costs	30,818,864	4,805,149	35,624,013	36,238,880	(614,867)	102%
Social security benefit	604,536	-	604,536	-	604,536	0%
Transfers to other government entities	53,436,780	(16,219,663)	37,217,117	36,073,818	1,143,299	97%
Repairs and Maintenance	-	70,000	70,000	66,700	3,300	95%
Total Expenditure	94,846,832	5,000,000	99,846,832	96,867,382	2,979,450	97%
Surplus/(deficit) for the period	-	-	-	2,979,450	(2,979,450)	
Capital expenditure	4,000,000	-	4,000,000	3,999,856	144	100%

Note

The changes between original and final budget amounting to Kshs.5,000,000 were as a result of additional allocation in the supplementary budget.

18. Notes to the Financial Statements

1. General Information

Municipality of Nyamira is established by and derives its authority and accountability from The Urban Areas and Cities Act 2011. The Entity is wholly owned by the county Government of Nyamira and is domiciled in Nyamira, Kenya. The Municipality of Nyamira principal activity is promotion, regulation and provision of refuse collection and solid waste management

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *The Municipality of Nyamira* accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *Municipality of Nyamira*.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

New and amended standards and interpretations in issue effective in the year ended 30 June 2022. IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

4. Summary of Significant Accounting Policies

a) Budget information

The original budget for FY 2021-2022 was approved by the National Assembly on 28th June 2021. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Municipality of Nyamira upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 2021/2022 on the 2021-2022 budget following the governing body's approval.

Budget information (continued)

The Municipality of Nyamira budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section of these financial statements.

b) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

c) Research and development costs

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

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

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

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d) Financial instruments

a) Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Municipality of Nyamira determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity.

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Municipality of Nyamira has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

The Municipality of Nyamira assesses at each reporting date whether there is objective evidence that a financial asset or an Entity of financial assets is impaired. A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- i) The debtors or an Municipality of Nyamira of debtors are experiencing significant financial difficulty.
- ii) Default or delinquency in interest or principal payments
- iii) The probability that debtors will enter bankruptcy or other financial reorganization.
- iv) Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

b) Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Municipality of Nyamira determines the classification of its financial liabilities at initial recognition., All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

e) Inventories

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

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

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

f) Provisions

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

g) Contingent liabilities

The Municipality of Nyamira 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.

h) Contingent assets

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

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the related revenue are recognized in the financial statements of the period in which the change occurs.

i) Changes in accounting policies and estimates

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

j) Intangible assets

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

The useful life of the intangible assets is assessed as either finite or indefinite.

k) Employee benefits

Retirement benefit plans

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

l) Related parties

The *Municipality of Nyamira* regards a related party as a person with the ability to exert control individually or jointly, or to exercise significant influence over the *Municipality* or vice versa. Members of key management are regarded as related parties and comprise *the directors, the CEO and senior managers*.

m) Service concession arrangements

The *Municipality of Nyamira* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Municipality of Nyamira* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been

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recognized, the *municipality of Nyamira* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

n) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions

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

IPSAS 1.140

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Significant Judgments and Sources of Estimation Uncertainty (Continued)

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

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Notes to the Financial Statements

6. Transfers from Other Government entities

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Conditional Grants		
Kenya Urban support programme (UDG)grant	46,203,293	213,686,891
Kenya Urban support programme (UIG) grant	0	50,000,000
County government of Nyamira direct transfer (Recurrent)	45,643,539	44,712,325
County government of Nyamira direct transfer(Development)	8,000,000	0
Total	99,846,832	308,399,216

7. Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Advertising	-	709,975
Subscriptions	299,859	-
Catering Services	2,582,400	5,058,200
Maintenance of computer software	90,000	-
Fuel and Oil	1,727,000	2,739,000
Printing and Stationery	125,000	2,409,950
Purchase of specialized items	1,478,850	1,738,376
Rental	909,600	1,879,600
Training	45,800	802,500
Travel, Subsistence & Other Allowances	17,229,475	54,423,299
Other General Expenses	-	1,437,800
Total	24,487,984	71,198,700

8. Employee Costs

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Salaries and wages	30,519,433	12,138,276
Employer contribution to pension schemes	5,719,447	5,731,600
Housing benefits and allowances	-	59,000
Total	36,238,880	17,928,876

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Description	2021-2022	2020-2021
	Kshs.	Kshs.
Repair of vehicles	66,700	378,435
Total	66,700	378,435

10. Transfer to Other County Government Entities

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Construction of County Government's roads	36,073,819	78,514,341
Total	36,073,819	78,514,341

11. Cash and Cash Equivalents

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Institutional grant account	1,090,042	1,356,843
Development grant account	128,458,416	129,212,022
Retention account	3,607,382	-
Total Cash and cash equivalents	133,155,840	130,568,865

Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account Number	2021-2022	2020-2021
		Kshs.	Kshs.
Institutional Grant Account			
Central Bank UIG	1000404841	1,090,042	1,356,843
Sub-Total		1,090,042	1,356,843
Development Grant Account			
Central Bank UDG	1000394374	128,256,456	109,257,061
Equity Bank UDG	0520280023457	201,960	19,954,961
Sub-Total		128,458,416	129,212,022
Retention Account			
Nyamira county retention account		3,607,382	-
Sub-Total		3,607,382	-
Grant Total		133,155,840	130,568,865

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12. Property Plant and Equipment

	ICT Networking	Total
Description	Kshs.	Kshs.
Cost		
At 1 July 2021	-	-
Additions	3,999,856	3,999,856
As at 30th June 2022	3,999,856	3,999,856
Depreciation and impairment		
At 1 July 2021	-	-
As at 30th June 2022	-	-
Net book value as at 30th June 2022	3,999,856	3,999,856

13. Intangible assets

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Cost		
At beginning of the year	9,810,000	-
Additions	-	9,810,000
At end of the year	9,810,000	9,810,000
Amortization and impairment		
At beginning of the year	-	-
Amortization	-	-
At end of the year	-	-
Impairment loss	-	-
At end of the year	-	-
Net book value	9,810,000	9,810,000

14. Customer Deposits

Description	2021-2022	2020-2021
	Kshs.	Kshs.
Retention Moneys	3,607,382	-
Total	3,607,382	-

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19. Annexes

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES				
Basis for Conclusion				
1	Failure to Prepare A statement of Comparison of Budget and Actual Amounts	The management concurred with the Auditor's observation that a Statement of Comparison of Budget and Actual amounts was not prepared. The financial statement has been amended to rectify the same	Resolved	
2	Late Submission of Financial Statements	The management concurred with the auditors' observation since then, some changes were done for the officers and the management has	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		ensured that the financial statement will be submitted on timely basis.		
REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES				
Basis for Conclusion				
	Non-Functional Municipality Board	The management concurred with the auditors' observation and is in the process of delinking the Municipality from the department of Lands, Housing, Physical Planning and Urban Development.	Not resolved	1 Year

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Annex 2: Projects implemented by The Municipality of Nyamira

No.	Project Title	FY	Source of Funds	Status of the Project/Percent of Completion	Total Disbursements (Kshs.)	Challenges/Remarks
1	Upgrading to bitumen standards of (b5) borabu inn-golan heights resorts- jua kali- nyamira boys-(b5)-nyabite.	2018/2019	KUSP	97.00%	104,373,213.30	Project on its defect liability period 3% work to be completed as per snaglist
2	Municipal Spatial plan	2019/2020	KUSP	97%	10,900,000.32	Municipal Spatial plan complete awaiting cabinet discussion and approval from county assembly
3	Upgrading of Public Works Cdf Offices hospital Junction from Gravel road to bitumen standards.	2019/2020	KUSP	21%	82,859,330.47	Project ongoing behind schedule
4	Construction and completion of a Fire Station for the County government of Nyamira, Nyamira Municipality	2020/2021	KUSP	35%	50,519,325.00	Project ongoing and on schedule
5	Street light (lightsource Concept ltd)		County Govt	100%	5,990,000.00	Not paid. Completed, awaiting payment
6	Internet and networking	2020/2021	County Govt	100%	4,000,000.00	Awaiting payment
7	Street light (Rippletec)	2020/2021	County Govt	100%	4,358,600.00	Not paid. Completed, awaiting payment

