

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

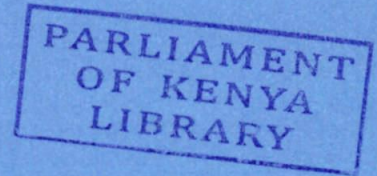
**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF NANDI**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



| PAPERS LAID        |                   |
|--------------------|-------------------|
| DATE               | 6/3/2025          |
| TABLED BY          | Drp Majority Whip |
| COMMITTEE          |                   |
| CLERK AT THE TABLE | Maalim            |



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**COUNTY GOVERNMENT OF NANDI**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

OFFICE OF THE AUDITOR GENERAL  
ELDORET REGIONAL OFFICE

**23 DEC 2024**

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**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**

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

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**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 |
|----------------------|---|

2. Key Entity Information and Management

a) Background information

|                               |  |                             |
|-------------------------------|--|-----------------------------|
| H.E. Stephen Kipyego Sang     | Governor   | 25 <sup>th</sup> Aug. 2022  |
| H.E. Dr. Yulita Cheruiyot     | Deputy Governor  | 25 <sup>th</sup> Aug. 2022  |
| Hillary Serem                 | CECM, Finance and Economic Planning  | 24 <sup>th</sup> Nov.2022   |
| Ms.Ruth Koech                 | CECM, Health & Sanitation  | 24 <sup>th</sup> Nov.2022   |
| Isaiah Keter                  | CECM Administration ,public service and ICT  | 24 <sup>th</sup> Nov 2022   |
| Dr. Benard K. Lagat           | CECM, Agriculture and Cooperative Development  | 24 <sup>th</sup> Nov.2022   |
| CPA Alfred Lagat              | CECM, Trade, Tourism Industrialization and Enterprise development                              | 24 <sup>th</sup> Nov.2022   |
| Ms. Rose Kenda Eboso Angira   | CECM, Sports, Youth Affairs, Culture, Gender And Social welfare                                | 24 <sup>th</sup> Nov.2022   |
| Eng. Drice Rono               | CECM, Transport, Public works And Infrastructure Development                                   | 24 <sup>th</sup> Nov.2022   |
| Dr. Philemon Kiptoo Bureti    | CECM, Land ,Physical Planning ,Housing ,Water,Environment,Natural Resources And Climate Change | 24 <sup>th</sup> Nov.2022   |
| Ms.Scholastica Tuwei          | CECM, Education, And Vocational Training   | 24 <sup>th</sup> Nov.2022   |
| Ms Prisca Jepchirchir         | C.O Finance & Economic Planning  | 20 <sup>th</sup> March.2023 |
| Mr. Jonathan Misoi            | C.O ICT  | 20 <sup>th</sup> March.2023 |
| Mr. Fredrick Kiptum           | C.O Heath And Sanitation   | 20 <sup>th</sup> March.2023 |
| Mr. Paul Sanga                | C.O Agriculture  | 20 <sup>th</sup> March.2023 |
| Ms Carolyn Chepchirchir Lagat | C.O Cooperative Development  | 20 <sup>th</sup> March.2023 |
| Mr. Benjamin Kiprotich        | C.O Trade, Tourism, Industrialization and Enterprise Development.                              | 20 <sup>th</sup> March.2023 |
| Mr. Beatrice Chemurgor        | C.O Sports, Youth Affairs, Culture, Gender And Social welfare                                  | 20 <sup>th</sup> March.2023 |
| Mr. Joseph Kipchumba          | C.O Education and Vocational Training  | 20 <sup>th</sup> March.2023 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**

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

|                          |  |                             |
|--------------------------|--|-----------------------------|
| Mr. Jonah Kipruto Biwott | C.O Land, Physical Planning, Housing, Water, Environment, Natural Resources and Climate Change | 20 <sup>th</sup> March.2023 |
| Mr. David Koech          | C.O Transport, Public Works and Infrastructure Development.                                    | 20 <sup>th</sup> March.2023 |

County Government of Nandi is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing devolved functions to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Local authority and the ones that have been transferred from the national government. The County is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CECM – Finance and Economic Planning is financial reporting at the County level.

**Vision**

“To be the leading County in Kenya where people are empowered economically, socially and politically through equitable sharing of resources to achieve the highest standards of living

**Mission**

“To improve the living standards of all residents of Nandi County by offering quality and sustainable services in an equitable and transparent manner through modern technology, innovation, enhance workforce, environmental sustainability and entrepreneurship in all spheres of life.”

**Core Values**

County Government of Nandi upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and teamwork.

**b) Key Management team**

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

**c) Fiduciary Management**

The key management personnel who were in office during the financial year end June 30, 2024 and who had direct fiduciary responsibility were:

| No. | Name                                      | Designation                               |
|-----|---|---|
| 1.  | Mr. Hillary Serem                         | CECM, Finance and Economic Planning       |
| 2.  | Ms. Prisca Jepchirchir, CPA (K),BBM (MBA) | Chief Officer Finance & Economic Planning |
| 3.  | Ms. Hellen J. Kemboi, CPA (K),(MBA)       | Director of Finance & Economic Planning   |

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended June 30,2024 were:

1. County Assembly of Nandi.
2. Public Accounts and Investment Committee
3. Budget and Appropriations Committee.

Some of the fiduciary activities undertaken during the financial year included the review of the audit report of the financial year 202/2021 by PIC and PAC the committee.

**e) County Executive Headquarters**

County Government of Nandi,  
P.O. Box 802 – 30300,  
Kapsabet, Kenya.

**f) County Executive Contacts**

Telephone: (254) 053 525 2355,

E-mail: [info@nandi.go.ke](mailto:info@nandi.go.ke)

Website: [www.nandi.go.ke](http://www.nandi.go.ke).

**g) County Executive Bankers**

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

2. Cooperative Bank  
P.O. Box 19828 – 00100,  
Nairobi, Kenya.

3. Equity Bank  
P.O. Box 75104–00200,  
Nairobi, Kenya.

4. KCB  
P.O. Box 48400–00100,  
GPO Nairobi.

**h) Independent Auditor**

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 & Department of Justice,  
Harambee Avenue,  
P.O Box 40112,  
Nairobi, Kenya.

**3. Governance Statement**

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

The County is made up of a County Assembly, County Executive, Kanawasco, Kaimosi ATC and Kapsabet Municipality 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 County Executive team during the financial year consisted of:

**KEY MANAGEMENT**

The County Executive team during the financial year consisted of:



**H.E. Stephen Kipyego Sang – Governor**

H.E. Stephen Kipyego Sang was elected as the second Governor of Nandi County on 25<sup>th</sup> Aug 2022. The governor was elected on an agenda of transforming Nandi County, improving the County’s roads, boosting agriculture output, improving the health sector and uplifting the people of Nandi County from poverty. It’s these key pillars that the government of H.E. Stephen Kipyego Sang has been working on since coming into power.

Governor Sang holds a Bachelor of Law Degree from the University of Nairobi and postgraduate Diploma from Kenya School Of Law. Before his election as the governor, he served as the Senator for Nandi County for one term.

**H.E. Dr. Yulita Cheruiyot – Deputy Governor**

H.E. Dr. Yulita Cheruiyot was elected as the second Deputy Governor of Nandi County on 25<sup>th</sup> Aug 2022. Before her election as the Deputy Governor, she served as a Senior lecturer at the University of Eldoret. She has also held various top management positions in different institutions among them chairperson of the Disability Mainstreaming Committee at the University of Eldoret



The Deputy Governor has a passion for PWLDs and the less fortunate whom she has been championing for their empowerment.



**DR.FRANCIS SANG**

Dr. Francis Kipkemboi Sang, is a distinguished individual currently serving as the County Secretary and Head of County Public Service at the county government of Nandi. Education is a cornerstone of Dr. Sang's background, holding a PhD in Educational Management and Policy Studies from Moi University. His academic journey also includes a master's degree in educational administration, a bachelor's degree in education with a focus on Mathematics and Economics, and a postgraduate diploma in education management. Furthermore, he boasts a prestigious Certificate in Corporate Governance from South Africa, showcasing his commitment to excellence in governance.



**Mr. Hillary Serem -CECM, Finance and Economic Planning.**

Mr. Hillary Serem was appointed as the CECM, Finance and Economic Planning on 24<sup>th</sup> November 2022. Before his appointment Mr. Serem served as a MCA, Nandi County Assembly.

Mr. Serem has worked in different capacities including Relationship Manager in Groups & Investment Program, Micro Credit Office-Group lending in Co-operative Bank of Kenya,

Mr. Serem has been involved in management and leadership skills has a Member of County Assembly, Treasurer-Nandi County Sacco, Member, Board Management-Kapsigilai Girls Secondary School.

Mr. Serem holds Bachelor of Business Management (Accounting option)

**Ms. Ruth C. Koech - CECM, Health Services and sanitation**

Ms. Ruth C. Koech was appointed the CECM, Health services on 24<sup>th</sup> November 2022. Ruth is a well renowned healthcare provider with global acclamations for her work. She has been involved in Health Administration for Iowa State Public Health Department in the USA.

Mrs. Koech has a degree in Nursing, Biology and Masters in Public Health Management, with a public background in the health sector for over two decades.



**Dr. Benard Kiplimo Lagat - CECM, Agriculture and Cooperative Development**

Dr. Benard Kiplimo Lagat was appointed the CECM Agriculture and cooperative Development on 24<sup>th</sup> November 2022. Dr. Benard Kiplimo Lagat is a Development Economist with over ten years' experience in consultancy research and training in both Public and Private sectors.

He was initially a senior Lecturer and the postgraduate Chairman in the department of Economic, School of Business and Economics at Moi University teaching both postgraduate and undergraduate students.

Dr. Lagat was initially in-charge of Trade.



**Mr. Isiah Kiplagat Keter - CECM, Administration, Public Service & ICT**

Mr. Isiah Keter was appointed as the CECM, Administration, public service and ICT on 24<sup>th</sup> November 2022. Before his appointment Mr. Keter was serving in Municipality of Kapsabet as the acting municipal manager. Keter has worked as an Executive Administrator, County office Manager in Governor's office.

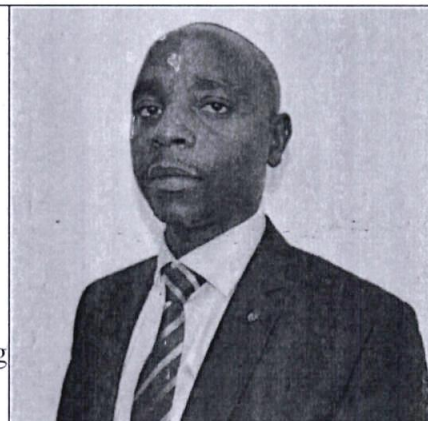
Mr. Keter holds a Bachelor of Commerce (Accounting option) from Egerton University.



**CPA Alfred Lagat - CECM, Trade, Tourism Industrialization and Enterprise development**

CPA Alfred Lagat was appointed as the CECM, Trade, Tourism Industrialization and Enterprise development on 24<sup>th</sup> November 2022. Before his appointment CPA Alfred Lagat was serving as the CECM Finance and Economic Planning.

CPA Alfred Lagat has worked as a Senior Associate in Deloitte and Touché. He also worked as an Assistant Finance Manager at Diamond Trust Bank. He was previously the lead consultant for Tullon Consulting Ltd. CPA Alfred holds a Bachelor Of Commerce (Finance). He is also a Certified Public Accountant of Kenya (CPAK).



**ENG. DRICE RONO CECM,**

**Transport, Public works And Infrastructure Development.**

Eng. Drice Rono was appointed as a CECM, Transport and Infrastructure on 24th November 2022. Before his appointment he had served as Senior Superintendent Engineer Mechanical in Samburu County Government.

He holds a Bachelor of Engineering(Mechanical & Production) Moi University ,Executive certificate of proficiency in insurance(ECOP)



**Mrs. Scolastica Tuwei – CECM, Education, And Vocational Training**

Scolastica J. Tuwei was appointed as a CECM, Education, And Vocational Training on 24<sup>th</sup> November 2022. She holds a Master’s degree in Education from Kisii University and a Bachelor of Education, Arts, from Moi University. Before her appointment Scolastica Tuwei was serving as the Chief Officer in the department of Education.

She is dynamic and goal-oriented person with self-determination focused on quality and products that meet organizational set objective, having worked at Kisii University as an Administrator during her Masters degree program.

Tuwei, in her career path, has been awarded several awards including marketing and corporate social responsibility at Kisii University, and officiated the Nandi County music festival, Rift Valley Regional music festival official, Nakuru Region music Festival and the Eldoret campus cultural Day at Kisii University.

She also facilitated the Woman Empowerment and enhancement training, Pastors enhancement Training program at Kisii University.

She is a woman Empowerment Specialist for Kericho and Kisumu Counties.

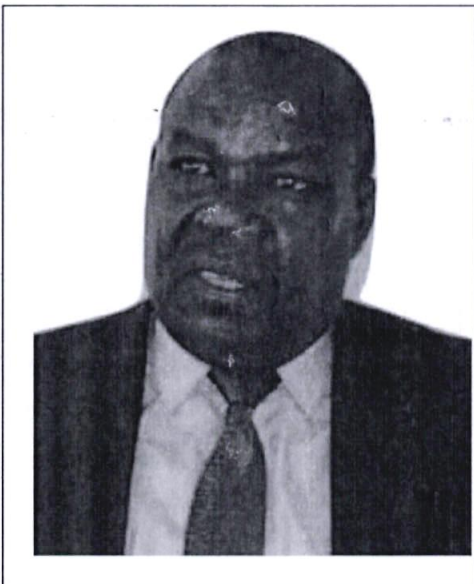




**Ms. Rose Kenda Eboso Angira- CECM,  
Sports, Youth Affairs, Culture, Gender And Social welfare**

ms. Rose Kenda Eboso Angira was appointed the CECM, sports, youth affairs, culture, gender and social welfare

on 19th March 2023. Rose has served in various educational institutions as high school principal . She holds a masters degree in leadership and policy from moi university and also an undergraduate degree in education (BED-Science).



**DR. PHILEMON KIPTOO BURETI**

**CECM, Land , Physical Planning, Housing, Water, Environment,  
Natural Resources And Climate Change**

Dr. Philemon Kiptoo Bureti was appointed as a CECM, Land, Physical Planning, Housing, Water, Environment, Natural Resources and Climate Change on 24th November 2022. Before his appointment he had served in a dynamic academician and administrator with 10 years in Teaching, Research and Administration at the University, 10 years as an Accountant in the Army and 10 years as a Finance Officer in the Kenyan Ordinance and Factories Corporation.

He holds a MBA in strategic management-GLUK, BBM-Accounting option-GLUK, DPHIL in Religious Studies-Southern Evangelical Seminary (USA), MA in Strategic Leadership-Luther Rice University, CPA-KASNEB and ACNC-KASNEB.

- a) Nandi County has a unit that deals with county citizen engagement, participation and civic education. Nandi County Public Participation and Civic Education Act of 2021. The objectives and purpose of the act is to give effect to establish platforms for public participation in the governance of Nandi County. The act also gives principles that guide public participation activities in the county.

Nandi County Public Participation Act part (IV) 22 AND 23 coordinate public participation activities in the county as provided by the guidelines in the act. Public participation activities that are conducted across the County include the following:

- During formation of committees such as PMC, Project identification committees.
- During Budget processes
- The input of citizens during CIDP and ADPS
- Formation of policies and Bills

- Part (v) 31 and 31, of the act provide for petitions to the County Government or any its organs or agencies

Second schedules (S.13(2) of Public participation guidelines are provided for In all civic engagements, they guide all the processes public participation to take place.

- b) Safeguards against unethical conduct and corruption.

The County Government of Nandi in collaboration with Ethics and Anti-Corruption Commission (EACC) undertook a Corruption Risk Assessment a Report presented on the findings into the systems, policies, procedures and practices of the County Executive of Nandi. The report made recommendations on how to strengthen systems of control in order to prevent corruption in the County Executive Programmes. The process of implementation of the recommendations is in progress and Ethics and Anti-Corruption Commission has developed Guidelines that provide a Standardized approach in the establishment, composition and operationalization of the Corruption Prevention Committees (CPCs) in Public Entities. As a County the Guidelines are being Implemented.

- c) Engagement of the county assembly

The county government of Nandi engages the county assembly of Nandi on regular basis through its committee. All bills sponsored by county Executive are always forwarded to the county assembly for subsequent enactment into laws

The county assembly is also consulted through the budget process

The county executive report to the Senate all the county audited reports are submitted to the senate on annual basis through Public Accounts Committee where the county government is required and clarify all the pending audit issues

During g the year under review there was a good working relationship between the county assembly and the senate.

- d) Indicate your engagement with the County Assembly through its committees and the Senate including number of bills sponsored by the executive and any other matters presented for deliberations.

- e) Risk management

The County Government of Nandi recognizes that commitment to risk management contributes to the creation of sustainable value and increases the quality-of-service delivery to the County Government residents. County public servants, stakeholders as well as assets, obligations and ability to deliver on its mandate are constantly affected by risks. However, the County Government recognizes that risk can be both positive and negative.

The County Government of Nandi accepts its legal, moral and fiduciary duties in making informed decisions about how best to control and minimize the downside of risk, whilst still maximizing opportunity and benefiting from positive risks. The County Government of Nandi will ensure that the County Executive Committee, County Public Servants and County Government Agencies understand their responsibilities to identify and manage risks.

The Governor commits the County Government to a process of risk management that is aligned to the principles of good corporate governance as supported by the International Professional Practices Framework (IPPF), The Private Sector Corporation for Governance Trust (PSCGT) Code, The Commonwealth Association for Corporation Governance (CACG) Code, the Organization for Economic Corporation and Development (OECD) Code, the Calpers Code, the Cadbury Code, the Kings Code, Chapter Six of the *Constitution of Kenya (2010)* and the Mwongozo Code of Governance for State Corporations, 2015.

The County Government recognizes that risk management is an integral part of responsible management and therefore adopts a comprehensive approach to the management of risk. The features of this approach are outlined in the County Government's risk management strategy. All County Government operations and processes are subject to the risk management strategy.

The County Government departments will integrate risk management into their operations, decision-making processes and performance management reporting activities. Further, it will recognize all the environmental aspects relevant to the stakeholders. The County Government departments and agencies, operations and processes will work together in a consistent and integrated manner, with the overall objective of reducing risk to the acceptable risk appetite.

The Accounting Officers are responsible to their relevant Departments and Agencies in the development and implementation of risk management processes, specific to their departments operations and County Government's needs.

This Risk Management Policy confirms the County Government's commitment to systematically identify, assess and manage risks which may prevent the achievement of strategic goals and

#### **Risk management process**

The County Government's risk identification is based on assessing the risks and intervening factors that can derail the attainment of the set County Government's objectives in an economical, efficient and effective way. The identification process is based on identifying the key risks, the likelihood of the risks occurring and the impact on the set County Government objectives should the risks occur. Risk assessment is based on qualifying and quantifying the consequence level should the risks occur. Risk management is based on identifying mitigation measures that would best assure the cost-effective attainment of the stated County Government's objectives under unfavourable circumstances.

The County Government is exposed to ten broad types of risk. The first four of these risks are derived from the COSO framework namely:

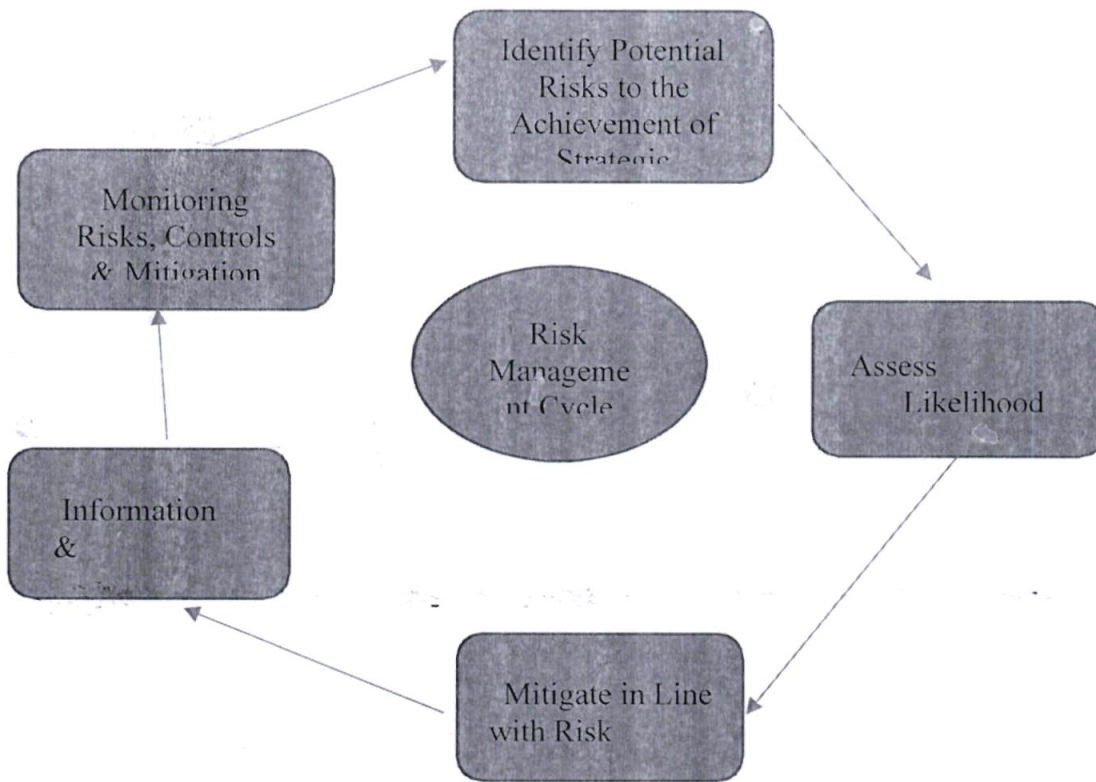
- a) **Strategic** – Risks that are associated with achieving the strategic objectives of the operating departments and agencies and the County Government as a whole.
- b) **Financial** – Risks that are associated with the financial health and sustainability of departmental and the County Government's programmes.
- c) **Compliance** – Risks that are associated with Officers of the County Government complying with all statutory and regulatory requirements governing their work.
- d) **Operational** – Risks that are associated with the day-to-day operations, projects, or programmes deviating from and not achieving the short, medium and long term County

Government's goals.

Other additional types of risk include:

- a) **Leadership** – Risks that are associated with senior management (the County Executive Committee (CEC), Chief Officers (COs) and Directors) in the County Government acting in the best interest of the County Government at all times.
- b) **Hazards** – Risks that are associated with the safety and health of the County Government's working environment and acts or omissions of county public servants.
- c) **Reputation** – Risks that are associated with acts or omissions of county public servants, putting the County Government to disrepute.
- d) **External** – Risks that are associated with the impact of other County Governments' acts or omissions, National Government's acts or omissions, regional markets impact, global markets impact or technological impact on the County Government.
- e) **Fraud and Corruption**- The risk that a perpetrator commits an act using deception or acts contrary to the interest of the County Government and abuses position of trust in order to achieve personal gain.
- f) **Information Security**-The potential that a given threat will exploit vulnerability to cause loss or damage to an information asset.

Risk Management Cycle



Management will identify potential events that, if they occur, will affect the County Government and determine whether they represent opportunities or whether they might adversely affect the County Government’s ability to successfully implement strategy and achieve objectives. Events with negative impact represent risks, which require management’s assessment and response. Events with positive impact represent opportunities, which management channels back into the strategy and objective setting processes. When identifying events, management considers a variety of internal and external factors that may give rise to risks and opportunities, in the context of the full scope of the County Government processes.

Risk assessment allows the County Government to consider the extent to which potential events will have an impact on achievement of objectives. Management assesses events from two perspectives, **likelihood** and **impact**, and normally uses a combination of qualitative and quantitative methods. The positive and negative impacts of potential events will be examined, individually or by category, across the County Government. Risks are assessed on both an inherent and a residual basis.

In the process of prioritizing risks, the County Government will use a risk tool table of a three-by-three matrix that will allow assigning a risk to one of the nine cells based on a qualitative assessment of its relative **impact** (high, medium or low) and the **likelihood** of its occurrence (high, medium or low).

**Risk Matrix**

|                                 |               |                        |               |             |
|---------------------------------|---------------|------------------------|---------------|-------------|
| <b>LIKELIHOOD OF OCCURRENCE</b> | <b>HIGH</b>   | LH                     | MH            | HH          |
|                                 | <b>MEDIUM</b> | LM                     | MM            | HM          |
|                                 | <b>LOW</b>    | LL                     | ML            | HL          |
|                                 |               | <b>LOW</b>             | <b>MEDIUM</b> | <b>HIGH</b> |
|                                 |               | <b>RELATIVE IMPACT</b> |               |             |

**KEY**

Green - Low: Rating shall be between **0.01 - 0.33**

Yellow – Moderate/Medium: Rating shall be between **0.34 - 0.67**

Red - High: Rating shall be between **0.68 - 1.0**

The risks prioritization cells shall be defined as follows:

**Low Impact-Low Probability (LI-LP)**

Risks that will be characterized as both low impact and low likelihood of occurrence will be essentially negligible and will be eliminated from active consideration.

**Low Impact-High Probability (LI-HP)**

An event that is very likely to occur and has a low probability of failure will not have significant consequences of failure for the County Government and will be recorded on the risk register.

**Medium Impact-Medium Probability (MI-MP)**

An event that is has average probability of occurrence and has a moderate probability of failure, will not have significant consequences of failure for the County Government and it will be recorded on the risk register.

**High Impact-Medium Probability (HI-MP)**

An event that is very likely to occur and has a high probability of failure, will have significant consequences of failure for the County Government and this risk will be recorded on the risk register.

**High Impact-High Probability (HI-HP)**

Risks that are characterized as both high impact and high likelihood of occurrence will often cause the County Government programs to be terminated, or to fail if they are continued in spite of the risks. These risks will be recorded in the risk register and escalated to the County Executive for deliberation.

**Low Impact-High Probability (LI-HP)**

Low-impact, high-probability risks will be those largely due to uncertainties about a number of elements that may be minor risks individually but that in the aggregate could amount to a significant risk.

**High Impact-Low Probability (HI-LP)-**

High-impact, low-probability events are rare occurrences, and therefore it is very difficult to assign probabilities to them based on historical records. Data do not exist and so subjective estimates of probabilities will be necessary.

**RISK RESPONSE**

Having assessed relevant risks, management will determine how it will respond. In considering its response, management will assess the effect on risk likelihood and impact, as well as cost and benefit, selecting a response that bring residual risk within desired risk tolerance. Management will identify any opportunities that might be available, and take the County Government-wide, or portfolio view of risk and determine whether overall residual risk will be within the County Government's risk appetite. The response will take the form of:

- i). **Avoidance** – An activity may be terminated if it is out of appetite and deemed too risky. Choosing avoidance suggests management has not been able to identify a response that would reduce the risk to an acceptable level of severity.
- ii). **Reduction** – Mitigating action is taken to reduce the likelihood and/or potential impact of the risk to bring the risk within appetite. This typically involves implementation of controls, and for material risks may also require institutional or process changes.
- iii). **Sharing/Transferring** – Mitigating action is taken to reduce the likelihood and/or potential impact of the risk by sharing elements of the risk. Outsourcing to third-party specialists or service providers, for instance, may share execution and implementation risks (but not fully the reputational impacts). Similarly, the financial impact of some risks may be mitigated by insurance.
- iv). **Acceptance** – Risk is accepted without the need for any further mitigating measures. This applies when risk is within appetite but sometimes also when a risk is out of appetite but there is no feasible mitigation. Acceptance of risks that are out of appetite requires appropriate Accounting Officer approval and for material risks is escalated to the County Executive Committee.

- v). **Pursue** – Provided a risk is within appetite, or there is a clearly agreed path to meet appetite, an increased level of risk may be pursued to achieve strategic objectives and/or improve performance. A decision by the Accounting Officer to increase risk where it is already out of appetite will be escalated to the County Executive Committee.
- f) Appointment operation and membership of the audit committee and its charter.

The Audit committee appointment was done through competitive recruitment process by the public service Board. In 2020 as per the gazette notice 2690 sec 4.2 (4).

Chair. Cornelius Serem

Member. Regina Ngetich

Member. Isack Koros

Member. Hosea Kemboi

- g) **Compliance**  
The entity should identify the laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.
- h) Any other Governance issue include committees that the county may need to disclose.

#### **4. Forward by the CECM Finance and Economic Planning**

It is my pleasure to present the Financial Statements for the County Government of Nandi for the year ended June 30, 2024. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into new system of governance, replacing the centralized system with a devolved system of governance.

The devolved system of governance consists of the National Government and 47 County Governments.

##### **I. Functions of the County Government**

The county Government shall be responsible for any function assigned to it under the constitution or by an act of parliament, a county government shall be responsible for:

- a. County legislation in accordance with Article 185 of the constitution.
- b. Exercise executive functions in accordance with Article 183 of the constitution.
- c. Functions provided for in Article 186 and assigned in the fourth schedule of the constitution.
- d. Any other function that may be transferred to County governments from the National government under Article 187 of the constitution.
- e. Any function agreed upon with other County governments under Article 182 of the constitution and.
- f. Establishment and staffing of its public service as contemplated under Article 235 of the constitution

##### **II. Financing of the County Governments**

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue streams for Nandi County comprises of Single Business Permits (SBP), Revenue from public health and medical services, Vehicle Parking Fees, Kiborgok tea Estate proceeds, House and stall Rents, Cess, Plot Rents, Agriculture, Market/Trade Centre fees, Slaughterhouses Administration cost, Sewerage and water, Cattle dips/veterinary and other small varied sources.

Public sector struggles to respond to the countless demand placed on them. in addition to the complexity of managing county government budget constraints which forms a major risk. To mitigate against budget constraints an average local collection forecast was considered by involving all the stakeholders in budget planning and preparation process through public participation.

The Fourth Schedule of the Constitution contains information on the devolved services in Kenya, It stipulates the division of functions between the national and the county governments in Kenya. The devolved functions in Kenya performed by county governments are as follows.

- a. Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs (slaughterhouses), plant and animal disease control, and fisheries.
- b. County health services, including, in particular – county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession which is a national government function), cemeteries, funeral parlors and crematoria, and refuse removal, refuse dumps and solid waste disposal.
- c. Control of air pollution, noise pollution, other public nuisances, and outdoor advertising.
- d. Cultural activities, public entertainment and public amenities, including – betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities, and county parks, beaches and recreation facilities.

The County continues to explore new and innovative ways of increasing its own source revenue collections.

### **III. Payments**

The total expenditure for the year amounted to **Ksh. 6,971,536,463** comprising of recurrent expenditure amounting to Kshs. **5,406,197,448** and development expenditure amounting to Kshs. **1,565,339,015**.

**1. IV. County flagship projects and how they have been achieved.**

In pursuit of addressing the needs of the people of Nandi and spurring economic growth, the County Government of Nandi through public participation in the development of the CIDP 2023-2027, came up with strategies that culminated into various programmes and projects. This led to identification of six flagship projects meant to have a significant impact on the livelihood of the people and also stimulate the realization of various programmes in the CIDP II. The four flagship projects namely: New hospital complex with mother and baby unit at Kapsabet County Referral Hospital; Nandi Cooperative Creameries in Kabiyet (Milk processing Plant); Eliud Kipchoge Modern Athletic Training Camp in Kapsabet and Nandi Textile and Apparel Unit in Mosoriot (NATEX). Coffee milling machine at songhor soba ward and chicken slaughter house at Kapsabet

The flagship projects are capital intensive in nature hence are multiyear funded through the County Budgets.

2.

Figure 2: County Government Flagship projects completed in FY 2023/2024



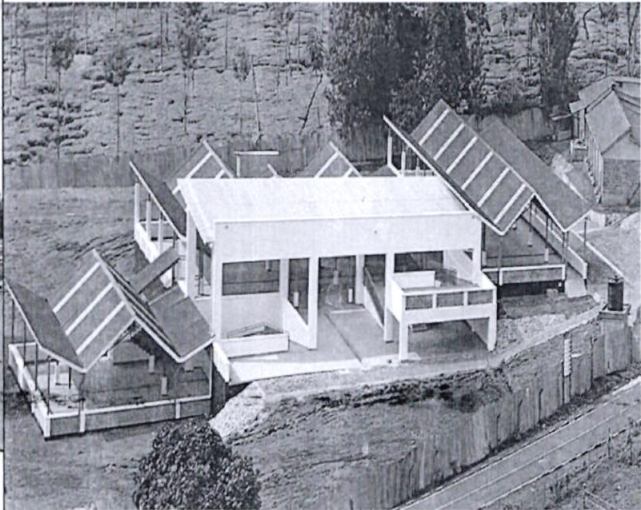
**AVOCADO PROCESSING PLANT**



**MOTHER AND BABY HOSPITAL AT  
KAPSABET**



**NANDI TEXTILE AND APPAREL UNIT IN  
MOSORIOT**



**KAPSABET FRESH PRODUCE MARKET**

## **V. Cash Flows**

In the FY 2023/2024, there was delayed disbursement of funds as compared to the previous financial year. Most of the disbursements came towards end of FY. The cash and cash equivalents decreased from **Kshs. 216,785,559** as at 30<sup>th</sup> June 2023 to **Kshs. 214,152,482.** as at 30<sup>th</sup> June 2024.

### **Accounts Receivables**

During the financial year ended June 30, 2024 the County Government realised 100% in sharable revenue, this was majorly attributed to total release of all disbursement by the national treasury

### **Pending Bills**

The total pending bills as at the end of the financial year was **Ksh. 776,597,838.** The focus as a County is to settle bills as soon as they fall due. In every budget cycle, we ensure that part of the allocations is towards settlement of pending financial obligations.

### **Fixed Assets**

Nandi County Government has made significant investments in fixed assets since its inception in the year 2013. Additionally, we inherited some assets from the defunct local authorities. A newly developed asset management unit is operational and currently the unit is in process of tagging all county assets, which is intended to be finalized in FY 2024/2025. The system has among other things incorporated physical verification of all assets, valuation of assets and maintenance of asset register.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their continued support. I also want to thank my colleagues, the County Executive Committee Members in charge of all the other departments, for their teamwork and having worked tirelessly to ensure that County Government Nandi delivers.

I thank all staff in the entire County Government for their continued commitment and dedication through hard work in delivering services to the people of Nandi County and ensuring that Nandi County remains the source of champions.



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**CECM Finance and Economic Planning**

**County Government of Nandi**

## **5. Statement of Performance against County Predetermined Objectives**

### **Introduction**

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

### **Strategic development objectives**

The County's 2023-2027 CIDP has identified seven key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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

The key development objectives of the Nandi County's 2023-2027 CIDP are to:

- a) Provide quality physical infrastructure in the County
- b) Provision of maternal and child health services.
- c) Improved livestock breed.
- d) Expansion of ECDE infrastructure.
- e) Construction and upgrading of sports facilities within the county.
- f) Establishment of resource centres at community level.
- g) Increased access to safe and clean water

### **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: tabulated below is the progress on attaining the stated objectives:

| Department   | Objective   | Outcome  | Indicator  | Performance  |
|--|---|--|--|--|
| <b>Public Works, Roads &amp; Transport</b>               | To develop and maintain roads and storm water drainage to global standards to improve road network in Nandi county. | Increased efficient transportation of people, Goods and services | 70% of motorable and passable roads within the city        | <b>In FY 23/24 we increased motorable and passable roads by 45%(2,830 Km of roads were maintained during the financial year)</b> |
| <b>Health Services</b>                                   | To reduce incidences of child birth death   | Reduction of child birth related complications                   | 60% reduction of child birth death                         | <b>In FY 23/24 we reduced incidences of child birth death from 26/1000 in FY22/23 to 22/1000 in FY 2020/21</b>                   |
| <b>Agriculture</b>                                       | To Improve livestock breeds to enhance Agricultural productivity.   | Improvement of livestock breed                                   | 70% Improvement of livestock breed                         | <b>In FY 23/24 we improved livestock breed by 45%</b>  |
| <b>Trade, Tourism, investment and industrialization</b>  | To provide friendly business environment  | More trading and Tourism   | 73% business attraction                                    | <b>In FY 23/24 we attracted new businessmen and women by 32%</b>   |
| <b>Finance and Economic Planning</b>                     | To ensure prudent public financial management   | More value for money   | 80% transparency in public funds                           | <b>In FY 23/24 we ensured that there was over 50% transparency and accountability of public funds.</b>                           |
| <b>Sports, Youth affairs, Culture and Social Welfare</b> | To promote culture and talent through marketing and training of youths through sports and youth programmes.         | More cultural activities and talents identified                  | 78% local tourist attraction and 75% talent identification | <b>In FY 23/24 we attracted new local tourist by 14% and identified new talents by 30%</b>                                       |
| <b>Land Environment &amp; Natural Resources</b>          | To minimize and mitigate adverse environmental and social impact.   | Pollution free environment                                       | 70% clean working environment                              | <b>In FY 23/24 we ensured more clean working environment</b>   |

COUNTY GOVERNMENT OF NANDI

COUNTY EXECUTIVE OF NANDI:

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

| Department   | Objective   | Outcome   | Indicator              | Performance  |
|--|---|---|------------------------|--|
| <b>Education,<br/>Research and<br/>Vocational<br/>Training</b>       | To provide,<br>promote and<br>coordinate<br>Quality education<br>training and<br>research.                        | Quality<br>education for<br>pre-school<br>education | 82% school<br>turn out | <b>In FY 23/24 we attracted<br/>more pre-school by 14%</b>                 |
| <b>Administration,<br/>Public Services<br/>and<br/>E- Government</b> | Providing people<br>centered, timely<br>and user friendly<br>human resources<br>services to the<br>general public | Reformed<br>public service                          | 79% public<br>service  | <b>In FY 23/24 we increased<br/>public service<br/>satisfaction by 25%</b> |

## **6. Environmental and Sustainability Reporting**

### **1. Sustainability strategy and profile**

In the financial year 2023-2024 the county leadership had to strike a balance between politics and service provision to the public, value for money remains to be our key objective.

The County Government of Nandi has advocated for all the stakeholders i.e. Constituencies and County officials to work together in promoting participatory and inclusive governance and accountability.

The strategy has been achieved through public participation in planning for budget making process.

### **2. Environmental performance**

When the County treasury provide departments with finance to invest in projects such as building a road, providing people with water the aim is to ensure that the people and the environment are protected from potential adverse impacts. This is done through policies that identify, avoid, and minimize harm to people and the environment. These policies requires department to address certain environmental and social risks in order to receive further support for investment projects from experience including environmental and social considerations into project design and implementation to improve development outcomes.

#### **Safeguard Policies**

The current environmental and social policies are known as the "Safeguard Policies," the mechanism for addressing environmental and social issues in our project design, implementation and operation, and they provide a framework for consultation with communities and for public disclosure. Examples of these requirements include conducting environmental and social impact assessments, consulting with affected communities about potential project impacts, and restoring the livelihoods of displaced people.

### **3. Employee welfare**

Nandi county government has provided instruction, training and supervision so as to ensure health and safety at work of his workers.

Policies have been put in place to ensure Employment of worker at any machine or in any process that may cause ill health or bodily injury is prohibited unless worker has been fully instructed about the hazards involved and precautions that must be observed. Worker should be properly trained or required to work under supervision of experienced persons

#### **4. Market place practices-**

To ensure responsible competition practices, the County Government of Nandi has undertaken vigorous training at various sub counties on emerging issues of corruption both touching on county staff and the public.

The Government has ensured that fair competition environment exist for all the residents living in Nandi by eliminating all unethical or illegal business practices.

During the financial year 24/23 there was timely payment to the suppliers. 30% of the total contracts for the year were reserved to groups under AGPO

To maintain ethical marketing, the County Government of Nandi has embarked on ensuring that products of various companies operating within the county are not only benefiting consumers but also socially responsible and environmentally suitable.

To safeguard customer rights and interest, the County Government of Nandi has adopted weight & measures to ensure that majority of products sold to the public meet the required quantity and quality.

#### **5. Community Engagements**

##### **Measures Established for PWDs**

- i. The County Government of Nandi in partnership with Eldoret Textile Manufacturing Company Ltd trained registered groups for Persons Living with Disabilities to produce face masks that was bought back and marketed to the public by the Company. The benefits from sales were shared among the members of the respective groups to assist cushion their livelihoods during the pandemic.
- ii. Received and distributed a consignment of food items to cushion severely vulnerable households against hunger during this pandemic in partnership with the Church of Jesus Christ for the Latter-Day Saints. priority was given to beneficiaries from households of Persons Living with Disabilities.
- iii. Partnered with Kenya Society for Blind to distribute white canes for the Visually Impaired (VIs) together with packages of basic food items to support and improve their livelihood during the pandemic. The consignment of food donated to as an accompaniment to be distributed together with white canes to the visually impaired comprised of rice, Beans, sugar, green grams, bar of soap and salt.

- iv. Signed MOUs with the following Bodies; Kenya Society for the Blind, King of Christ ambassadors, Partners for Care and Bethany Kids to facilitate donation of various types of Assistive Devices including wheel chairs, special seats for Disabled children, mobility carts, crutches and white canes.

### **1. EMPOWERMENT OF WOMEN AND PWDS GROUPS**

- i. The empowerment of the registered groups of women and PWDs began in financial year 2017/2018 targeting only women and persons with disabilities registered groups. Since the financial year 2018/2019, 296 empowerment kits have been issued. seven groups were empowered per ward whereby five groups were issued with sewing machines and two groups issued with complete sets of saloon kits; however, priority was given to PWDs groups, in this case all 26 groups of PWDs.
- ii. Regular public awareness & sensitization at the community at the sub-county level on registration of persons with disabilities and capacity building of youth and women groups to access devolved funds and resource mobilization.

### **2. PWD MAINSTREAMING**

- i) On yearly basis the sector has been collaborating with various partners on assistive devices to enable PWDs move from one destiny to another and manage their day-to-day chores with minimal assistance, from the year 2018 the sector has issued wheelchairs mobility carts and crutches to over one thousand five hundred (**1500**) PWDs, this was achieved after conducting a comprehensive medical assessment across the county wards. Currently we have issued 1500 wheelchairs and special seats, 240 white canes, and 20 crutches and walking frames, 80 amputees (lower limbs)
- ii) In the last quarter we have been able to undertake this activity in Mosoriot Health center, Masan Health Center and Chemokonja- Kiptuiya ward were assessed and registered.
- iii) Informed the public during these activities the availability of the new generation NCPWD cards
- iv) We have sensitized the PWD county staff to register in order to qualify for PWDs guide allowances and get tax exemption certificates this activity was undertaken by NCPWD regional office.
- v) We have trained 4 staff members on sign language in order to improve service delivery to the persons with hearing impairment.
- vi) Collaborated with the National Council for Persons Living with Disabilities and the Kapsabet school for the deaf in planning and celebrating International Week for Deaf Awareness this is done yearly.
- vii) In collaboration with SDA western field undertook sensitization programme targeting 1000 PWDs from across north rift, western and Nyanza regions
- viii) Formulation of the Nandi County Disability mainstreaming Policy is ongoing and we have been able to do stakeholder engagement
- ix) Established a liaison office for PWD

### **3. GENDER MAINSTREAMING.**

- i. We Have partnered with NOREB through Nandi Rural Women Peace link to develop the Nandi County Gender Action plan, which we have been able to launch in this quarter.
- ii. In bid to fight SGBV and create awareness we have done mentorship programmes in all the sub-counties targeting the youth in school and youth out of school we have achieved these through incorporation of sporting activities to undertake outreach programmes in this quarter.
- iii. Collection of girl child voices and prospective establishment of a Safe Space and a rescue centre for victims of Gender Based Violence in Nandi.
- iv. Ongoing formulation of the Nandi County Gender Mainstreaming Policy guiding the CGN and its partners to allocate resources for mainstreaming gender issues and promote in partnership with FAO
- v. Organized and Facilitated capacity building workshops in Kabwareng Ward and Kaptel/Kamoiywo ward on Girl and boy child empowerment on pertinent topics such as Sex & Gender Based Violence, reproductive health, menstrual hygiene, teenage pregnancies, drug and substance abuse etc.
- vi. Create linkages with the department of health GBV clinic.

### **5 YEARLY CHRISTMAS PACK FOR VULNERABLE HOUSEHOLDS, CHILDREN HOMES, SPECIAL SCHOOLS & CORRECTIONAL INSTITUTIONS**

- i. The sector's main goal is to provide care and support to vulnerable members of the community. It is integral in coordinating socio-economic development interventions and programs, enhancing social protection mechanisms and championing advocacy and capacity building initiatives especially for vulnerable members of the community including and not limited to women, children and Persons Living with Disabilities across the County.
- ii. Promotion and inclusion of vulnerable groups especially women and Persons Living with disabilities in all spheres of development cannot be overemphasized during county public participation fora.
- iii. Mobilize its resources for acquisition of a package of the annual Christmas gifts to celebrate with the vulnerable. We recognize the significant input of the County leadership in designing policies, programs and initiating responsive and sustainable interventions targeting to improve livelihoods.

### **1. CONSTRUCTION OF THE NANDI PWDS EMPOWERMENT CENTRE**

Based on the lessons learnt during issuance of the empowerment kits, it was established that most of the PWDs had not gone through any form of technical training apart from a few who had not practiced on what they had trained on, the sector wrote a proposal and the construction of the Centre is complete and equipped only waiting to be launched.

**2. COMMUNITY SENSITIZATION ON ENVIRONMENT AND NATURAL RESOURCES**

The sector in collaboration FAO manage to conduct training of youths out schools on the proper management of natural resources, reproductive health and land ownership for women. Were it not for COVID 19 the program was to be cascaded to ward level particularly on environmental issues. Two groups were formed per sub-county to help disseminate information to the ward level

**3. OBSERVATION OF IMPORTANT INTERNATIONAL DAYS**

The sector has been in the forefront in supporting and facilitating celebrations of following distinct days on yearly basis.

1. International women's day
2. International PWDs day
3. White cane day
4. Day of the African child
5. Albinism day
6. 16 days of GBV activism.

Deaf Awareness week

## **7. Statement of Management Responsibilities**

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

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 ending June 30, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

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

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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

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

**Approval of the financial statements**

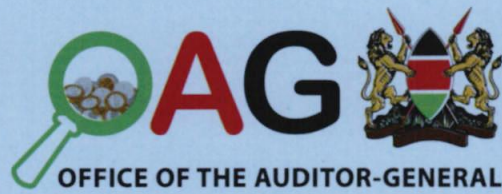
The County Executive's financial statements were approved and signed by the CEC member for finance on 20/9 2024.



.....  
**County Executive Committee Member – Finance and Economic Planning**

# REPUBLIC OF KENYA

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NAIROBI

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

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### **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.
- C. Report on the 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 County Executive of Nandi set out on pages 1 to 40, which comprise of the statement of financial 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 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 discussed in the Basis for Qualified Opinion section of my report, the financial statement present fairly, in all material respects, the financial position of County Executive of Nandi as at 30 June, 2024 and of its financial performance and of its cash flows for the year then ended, and comply with International Public Sector Accounting Standards (Cash Basis) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Presentation, Accuracy and Completeness of Financial Statements**

Review of the financial statements revealed the following misstatements: -

##### **1.1 Presentation of the Financial Statements**

- a) Budget execution by programs and sub-programs does not indicate programmes per vote and has been replicated (pages 8 and 9 is the same as pages 10 and 11). Further, budget execution by programs and sub-programs indicates final expenditure budget of Kshs.6,329,572,546 and a final expenditure of Kshs.5,447,556,271 which is at variance with statement of comparison of budget and actual performance (development and recurrent combined) of Kshs.8,988,667,004 and Kshs.6,971,536,463 respectively.
- b) Headers for financial and non-financial statements are not similar.
- c) Progress on follow up of prior year audit recommendations has not been signed.
- d) Contingent liability register does not indicate litigations against the County Executive and their current status.
- e) Note numberings for budget execution by programs and sub-programs is not consistent.

##### **1.2 Inaccuracies in Financial Statements**

- i.) Note 20(6)(v) on related party disclosures, on key management compensation (Governors, CEC Members and Chief Officers) reflects Nil balances in the current year column whereas prior year audited financial statement reflects Kshs.94,380,180. This casts doubt that no payments were done in respect to management compensation during the year under review.

- ii.) Note 16 to the financial statements reflects comparative fund balance of Kshs.216,785,559 whereas prior year audited financial statement reflects Kshs.573,945,875.
- iii.) The statement of receipts and payments reflects under payments, other payments amount of Kshs.521,140,659 with a nil comparative amount and other grants and transfers nil balance with a prior year comparative amount of Kshs.589,372,404. However, it was noted that the same components listed under other payments were in the prior year reported under other grants and transfers.

In the circumstances, the accuracy and completeness of the financial statements balances could not be confirmed and inconsistency in classification hampers comparability of components.

## **2. Payment of Un-reconciled Salary Arrears**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091. Included in these payments were salary arrears processed through IPPD system that was paid to 3,346 employees across various departments totalling to Kshs.40,421,632 for a period of eleven months (11) excluding the month of September, 2023. The consolidated arrears paid ranged between Kshs.946,495 to Kshs.8,699,700 per month. However, the reconciled staff arrears schedule payable in each month, the nature of arrears paid and the period the arrears relate to, was not provided for review. Further, there was no aging analysis of staff arrears to support the expenditure since all salaries were remitted monthly to employees through the IPPD system.

In the circumstances, the validity and accuracy of the payments totalling to Kshs.40,421,632 could not be confirmed.

## **3. Unsupported Transfers to Youth Operation Account**

The statement of receipts and payment reflects use of goods and services expenditure of Kshs.1,104,264,960. Included in this amount is Kshs.12,146,367 incurred on training activities as disclosed in Note 4 to the financial statements. However, examination of schedules provided in support of the expenditure revealed a transfer to youth fund account of Kshs.10,000,000 which was not supported with payment vouchers and other appropriate authority and relevant documentation as required by Section 104(1) of the Public Finance Management (County Government) Regulations, 2015

In the circumstances, the accuracy, completeness and regularity of the payment made could not be confirmed.

## **4. Cash and Cash Equivalents**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.214,152,482 as disclosed in Note 13A to the financial statements. However, the

bank certificates of balance, cash book and bank reconciliation statements for Nandi County Primary Healthcare account balance of Kshs.17,364,750 and Nandi County Nutrition International Support account balance of Kshs.13,318 were not provided for audit verification.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.214,152,482 could not be confirmed.

## **5. Voided Expenses Payments and Purchase Orders in IFMIS**

The statement of receipts and payments reflects total payments amount of Kshs.6,971,536,463 whereas IFMIS financial statement report indicates payments of Kshs.6,970,278,000 resulting to a variance of Kshs.1,258,463.

Further, IFMIS reports provided for audit review revealed that voided payments totalling to Kshs.343,381,962 and seventy-seven (77) purchase orders for department of roads and forty (40) purchase orders for department of finance and economic planning were voided and no explanation nor reconciliation was provided in this regard. It was not clear why transactions duly processed and entered in the system transactions were later voided and how the voided transactions were finally settled.

In the circumstances, the accuracy, validity and integrity of the IFMIS data could not be confirmed.

## **6. Outstanding Imprests as per Imprest Register**

The statement of assets and liabilities reflects under financial assets Nil outstanding imprests and advances. However, examination of imprest records as maintained in the Imprest register revealed outstanding imprests totalling to Kshs.6,294,745 which had not been surrendered and cleared.

In the circumstances, the statement of assets and liabilities does not reflect the correct balances for total financial assets.

## **7. Unsubmitted Financial Statements for Level-Four Hospitals**

In the financial year under review, four (4) level-four hospitals which include; Kaptumo Sub-County Hospital, Kibiyet Sub-County Hospital, Mosoriot Sub-County Hospital and Chepterwai Sub-Country Hospital which are entities of the County Government of Nandi failed to submit financial statements to the Auditor-General for audit. This is contrary to Section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

Further, it was established that Nandi County established the Facilities Improvement Fund (FIF) which requires remittance of 70% of the total hospital collections to individual

facilities. However, quarter one (1) and two (2) collections were not remitted to the facilities as required thereby affecting the operations and autonomy of the individual institutions as required by the Nandi County Facility Improvement Fund Act, 2022.

In the circumstances, the accuracy, regularity and validity of the County entities financial operations and the expenditure reported by the County Executive 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 Nandi 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 receipts budget and actual on comparable basis of Kshs.8,988,667,004 and Kshs.7,185,688,945 respectively resulting to an underfunding of Kshs.1,802,978,059 or 20% of the budget. Similarly, the County Executive expended Kshs.6,971,536,463 against actual receipts of Kshs.7,185,688,945 resulting to an under-expenditure of Kshs.214,152,482 or 3% of the actual receipts.

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

### **2. Unexplained Variances with Prior Year Comparative Amounts**

The statement of receipts and payments and the Notes to the financial statements reflects total payments amount of Kshs.6,971,536,463. A comparison of the reported payments in the Notes against comparative amounts revealed variances between the prior year amounts and current year amounts which were either less or more than the current year amounts by 10%. No explanations were given for the increases or decreases.

In the circumstances, validity of the increases or decreases in the expenditure items could not be confirmed.

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 Matter**

#### **Unresolved Prior Years Audit Matters**

In the audit report of the previous year, a number of issues were raised under the Report on Financial Statements, Report on lawfulness and Effectiveness in use of Public Resources and Report on the Effectiveness of Internal Control, Risk Management and Governance. However, the issues remain unresolved contrary to Section 149(2)(I) of the Public Finance Management Act, 2012 which require accounting officers designated for a County Government entity to try to resolve any issues resulting from an audit that remain outstanding.

### **Other Information**

Management is responsible for the other information set out on page IV to XXXIV which comprise of Key Entity Information and Management, Governance Statement, Forward by the CECM Finance and Economic Planning, Statement of Performance Against the County Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive of Nandi 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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **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. Compensation of Employees**

#### **1.1 Employee with No Personal Files**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Included in these payments is gross salary of Kshs.6,560,559 that was remitted to one hundred and thirty-nine (139) staffs whose personal files did not contain their appointment letters, academic qualification, National ID and other employee's employment records. Further, another one hundred and thirty-five (135) staffs with no personal files were paid through manual excel sheet payroll and did not equally have personal file numbers, designation, KRA pin and job group yet they drew benefits equivalent to officers in Job Group K and above in public service.

In the circumstances, the regularity and existence of the employees paid could not be confirmed.

#### **1.2 Employees on Payroll Beyond Retirement Age**

The statement of receipts and payments reflects compensation of employees' of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Analysis of monthly IPPD payroll supporting the expenditure revealed that twenty-seven (27) employees who attained the mandatory retirement age of sixty (60) years were still active in payroll and were paid total gross consolidated salary of Kshs.11,121,125. This was contrary to Regulation 70(1) of Public Service Regulations, 2020 which requires that Subject to the Constitution, Section 80 of the Act, any other relevant written law or a specific Government Policy, the mandatory retirement age in the public service to be the age of sixty (60) years except for people living with disability, lecturers and research scientist serving in public universities.

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

#### **1.3 Irregular Appointment and Promotion of Senior Officers**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Included in this payment is basic salaries and allowances paid to four (4) employees at director level totalling to Kshs.8,115,936 (average Kshs.676,328 per Month). Examination of the staffs' personal files revealed that some of the directors were promoted through several cadres up to their substantive post in respective departments. However, the promotions were not competitive and they did not have the requisite qualifications for the appointments. Other officers were promoted and yet they were having pending disciplinary/integrity issues which had not been concluded and recommendations had not been made by the accounting officers as required by the Regulations.

In the circumstances, the County Executive of Nandi may have lost funds through irregular engagement and promotion of senior staffs who might not have the necessary qualification, skills and integrity as defined in the Government Scheme of Service.

#### **1.4 Unprocedural Hiring of Casual Workers**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Included in this expenditure is Kshs.66,853,488 paid to five hundred and fifty-five (554) casuals employees as wages. However, the payments to casuals were not supported sufficiently by appropriate authority to engage and documentation showing that the casuals were competitively hired. Further, it was noted that the casuals were appointed by the respective head of departments without due regard to fair competition and representation of the County diverse communities.

In addition, there was no departmental master roll containing the details of specific worksite, designation and the casual attendance for specific period of time. Therefore, the casuals might have been paid monthly wages which were not commensurate to the services offered to the County Executive and/or no services may have been rendered at all as there were no underlying records of worksites and assigned duties. It was also noted that there were no evidences provided to show how the casuals were paid through their bank accounts.

In the circumstances, the regularity and validity of the payments made could not be confirmed.

#### **1.5 Staff Being Paid in Both IPPD and Manual Payrolls**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Comparison of salaries paid in both the IPPD system and Manual payroll revealed that eleven (11) officers were drawing allowances in both payrolls. The officers were paid a total of Kshs.34,856,231 in the IPPD and were also paid allowances totalling to Kshs.1,782,373 in the manual payroll. It was however, not clear why the officers were being paid in the manual payroll whereas they were already defined in Integrated Payroll and Personnel Database (IPPD) where they drew all basic salaries and allowances that they were entitled to.

In the circumstances, the regularity of Kshs.1,782,373 paid through the manual payroll could not be confirmed.

#### **1.6 Payment of Salaries Outside IPPD**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Review on expenditure records for compensation of employees revealed that County Executive of

Nandi uses both integrated Payroll and Personnel Database (IPPD) and Manual excel sheet in processing of payroll. Examination of monthly manual payroll indicated that fifteen (15) permanent staffs, two hundred contractual staff (200) and five hundred and fifty-four (554) casual staff were paid net salaries amounting to Kshs.260,291,231 outside IPPD system. This was contrary to Section 1.5.1 of the National Treasury Guidelines through the Financial Accounting Recording and Reporting Manual which states that each County Government department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment (with reference to PSB's letter of approval).

Further, there may be a risk of unauthorized payments through manual excel sheet payroll and the information is prone to errors and manipulation. In addition, examination of records held in personal files revealed that a senior payroll officer was interdicted for inclusion of non-existent (ghost) workers who were in the manual payroll system and later were converted into permanent and pensionable terms.

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

### **1.7 Failure to Provide IPPD Payroll for the Month of September, 2023**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 which included basic salary and allowances paid to permanent and pensionable staffs for the month of September, 2023. However, the Management did not provide proper explanation and information in respect of the processing of the aforementioned salary as shown below;

- i. Management alluded that the payment of salary was processed through Unified Human Resource System as recommended by the National Treasury. However, no proof of the correspondence in writing was provided for audit.
- ii. Management did not provide elaborate payroll information for the month of September, 2023 reflecting all earnings and deductions but instead presented bank remittances for the staffs in form of net salary amounting to Kshs.110,156,781.
- iii. No explanation was provided by Management as to why the salaries were not processed through Integrated Payroll and Personnel Database as required by Paragraph 26 of The National Treasury circular No.ES/03 R (10) on the guidelines for preparation of the 2022/23-2024/25 medium – term budget of 19 July, 2021 which states that allocation for personnel emoluments must be supported by IPPD.

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

### **1.8 Un-Authorized Payment of Allowances in Integrated Payroll and Personnel Database (IPPD)**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Included in

these payments were allowances paid to nine hundred and fifty-three (953) staffs under IPPD code 877 which is health services allowances paid to nurses and public health officers totalling to Kshs.228,720,000. However, it could not be confirmed whether Management was authorized by Salaries and Remuneration Commission to pay the allowance and whether the allowances were paid at the correct rates.

In the circumstances, the regularity and validity of the expenditure amounting to Kshs.228,720,000 could not be confirmed.

### **1.9 Un-Authorized Payment of Hardship Allowance**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Included in this payment is hardship allowance processed through IPPD system totalling to Ksh.37,232,084 paid to four thousand five hundred and twenty-one (4,521) staff for a period of 10 months (excluding the Months of September, 2023 and May, 2024). The payments ranged between Kshs.2,658,450 and Kshs.4,598,400 per month. However, the following irregularities and inconsistency were noted on analysis of the payment of the hardship allowance;

- a. No evidence was provided to confirm that the officers who were paid the hardship allowance were stationed in Tinderet Sub-County Offices which was the only hardship designated zone in Nandi County and as gazetted by the state department of Public Service.
- b. Review of personal files for the officers being paid hardship allowance indicated that this was not part of the allowances payable in their respective appointment letters.
- c. The hardship allowance was not processed in IPPD payroll of September, 2023 and May, 2024. However, this was reinstated in the subsequent months of October, 2023 and June, 2024 IPPD payrolls. No explanation was provided for the suspension and reintroduction of payment of the allowance.
- d. The rate of the hardship allowance being paid was a random amount that was not pegged on SRC circular no; SRC 022/12/2015 dated 10 December, 2014 which states that in an effort to compensate for the cost of living and for attraction of skills to hardship areas in the Republic, the Commission has reviewed hardship allowance to be paid at a flat rate for all the equivalent grades across Public Service for both National and County Government.
- e. It was also noted that, the number of staffs that were paid hardship allowances fluctuated in different months and there was no authorization of pay change (Pay Change Advice) to that effect. Further, the changes and fluctuation of the staff was not supported by any recruitment or retirement.

In the circumstances, the regularity of the hardship allowance paid to the staff amounting to Kshs.37,232,084 could not be confirmed.

### 1.10 Non-Remittance of Payroll Deductions

The statement of financial performance and Note 13 to the executive car and mortgage fund financial statements reflects current portion of long-term receivables from exchange transaction of Kshs.60,259,998 which include current loan repayments dues of Kshs.6,646,716 which comprise of payroll deductions that had not been remitted to the Fund by the Nandi County Executive as at 30 June, 2024 as detailed below: -

| Month           | Amount (Kshs)    |
|-----------------|------------------|
| August, 2023    | 88,000           |
| September, 2023 | 343,652          |
| October, 2023   | 277,249          |
| November, 2023  | 343,651          |
| December, 2023  | 410,055          |
| January, 2024   | 410,055          |
| February, 2024  | 277,248          |
| March, 2024     | 343,652          |
| April, 2024     | 593,928          |
| May, 2024       | 593,928          |
| June, 2024      | 2,965,298        |
| <b>Total</b>    | <b>6,646,716</b> |

In the circumstance, the long outstanding receivables affected the Fund's cashflow and loan disbursements.

### 1.11 Irregular Payment of Emergency Call Allowance

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Included in this payments is emergency call allowance paid to two hundred and sixty-one (261) health workers totalling to Kshs.83,376,000 that was processed through IPPD system.

However, review of the payments made revealed anomalies in the payment of the allowance where random rates of Kshs.80,000, Kshs.72,000 and Kshs.10,000 was paid to two hundred and sixty-one(261) staff leading to over payments in allowances of Kshs.2,998,000 and underpayments of allowances of Kshs.3,880,000 totalling to Kshs.6,878,000 as detailed in the tables below.

#### (i) Overpayments

| No. of Staffs Overpaid in the Financial Year | Emergency Call Allowance (Overpaid Amount) per Staff (Kshs) | The Authorized Rate by SRC (Kshs) | Rate Paid (Kshs) | Total Overpayment (Kshs) |
|--|---|-----------------------------------|------------------|--------------------------|
| 23   | 50,000  | 30,000                            | 80,000           | 1,150,000                |

| No. of Staffs Overpaid in the Financial Year | Emergency Call Allowance (Overpaid Amount) per Staff (Kshs) | The Authorized Rate by SRC (Kshs) | Rate Paid (Kshs) | Total Overpayment (Kshs) |
|--|---|-----------------------------------|------------------|--------------------------|
| 44   | 42,000  | 30,000                            | 72,000           | 1,848,000                |
| <b>Gross Total</b>                           |   |                                   |                  | <b>2,998,000</b>         |

**(ii) Underpayments**

| No. of Staff Underpaid in the Financial year Under Review | Emergency Call Allowance (Under Paid) per Staff (Kshs) | The Authorised Monthly rate by SRC (Kshs) | Rate paid (Kshs) | Total Underpayment (Kshs) |
|---|--|---|------------------|---------------------------|
| 194   | 20,000   | 30,000                                    | 10,000           | 3,880,000                 |
| <b>Gross Total</b>  |  |   |                  | <b>3,880,000</b>          |

Therefore, the entity overpaid and under paid a number of health staffs contrary to SRC circular no SRC/TS/CGOVT/3/61 Vol.III/(136) that directed emergency call allowance to be paid at a flat rate of ksh.30,000 to medical officers irrespective of the grades.

Further, no evidence was provided to confirm that the two hundred and sixty-one (261) staff that were paid emergency call allowance were either medical doctors, dentists or pharmacists deployed in the County hospitals as stipulated by the SRC Circular on health workers allowances.

In the circumstances, the regularity and validity of emergency call allowance payments totalling to Kshs.82,536,000 could not be confirmed.

**1.12 Payment of Monthly Salary to Administration Police Officers**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Included in these payments were extraneous allowance paid to eighteen (18) Administration Police Officers attached to the Governor and Deputy Governor totalling to Kshs.5,184,000. The officers were deployed to serve as personal body guard and residential guard to the two state officers. However, review of the security officers' files revealed; the following anomalies;

- (i) The Administration police officers were being paid monthly wages of Kshs.24,000 each instead of the recommended monthly extraneous allowance of Kshs.5,000 for constable and Kshs.10,000 for the rank of inspector as communicated by Chief of Staff vide later dated 16 January, 2020.

- (ii) The money paid for the private use of the administration police officers was channeled to their bank account contrary to National Police Service Act, 2011 which requires the money paid for the private use of private officers to be remitted to the National Treasury.
- (iii) The funds paid as allowances to the officers were not an authorized budgetary vote in the County Government financial estimate since allocation of personnel emoluments must be supported by IPPD.
- (iv) The officers were being paid by the National Police Service Commission as full-time employees.

In the circumstances, the regularity of the benefits paid to the security officers amounting to Kshs.5,184,000 could not be confirmed.

### **1.13 Failure to Comply with One Third Rule on Basic Pay**

The statement of receipts and payments reflects compensation of employees' expenses of Kshs.3,933,307,091 as disclosed in Note 3 to the financial statements. Analysis of the monthly payrolls revealed that a total of three thousand seven hundred and nineteen (3,719) employees received net pay of less than a third of their basic salary in the twelve months period with the monthly numbers ranging between 26 and 513 employees. This was contrary to Section 19(3) of Employment Act, 2007 which states that the total amount of all deductions which under the provisions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

### **1.14 Failure to Conform to Ethnic Balance in the Staff Composition**

Review on the IPPD payroll records provided for audit indicated that, as at 30 June, 2024, the County Executive had a total of four thousand seven hundred and eighty (4,780) employees out of which four thousand six hundred and ten (4,610) or approximately 94% were from the dominant community. This was contrary to Section 65(1)(e) of the County Government Act, 2012, which requires that in selecting candidates for appointment, the County Assembly Service Board shall consider the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

## **2. Use of Goods and Services**

### **2.1 Foreign Travel Expenses on Caucus Meetings**

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,104,264,960 which includes foreign travel and subsistence expenses of Kshs.12,707,063 as disclosed in Note 4 to the financial statements. Examination of

expenditure records relating to foreign travel and substance revealed payments amounting to Kshs.1,761,410 made to three officers towards the attendance of black caucus in the USA. This was however contrary to public service circular OP/CAB.308/018 by the Chief of Staff and Head of the Public Service on suspension of non-essential travel which disallowed such journeys. Further, examination of foreign travel and substance expenditure revealed a payment of Kshs.1,317,316 made to a state officer to facilitate attendance of 68<sup>th</sup> session on the status of women in New York City for fourteen (14) days. This was contrary to the period of travel of seven (7) days inclusive of travel days stipulated in circulars No. OP/CAB.1/7A of 26 January, 2015 by Chief of Staff and Head of Public Service.

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

## **2.2 Failure to Remit National Industrial Training Authority (NITA) Training Levy**

The statement of receipts and payments reflects use of goods and services of Kshs.1,104,264,960 which includes amounts for training expenses of Kshs.12,146,367 as disclosed in Note 4 to the financial statements. However, there was no evidence that Management of the County Executive paid training levy of Kshs.50 per employee to NITA during the year contrary to Section 5B(2) of the Industrial Training Act, 2022.

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

## **2.3 Car Hire Services**

The statement of financial performance reflects use of goods and services expenditure of Kshs.1,104,264,960 which included specialised material supplies amount of Kshs.321,841,616 as disclosed in Note 4 to the financial statements. Examination of expenditure records relating to the specialised materials supplies revealed car hire services expenses of Kshs.42,829,062. However, it was noted that the County Government had not formulated a policy on transport to guide on the car hire services.

In the circumstances, the regularity and validity of car hire expenses of Kshs.42,829,062 could not be confirmed.

## **2.4 Irregular Subscriptions to Council of Governors**

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,104,264,960 which included other operating expenses amount of Kshs.72,491,121 as disclosed in Note 4 to the financial statements. Included in the operating expenses is subscriptions to Council of Governors amount of Kshs.5,800,000 This was contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which states that the operational expenses in respect of the structures and institutions established in the Act, shall be provided for in the annual estimates of the revenue and expenditure of the National Government to cater for the Council of County Governors. Further, payment vouchers supporting these transactions were not provided for review.

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

## **2.5 Outsourcing of Legal Services**

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,104,264,960 which includes other operating expenses expenditure of Kshs.72,491,12 as disclosed in Note 4 to the financial statements. Examination of the expenditure records relating to other operating expenses revealed payments totalling to Kshs.36,820,030 made towards legal expenses. However, it was not clear why the services which could be discharged by the Office of the County Attorney were outsourced.

In the circumstance, the regularity and validity of legal expenses of Kshs.36,820,030 could not be confirmed.

## **2.6 Procurement of Fuel and Lubricants**

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,104,264,960 which includes fuel, oil and lubricants expenditure of Kshs.85,728,340 as disclosed in Note 4 to the financial statements. Examination of expenditure records relating to purchase of fuel revealed that the County entered into framework agreement for supply and delivery of fuel and lubricants with seven (7) suppliers. In the year under review, six (6) firms supplied fuel and lubricants amounting to Kshs.85,728,340 and the distribution of the tenders were as follows: - Firm 1 - 24%, Firm 2 - 57 %, Firm 3 - 9%, Firm 4 - 6%, Firm 5 - 2%, Firm 6 - 2%. The two suppliers (Firms 1 and 2) supplied over 80% of the total fuel supplies.

However, no justification was provided as to why only two suppliers were given orders to supply over 80% of total fuel and lubricants supplies out of the seven contracted firms.

In the circumstances, Management may have been unfair to other suppliers of fuel, oil and lubricants and the increase in the consumption of fuel may lead to waste of public resources.

## **2.7 Ineligible Expenditure Under Kenya Informal Settlement Improvement Project (KISIP 2).**

The statement of receipts and payments reflects other payments expenditure of Kshs.521,140,659 which includes Kenya Informal Settlement Improvement Project KISIP2 expenses of Kshs.107,267,092 as disclosed in Note 12 to the financial statements. Examination of the documents for KISIP 2 revealed an expenditure amounting to Kshs.1,288,000 paid to eleven (11) officers who attended a 'workshop' for evaluation of a contract for the construction of Mosoriot settlement infrastructure.

It was noted that the evaluation of a contract for the construction of Mosoriot settlement infrastructure was a normal procurement function which could be done within the duty station however, it was held outside the precincts of the duty station. This was contrary

to Treasury circular no 20/2015 on commitment control and expenditure measures which states that accounting officers are required to ensure that all workshops and retreats with majority of participants from one duty station are held within the precincts of the duty station.

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

### **3. Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.908,011,409 which includes construction of buildings expenditure of Kshs.227,392,588 as disclosed in Note 9 to the financial statements. However, the following observations were made;

#### **3.1 Construction of Nandi County Aggregation and Industrial Park**

Review of records provided revealed that the County Government contracted a local company to construct the Nandi County Aggregation and Industrial Park at a contract sum of Kshs.520,003,128 with effect from 15 August, 2023. This award was made after the first advertised tender was non-responsive prompting a re-tender where five (5) firms submitted their tenders. Included in this expenditure is an amount of Kshs.67,787,822 that was paid to the contractor towards construction of County Aggregation and Industrial Park during the financial year under review. However, the following anomalies were noted: -

- a.) Examination of the project documents and physical verification on the project revealed that the engineer's estimate for the project were not provided, ground/site handing over report and order to commence work was not in file and the contract duration for the project was not specified.
- b.) It was noted that the contractor requested for authority to increase excavation depth from the BQ depth of 1.2m to 2.7m being the depth of the black cotton soil dated 11 September, 2024 however, the departmental response was not in file nor any variation order.
- c.) The Contractor made an application for first certificate payment of Kshs.118,306,343.74 which was received by the County Works officer on 10 November, 2023. However, this claim was not realistic as it included general preliminaries, claim of Kshs.7,012,500 for works not done.
- d.) The County Works Officer however, issued first payment certificate dated 10 November, 2023 of Kshs.67,787,822 which was paid on 06 December, 2023 on Form M.O.P.W 121 being amount for particular preliminaries, general preliminaries and builders work however, actual work measurement sheet was not attached in support of the payment made.

- e.) Particular preliminaries certified were the same as invoiced by the contractor and included the works which had not been done.
- f.) The builders work certified was not confirmed during physical verification because only the column bases for four warehouses had just been excavated with no builder's works done.
- g.) Request for approval of an amendment or variation of the bill of quantity by Kshs.39,547,500 was made by the Head of Procurement to the Chief Officer, Department of Trade and Tourism on 27 October, 2023 and this was endorsed on the same day by the accounting officer.
- h.) Valuation of the substructure works (excavations) was done by the County works officer putting the current work done at Kshs.57,760,600 up from the BQ's amount of Kshs.18,213,100.
- i.) The interim certificate No. 2 dated 12 September, 2024 for Kshs.30,100,000 was raised by the project engineer on builder's works which was not supported by actual measurements.
- j.) Physical verification was done in October, 2024 and total amount that had been paid was Kshs.97,887,822.
- k.) It was noted that the Performance Bond of Kshs.26,000,156 dated 14 August, 2023 from Rafiki Microfinance Bank Ltd. expired on 26 February, 2024 and no evidence was in file that a current performance bond is renewed.
- l.) Physical verification on 30 October, 2024 revealed that no adequate workforce was maintained by the contractor on site as there were only three workers present and no construction works was going on except for curing of a recently completed section of one side of the perimeter wall with the remaining 3 sides still not done. The site did not depict any construction activity going on and looked abandoned. Only earthworks had been done that included; excavations and filling using stones and marram, access road, one side of the perimeter wall completed with column bars erected on one of the sides and column bases for four warehouses excavated.
- m.) The ability of the contractor to complete the project in good time was doubtful and it was not clear if any formal notices had been issued to the contractor on the inability to progress effectively and maintain adequate work force and equipment on site.
- n.) It was noted that the project was jointly funded between the National Government and the County Government. However, the level of funding that was to be provided by each Government was not clear since no agreements or commitment between the two levels of Government was provided.

In the circumstances, the regularity of the certified works and ability of the project to progress as planned to completion could not be confirmed.

### **3.2 Delayed Completion of Construction of Avocado Aggregation Center**

Review of the documents provided revealed that the County Government of Nandi – through the National Agricultural and Rural Inclusive Growth Project (NAGRIP) entered into a contract agreement for construction of avocado aggregation center with a local firm at a contract sum of Kshs.49,526,099. The contract duration was to be three (3) months with effect from 19 December, 2022. The contract was first extended for a period of six (6) months with effect from 7 March, 2023 and again extended for a period of nine (9) months with effect from 15 September, 2023. Physical verification carried out in the month of September, 2024 indicated that the structure and the cold room were 100% complete and landscaping was ongoing. However, as per Engineer certificate, the project was 99% complete and was 3 months behind the completion period.

In the circumstances, value for money was not derived from the expenditure incurred on the delayed project.

### **3.3 Proposed Construction of Perimeter Wall and External Works for the New Governor's Office**

Review of records provided revealed that six (6) firms tendered for the contract of construction of the Perimeter Wall and External Works for the New Governor's Office. One of the local firms which won the tender entered into a contract with the County Government of Nandi to carry out construction works for perimeter wall and external paving works to the Governor's offices at Kapsabet on 10 July, 2023 at a contract sum of Kshs.24,659,930 and the project was expected to take twelve (12) months. However, the following observations were noted;

- i. Two interim certificates were raised and a total of Kshs.19,487,859 was paid to the contractor in the year under review. However, the payment certificates were not supported by works measurement sheets/ appraisal document for the measured works. The detailed priced Bills of Quantities (BQ) was not provided for audit making it difficult to establish the detailed works and actual cost.
- ii. Review of the project expenditure records revealed that the bill of quantities included prime cost sum of Kshs.5,250,000 for construction of 10 cubic meter elevated water tank, including pumping system and collection of all roof catchment into an underground tank which was to be carried out by a sub-contractor. However, there was no, documentation provided to prove that the subcontracted works were competitively sourced.
- iii. Physical verification of the works for perimeter wall and external paving works in September, 2024 revealed that the elevated tank was already installed and paid under Interim certificate 01 for Kshs.2,625,000. It was also noted that the pumping system, underground tank and roof catchment works had not been constructed.
- iv. Other observations made from the bill of quantities revealed that three (3) double steel gates each measuring 6000 x 2100mm high costed at Kshs.300,000 each and two (2) pedestrian gates each measuring 1300 x 2100mm high costed at

Kshs.50,000 each were provided for in the bills of quantities. However, only two (2) double steel gates not of same size and one (1) pedestrian gate all made of metal bars were erected. The gates drawings were not provided for review.

- v. Provisional sums of Kshs.350,000 were made for project supervision, Kshs.450,000 for electrification, Kshs.1,000,000 for storm drainage, Kshs.1,000,000 for supervisory cost and Kshs.500,000 for contingencies, however, these amounts were not accounted for.
- vi. The project duration was expected to be 12 months effective 10 July, 2023. However, as at the time of audit in September, 2024, the works had not been handed over.
- vii. Review of records further revealed that the project manager did not maintain a project file and therefore important project information such as contract, drawings, priced bill of quantities, ground handing over/order to commence, minutes, site inspection minutes and site instructions among other correspondences were not provided for review.

In the circumstances, value for money for the Kshs.19,487,859 incurred on the project could not be confirmed.

### **3.4 Construction of the Nandi Cooperative Creameries Kabiyet Phase III**

Review of records provided revealed that the County Government of Nandi entered into a contract with a local construction firm to construct the Nandi Cooperative creameries Kabiyet Phase III on 26 August ,2022 at a contract sum of Kshs.64,750,673.

The contract duration was twelve (12) months effective from the date of the agreement and was expected to end by 26 August, 2023. As previously reported, in 2022/2023 the County Executive had paid a total of Kshs.46,507,268 to the contractor. According to expenditure records provided in the year under review, a total of Kshs.19,194,490 had been paid to the contractor both totalling to Kshs.65,701,758 which exceeded the contract sum by Kshs.951,085.

Physical verification revealed that the project was behind schedule, construction of ablution block was still not complete, reinforced glass cladding windows and doors, supply and delivery of milk cleaning materials, supply and delivery of fresh milk film, supply and delivery of fresh yogurt printed cups and trays were not yet started. As at the time of audit in September, 2024, although the contractor was still on site, the project was not complete.

In the circumstances, value for money obtained from the project could not be confirmed.

### **3.5 Proposed Constuction of the Modern Atheletic Training Camp in Kabsabet**

Review of the records provided revealed that the County Government of Nandi entered into contract agreement with a local company to construct the Modern Athletics Training Camp at Kapsabet Phase II at a contract sum of Kshs.53,222,000 on 3 July, 2019.

The contract duration was three (3) months effective from the date of the agreement and was expected to end by 3 October, 2019. Two (2) payments of Kshs.7,000,000 and Kshs.2,899,800 totalling to Kshs.9,899,800 were made to the contractor as final payments though the project was approximately 80% complete and had been put to use.

Although the project was already in use, it was noted that painting works were not completed and there was no formal handing over of the project.

In the circumstances, value for money obtained from the project could not be confirmed.

### **3.6 Stalled Proposed Completion Works at Kapsengere Hospital Phase II**

Review of the records provided revealed that the County Government of Nandi entered into contract with a local contractor for the proposed completion works of Kapsengere Hospital (Phase II) in Terik Ward at a contract sum of Kshs.9,954,900 on 5 May, 2019. The contract duration was for three (3) months effective from the date of the agreement and was expected to end by 5 July, 2019.

However, review of documents provided and physical verification revealed that neither payments had been made nor any works done despite a budgetary allocation of Kshs.3,954,900 having been made during the year. The ablution block, outpatient division building and site fencing were not complete.

Further, the ramp appeared structurally defective requiring demolition and this raised doubt on the competence of the contractor and effectiveness of supervision. In addition, the project appeared to have stalled and abandoned and the contractor was not on site at the time of the audit in September, 2024

In the circumstances, the objectives of the project may not be realized and the residents of Nandi County may not receive value for money.

### **3.7 Construction of Kobujoi Sub-County Hospital**

Review of records provided revealed that the County Government of Nandi entered into a contract with a local firm for construction of Kobujoi Sub-County Hospital. However, the contract sum could not be ascertained because signed contract documents were not provided for audit. It was also noted that payments totaling to Kshs.3,292,946 had been made to the local construction firm during the year under review. However, the payment vouchers and payment certificates were not provided for review.

Physical verification of the project carried out in the month of September, 2024 revealed that; the super structure was generally complete, inside walls had been plastered,

skimming and undercoat applied on inside walls, floor tiling was complete, terrazzo works were in progress, electrical works and staircase works were still incomplete, roof ceiling works was at approximately 90% complete and the ramp was incomplete and work was in-progress, The project was generally progressing well with adequate workforce and adherence to quality

In the absence of the contract documents, the regularity of the payments of Kshs.3,292,946 made could not be confirmed.

### **3.8 Construction of Mother and Child Hospital (MCH) at County Referral**

As previously reported, the County Government of Nandi entered into a contract with a local firm for completion of MCH at the Kapsabet County Referral Hospital at a contract sum of Kshs.409,813,441 which was signed on 17 April, 2019. The Contract was to be for a duration of two years, two months and two weeks which was to end at the close of the financial year 2020-2021. As at the time of audit in 2022-2023 a total of Kshs.142,500,462 had been paid to the contractor.

Review of the records provided during audit in September, 2024 revealed that there was a budget allocation of Kshs.89,000,000 towards completion of the project out of which payments amounting to Kshs.66,333,788 were made to the contractor during the financial year under review resulting to total payments of Kshs.208,834,250. However, the contract agreement, payment vouchers supporting the payments made and the project file were not provided for audit verification.

Physical verification carried out in the month of September, 2024 revealed that the contractor was on site and the works were ongoing though at a slow pace. It was noted that the building was still incomplete and had not been put to use and the completion level was estimated at 75%. It was noted that since inception in 2019, electrical works, the ramp, external wall finishes, the floor tiling and the basement were incomplete, two (2) elevators designed for the building had not been installed but curtain walling was on going.

In the circumstances, value for money obtained on the project for the Kshs.208,834,250 paid could not be confirmed..

### **3.9 Construction of the Governor's Office Building - Nandi County Headquarters**

Review of records provided indicated that the County Government of Nandi entered into a contract with a local firm for the construction of Governor's Office Building - Nandi County Headquarters. A budgetary allocation of Kshs.20,000,000 was made towards the completion of the project however, out of Kshs.20,000,000 budgetary allocation, payments amounting to Kshs.4,326,400 were made to the local contractor during the year under review. Further, contract agreement, payment vouchers supporting the payment and the project file were not provided for audit review

Although there was a sign of a recent external painting works on the building which was still incomplete, access to the physical site for verification was limited as the Project Manager was not available on site and the site was closed with no activity going on.

In the circumstances, value for money obtained from the project could not be confirmed.

### **3.10 Variation of Contract for the Proposed Construction of a Fresh Produce Market at Jua Kali Area, Kapsabet Town.**

Review of records provided for review revealed that the County Government of Nandi through Department of Administration, Public Service and E-Government entered into a contract with a local Contractor for proposed construction of a Fresh Produce Market at Jua-Kali area in Kapsabet Municipality on 31 March, 2022 at a contract sum of Kshs.92,509,873. The project execution and completion was expected to take twelve (12) months from the commencement date ending on the 31 March, 2023. Five (5) payment certificates totalling to Kshs.92,509,874 equivalent to the contract sum had been issued and paid.

Further, two contract extension periods of eighteen (18) weeks and another for forty weeks (40) were granted together with a variation of contract amounting to Kshs.22,970,940 translating to 24.8% of the total contract sum. An addendum to the extension of contract period/time and variations to contract for the contract agreement was later entered into between Kapsabet Municipality and the Local Contractor on 6 February, 2024 for a period of twelve months ending February, 2025.

However, there was no evidence to confirm that the Ad-Hoc Committee recommendations were acted upon before variation of contract was approved. Also, all payment certificates for the initial contract sum were never accompanied by a valuation report and inspection and acceptance certificates as required by Section 48 of the Public Procurement and Asset Disposal Act, 2015.

It was also noted that there was no evidence of contract variation initiation neither was there any variation order by the project manager.

The correspondences between the donor and the County Government dated 12 April, 2024 indicated that the project completion was at 95% as at the time of the last interim payment certificate while the monitoring and evaluation report before variation of contract was initiated, indicated that the project was 90% complete which is contrary to donor report. Physical verification carried out in the month of September, 2024 revealed that the project was not complete.

In the circumstances, the County Government risks losing Kshs.22,970,940 through irregular variation of project cost for a project which was 95% complete and the whole contract sum had been paid.

### **3.11 Delayed Completion Works Phase II for Chepterwai Sub-County Hospital**

Review of records provided revealed that the County Government of Nandi entered into contract with a local contractor for proposed completion works at Chepterwai Sub- County Hospital phase II on 31 March, 2022 at a contract sum of Kshs.41,538,221 for a contract duration of Twenty-four (24) months effective from the date of the agreement and was expected to end by 31 March, 2024.

In the year under review, a total of Kshs.10,990,472 was paid for the completion works however, physical verification revealed that only one (1) interim payment certificate amounting to Kshs10,990,472 was paid during the year but there were no actual measured works for the paid certificate. Further, the contractor was not on site at the time of the audit, and the proposed works had not been completed and the project was behind schedule by six (6) months.

In the circumstances, the objectives of the project could not be met and the residents may not receive value for money for the Kshs.10,990,472 paid.

### **3.12 Delayed Operationalization of Kenya Devolution Support Project (KDSP) Funded Coffee Mill Project**

Records provided for review revealed that the County Government of Nandi entered into contract with a local contractor for proposed design, drawing and construction of a coffee mill structure, and supply, installation, testing and commissioning of coffee milling equipment and associated structures/works on 22 March, 2022 at a contract sum of Kshs.60,018,462. The contract duration was twelve (12) months and remedying of defects for a period of 6 months effective from the date of the agreement.

During the year under review, it was noted that the project was completed in September, 2024 and the whole contract amount of Kshs.60,018,462 had been paid. Retention money totalling to Kshs.2,482,400 was still held, however, it was not clear whether this amount retained would be sufficient to remedy defects on full operation of the coffee mill. Further, it was noted that Kenya Power and Lighting Company Limited quoted for electricity supply to the coffee mill on 6 January, 2023 a sum of Kshs.1,784,543 and the full amount had been paid however, at the time of audit, the electricity had not been supplied and the coffee mill was not operational.

The KDSP closing bank account balance was Kshs.2,841,406, however, there was no guidance on the closure of the project account since KDSP II had kicked off.

In the circumstances, value for money has not been realized on the project for the amount paid of Kshs.60,018,642 due to delayed operationalization.

### **3.13 Delayed Operationalization of Nandi County Textile and Apparel Unit**

The County Government of Nandi and Rivatex East Africa Limited entered into a Memorandum of Understanding on the 16 January, 2018 and a contract signed on

12 February, 2019 for the proposed construction of textile training and production plant at Mosoriot centre.

According to the agreement, the contract was to operate as a framework agreement between parties and was to become effective on the date of signing for a period of five (5) years subject to availability of funds.

A letter from the County Government to Rivatex East Africa dated 8 May, 2023 informed both parties of the expiry of the contract agreement and the takeover of the project by the County Government which was at 84% project completion.

The County Government thereafter engaged other contractors for the remaining completion works. During the year under review, a total of Kshs.6,149,996 was paid to a local contractor towards operationalization of textile and apparel unit.

Further, it was noted that the project was completed and awaiting its legislative framework to provide for its operationalization and commissioning, however there was no procedural project handover from Rivatex East Africa Ltd to the County Government upon the elapse of the Memorandum of Understanding. Further, correspondence between Nandi County Government and Rivatex East Africa Limited through a letter dated 24 October, 2023 indicated that Rivatex East Africa still owes Nandi County Government Kshs.10,242,342 constituting of KRA Taxes Kshs.505,377, Retention money Kshs.2,711,658 and Kshs.7,025,346 as funds budgeted for training component contrary to Regulation 74(6)(d) of Public Finance Management (County Governments) Regulations, 2015 which states that any unexpended balance standing in the credit of the project account shall be paid into the County Revenue Fund.

In addition, it was noted that forty-five (45) procured machines and equipment were handed over to the County Government by Rivatex East Africa Limited.

In the circumstances, value for money may not be realized due to delayed operationalization of the project and the County government risks losing Kshs.6,149,996 due to unsettled accounts.

#### **4. Fuel Expenses on Road Works by County Machinery**

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.908,011,409 which includes construction of roads expenditure of Kshs.308,955,964 as disclosed in Note 9 to the financial statements. Examination of expenditure records relating to road works revealed fuel expenses that were incurred on various road works in the County Wards amounting to Kshs.36,670,400 which were utilized by the Department of Roads on County machinery carrying out various road works. However, records of all County machineries and the planned and actual roads works performed by the Department through force account including scope of works were not provided for audit verification.

In the circumstances, the regularity of fuel expenses of Kshs.36,670,000 could not be confirmed.

## **5. Unconfirmed Purchase of Office Furniture and General Equipment**

The statement of receipts and payments reflects acquisition of assets expenses amount of Kshs.908,011,409 which includes expenditure of Kshs.29,013,076 on purchase of office furniture and general equipment as disclosed in Note 9 to the financial statements. However, examination of expenditure records relating to the furniture purchased revealed lack of proper records indicating the distribution and location of the purchased furniture.

In the circumstances, the regularity and existence of furniture purchased worth Kshs.29,013,076 could not be confirmed.

## **6. Roads Projects Verification**

Review of records provided revealed expenditure relating to road works amounting to Kshs.59,341,253 which was incurred on sixteen (16) roads that were done by the County Government. Physical verification revealed that the works carried out included spot improvement, heavy grading, drainage/culverting works and road structures (box culverts). However, the following anomalies were noted;

- (i) Signages were not erected on all the road works verified.
- (ii) More protection works was required around box culvert drains
- (iii) Culverts erected were already filled and required cleaning and opening up the drains.
- (iv) Culverts had low back fill murrum or washed and were likely to collapse due to pressure on usage by motorists thereby requiring more back filling done.
- (v) Continuous murraming should be considered as most roads were supposed to be improved.

In the absence of road signages, it was not possible to differentiate roads which were done by the County Government from roads which were done by other entities and value for money may not be realized on the expenditure of Kshs.59,341,253 incurred on road works.

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. Management of County Assets**

Examination of County assets records revealed that the County Government had a total of nineteen (19) unserviceable and obsolete vehicles in their custody which was contrary to Section 164(2) of Public Procurement and Asset Disposal Act, 2015 which require employee in charge of unserviceable, obsolescent, obsolete or surplus assets to bring the matter to the attention of the disposal committee through the head of procurement function. Further Subsection (2) of the Act, requires an employee to comply with Subsection (1) within a reasonable time after the assets become unserviceable, obsolete or surplus. It was also noted that the assets register was not updated with the asset details such as serial number, identification tags, make/model/brand, cost of acquisition. In addition, a newly procured truck skip loader was not captured in the motor vehicle register.

In the circumstances, the County Government was in breach of the law.

### **2. Failure to Develop Organizational Chart**

Review of the organizational structure for Nandi County Executive revealed that the County had been operating without organization chart since commencement of devolution.

In the circumstances, information flow and how activities were directed between various levels of operation to achieve goals of the County could not be determined.

### **3. Weak Controls in Processing of Payments**

The statement of receipts and payments reflects total expenditure amount of Kshs.6,971,536,463. However, review of payment vouchers in support of the expenditure incurred during the financial year revealed that most of the payment vouchers did not indicate cheque numbers or internet banking (IB) references, cash book voucher numbers and dates thereby making it hard to trace the payments in the cash book and bank statements.

In addition, payment vouchers and the attached supporting documents were not stamped with date paid stamps thereby posing a risk of recycling of payment vouchers. It was also noted that some of the payment vouchers were not examined and signed together with the supporting documents being marked by person examining using red ink.

Further, the payment vouchers that were sampled for audit revealed that the internal audit department did not examine the vouchers. In addition, proper vote book control was not done on the payments in the vote control section of payment vouchers indicating the vote charged, the budgetary allocation, available balance before and after the charge. The payments were simply signed by the vote book accountant without such disclosures. Similarly, the IFMIS System Generated Purchase Orders were not attached to some of the payment vouchers. Where the purchase orders were attached, details of some of the purchases were not disclosed as the purchase orders indicated just summaries.

There were no proper registers recording voucher movement from receiving section at the County Treasury to the cash office and storage (archives).

In the circumstances, the internal controls on processing of payments were weak and the County Government risks incurring expenditure for purposes that were not intended.

#### **4. Payment of Pending Bills Not Previously Disclosed**

The statement of receipts and payments reflects use of goods and services expenses of Kshs.1,104,264,960 and acquisition of assets expenses of Kshs.908,011,409. Examination of expenditure records relating to use of goods and acquisition of assets revealed payment of pending bills amounting to Kshs.11,836,900 relating to various supplies and services and roads construction which were not disclosed in the audited financial statements for 2022-2023 under disclosures on analysis of accounts payable.

Further, pending bills movement schedule was not prepared and it was not clear whether these bills were properly payable.

In the circumstances, the eligibility of paid pending bills could not be confirmed.

#### **5. Lack of Independent Internal Audit Function**

Review of governance structures revealed that the head of Internal Audit was assigned duty in the office of Secretary, Nandi County Public Service Board on 18 April, 2023 for period of six months to perform duties of the Board secretary/CEO, Nandi County Public Service Board. However, it was noted that there was no re-appointment letter to serve as Head of Internal Audit after lapse of the 6 months. Further, the head of Internal Audit's last appointment letter in the file was dated 2 January, 2018 indicating he was appointed as Assistant Director of Audit.

In the circumstances, the independence of the internal audit unit on the governance of the entity could not be confirmed.

## **6. Timing of Audit Committee Meetings.**

Examination of audit committee records revealed that the Committee met four times in the year under review. However, they did not meet on quarterly basis as stipulated in the Gazette Notice No.40. It was noted that the meetings took place on 22 February, 2023, 7 December, 2023, 8 December, 2023 and 27 December, 2023.

In the circumstances, the regularity of the meetings could not be confirmed.

## **7. Lack of Management Commitment to the Internal Audit Charter.**

Examination of internal audit charter revealed that the Accounting Officer/County Executive Committee Member for Finance and Economic planning did not commit to the document by signing as required.

In the circumstances, Management commitment to the internal audit charter could not be confirmed.

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 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 NANDI**  
**COUNTY EXECUTIVE OF NANDI:**

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

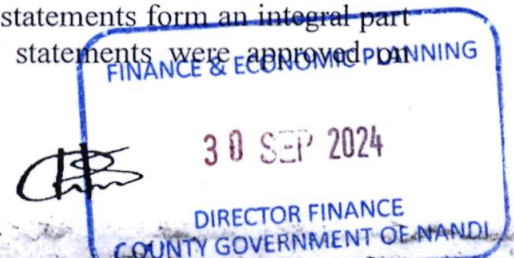
**9. Statement of Receipts and Payments for the year ended 30th June 2024**

|  |       | 2023-2024            | 2022-2023            |
|--|-------|----------------------|----------------------|
|  | Notes | Kshs                 | Kshs                 |
| <b>Receipts</b>  |       |                      |                      |
| Transfers from the CRF                                 | 1     | 6,966,275,231        | 7,279,260,501        |
| Miscellaneous receipts                                 | 2     | 2,628,155            | -                    |
| <b>Total receipts</b>                                  |       | <b>6,968,903,386</b> | <b>7,279,260,501</b> |
| <b>Payments</b>  |       |                      |                      |
| Compensation of employees                              | 3     | 3,933,307,091        | 3,514,768,261        |
| Use of goods and services                              | 4     | 1,104,264,960        | 1,518,007,460        |
| Subsidies  | 5     | 11,486,891           | 6,263,018            |
| Transfers to other government entities                 | 6     | 493,325,453          | 230,000,000          |
| Other grants and transfers                             | 7     | -                    | 589,372,404          |
| Social security benefits                               | 8     | -                    | -                    |
| Acquisition of assets                                  | 9     | 908,011,409          | 1,410,392,949        |
| Finance costs, including loan interest                 | 10    | -                    | -                    |
| Repayment of principal on domestic & foreign Borrowing | 11    | -                    | -                    |
| Other payments   | 12    | 521,140,659          |                      |
| <b>Total payments</b>                                  |       | <b>6,971,536,463</b> | <b>7,268,804,092</b> |
| <b>Surplus/deficit*</b>                                |       | <b>(2,633,077)</b>   | <b>10,456,409</b>    |

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 30/9 2024 and signed by:



Name: Prisca Jepchirchir  
 Chief Officer - Finance  
 ICPAK M/No 11930



Name: CPA Hellen Kembor  
 Head of Accounting Unit  
 ICPAK M/No 11936

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**

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

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

|  |       | 2023-2024          | 2022-2023          |
|--|-------|--------------------|--------------------|
|  | Notes | Kshs               | Kshs               |
| <b>Financial assets</b>                |       |                    |                    |
| <b>Cash and cash equivalents</b>       |       |                    |                    |
| Bank balances                          | 13A   | 214,152,482        | 216,759,589        |
| Cash balances                          | 13B   | -                  | 25,970             |
| <b>Total cash and cash equivalents</b> |       | <b>214,152,482</b> | <b>216,785,559</b> |
| Outstanding imprests and advances      | 14    | -                  | -                  |
| <b>Total financial assets</b>          |       | <b>214,152,482</b> | <b>216,785,559</b> |
| <b>Financial liabilities</b>           |       |                    |                    |
| Deposits and retentions                | 15    | -                  | -                  |
| <b>Net financial assets</b>            |       | <b>214,152,482</b> | <b>216,785,559</b> |
| <b>Represented by</b>                  |       |                    |                    |
| Fund balance b/fwd.                    | 16    | 216,785,560        | 573,945,875        |
| Prior year adjustments                 | 17    | -                  | (367,616,724)      |
| Surplus/deficit for the year           |       | (2,633,077)        | 10,455,409         |
| <b>Net financial position</b>          |       | <b>214,152,483</b> | <b>216,785,560</b> |

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 30/09/2024 and signed by:



**Name: Prisca Jepchirchir**  
**Chief Officer - Finance**  
**ICPAK M/No 11930**



**Name: Helen Kemboi**  
**Head of Accounting Services**  
**ICPAK M/No 11936**



COUNTY GOVERNMENT OF NANDI

COUNTY EXECUTIVE OF NANDI:

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

11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024

|  |       |  | 2023-2024              | 2022-2023              |
|--|-------|--|------------------------|------------------------|
|  | Notes |  | Kshs                   | Kshs                   |
| <b>Receipts from operating income</b>                    |       |  |                        |                        |
| Transfers from the CRF                                   | 1     |  | 6,966,275,231          | 7,279,260,501          |
| Miscellaneous receipts                                   | 2     |  | 2,628,155              | -                      |
| <b>Total receipts from operating income</b>              |       |  | <b>6,968,903,386</b>   | <b>7,279,260,501</b>   |
| <b>Payments for operating expenses</b>                   |       |  |                        |                        |
| Compensation of employees                                | 3     |  | (3,933,307,091)        | (3,514,768,261)        |
| Cost of goods and services                               | 4     |  | (1,104,264,960)        | (1,518,007,460)        |
| Subsidies  | 5     |  | (11,486,891)           | (6,263,018)            |
| Transfers to other government entities                   | 6     |  | (493,325,453)          | (230,000,000)          |
| Other grants and transfers                               | 7     |  | -                      | (589,372,404)          |
| Provision for security benefits                          | 8     |  | -                      | -                      |
| Finance costs, including loan interest                   | 10    |  | -                      | -                      |
| Other payments   | 12    |  | (521,140,659)          | -                      |
| <b>Total payments for operating expenses</b>             |       |  | <b>(6,063,525,054)</b> | <b>(5,858,411,143)</b> |
| <b>Receipts/ (payments) from operations</b>              |       |  | <b>905,378,332</b>     | <b>1,420,849,358</b>   |
| <b>Adjusted for:</b>                                     |       |  |                        |                        |
| One year adjustments                                     | 17    |  | -                      | (367,616,724)          |
| Increase/(increase) in outstanding imprests & advances   | 18    |  | -                      | -                      |
| Increase/(decrease) in deposits and retentions           | 19    |  | -                      | -                      |
| <b>Cash flow from operating activities</b>               |       |  | <b>905,378,332</b>     | <b>1,053,232,634</b>   |
| <b>Cash flow from investing activities</b>               |       |  |                        |                        |
| Acquisition of assets                                    | 9     |  | (908,011,409)          | (1,410,392,949)        |
| <b>Cash flows from investing activities</b>              |       |  | <b>(908,011,409)</b>   | <b>(1,410,392,949)</b> |
| <b>Cash flow from Financing activities</b>               |       |  |                        |                        |
| Repayment of principal on domestic and foreign borrowing | 11    |  | -                      | -                      |
| <b>Cash flow from financing activities</b>               |       |  | <b>-</b>               | <b>-</b>               |
| <b>Increase in cash and cash equivalents</b>             |       |  | <b>(2,633,077)</b>     | <b>(357,160,315)</b>   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|   |  |       | 2023-2024   | 2022-20     |
|---|--|-------|-------------|-------------|
|   |  | Notes | Kshs        | Ks          |
| ash and cash equivalents at beginning of the year |  |       | 216,785,559 | 573,945,875 |
| ash and cash equivalents at end of the year       |  |       | 214,152,482 | 216,785,559 |

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 30/09/ 2024 and signed by:



**Name: Prisca Jepchirchir**  
**Chief Officer - Finance**  
**ICPAK M/No 11930**



**Name: Hellen Kemboi**  
**Head of Accounting Services**  
**ICPAK M/No 11936**

COUNTY GOVERNMENT OF NANDI

COUNTY EXECUTIVE OF NANDI:

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

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup>

June 2024

| Receipt/Expense Item  | Original Budget      | Adjustments | Final Budget         | Actual on Comparable Basis | Budget Utilization Difference | % Of Utilization |
|---|----------------------|-------------|----------------------|----------------------------|-------------------------------|------------------|
|   | a                    | b           | c=a+b                | d                          | e=c-d                         | f=d/c %          |
|   | Kshs                 | Kshs        | Kshs                 | Kshs                       | Kshs                          |                  |
| <b>Receipts</b>   |                      |             |                      |                            |                               |                  |
| Transfers from the CRF  | 8,768,253,290        | -           | 8,768,253,290        | 6,966,275,231              | 1,801,978,059                 | 79               |
| Other receipts  | 3,628,155            | -           | 3,628,155            | 2,628,155                  | 1,000,000                     | -                |
| Opening balance for Non-refundable bank balances in special purpose deposits accounts | 216,785,559          | -           | 216,785,559          | 216,785,559                | -                             | 100              |
| <b>Total</b>  | <b>8,988,667,004</b> | <b>-</b>    | <b>8,988,667,004</b> | <b>7,185,688,945</b>       | <b>1,802,978,059</b>          | <b>80</b>        |
| <b>Payments</b>   |                      |             |                      |                            |                               |                  |
| Compensation of employees   | 4,033,986,309        | -           | 4,033,986,309        | 3,933,307,091              | 100,679,218                   | 98               |
| Use of goods and services   | 1,105,597,048        | -           | 1,105,597,048        | 1,104,264,960              | 1,332,088                     | 100              |
| Subsidies   | 12,000,000           | -           | 12,000,000           | 11,486,891                 | 513,109                       | 96               |
| Transfers to other government units   | 594,325,453          | -           | 594,325,453          | 493,325,453                | 101,000,000                   | 83               |
| Acquisition of assets   | 2,125,466,557        | -           | 2,125,466,557        | 908,011,409                | 1,217,455,148                 | 43               |
| Other payments  | 1,117,291,637        | -           | 1,117,291,637        | 521,140,659                | 596,150,978                   | 47               |
| <b>Total</b>  | <b>8,988,667,004</b> | <b>-</b>    | <b>8,988,667,004</b> | <b>6,971,536,463</b>       | <b>2,017,130,541</b>          | <b>78</b>        |
| <b>Surplus/(Deficit)</b>  | <b>0</b>             | <b>-</b>    | <b>0</b>             | <b>214,152,482</b>         |                               |                  |

The County Executive's financial statements were approved on 30/09/2024 and signed by:



Name: Prisca Jepchirchir  
Chief Officer - Finance  
ICPAK M/No 11930



Name: Hellen Kemboi  
Head of Accounting Services  
ICPAK M/No 11936

2024 and signed by:  
FINANCE & ECONOMIC PLANNING  
**30 SEP 2024**  
DIRECTOR FINANCE  
COUNTY GOVERNMENT OF NANDI

COUNTY GOVERNMENT OF NANDI

COUNTY EXECUTIVE OF NANDI:

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

0A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024

| Receipt/expense item  | Original Budget      | Adjustments | Final Budget         | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|---|----------------------|-------------|----------------------|----------------------------|-------------------------------|------------------|
|   | a                    | b           | c = a + b            | d                          | e = c - d                     | f = d/c %        |
|   | Kshs                 | Kshs        | Kshs                 | Kshs                       | Kshs                          |                  |
| <b>Receipts</b>   |                      |             |                      |                            |                               |                  |
| Transfers from the CRF  | 5,444,923,194        | -           | 5,444,923,194        | 5,444,923,194              | -                             | 100              |
| Other receipts  | -                    | -           | -                    | -                          | -                             | -                |
| Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA | 216,785,559          | -           | 216,785,559          | 216,785,559                | -                             | 100              |
| <b>Total</b>  | <b>5,661,708,753</b> | <b>-</b>    | <b>5,661,708,753</b> | <b>5,661,708,753</b>       | <b>-</b>                      | <b>100</b>       |
| <b>Payments</b>   |                      |             |                      |                            |                               |                  |
| Compensation of employees   | 4,033,986,309        | -           | 4,033,986,309        | 3,933,307,091              | 100,679,218                   | 97.50            |
| Use of goods and services   | 1,105,597,048        | -           | 1,105,597,048        | 1,104,264,960              | 1,332,088                     | 99.88            |
| Transfers to other government units   | 240,500,000          | -           | 240,500,000          | 239,500,000                | 1,000,000                     | 99.58            |
| Other payments  | 281,625,397          | -           | 281,625,397          | 170,484,220                | 111,141,177                   | 60.54            |
| <b>Total</b>  | <b>5,661,708,754</b> | <b>-</b>    | <b>5,661,708,754</b> | <b>5,447,556,271</b>       | <b>214,152,483</b>            | <b>96.22</b>     |
| <b>Surplus/(deficit)</b>  | <b>-</b>             | <b>-</b>    | <b>-</b>             | <b>214,152,483</b>         | <b>-214,152,483</b>           | <b>-</b>         |

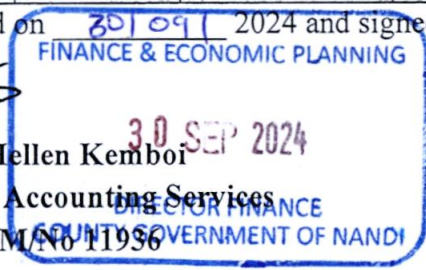
The County Executive's financial statements were approved on 30/09/2024 and signed by



Name: Prisca Jepchirchir  
 Chief Officer - Finance  
 ICPAK M/No 11930



Name: Hellen Kembor  
 Head of Accounting Services  
 ICPAK M/No 11936



**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**

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

**10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

| Receipt/expense item  | Original Budget      | Adjustments | Final Budget         | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|----------------------|-------------|----------------------|----------------------------|-------------------------------|------------------|
|   | a                    | b           | c=a+b                | d                          | e=c-d                         | f=d/c %          |
|   | Kshs                 | Kshs        | Kshs                 | Kshs                       | Kshs                          |                  |
| <b>Receipts</b>   |                      |             |                      |                            |                               |                  |
| Transfers from the CRF  | 3,323,330,096        | -           | 3,323,330,096        | 1,521,352,037              | 1,801,978,059                 | 46               |
| Other receipts  | 3,628,155            | -           | 3,628,155            | 2,628,155                  | 1,000,000                     | 72               |
| Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA |                      | -           | -                    |                            | -                             | -                |
| <b>Total</b>  | <b>3,326,958,251</b> | <b>-</b>    | <b>3,326,958,251</b> | <b>1,523,980,192</b>       | <b>1,802,978,059</b>          | <b>46</b>        |
| <b>Payments</b>   |                      |             |                      |                            |                               |                  |
| Subsidies   | 12,000,000           | -           | 12,000,000           | 11,486,891                 | 513,109                       | 96               |
| Transfers to other government units   | 353,825,453          | -           | 353,825,453          | 253,825,453                | 100,000,000                   | 72               |
| Acquisition of assets   | 2,125,466,557        | -           | 2,125,466,557        | 908,011,409                | 1,217,455,148                 | 43               |
| Other payments  | 835,666,241          |             | 835,666,241          | 350,656,439                | 485,009,802                   | 42               |
| <b>Totals</b>   | <b>3,326,958,251</b> | <b>-</b>    | <b>3,326,958,251</b> | <b>1,523,980,192</b>       | <b>1,802,978,059</b>          | <b>46</b>        |
| <b>Surplus/(deficit)</b>  | <b>0</b>             | <b>-</b>    | <b>0</b>             | <b>-0</b>                  | <b>0</b>                      | <b>0</b>         |

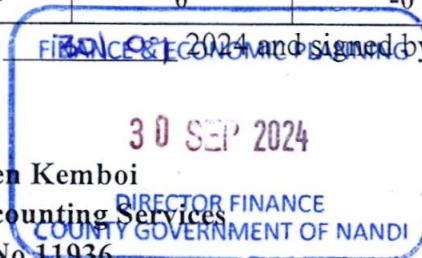
The County Executive's financial statements were approved on 30 SEP 2024 and signed by:



**Name: Prisca Jepchirchir**  
**Chief Officer - Finance**  
**ICPAK M/No 11930**



**Name: Hellen Kemboi**  
**Head of Accounting Services**  
**ICPAK M/No 11936**



**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

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

| Description  | Original Budget         | Adjustments             | Final Budget            | Actual                  | Budget utilization difference |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
|  | KShs                    | KShs                    | KShs                    | KShs                    | KShs                          |
| <b>Default - Non Programmatic</b>                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>-1,194,559.00</b>    | <b>1,194,559.00</b>           |
| Default - Non Programmatic                             | 0.00                    | 0.00                    | 0.00                    | -1,194,559.00           | 1,194,559.00                  |
| <b>Administration and general support services</b>     | <b>1,389,281,517.00</b> | <b>(171,770,873.00)</b> | <b>1,217,510,644.00</b> | <b>1,077,345,809.65</b> | <b>140,164,834.35</b>         |
| Administration and support services                    | 1,152,081,776.00        | (171,770,873.00)        | 980,310,903.00          | 1,077,345,809.65        | -97,034,906.65                |
| <b>General Administration and Support Services</b>     | <b>163,829,856.00</b>   | <b>(18,326,000.00)</b>  | <b>145,503,856.00</b>   | <b>90,904,488.55</b>    | <b>54,599,367.45</b>          |
| General Administration and support services            | 163,829,856.00          | (18,326,000.00)         | 145,503,856.00          | 90,904,488.55           | 54,599,367.45                 |
| <b>General Administration and Support Services</b>     | <b>86,855,775.00</b>    | <b>(13,020,000.00)</b>  | <b>73,835,775.00</b>    | <b>60,569,155.00</b>    | <b>13,266,620.00</b>          |
| General Administration & Support Services              | 86,855,775.00           | (13,020,000.00)         | 73,835,775.00           | 60,569,155.00           | 13,266,620.00                 |
| <b>Culture</b>   | <b>55,982,709.00</b>    | <b>(44,093,739.00)</b>  | <b>11,888,970.00</b>    | <b>7,976,290.00</b>     | <b>3,912,680.00</b>           |
| Development And Promotion of Culture                   | 55,982,709.00           | (44,093,739.00)         | 11,888,970.00           | 7,976,290.00            | 3,912,680.00                  |
| <b>Health Service Delivery Administration Services</b> | <b>2,845,195,820.00</b> | <b>783,401,375.00</b>   | <b>3,628,597,195.00</b> | <b>3,011,703,504.61</b> | <b>616,893,690.39</b>         |
| Health Service Delivery Administration Services        | 2,607,996,099.00        | 783,401,375.00          | 3,391,397,474.00        | 3,213,141,262.90        | 178,256,211.10                |
| <b>General Administration and Support Services</b>     | <b>1,152,335,952.00</b> | <b>(72,438,000.00)</b>  | <b>1,079,897,952.00</b> | <b>1,051,821,298.90</b> | <b>28,076,653.10</b>          |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|  |                           |                       |                         |                         |                       |
|--|---------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| General Administration and Support Services            | 1,152,335,952.00          | (72,438,000.00)       | 1,079,897,952.00        | 1,051,821,298.90        | 28,076,653.10         |
| <b>County Executive Committee Services</b>             | <b>0.00</b>               | <b>0.00</b>           | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>           |
| County Executive Services Coordination                 | 0.00                      | 0.00                  | 0.00                    | 0.00                    | 0.00                  |
| <b>Administration &amp; Support of Human Resources</b> | <b>111,566,230.00</b>     | <b>4,729,500.00</b>   | <b>116,295,730.00</b>   | <b>117,448,705.00</b>   | <b>-</b>              |
| Administrative Support Services                        | 111,566,230.00            | 4,729,500.00          | 116,295,730.00          | 117,448,705.00          | 1,152,975.00          |
| <b>Sports Development</b>                              | <b>32,241,424.00</b>      | <b>23,801,000.00</b>  | <b>56,042,424.00</b>    | <b>30,981,578.00</b>    | <b>25,060,846.00</b>  |
| Sports Activities and Programs                         | 32,241,424.00             | 23,801,000.00         | 56,042,424.00           | 30,981,578.00           | 25,060,846.00         |
| <b>Grand Total</b>                                     | <b>G 5,362,889,821.00</b> | <b>492,283,263.00</b> | <b>6,329,572,546.00</b> | <b>5,447,556,271.00</b> | <b>206,179,055.00</b> |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

| Description  | Original Budget         | Adjustments             | Final Budget            | Actual                  | Budget utilization difference |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
|  | KShs                    | KShs                    | KShs                    | KShs                    | KShs                          |
| <b>Default - Non Programmatic</b>                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>-1,194,559.00</b>    | <b>1,194,559.00</b>           |
| Default - Non Programmatic                             | 0.00                    | 0.00                    | 0.00                    | -1,194,559.00           | 1,194,559.00                  |
| <b>Administration and general support services</b>     | <b>1,389,281,517.00</b> | <b>(171,770,873.00)</b> | <b>1,217,510,644.00</b> | <b>1,077,345,809.65</b> | <b>140,164,834.35</b>         |
| Administration and support services                    | 1,152,081,776.00        | (171,770,873.00)        | 980,310,903.00          | 1,077,345,809.65        | -97,034,906.65                |
| <b>General Administration and Support Services</b>     | <b>163,829,856.00</b>   | <b>(18,326,000.00)</b>  | <b>145,503,856.00</b>   | <b>90,904,488.55</b>    | <b>54,599,367.45</b>          |
| General Administration and support services            | 163,829,856.00          | (18,326,000.00)         | 145,503,856.00          | 90,904,488.55           | 54,599,367.45                 |
| <b>General Administration and Support Services</b>     | <b>86,855,775.00</b>    | <b>(13,020,000.00)</b>  | <b>73,835,775.00</b>    | <b>60,569,155.00</b>    | <b>13,266,620.00</b>          |
| General Administration & Support Services              | 86,855,775.00           | (13,020,000.00)         | 73,835,775.00           | 60,569,155.00           | 13,266,620.00                 |
| <b>Culture</b>   | <b>55,982,709.00</b>    | <b>(44,093,739.00)</b>  | <b>11,888,970.00</b>    | <b>7,976,290.00</b>     | <b>3,912,680.00</b>           |
| Development And Promotion of Culture                   | 55,982,709.00           | (44,093,739.00)         | 11,888,970.00           | 7,976,290.00            | 3,912,680.00                  |
| <b>Health Service Delivery Administration Services</b> | <b>2,845,195,820.00</b> | <b>783,401,375.00</b>   | <b>3,628,597,195.00</b> | <b>3,011,703,504.61</b> | <b>616,893,690.39</b>         |
| Health Service Delivery Administration Services        | 2,607,996,099.00        | 783,401,375.00          | 3,391,397,474.00        | 3,213,141,262.90        | 178,256,211.10                |
| <b>General Administration and Support Services</b>     | <b>1,152,335,952.00</b> | <b>(72,438,000.00)</b>  | <b>1,079,897,952.00</b> | <b>1,051,821,298.90</b> | <b>28,076,653.10</b>          |
| General Administration and Support Services            | 1,152,335,952.00        | (72,438,000.00)         | 1,079,897,952.00        | 1,051,821,298.90        | 28,076,653.10                 |
| <b>County Executive Committee</b>                      | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>                   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|  |                                |                       |                              |                              |                            |
|--|--------------------------------|-----------------------|------------------------------|------------------------------|----------------------------|
| <b>Services</b>  |                                |                       |                              |                              |                            |
| County Executive Services Coordination                     | 0.00                           | 0.00                  | 0.00                         | 0.00                         | 0.00                       |
| <b>Administration &amp; Support of<br/>Human Resources</b> | <b>111,566,230.0<br/>0</b>     | <b>4,729,500.00</b>   | <b>116,295,730.0<br/>0</b>   | <b>117,448,705.0<br/>0</b>   | <b>-<br/>1,152,975.00</b>  |
| Administrative Support Services                            | 111,566,230.0<br>0             | 4,729,500.00          | 116,295,730.0<br>0           | 117,448,705.0<br>0           | -<br>1,152,975.00          |
| <b>Sports Development</b>                                  | <b>32,241,424.00</b>           | <b>23,801,000.00</b>  | <b>56,042,424.00</b>         | <b>30,981,578.00</b>         | <b>25,060,846.0<br/>0</b>  |
| Sports Activities and Programs                             | 32,241,424.00                  | 23,801,000.00         | 56,042,424.00                | 30,981,578.00                | 25,060,846.0<br>0          |
| <b>rand Total</b>  | <b>G 5,362,889,821.<br/>00</b> | <b>492,283,263.00</b> | <b>6,329,572,546.<br/>00</b> | <b>5,447,556,271.<br/>00</b> | <b>206,179,055.<br/>00</b> |

### **13. 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 Nandi County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

#### **c) Recognition of receipts and payments**

##### **i) Recognition of receipts**

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

##### **ii) Transfers from the County Revenue Fund (CRF)**

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

##### **iii) Proceeds from sale of assets**

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

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**v) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

**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 xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

**m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1<sup>st</sup> July 20xx to 30 June 20xx as required by law. There was xxx number of 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 NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
**Annual Report and Financial Statements for the year ended June 30 2024**

**14. Notes to the Financial Statements**

**1. Transfer from the CRF**

|  | 2023-2024            | 2022-2023            |
|--|----------------------|----------------------|
| Description                            | Kshs                 | Kshs                 |
| Total exchequer releases for quarter 1 | 1,265,477,733        | 1,096,225,087        |
| Total exchequer releases for quarter 2 | 1,039,892,853        | 1,601,534,540        |
| Total exchequer releases for quarter 3 | 1,695,392,555        | 1,242,147,341        |
| Total exchequer releases for quarter 4 | 2,965,512,090        | 3,339,353,533        |
| <b>Total</b>                           | <b>6,966,275,231</b> | <b>7,279,260,501</b> |

Transfer to county Assembly not included in the Receipts

**2. Miscellaneous Receipts**

|  | 2023-2024        | 2022-2023 |
|--|------------------|-----------|
| Description  | Kshs             | Kshs      |
| Nutrition international direct credit                | 2,628,155        | -         |
| Borrowing from Other Domestic Financial Institutions | -                | -         |
| <b>Total</b>   | <b>2,628,155</b> | <b>-</b>  |

Return CRF figures are included in the CRF statement

**3. Compensation of Employees**

|   | 2023-2024            | 2022-2023            |
|---|----------------------|----------------------|
| Description                                     | Kshs                 | Kshs                 |
| Basic salaries of permanent employees           | 3,746,378,458        | 3,153,179,184        |
| Basic wages of temporary employees              | 15,783,157           | 92,832,535           |
| Personal allowances paid as part of salary      | -                    | -                    |
| Personal allowances paid as reimbursements      | -                    | -                    |
| Personal allowances provided in kind            | -                    | -                    |
| Pension and other social security contributions | 72,049,599           | 8,209,690            |
| Compulsory national social security schemes     | 83,660,800           | 41,975,750           |
| Compulsory national health insurance schemes    | 15,194,550           | 188,860,532          |
| Social benefit schemes outside government       | -                    | -                    |
| Other personnel payments(gratuity on contract)  | 240,527              | 29,710,570           |
| <b>Total</b>                                    | <b>3,933,307,091</b> | <b>3,514,768,261</b> |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

**Notes to the Financial Statements (Continued)**

**4. Use of Goods and Services**

|  | 2023-2024            | 2022-2023            |
|--|----------------------|----------------------|
| <b>Description</b>   | <b>Kshs</b>          | <b>Kshs</b>          |
| Utilities, supplies and services                             | 80,204,468           | 50,438,826           |
| Communication, supplies and services                         | 349,505              | 4,027,291            |
| Domestic travel and subsistence                              | 194,579,406          | 190,450,876          |
| Foreign travel and subsistence                               | 12,707,063           | 11,516,300           |
| Printing, advertising and information supplies & services    | 5,789,144            | 4,607,387            |
| Rentals of produced assets                                   | -                    | 4,401,746            |
| Training expenses  | 12,146,367           | 11,891,864           |
| Hospitality supplies and services                            | 172,730,629          | 239,230,356          |
| Insurance costs  | 12,000,000           | 159,987,464          |
| Specialised materials and services                           | 321,841,616          | 592,882,149          |
| Office and general supplies and services                     | 102,932,206          | 112,872,207          |
| Other operating expenses                                     | 72,491,121           | 47,746,866           |
| Routine maintenance – vehicles and other transport equipment | 22,246,116           | 20,598,471           |
| Fuel Oil and Lubricants                                      | 85,728,340           | 55,075,195           |
| Routine maintenance – other assets                           | 8,518,979            | 12,280,462           |
| <b>Total</b>   | <b>1,104,264,960</b> | <b>1,518,007,460</b> |

**5. Subsidies**

|                                  | 2023-2024         | 2022-2023        |
|----------------------------------|-------------------|------------------|
| <b>Description</b>               | <b>Kshs</b>       | <b>Kshs</b>      |
| Subsidies to Public Corporations |                   |                  |
| KANAWASCO                        | 11,486,891        | 6,263,018        |
| (Insert Name)                    | -                 | -                |
| Subsidies to Private Enterprises |                   |                  |
| See List Attached                | -                 | -                |
| (Insert Name)                    | -                 | -                |
| <b>Total</b>                     | <b>11,486,891</b> | <b>6,263,018</b> |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

**Notes to the Financial Statements (Continued)**

**6. Transfer to other Government entities**

|   | 2023-2024          | 2022-2023          |
|---|--------------------|--------------------|
| Description                                     | Kshs               | Kshs               |
| <b>Transfers to county government entities</b>  |                    |                    |
| Nandi County Assembly                           | -                  | -                  |
| Nandi County Education Fund                     | 142,500,000        | 90,000,000         |
| Nandi County Executive Car & Mortgage Fund      | 67,000,000         | 50,000,000         |
| Nandi County Assembly Car & Mortgage Fund       | -                  | 90,000,000         |
| Nandi County Emergency fund                     | 30,000,000         |                    |
| LOCALY LED CLIMATE PROGRAMM (FFLOCA) CCRI GRANT | 253,825,453        | -                  |
| <b>Total</b>                                    | <b>493,325,453</b> | <b>230,000,000</b> |

**7. Other Grants and Transfers**

|   | 2023-2024 | 2022-2023          |
|---|-----------|--------------------|
| Description                                     | Kshs      | Kshs               |
| NANDI COUNTY COMMUNITY HEALTH                   |           | -                  |
| NANDI COUNTY KE INFORMAL SETTLE IMP             |           | -                  |
| LOCALY LED CLIMATE PROGRAMM (FFLOCA) CCRI GRANT |           | 13,051,753         |
| Scholarships and other educational benefits     |           | -                  |
| KDSP  |           | 41,901,280         |
| K.U.S.P-UDG                                     |           | 104,111,265        |
| K.U.S.P-UIG                                     |           | -                  |
| NARIGP  |           | 312,693,387        |
| FIF   |           |                    |
| THUSCP/THS                                      |           | 57,255,348         |
| ASDSP   |           | 24,876,317         |
| DANIDA & FIF Disbursement                       |           | -                  |
| PRIMARY HEALTH CARE                             |           | 18,048,378         |
| N.I SPA   |           | 7,130,307          |
| N.I OPERATION                                   |           | 5,597,332          |
| Industrial Park                                 |           | -                  |
| Value Chain                                     |           | -                  |
| Health operation                                |           | 4,707,037          |
| <b>Total</b>                                    | <b>-</b>  | <b>589,372,404</b> |

8. Social Security Benefits

|                          | 2023-2024 | 2022-2023 |
|--------------------------|-----------|-----------|
| Description              | Kshs      | Kshs      |
| Social Security Benefits | -         | -         |
| Employer Social Benefits | -         | -         |
| <b>Total</b>             | -         | -         |

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

| <u>Non- financial assets</u>                                 | 2023-2024          | 2022-2023            |
|--|--------------------|----------------------|
|  | Kshs               | Kshs                 |
| Purchase of Buildings  | -                  | -                    |
| Construction of Buildings                                    | 227,392,588        | 508,285,194          |
| Refurbishment of Buildings                                   | 18,174,783         | 54,166,401           |
| Construction of Roads  | 308,955,964        | 390,639,500          |
| Construction and Civil Works                                 | 174,021,007        | 304,977,739          |
| Overhaul and Refurbishment of Construction and Civil Works   | 12,611,443         | -                    |
| Purchase of Vehicles and Other Transport Equipment           | -                  | 38,934,838           |
| Overhaul of Vehicles and Other Transport Equipment           | 10,852,403         | -                    |
| Purchase of Household Furniture and Institutional Equipment  | -                  | 4,194,414            |
| Purchase of Office Furniture and General Equipment           | 29,013,076         | 30,779,711           |
| Purchase of ICT Equipment                                    | 3,389,066          | 1,043,101            |
| Purchase of Specialised Plant, Equipment and Machinery       | 56,580,774         | 33,647,739           |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -                  | 828,050              |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 10,160,793         | 20,401,172           |
| Research, Studies, Project Preparation, Design & Supervision | 20,933,270         | -                    |
| Rehabilitation of Civil Works                                | -                  | 1,191,074            |
| Acquisition of Strategic Stocks and commodities              | 24,422,574         | 21,304,016           |
| Acquisition of Land  | 3,000,000          | -                    |
| Acquisition of Intangible Assets                             | 8,503,669          | -                    |
| <b>Total acquisition of non- financial assets</b>            | <b>908,011,409</b> | <b>1,410,392,949</b> |
| <b><u>Financial assets</u></b>                               |                    |                      |
| Domestic public non-financial enterprises                    | -                  | -                    |
| Domestic public financial institutions                       | -                  | -                    |
| <b>Total acquisition of financial assets</b>                 | <b>-</b>           | <b>-</b>             |
| <b>Total acquisition of assets</b>                           | <b>908,011,409</b> | <b>1,410,392,949</b> |

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

|   | 2023-2024 | 2022-2023 |
|---|-----------|-----------|
| Description   | Kshs      | Kshs      |
| Interest payments on foreign borrowings                 | -         | -         |
| Interest payments on guaranteed debt taken over by govt | -         | -         |
| Interest on domestic borrowings (non-govt)              | -         | -         |
| Interest on borrowings from other government units      | -         | -         |
| <b>Total</b>  | -         | -         |

(Explain significant change from prior period)

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

|  | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| Description  | Kshs      | Kshs      |
| Repayments on borrowings from domestic                           | -         | -         |
| Principal repayments on guaranteed debt taken over by government | -         | -         |
| Repayments on borrowings from other domestic creditors           | -         | -         |
| Repayment of principal from foreign lending & on – lending       | -         | -         |
| <b>Total</b>   | -         | -         |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

**12. Other Payments**

|   | 2023-2024          | 2022-2023 |
|---|--------------------|-----------|
| Description                                 | Kshs               | Kshs      |
| Other payments:Return to CRF-REC            | 82,039             | -         |
| Other payments:Return to CRF-DEV            | 619,768            | -         |
| NANDI COUNTY COMMUNITY HEALTH               | 19,000,000         | -         |
| NANDI COUNTY KE INFORMAL SETTLE IMP         | 107,267,092        | -         |
| Scholarships and other educational benefits | -                  | -         |
| KDSP  | 4,502,318          | -         |
| K.U.S.P-UDG                                 | 48,954,038         | -         |
| K.U.S.P-UIG                                 | 1,251,330          | -         |
| NARIGP                                      | 51,427,632         | -         |
| FIF   | -                  | -         |
| THUSCP/THS                                  | -                  | -         |
| ASDSP                                       | 10,271,348         | -         |
| DANIDA & FIF Disbursement                   | 2,617,627          | -         |
| PRIMARY HEALTH CARE                         | 12,280,813         | -         |
| N.I SPA                                     | 7,087,721          | -         |
| N.I OPERATION                               | 18,400,611         | -         |
| Industrial Park                             | 58,418,925         | -         |
| Value Chain                                 | 125,327,807        | -         |
| Health operation                            | 53,631,591         | -         |
| <b>Total</b>                                | <b>521,140,659</b> | <b>-</b>  |

**COUNTY GOVERNMENT OF NANDI****COUNTY EXECUTIVE OF NANDI:***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 Number | Indicate whether Rec. Dev, Dep e.t.c | 2023-2024<br>Kshs | 2022-2023<br>Kshs |
|---|----------------|--------------------------------------|-------------------|-------------------|
| NANDI COUNTY RECURRENT A/C NO.                            | 1000170719     | RECURRENT                            | -                 | 7,627             |
| NANDI COUNTY DEVELOPMENT A/C NO.                          | 1000170678     | DEVELOPMENT                          | -                 | 70,372            |
| NANDI COUNTY IMPREST A/C KCB                              | 1238877419     | OPERATION                            | -                 | -                 |
| NANDI COUNTY GS A/C                                       |                | OPERATION                            | -                 | -                 |
| NANDI COUNTY R.M.L A/C NO.                                | 1000250828     | SPA                                  | 426,523           | 426,523           |
| NANDI COUNTY A.S.D.S.P SPA                                | 1000369159     | SPA                                  | -                 | 1,769,820         |
| NANDI COUNTY A.S.D.S.P operation                          | 1226115853     | OPERATION                            | -                 | 1,984,582         |
| NAGRIP AIC SPA CBK  | 1000369167     | SPA                                  | -                 | -                 |
| Narigp A/C No. KCB  | 1226530680     | OPERATION                            | 15,000,934        | 13,201,809        |
| Nandi county village polytechnic project A/c              | 1000369183     | SPA                                  | 126,649           | 126,649           |
| Nandi County SPA A/C No CBK (World Bank)                  | 1000546457     | SPA                                  | 1                 | 12,615,328        |
| Nandi County SPA A/C No CBK (World Bank)                  | 1000336471     | SPA                                  | -                 | -                 |
| Nandi County KDSP A/C No Coop                             | 01141328220500 | OPERATION                            | 2,841,406         | 7,343,724         |
| Nandi County KDSP A/C No CBK                              | 1000441388     | SPA                                  | -                 | -                 |
| Nandi County Kenya Urban Institutional Grants A/C No CBK  | 1000397101     | SPA                                  | -                 | 1,194,559         |
| Kapsabet Municipality Urban Development Grants A/C No CBK | 1000397117     | SPA                                  | -                 | 13,983,959        |

**COUNTY GOVERNMENT OF NANDI****COUNTY EXECUTIVE OF NANDI:****Annual Report and Financial Statements for the year ended June 30 2024**

|   |                |           |                    |                    |
|---|----------------|-----------|--------------------|--------------------|
| Kapsabet Municipality-UDG<br>A/C No KCB                         | 1260069508     | OPERATION | -                  | 34,970,079         |
| Nandi County UIG A/C No<br>KCB                                  | 1260069338     | OPERATION | -                  | 56,771             |
| Nandi County Nutrition<br>International A/C No CBK              | 10004445138    | SPA       | 2,635,438          | 12,318,659         |
| Nandi County Youth Service<br>A/C Equity                        | 0490280129064  | OPERATION | -                  | 17,207             |
| Nandi County Imprest A/C<br>Equity                              | 0490280577012  | OPERATION | -                  | -                  |
| Nandi County Health<br>Operations A/C No Equity                 | 0490280544576  | OPERATION | -                  | 2,002,263          |
| Nandi County Cimate change<br>Fund A/C No.                      | 1000541504     | SPA       | -                  | 9,800,000          |
| Nandi County Cimate change<br>Fund A/C No.                      | 1000467298     | SPA       | -                  | -                  |
| Nandi County Deposit And<br>Retention A/C No. KCB               | 1257518267     | OPERATION | -                  | -                  |
| NANDI COUNTY VALUE<br>CHAIN DEVELOPMENT<br>PROJECT-/C           | 1000720085     | SPA       | -                  | 67,192,729         |
| NANDI COUNTY VALUE<br>CHAIN DEVELOPMENT<br>PROJECT-/ 1312410957 |                |           | 141,662,390        | -                  |
| NANDI COUNTY Aggreg &<br>Industr Park A/C                       | 1000722908     | SPA       | 34,081,075         | 30,000,000         |
| NANDI COUNTY PRIMARY<br>HEALTH CARE-                            | 1000575287     | SPA       | 17,364,750         | 4,037,810          |
| NANDI COUNTY Nutrition<br>International Support account-        | 01141329975900 | OPERATION | 13,318             | 690,874            |
| LOCALY LED CLIMATE<br>PROGRAMM (FFLOCA)<br>CCRI GRANT-          | 970035297      | OPERATION | -                  | 2,948,247          |
| NANDI COUNTY<br>COMMUNITY HEALTH P-                             | 1000743999     | SPA       | -                  | -                  |
| NANDI COUNTY KE<br>INFORMAL SETTLE IMP:                         | 1000737409     | SPA       | -                  | -                  |
| <b>Total</b>  |                |           | <b>214,152,482</b> | <b>216,759,589</b> |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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**13 B Cash in Hand**

|  | 2023-2024 | 2022-2023     |
|--|-----------|---------------|
|  | Kshs      | Kshs          |
| Cash in hand – Held in Domestic Currency | -         | 25,970        |
| Cash in hand – Held in Foreign Currency  | -         | -             |
| <b>Total</b>                             | -         | <b>25,970</b> |

**COUNTY GOVERNMENT OF NANDI**  
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**Notes to the Financial Statements (Continued)**

Cash in hand should also be analysed as follows:

|                 | 2023-2024 | 2022-2023     |
|-----------------|-----------|---------------|
|                 | Kshs      | Kshs          |
| Revenue section | -         | 25,970        |
| Imprest account | -         | -             |
| Location 3      | -         | -             |
| <b>Total</b>    | -         | <b>25,970</b> |

**14. Outstanding imprests and advances**

| <i>Description</i>  | 2023-2024 | 2022-2023 |
|---------------------|-----------|-----------|
|                     | Kshs      | Kshs      |
| Government Imprests | -         | -         |
| Salary Advance      | -         | -         |
| Clearance accounts  | -         | -         |
| <b>Total</b>        | -         | -         |

| <i>Breakdown of Imprest and Salary Advance per Department</i> | 2023-2024 | 2022-2023 |
|---|-----------|-----------|
| <i>Imprest</i>  | Kshs      | Kshs      |
| Department Xx   | -         | -         |
| Department Xx   | -         | -         |
| Department Xx   | -         | -         |
| <b>Sub-Total</b>  | -         | -         |
| <b>Salary Advance</b>   |           |           |
| Department Xx   | -         | -         |
| Department Xx   | -         | -         |
| <b>Sub-Total</b>  | -         | -         |
| <b>Grand Total</b>  | -         | -         |

Notes to the Financial Statements (Continued)

15. Deposits and Retention

|  | 2023-2024  |                | 2022-2023      |                |
|--|------------|----------------|----------------|----------------|
|  | Kshs       |                | Kshs           |                |
| Deposits                                   | -          | -              | -              | -              |
| Retention Monies                           | -          | -              | -              | -              |
| <b>Total</b>                               | -          | -              | -              | -              |
| Ageing analysis for                        | -          | -              | -              | -              |
| Ageing analysis: (deposits and retentions) | Current FY | % of the Total | Comparative FY | % of the Total |
| Under one year                             | -          | -              | -              | -              |
| 1-2 years                                  | -          | -              | -              | -              |
| 2-3 years                                  | -          | -              | -              | -              |
| Over 3 years                               | -          | -              | -              | -              |
| <b>Total (tie to above total)</b>          | -          | -              | -              | -              |

16. Fund Balance Brought Forward

|                      | 2023-2024          |  | 2022-2023          |  |
|----------------------|--------------------|--|--------------------|--|
|                      | Kshs               |  | Kshs               |  |
| Bank accounts        | 216,785,559        |  | 216,759,589        |  |
| Cash in hand         | -                  |  | 25,970             |  |
| Accounts Receivables | -                  |  | -                  |  |
| Accounts Payables    | -                  |  | -                  |  |
| <b>Total</b>         | <b>216,785,559</b> |  | <b>216,785,559</b> |  |

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**17. Prior Year Adjustments**

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

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

**The prior year adjustments is as a result of separate preparation of the county revenue fund report and the receiver of the revenue reports hence closing balances were shifted**

**COUNTY GOVERNMENT OF NANDI**

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**Notes to the Financial Statements (Continued)**

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

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

**19. Increase/ (Decrease) in Deposits and Retention**

|   | 2023-2024 | 2022-2023 |
|---|-----------|-----------|
| Description   | Kshs      | Kshs      |
| Deposits and Retention s as at 1 <sup>st</sup> July (A) | -         | -         |
| Deposits and Retention as at 30 <sup>th</sup> June (B)  | -         | -         |
| Increase/ (Decrease) in Deposits and Retentions C= B-A  | -         | -         |

**COUNTY GOVERNMENT OF NANDI**  
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**20. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 2)**

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

**2. Pending Staff Payables (See Annex 3)**

|                       | Balance b/f<br>Insert<br>Comparative<br>FY | Additions for<br>the year | Paid during<br>the year | Balance c/f<br>(insert<br>current FY |
|-----------------------|--|---------------------------|-------------------------|--------------------------------------|
| Description           | Kshs                                       | Kshs                      | Kshs                    | Kshs                                 |
| Senior management     | -  | -                         | -                       | -                                    |
| Middle management     | -  | -                         | -                       | -                                    |
| Unionisable employees | -  | -                         | -                       | -                                    |
| Others                | -  | -                         | -                       | -                                    |
| <b>Total</b>          | -  | -                         | -                       | -                                    |

**3. Other Pending Payables (See Annex 4)**

|  | Balance b/f<br>Insert<br>Comparative<br>FY | Additions for<br>the year | Paid during<br>the year | Balance c/f<br>(insert<br>current FY |
|--|--|---------------------------|-------------------------|--------------------------------------|
| Description                                    | Kshs                                       | Kshs                      | Kshs                    | Kshs                                 |
| Amounts due to National<br>Government Entities | -  | -                         | -                       | -                                    |
| Amounts due to County<br>Government Entities   | -  | -                         | -                       | -                                    |

**COUNTY GOVERNMENT OF NANDI**

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|                              |   |   |   |   |
|------------------------------|---|---|---|---|
| Amounts due to Third Parties | - | - | - | - |
| <b>Total</b>                 | - | - | - | - |

**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 | -         | -         |
| <b>Total</b>  | -         | -         |

**a) External assistance relating to loans and grants**

|  | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| Description                            | Kshs      | Kshs      |
| External Assistance received as Loans  | -         | -         |
| External Assistance received as Grants | -         | -         |
| <b>Total</b>                           | -         | -         |

**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 |   | -         | -         |
| <b>Total</b>                         |   | -         | -         |

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**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      | -         | -         |
| <b>Total</b>                          | -         | -         |

**d) Non-monetary external assistance**

|              | 2023-2024 | 2022-2023 |
|--------------|-----------|-----------|
| Description  | Kshs      | Kshs      |
| Goods        | -         | -         |
| Services     | -         | -         |
| <b>Total</b> | -         | -         |

**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   | -         | -         |
| <b>Total</b>   | -         | -         |

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

|                                       | 2023-2024 | 2022-2023 |
|---------------------------------------|-----------|-----------|
| Description                           | Kshs      | Kshs      |
| National Government                   | -         | -         |
| Multilateral Donors                   | -         | -         |
| Bilateral Donors                      | -         | -         |
| International Assistance Organization | -         | -         |
| NGOs                                  | -         | -         |
| National Assistance Organization      | -         | -         |
| <b>Total</b>                          | -         | -         |

**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.

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**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                                | -         | -         |
| <b>Total</b>                          | -         | -         |

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

|  | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| Description  | Kshs      | Kshs      |
| Compensation of employees                              | -         | -         |
| Use of goods and services                              | -         | -         |
| Subsidies  | -         | -         |
| Transfers to other government units                    | -         | -         |
| Other grants and transfers                             | -         | -         |
| Social security benefits                               | -         | -         |
| Acquisition of assets                                  | -         | -         |
| Finance costs, including loan interest                 | -         | -         |
| Repayment of principal on domestic & foreign borrowing | -         | -         |
| Other payments   | -         | -         |
| <b>Total</b>   | -         | -         |

**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:

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- 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.

|  | 2023-2024            | 2022-2023            |
|--|----------------------|----------------------|
|  | Kshs                 | Kshs                 |
| Key Management Compensation(Governors, CEC Members and C.Os) | -                    | 94,380,180           |
| <b>Transfers to related parties</b>                          |                      |                      |
| Nandi County Education Fund                                  | 142,500,000          | 88,000,000           |
| Nandi executive car & mortgage loan                          | 67,000,000           | 50,000,000           |
| county emergency   | 5,000,000            | -                    |
| Nandi County Assembly Car & Mortgage Fund                    | -                    | 90,000,000           |
| LOCALY LED CLIMATE PROGRAMM                                  | 253825453            | -                    |
| Expenses paid on behalf of County Water Service Providers    | -                    | -                    |
| <b>Total Transfers to related parties</b>                    | <b>468,325,453</b>   | <b>228,000,000</b>   |
| Transfers from related parties                               |                      |                      |
| Transfers from the Exchequer                                 | 6,966,275,231        | 6,685,869,358        |
| Road Maintenance Fuel Levy                                   | -                    | -                    |
| Youth Polytechnic support grant                              | -                    | -                    |
| <b>Total Transfers from related parties</b>                  | <b>6,966,275,231</b> | <b>6,685,869,358</b> |

**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.

| <b>Entity</b>  | <b>Date Established/Date taken over</b> | <b>Location</b>                             | <b>Accounting Officer responsible</b> |
|--|---|---|---------------------------------------|
| Nandi County Education Fund                              | 18 <sup>th</sup> June 2016              | Education, Research and Vocational Training | Joseph Kipchumba                      |
| Nandi County Emergency Fund                              | 31 <sup>st</sup> March 2020             | Health and Sanitation                       | Fredrick Kiptum                       |
| Nandi County Executive Car loan and Mortgage Scheme Fund | 20 <sup>th</sup> September 2017         | Finance and Economic Planning               | Prisca Jepchirchir                    |
| Nandi County Facilities Improvement Fund                 | 1 <sup>st</sup> November 2022           | Health and sanitation                       | Fredrick Kiptum                       |
| Alcoholic and Drinks Control Fund                        | 3 <sup>rd</sup> November 2014           | Trade, Tourism and industrialization        | Benjamin Kiprotich                    |
| Kapsabet Nandi Water and Sanitation Company              | 15 <sup>th</sup> June 2006              | Water and Natural                           | Jonah Biwott                          |

**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 xxx and Kshs xxx for the previous Financial year.

**9. Contingent Liabilities**

10.

| <b>Contingent Liabilities</b>                       | <b>2022-2023</b> | <b>2021-2022</b> |
|---|------------------|------------------|
|   | <b>Kshs</b>      | <b>Kshs</b>      |
| Court case county workers against County Government | 16,524,000       | -                |
| Bank Guarantees In Favour Of Subsidiary             | -                | -                |
| Contingent Liabilities Arising from PPPs            | -                | -                |
| <b>Total</b>  | -                | -                |

**Progress on Follow Up on Prior Year Auditor’s Recommendations**

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

| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments   | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|-----------------------------------|--|
| 1.1  | 1. Variance Between Financial Statements and Integrated Financial Management Information System (IFMIS) Reports | The above variances between the financial statements and the IFMIS were reconciliation errors   | Ongoing                           |  |
| 2.1  | Unsupported payment of Salary Arrears   | During the year under review, a number of arrears were paid throughout the year due to the following reasons:<br>i. IPPD system which did not automatically pick annual increment for some staff<br>ii. Reinstatement of interdicted employees after the disciplinary process was concluded<br>iii. Promotion arrears to officers in the Department of Health and Sanitation.<br>iv. Accumulated acting allowances for employees who are on acting appointment. | resolved                          | 15/12/2023   |
| 3.1  | 3.1 Unsupported Payments on Routine   | All the supporting documents have been provided in support of the said amounts for your review as here in annexed.  | resolved                          | 15/12/2023   |

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| 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) |
|--|---|--|-----------------------------------|---|
|  | <b>Maintenance of Motor Vehicles</b>            |  |                                   |   |
| 4.1.                                       | failure to maintain a register for fixed assets | Nandi maintains an assets register as per Regulation 149(2)(o) of the Public Finance Management Act, 2012 however the same is still being updated to reflect current values and newly acquired assets. | resolved                          | 15/12/2023  |

**Guidance Notes:**

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

.....

**County Executive Committee Member – Finance and Economic Planning**

**Date**

**COUNTY GOVERNMENT OF NANDI****COUNTY EXECUTIVE OF NANDI:***Annual Report and Financial Statements for the year ended June 30 2024***15. Annexes****Annex 1 – Analysis of Transfers From the CRF**

| <b>Period 20xx</b>  | <b>Quarter 1<br/>(Kshs)</b> | <b>Quarter 2<br/>(Kshs)</b> | <b>Quarter 3<br/>(Kshs)</b> | <b>Quarter 4<br/>(Kshs)</b> | <b>Total<br/>(Kshs)</b> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Equitable Share   | 1,204,970,682               | 1,021,892,853               | 1,664,006,487               | 2,281,280,959               | <b>6,172,150,981</b>    |
| Nutrition international   | 12,499,400                  | -                           | -                           |                             | <b>12,499,400</b>       |
| Primary healthcare  | 10,488,563                  | -                           | -                           | 17,364,750                  | <b>27,853,313</b>       |
| World Bank – THUSCP   | -                           | -                           | -                           |                             | <b>0</b>                |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | -                           | -                           | -                           | 53,226,757                  | <b>53,226,757</b>       |
| Kenya Devolution Support Programme                              | -                           | -                           | -                           | -                           | -                       |
| Youth Polytechnic support grant                                 | -                           | -                           | -                           | -                           | -                       |
| Abolishment of user fees in health centres and dispensaries     | -                           | -                           | -                           | -                           | -                       |
| Kenya Urban Support Programme                                   | -                           | -                           | -                           | -                           | -                       |
| Agriculture Sector Development Support Project (ASDSP)          | -                           | -                           | -                           | 6,516,946                   | <b>6,516,946</b>        |
| Kenya Climate Smart Agriculture Project (KCSAP)                 | -                           | -                           | -                           | -                           | -                       |
| Value Chain   | -                           | -                           | -                           | 199,797,468                 | <b>199,797,468</b>      |
| Industrial park   | -                           | -                           | -                           | 62,500,000                  | <b>62,500,000</b>       |
| NANDI COUNTY KENYA INFORMAL SETTLEMENT IMPROVEMENT PROJECT      | 16,519,088.00               | -                           | -                           | 90,748,004                  | <b>107,267,092</b>      |
| NANDI COUNTY CLIMATE CHANGE FUND                                | 11,000,000.00               | -                           | -                           | 230,077,206                 | <b>241,077,206</b>      |

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| <b>Period 20xx</b>       | <b>Quarter 1<br/>(Kshs)</b> | <b>Quarter 2<br/>(Kshs)</b> | <b>Quarter 3<br/>(Kshs)</b> | <b>Quarter 4<br/>(Kshs)</b> | <b>Total<br/>(Kshs)</b> |
|--------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| emergency fund           | 10,000,000.00               | 5,000,000.00                | 5,000,000.00                | 5,000,000                   | <b>25,000,000</b>       |
| FIF                      | 13,000,000.00               |                             | 26,386,068.00               |                             | <b>39,386,068</b>       |
| HEALTH WORKERS PROMOTERS | -                           | -                           | -                           | 19,000,000                  | <b>19,000,000</b>       |
| <b>Total</b>             | <b>1,265,477,733</b>        | <b>1,026,892,853</b>        | <b>1,669,006,487</b>        | <b>2,946,512,090</b>        | <b>6,966,275,231</b>    |

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**Annex 2 – Analysis Of Pending Accounts Payable**

| <b>CONSTRUCTION OF BUILDINGS</b> |                 |                 |                     |                               |
|----------------------------------|-----------------|-----------------|---------------------|-------------------------------|
| Supplier of Goods or Services    | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2020/2021 |
| Shawmand Enterprises             | 1,249,000       | 4/12/2024       |                     | 1,249,000                     |
| Victel technologies              | 1,200,000       |                 |                     | 1,200,000                     |
| Tophum Company Ltd               | 1,299,627       | 12/7/2023       |                     | 1,299,627                     |
| Jisco                            | 480,000         | 1/8/2024        |                     | 480,000                       |
| Masar contractors ltd            | 2,248,500       | 1/8/2024        |                     | 2,248,500                     |
| Bronix investment                | 1,463,825       | 1/8/2024        |                     | 1,463,825                     |
| Jaylon logistics ltd             | 1,497,870       | 4/30/2024       |                     | 1,497,870                     |
| Korapoor co. ltd                 | 2,199,200       | 4/30/2024       |                     | 2,199,200                     |
| Penina Njoroge                   | 6,025,000       | 4/9/2024        |                     | 6,025,000                     |

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**COUNTY EXECUTIVE OF NANDI:**

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|                          |           |           |  |           |
|--------------------------|-----------|-----------|--|-----------|
| Tullon Agencies          | 2,656,600 | 6/10/2024 |  | 2,656,600 |
| Cayden Ventures          | 3,516,460 | 4/30/2024 |  | 3,516,460 |
| Asmap LTD                | 1,989,835 | 1/8/2024  |  | 1,989,835 |
| Ocean Drops Ventures LTD | 1,245,500 | 1/8/2024  |  | 1,245,500 |
| Kombe Roads works        | 680,275   | 1/8/2024  |  | 680,275   |
| Pamason company limited  | 973,100   |           |  | 973,100   |
| Bwogo Royals ltd         | 3,017,200 | 4/2/2024  |  | 3,017,200 |
| Limorag ltd              | 1,998,745 | 4/30/2024 |  | 1,998,745 |
| jalite ventures ltd      | 2,280,680 | 1/8/2024  |  | 2,280,680 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                          |           |           |  |           |
|--------------------------|-----------|-----------|--|-----------|
| Elton Group ltd          | 2,742,870 | 4/23/2024 |  | 2,742,870 |
| Nidas classy ltd         | 2,247,000 |           |  | 2,247,000 |
| Axiocon ltd              | 2,297,008 | 1/8/2024  |  | 2,297,008 |
| richmill contractor sltd | 1,490,150 |           |  | 1,490,150 |
| Kishbro int ltd          | 1,432,930 |           |  | 1,432,930 |
| JASANDRO ENTERPRISES     | 1,560,000 |           |  | 1,560,000 |
| BAMCO INTERNATIONAL LTD  | 4,800,000 |           |  | 4,800,000 |
| LEARBURGS INVESTMENT LTD | 1,340,820 |           |  | 1,340,820 |
| SMARTLIX INVESTMENT LTD  | 1,747,335 | 1/24/2024 |  | 1,747,335 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                                    |           |           |  |           |
|------------------------------------|-----------|-----------|--|-----------|
| LABATIK FREIGHTS INVESTMENT LTD    | 1,313,340 |           |  | 1,313,340 |
| COLEMERC INVESTMENT INVESTMENT LTD | 804,900   |           |  | 804,900   |
| KAYVAN COMPANY LTD                 | 1,033,500 |           |  | 1,033,500 |
| SAP CENTRE COMPANY                 | 1,064,000 |           |  | 1,064,000 |
| LIBENZO LTD                        | 540,000   |           |  | 540,000   |
| BAYFORT LTD                        | 517,750   |           |  | 517,750   |
| VOLANTIS VENTURES LTD              | 2,195,700 |           |  | 2,195,700 |
| TALAI LOGISTICS LTD                | 1,658,278 | 3/23/2024 |  | 1,658,278 |
| SMARTLIX INVESTMENTS LTD           | 3,203,900 | 1/2/2024  |  | 3,203,900 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|                             |            |            |   |            |
|-----------------------------|------------|------------|---|------------|
| SHATICH VENTURES LTD        | 1,171,680  | 2/8/2024   |   | 1,171,680  |
| KEMRO LOGISTICS LTD         | 1,499,940  | 3/26/2024  |   | 1,499,940  |
| DENLEX MAASAI LTD           | 1,999,550  | 4/5/2024   |   | 1,999,550  |
| SCALEM LTD                  | 2,995,500  | 4/9/2024   |   | 2,995,500  |
| EX MED TECHNOLOGIES LTD     | 2,973,296  | 4/9/2024   |   | 2,973,296  |
| GICHUWA CONSTRUCTION        | 2,488,055  | 6/23/2022  |   | 2,488,055  |
| TAJSUM ENTERPRISES LTD      | 746,028    | 11/23/2021 |   | 746,028    |
| ROGUL TOT INVESTMENT CO LTD | 1,730,039  | 4/21/2021  | - | 1,730,039  |
| MILKI DEVELOPMENT CO        | 13,356,140 | 3/31/2022  | - | 13,356,140 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                                    |                    |           |   |                    |
|------------------------------------|--------------------|-----------|---|--------------------|
| Mahavir Transporter and Conductor  | 3,616,216          | 3/30/2018 | - | 3,616,216          |
| Mahavir Transporter and Conductor  | 5,322,200          | 3/30/2018 | - | 5,322,200          |
| CHIRO LOGISTICS                    | 987,957            |           | - | 987,957            |
| <b>SUB TOTAL</b>                   | <b>106,897,499</b> |           |   | <b>106,897,499</b> |
|                                    |                    |           |   | -                  |
| <b>CONSTRUCTION OF CIVIL WORKS</b> |                    |           |   | -                  |
| deirra technology                  | 1,500,000          |           |   | 1,500,000          |
| kipkenda ventures                  | 780,000            |           |   | 780,000            |
| Emzone eng company                 | 1,700,000          |           |   | 1,700,000          |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                              |           |           |  |           |
|------------------------------|-----------|-----------|--|-----------|
| TECHSONS ENTERPRISES LIMITED | 483,165   | 3/25/2024 |  | 483,165   |
| Pamason company limited      | 416,265   | 2/2/2024  |  | 416,265   |
| Mo Rapid Solutions Ltd       | 560,000   | 2/21/2024 |  | 560,000   |
| MO-RAPID SOLUTIONS LIMITED   | 560,000   |           |  | 560,000   |
| JIMNET TECHNOLOGY            | 309,110   | 9/29/2023 |  | 309,110   |
| SALGEN COMPANY LIMITED       | 460,700   | 2/2/2024  |  | 460,700   |
| TALAI LOGISTICS LIMITED      | 1,652,142 | 1/17/2024 |  | 1,652,142 |
| SASMAS COMPANY LIMITED       | 397,510   | 3/27/2024 |  | 397,510   |
| COISARO ENTERPRISES LIMITED  | 606,000   | 5/25/2024 |  | 606,000   |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
**Annual Report and Financial Statements for the year ended June 30 2024**

|                              |           |            |  |           |
|------------------------------|-----------|------------|--|-----------|
| SAMVIC HOLDINGS LIMITED      | 515,000   | 2/20/2024  |  | 515,000   |
| ABUTECH ENTERPRISE LIMITED   | 476,566   | 5/25/2024  |  | 476,566   |
| Rugnat company ltd           | 515,325   | 2/21/2024  |  | 515,325   |
| DUTRON LTD                   | 3,200,000 |            |  | 3,200,000 |
| PHRAISE TECHNO LTD           | 1,783,000 |            |  | 1,783,000 |
| 360 & BEYOND ENTERPRISES LTD | 1,987,319 | 12/21/2023 |  | 1,987,319 |
| WARMOON SUPPLIES And CO. Ltd | 2,930,400 | 12/21/2023 |  | 2,930,400 |
| Cayden merchants Ltd         | 3,050,000 | 12/21/2023 |  | 3,050,000 |
| LIMORAJ Company Limited      | 1,104,941 | 12/21/2023 |  | 1,104,941 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                         |           |            |  |           |
|-------------------------|-----------|------------|--|-----------|
| PROTOSTAR SOLUTIONS LTD | 1,897,000 | 2/7/2024   |  | 1,897,000 |
| SPLENDID PROJECT LTD    | 1,178,790 | 12/21/2023 |  | 1,178,790 |
| LAGBOR CO.LTD           | 2,810,460 | 12/21/2023 |  | 2,810,460 |
| WALGALOL LTD            | 2,196,080 | 6/3/2024   |  | 2,196,080 |
| DEMESCA ENT.LTD         | 562,280   |            |  | 562,280   |
| MS KIPTUIYA             | 681,150   | 12/21/2023 |  | 681,150   |
| INNOVATE ENT. LTD       | 2,960,000 | 12/21/2023 |  | 2,960,000 |
| MS ISAVIN               | 1,261,730 | 2/12/2024  |  | 1,261,730 |
| CHIDAK LTD              | 2,990,500 | 12/21/2023 |  | 2,990,500 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|   |           |            |  |           |
|---|-----------|------------|--|-----------|
| LAGBOR CO.LTD                                   | 3,010,755 | 2/7/2024   |  | 3,010,755 |
| TALAI LOGISTICS                                 | 2,189,460 |            |  | 2,189,460 |
| KETANIK HOLDINGS LTD                            | 805,500   | 2/7/2024   |  | 805,500   |
| APAM SUPPLIES LTD                               | 699,103   | 12/21/2024 |  | 699,103   |
| EMZONE ENG. CO.                                 | 2,759,520 |            |  | 2,759,520 |
| DIAMOND WINNERS<br>ENT.LTD                      | 1,378,420 | 12/21/2023 |  | 1,378,420 |
| CHEPTUIYA GENERAL<br>CONTRACTORS AND CO.<br>LTD | 2,756,800 | 12/22/2023 |  | 2,756,800 |
| CHEPTUIYA GENERAL<br>CONTRACTORS AND CO.<br>LTD | 1,961,450 | 12/22/2023 |  | 1,961,450 |
| KONGASIS INVESTMENT<br>LTD                      | 2,985,982 | 12/21/2023 |  | 2,985,982 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                                     |           |           |  |           |
|-------------------------------------|-----------|-----------|--|-----------|
| TABLE MOUNTAINS<br>CONSTRUCTION LTD | 1,074,803 | 6/17/2024 |  | 1,074,803 |
| MEGASTAR TECH. LTD                  | 3,200,000 | 1/8/2024  |  | 3,200,000 |
| NANDI COUNTY<br>IMPREST ACCOUNT     | 1,800,000 |           |  | 1,800,000 |
| EMZONE ENG.                         | 1,000,000 |           |  | 1,000,000 |
| GILJOLI COMPANY LTD                 | 896,138   |           |  | 896,138   |
| DEIRRA TECH. LTD                    | 1,000,000 | 1/10/2024 |  | 1,000,000 |
| NANDI COUNTY<br>IMPREST ACCOUNT     | 1,400,000 | 5/24/2023 |  | 1,400,000 |
| MOCAM INVESTMENT<br>LTD             | 4,588,100 | 5/24/2023 |  | 4,588,100 |
| EASTLINE SOLUTIONS                  | 1,638,000 | 6/27/2023 |  | 1,638,000 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|                          |           |            |  |           |
|--------------------------|-----------|------------|--|-----------|
| DAKOGON INVESTMENT LTD   | 3,805,980 |            |  | 3,805,980 |
| DODAK HOLDINGS LTD       | 639,950   | 3/6/2024   |  | 639,950   |
| SKYMAKE INVEST. LTD      | 2,640,000 | 1/27/2023  |  | 2,640,000 |
| 360 AND BEYOND           | 1,618,745 | 5/6/2024   |  | 1,618,745 |
| TELESCOPE                | 1,493,465 |            |  | 1,493,465 |
| SASMAS SOLUTIONS LTD     | 3,923,468 | 3/4/2024   |  | 3,923,468 |
| SUBREP INTERNATIONAL LTD | 1,112,039 | 1/30/2024  |  | 1,112,039 |
| TUMOGE                   | 1,064,880 | 12/13/2024 |  | 1,064,880 |
| KLEMZIG GROUP LTD        | 1,800,000 | 2/8/2023   |  | 1,800,000 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                              |           |           |  |           |
|------------------------------|-----------|-----------|--|-----------|
| CHILEM COMPANY LTD           | 1,800,000 | 2/8/2023  |  | 1,800,000 |
| SKYLARK HERITAGE             | 1,114,354 | 2/8/2023  |  | 1,114,354 |
| PRISBET LTD                  | 3,861,640 | 3/15/2024 |  | 3,861,640 |
| SUPER ROAD<br>ENTERPRISE LTD | 3,648,200 | 3/5/2024  |  | 3,648,200 |
| TISHAD LTD                   | 1,250,770 |           |  | 1,250,770 |
| SIKIKO ENTERPRISES<br>LTD    | 987,300   | 3/18/2024 |  | 987,300   |
| NIKEVILLE AGENCIES<br>LTD    | 1,499,856 | 4/16/2024 |  | 1,499,856 |
| DUDRIPS ENTERPRISES<br>LTD   | 3,898,470 |           |  | 3,898,470 |
| TISHAD LTD                   | 1,031,820 | 2/22/2024 |  | 1,031,820 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                              |           |           |   |           |
|------------------------------|-----------|-----------|---|-----------|
| KOSLIM INVESTMENT LIMITED    | 3,963,140 | 3/15/2024 |   | 3,963,140 |
| HILSAN INVESTMENT LTD        | 3,992,720 | 3/5/2024  |   | 3,992,720 |
| BRADLY ENGINEERING WORKS LTD | 3,868,368 | 4/5/2024  |   | 3,868,368 |
| EMZONE ENG. LTD              | 4,600,000 | 2/28/2023 |   | 4,600,000 |
| JAID INVESTMENT LTD          | 3,805,980 | 4/3/2024  |   | 3,805,980 |
| SHARPTEC INTERNATIONAL LTD   | 641,700   | 4/9/2024  |   | 641,700   |
| Togjem Company Ltd           | 2,114,250 | 4/4/2024  |   | 2,114,250 |
| JAYLONG LOGISTICS LTD        | 471,641   | 6/6/2024  | - | 471,641   |
| FRANTEC LIMITED              | 514,965   | 2/21/2024 | - | 514,965   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                            |           |           |   |           |
|----------------------------|-----------|-----------|---|-----------|
| Chemundu Agencies          | 1,718,350 | 3/28/2023 | - | 1,718,350 |
| shamai springs ltd         | 4,000,000 |           | - | 4,000,000 |
| SIKIKO ENTERPRISES LIMITED | 524,365   | 45391     | - | 524,365   |
| Lelboys construction       | 2,800,000 |           | - | 2,800,000 |
| ELCOMMS GPS SOLUTIONS      | 6,577,380 |           | - | 6,577,380 |
| GASAMIL CO LTD             | 1,109,100 | 4/18/2026 | - | 1,109,100 |
| TISKOPAK KENYA CO.LTD      | 5,046,200 | 4/5/2023  | - | 5,046,200 |
| BREVIC ENT .LTD            | 4,816,000 | 2/7/2024  | - | 4,816,000 |
| KEVICK ENTERPRISE LTD      | 1,800,000 | 4/5/2023  | - | 1,800,000 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                              |           |           |   |           |
|------------------------------|-----------|-----------|---|-----------|
| WEJABRIEZ COMAPNY LIMITED    | 1,786,781 | 5/0/2023  | - | 1,786,781 |
| MISHCO AGENCIES LTD          | 3,865,700 | 2/18/2015 | - | 3,865,700 |
| BELMOS CONTRACTORS LTD       | 1,795,680 | 4/10/2015 | - | 1,795,680 |
| VALDAM HOLDINGS LTD          | 3,305,420 |           | - | 3,305,420 |
| NOVELTY GENERAL AGENCIES LTD | 4,798,540 | 5/10/2016 | - | 4,798,540 |
| OKRA SERVICES LTD            | 3,524,016 |           | - | 3,524,016 |
| MIMZY SPRINGS LTD            | 4,217,129 |           | - | 4,217,129 |
| DAMATEK CONTRACTORS          | 2,700,000 |           | - | 2,700,000 |
| DAMATEK CONTRACTORS          | 1,080,000 |           | - | 1,080,000 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|  |             |            |   |             |
|--|-------------|------------|---|-------------|
| DAMATEK CONTRACTORS                              | 1,260,000   | 12/11/2028 | - | 1,260,000   |
| Blue brunchels                                   | 846,533     | 6/30/2021  | - | 846,533     |
| JETCA ENTERPRISES LTD                            | 2,970,000   | 12/18/2018 | - | 2,970,000   |
| LENT WATER AND LOGISTICS LTD                     | 989,306     | 8/2/2022   | - | 989,306     |
| BRICHE HOLDINGS LTD                              | 989,306     | 8/2/2022   | - | 989,306     |
| Segecha Construction and Engineering Company Ltd | 2,167,574   | 6/27/2014  | - | 2,167,574   |
|  | 202,520,545 |            |   | 202,520,545 |
| <b>SUPPLY OF GOODS</b>                           |             |            |   | -           |
| Callistemon Company                              | 2,999,200   |            |   | 2,999,200   |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|                         |           |            |  |           |
|-------------------------|-----------|------------|--|-----------|
| Rubber and tarmac       | 2,900,000 |            |  | 2,900,000 |
| Chiapas limited         | 2,700,000 | 5/8/2023   |  | 2,700,000 |
| PERFECTQUIPS LTD        | 2,700,000 |            |  | 2,700,000 |
| LAKICH LAB LTD          | 2,998,000 |            |  | 2,998,000 |
| CARING INTERNATIONAL    | 2,788,000 |            |  | 2,788,000 |
| BLOOMBELL LTD           | 2,338,800 | 12/21/2023 |  | 2,338,800 |
| TOLIAN ENTERPRISES      | 1,400,000 |            |  | 1,400,000 |
| SWIFTIC ENTERPRISES LTD | 4,551,000 | 1/4/2024   |  | 4,551,000 |
| TANDEM SOLUTIONS LTD    | 2,746,780 | 6/27/2023  |  | 2,746,780 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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|                                |           |           |  |           |
|--------------------------------|-----------|-----------|--|-----------|
| MOTVEY ENTERPRISES LTD         | 1,479,000 |           |  | 1,479,000 |
| MOTVEY ENTERPRISES LTD         | 2,695,500 | 2/28/2023 |  | 2,695,500 |
| PRESCOTT ENGINEERING SOLUTIONS | 4,176,000 | 2/28/2023 |  | 4,176,000 |
| PRESCOTT ENGINEERING SOLUTIONS | 2,869,745 | 2/28/2023 |  | 2,869,745 |
| TRANS AFRICA MOTORS LTD        | 1,727,008 | 2/28/2023 |  | 1,727,008 |
| CK AUTO GARAGE LTD             | 960,000   | 2/28/2023 |  | 960,000   |
| TRANSAFRICA MOTORS LTD         | 2,918,908 | 2/28/2023 |  | 2,918,908 |
| TRANSAFRICA MOTORS LTD         | 1,808,580 | 2/28/2023 |  | 1,808,580 |
| Haschuricha                    | 1,462,800 |           |  | 1,462,800 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
**Annual Report and Financial Statements for the year ended June 30 2024**

|                        |           |           |  |           |
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| NCPB                   | 1,967,231 | 2/02/202  |  | 1,967,231 |
| Farba Solutions ltd    | 297,000   | 5/28/2024 |  | 297,000   |
| Tililbei Holdings Ltd. | 804,000   | 1/20/2024 |  | 804,000   |
| Softwareske ltd.       | 478,000   | 5/22/2024 |  | 478,000   |
| Callistemon Limited    | 1,455,610 | 5/23/2023 |  | 1,455,610 |
| Shisack's Company Ltd  | 1,480,000 | 5/30/2022 |  | 1,480,000 |
| Merkahn CO. LTD        | 480,000   | 2/28/2023 |  | 480,000   |
| Trinox Ventures        | 176,000   |           |  | 176,000   |
| MOTVEY ENTERPRISES LTD | 596,425   | 5/24/2023 |  | 596,425   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

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| Joinocat Services Ltd.           | 268,424   |            |  | 268,424   |
| Saafi General supplies ltd       | 820,000   |            |  | 820,000   |
| Tangaratwet CO. LTD              | 570,000   | 2/28/2023  |  | 570,000   |
| Hosco Technologies Limited       | 1,284,000 |            |  | 1,284,000 |
| 360 & BEYOND<br>ENTERPRISES LTD  | 798,190   | 1/16/2024  |  | 798,190   |
| Sykery Company Ltd               | 825,000   | 5/8/2023   |  | 825,000   |
| Maketi Resource Limited          | 2,982,500 | 12/19/2023 |  | 2,982,500 |
| Sogoom Eagles Company<br>Limited | 234,800   | 11/9/2022  |  | 234,800   |
| PILLAR AUDIO VISUAL<br>SERVICES  | 368,000   | 4/1/2024   |  | 368,000   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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|                            |           |            |  |           |
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| COMPETENCY GROUP LIMITED   | 500,000   | 2/5/2024   |  | 500,000   |
| Docheter limited           | 1,290,000 | 12/02/202  |  | 1,290,000 |
| SAMBAI BROTHERS LTD        | 1,752,000 | 12/21/2023 |  | 1,752,000 |
| Oncourse Logistics Limited | 924,700   | 12/0/2024  |  | 924,700   |
| Ulivyo Agencies Limited    | 264,000   | 2/12/2024  |  | 264,000   |
| SMARTLIX INVESTMENT LTD    | 311,400   |            |  | 311,400   |
| Kaplan Logistics LTD       | 985,000   | 11/8/2023  |  | 985,000   |
| KURERE AGENCIES LTD        | 851,400   | 1/8/2023   |  | 851,400   |
| Merahn CO. LTD             | 710,000   | 2/28/2023  |  | 710,000   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                              |            |           |  |            |
|------------------------------|------------|-----------|--|------------|
| Mashambani farm inputs       | 992,550    | 3/16/2023 |  | 992,550    |
| Herotilda Investment Ltd.    | 395,000    | 11/8/2023 |  | 395,000    |
| Agrolive Enterprises Ltd     | 2,730,000  |           |  | 2,730,000  |
| Chiapas limited              | 2,750,000  |           |  | 2,750,000  |
| Moiben connections Ltd       | 2,800,000  |           |  | 2,800,000  |
| Moiben Marketing             | 1,490,000  | 4/1/2024  |  | 1,490,000  |
| Mt Elgon Enterprises Limited | 1,513,032  | 5/23/2023 |  | 1,513,032  |
| Tolian Enterprises Ltd       | 750,000    | 5/8/2023  |  | 750,000    |
| KEMSA                        | 16,720,939 |           |  | 16,720,939 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                         |           |            |  |           |
|-------------------------|-----------|------------|--|-----------|
| BAYFORT LTD             | 2,226,500 | 2/9/2023   |  | 2,226,500 |
| BERNIE LOGISTICS LTD    | 605,000   | 3/15/2023  |  | 605,000   |
| SONGOL JUNIOR LTD       | 527,900   | 11/16/2024 |  | 527,900   |
| SHARJIM CO LTD          | 475,500   | 1/26/2024  |  | 475,500   |
| TOLIAN ENTERPRISES LTD  | 1,122,800 | 2/1/2024   |  | 1,122,800 |
| Renaul Engineering      | 1,991,000 |            |  | 1,991,000 |
| Cyclone Investnemt      | 714,230   | 3/26/2024  |  | 714,230   |
| SKYLA CHEMIST           | 1,687,000 | 12/15/2023 |  | 1,687,000 |
| SERENGETI LIFE SCIENCES | 2,212,000 | 12/8/2023  |  | 2,212,000 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                         |           |            |  |           |
|-------------------------|-----------|------------|--|-----------|
| SHILLANZ HOLDING CO LTD | 1,984,500 | 1/7/2023   |  | 1,984,500 |
| SIMATWET HOLDINGS LTD   | 1,546,500 |            |  | 1,546,500 |
| PHRAISE TECHNO LTD      | 1,486,000 | 11/1/2023  |  | 1,486,000 |
| SMARTLIX INVESTMENT     | 1,999,400 | 11/5/2023  |  | 1,999,400 |
| CROWBACK ENTERPRISES    | 900,000   |            |  | 900,000   |
| Arcana Limited          | 790,000   | 3/18/2024  |  | 790,000   |
| SANAAG INVESTMENT LTD   | 1,491,000 | 1/4/2024   |  | 1,491,000 |
| Arcid Establishment ltd | 1,140,500 | 10/25/2023 |  | 1,140,500 |
| Neil and Tek            | 2,895,000 |            |  | 2,895,000 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                         |           |            |  |           |
|-------------------------|-----------|------------|--|-----------|
| Kenya Literature Bureau | 4,197,682 |            |  | 4,197,682 |
| BEKECH ENTERPRISES LTD  | 2,117,240 | 10/12/2023 |  | 2,117,240 |
| REDPHA ENTERPRISES      | 1,768,955 | 1/4/2024   |  | 1,768,955 |
| INNOVATE ENTERPRISES    | 1,350,000 | 1/3/2024   |  | 1,350,000 |
| SANKORI INVESTMENT      | 2,009,350 | 1/30/2024  |  | 2,009,350 |
| JOVALANE COMPANY        | 1,850,000 | 1/30/2024  |  | 1,850,000 |
| JULAT HOLDINGS          | 1,262,250 | 8/17/2023  |  | 1,262,250 |
| TIMARI                  | 1,739,500 | 12/19/2023 |  | 1,739,500 |
| SERENGETI LIFE SCIENCES | 1,499,100 | 12/8/2023  |  | 1,499,100 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                                 |           |            |  |           |
|---------------------------------|-----------|------------|--|-----------|
| KOGILKEI CO LTD                 | 1,360,000 | 9/19/2023  |  | 1,360,000 |
| SAMOLINK COMPANY LTD            | 2,886,500 | 9/29/2023  |  | 2,886,500 |
| GABLE END CO.                   | 2,950,000 | 2/24/2023  |  | 2,950,000 |
| MARTKI SUPPLIES CO.             | 2,485,600 | 2/24/2023  |  | 2,485,600 |
| NODLAND AGENCIES LTD            | 1,884,300 | 4/1/2024   |  | 1,884,300 |
| Perjcheps Agencies              | 714,500   |            |  | 714,500   |
| Kiptabgei co ltd                | 290,000   |            |  | 290,000   |
| Arcid Establishment company ltd | 1,050,000 | 10/16/2023 |  | 1,050,000 |
| Jokita enterprises ltd          | 498,050   | 3/24/2023  |  | 498,050   |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|                        |           |            |           |
|------------------------|-----------|------------|-----------|
| SKYLA CHEMIST          | 2,130,000 | 11/8/2023  | 2,130,000 |
| WILSQUIPS LIMITED      | 2,999,000 | 11/9/2022  | 2,999,000 |
| LAKICHLAB LTD          | 2,449,000 | 12/15/2023 | 2,449,000 |
| PHRAISE TECHNO LTD     | 2,397,000 | 12/15/2023 | 2,397,000 |
| HARTONS COMPANY        | 2,422,400 |            | 2,422,400 |
| WILSQUIPS LIMITED      | 2,910,000 |            | 2,910,000 |
| Mashambani Farm Inputs | 1,180,000 |            | 1,180,000 |
| Empire Petroleum Ltd.  | 210,000   |            | 210,000   |
| Stark holdings ltd     | 719,000   | 10/25/2023 | 719,000   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                             |            |            |  |            |
|-----------------------------|------------|------------|--|------------|
| FRICKLAWCK COMPANY LTD      | 1,780,700  | 2/24/2023  |  | 1,780,700  |
| SHANZIE INVESTMENT LTD      | 2,159,500  | 11/8/2023  |  | 2,159,500  |
| MARTKI SUPPLIES CO LTD      | 472,700    | 10/17/2023 |  | 472,700    |
| BIRBOSS COMPANY LTD         | 2,001,050  | 4/4/2024   |  | 2,001,050  |
| REYBITS ENTERPRISES LIMITED | 2,238,700  | 11/8/2023  |  | 2,238,700  |
| KEMSA                       | 30,000,000 |            |  | 30,000,000 |
| GREYCREST COMPANY LIMITED   | 996,000    | 4/1/2024   |  | 996,000    |
| MARTKI COMPANY LIMITED      | 390,000    | 4/1/2024   |  | 390,000    |
| MARTKI COMPANY LIMITED      | 588,000    | 4/1/2024   |  | 588,000    |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
*Annual Report and Financial Statements for the year ended June 30 2024*

|                                  |           |           |   |           |
|----------------------------------|-----------|-----------|---|-----------|
| XEBOCAR CONSULTING<br>CO.LIMITED | 2,800,000 |           |   | 2,800,000 |
| ONCOURSE LOGISTICS<br>LTD        | 1,140,000 | 11/8/2023 |   | 1,140,000 |
| REYBITS ENTERPRISES<br>LIMITED   | 1,090,000 | 11/8/2023 |   | 1,090,000 |
| 39 INVESTMENT<br>COMPANY LIMITED | 964,000   | 5/8/2023  |   | 964,000   |
| DYNOPRIME<br>ENTERPRISE CO.LTD   | 1,292,200 | 5/8/2023  |   | 1,292,200 |
| ARCANA LTD                       | 856,000   | 11/8/2023 |   | 856,000   |
| DATASHOP DIGITAL<br>SOLUTIONS    | 1,170,000 | 2/1/2024  |   | 1,170,000 |
| R.M patel and partners           | 1,975,000 | 3/6/2020  | - | 1,975,000 |
| Loijan Agencies                  | 245,295   | 3/17/2017 | - | 245,295   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                             |           |           |   |           |
|-----------------------------|-----------|-----------|---|-----------|
| ONEOX INTERNATIONAL LTD     | 1,740,000 | 2/24/2023 | - | 1,740,000 |
| OAK LAKE LTD                | 1,850,000 | 2/24/2023 | - | 1,850,000 |
| Seurcon Enterprises ltd     | 1,948,200 |           | - | 1,948,200 |
| JAYCEE VENTURES LTD         | 1,870,000 | 4/1/2024  | - | 1,870,000 |
| DEUMBA ENTERPRISES LTD      | 1,984,250 | 4/1/2024  | - | 1,984,250 |
| NODLAND AGENCIES LTD        | 1,884,300 | 4/1/2024  | - | 1,884,300 |
| FUTURETECH TECHNOLOGIES LTD | 992,000   | 4/1/2024  | - | 992,000   |
| WILSQUIPS LIMITED           | 2,999,000 | 44874     | - | 2,999,000 |
| RENAUL ENGINEERING LIMITED  | 2,106,000 | 4/12/2024 | - | 2,106,000 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
**Annual Report and Financial Statements for the year ended June 30 2024**

|                           |                    |           |   |                    |
|---------------------------|--------------------|-----------|---|--------------------|
| BEJAKI COMPANY LIMITED    | 599,000            | 3/8/2023  | - | 599,000            |
| Ketanik HOLDINGS LTD      | 824,500            | 3/0/2023  | - | 824,500            |
| ASCENDS LOGISTICS         | 329,500            | 4/14/2024 | - | 329,500            |
| <b>SUB TOTAL</b>          | <b>248,034,674</b> |           |   | <b>248,034,674</b> |
| <b>SUPPLY OF SERVICES</b> |                    |           |   |                    |
| BRIGGS HOLDING (K) LTD    | 1,570,050          |           |   | 1,570,050          |
| KAPTUMO AUTO AGENCIES LTD | 1,620,000          | 1/24/2023 |   | 1,620,000          |
| LAGOON PLATINUM           | 1,712,000          | 2/28/2023 |   | 1,712,000          |
| LAGOON PLATINUM           | 2,472,000          | 2/28/2023 |   | 2,472,000          |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                       |           |           |  |           |
|-----------------------|-----------|-----------|--|-----------|
| CHILEM COMPANY LTD    | 2,640,000 | 2/28/2023 |  | 2,640,000 |
| BLUE BERRY HOTEL      | 450,000   | 2/8/2023  |  | 450,000   |
| BRYCON VENTURES LTD   | 579,080   | 4/17/2023 |  | 579,080   |
| ROMAR ENTERPRISES LTD | 1,520,050 | 2/28/2023 |  | 1,520,050 |
| Ruklin Company Ltd    | 990,200   |           |  | 990,200   |
| Galantu Kenya Ltd     | 2,807,200 |           |  | 2,807,200 |
| TRIPESA LIMITED       | 1,700,000 | 1/11/2024 |  | 1,700,000 |
| TILILBEI FOLDINGS LTD | 1,572,196 | 3/29/2024 |  | 1,572,196 |
| Neema Company ltd     | 439,500   |           |  | 439,500   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                       |           |           |  |           |
|-----------------------|-----------|-----------|--|-----------|
| ATTENDING TRADE EXPO  | 172,000   |           |  | 172,000   |
| SHAMAZU CO LTD        | 98,000    |           |  | 98,000    |
| Hilsan Investment     | 1,200,000 | 2/5/2023  |  | 1,200,000 |
| Hilsan investment     | 1,440,000 | 2/8/2023  |  | 1,440,000 |
| Juliket Auto Services | 540,000   | 2/28/2023 |  | 540,000   |
| Wiljored holdings ltd | 52,000    | 5/24/2023 |  | 52,000    |
| MAKETI RESOURCE       | 2,450,600 | 5/8/2023  |  | 2,450,600 |
| ALLENS HOTEL          | 931,200   |           |  | 931,200   |
| GREATNET COMM LTD     | 2,353,150 | 11/8/2023 |  | 2,353,150 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                          |           |            |  |           |
|--------------------------|-----------|------------|--|-----------|
| CIALA RESORT             | 369,000   | 11/8/2023  |  | 369,000   |
| Learburgs Investment ltd | 650,000   | 17/0/2023  |  | 650,000   |
| CIALA RESORT             | 480,000   | 11/8/2023  |  | 480,000   |
| Supply of furniture      | 1,880,900 | 25/10/202  |  | 1,880,900 |
| Geosenic Limited         | 3,937,620 | 4/11/2024  |  | 3,937,620 |
| Utumishi Ventures Ltd    | 150,000   |            |  | 150,000   |
| Allens Hotel             | 264,000   | 4/17/2023  |  | 264,000   |
| Allens Hotel             | 66,000    |            |  | 66,000    |
| MECATON BRANDING         | 846,200   | 10/25/2023 |  | 846,200   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                                  |           |           |  |           |
|----------------------------------|-----------|-----------|--|-----------|
| LYME ENTERPRISE LTD              | 1,824,450 | 2/24/2023 |  | 1,824,450 |
| LYME ENTERPRISE LTD              | 950,000   | 2/24/2023 |  | 950,000   |
| LYME ENTERPRISE LTD              | 1,260,000 | 11/8/2023 |  | 1,260,000 |
| EMERALD DOVE                     | 920,000   | 11/8/2023 |  | 920,000   |
| LYME ENTERPRISES LTD             | 410,650   | 11/8/2023 |  | 410,650   |
| BAYFORT COMPANY LIMITED          | 892,600   | 11/8/2023 |  | 892,600   |
| LEABURGS COMPANY LIMITED         | 974,700   | 5/8/2023  |  | 974,700   |
| AFRICAN MERCHANT COMPANY LIMITED | 5,817,422 |           |  | 5,817,422 |
| AFRICAN MERCHANT COMPANY LIMITED | 5,301,928 |           |  | 5,301,928 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                                   |           |            |  |           |
|-----------------------------------|-----------|------------|--|-----------|
| CIALA RESORT KISUMU               | 1,190,000 | 5/8/2023   |  | 1,190,000 |
| BRYCON VENTURES LTD               | 839,300   |            |  | 839,300   |
| Eastline solutions limited        | 3,146,000 | 2/28/2023  |  | 3,146,000 |
| Lagoon platinum                   | 1,700,000 | 2/8/2023   |  | 1,700,000 |
| MINISTRY OF<br>TRANSPORT          | 312,500   | 5/8/2023   |  | 312,500   |
| KIMARU KIPLAGAT & CO<br>ADVOCATES | 2,600,000 | 11/8/2023  |  | 2,600,000 |
| MARTON AGENCIES LTD               | 2,991,942 | 10/27/2023 |  | 2,991,942 |
| KAIMOSI                           | 68,530    | 3/18/2024  |  | 68,530    |
| Eldo auto garage                  | 2,315,000 | 5/24/2023  |  | 2,315,000 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                          |           |           |  |           |
|--------------------------|-----------|-----------|--|-----------|
| Eldo Auto                | 858,550   |           |  | 858,550   |
| Brycon Ventures          | 550,000   |           |  | 550,000   |
| JASANDRO ENTERPRISES LTD | 2,042,800 | 11/8/2023 |  | 2,042,800 |
| SHIRLIM COMPANY LTD      | 2,088,700 | 11/8/2023 |  | 2,088,700 |
| LYME ENTERPRISES         | 1,500,000 |           |  | 1,500,000 |
| AMA Advocates            | 3,000,000 | 1/29/2024 |  | 3,000,000 |
| Bitok & SAMBU Advocates  | 4,000,000 | 1/29/2024 |  | 4,000,000 |
| Standard Group PLC       | 177,480   |           |  | 177,480   |
| LEMAIYANS TRAVELS        | 1,158,960 | 5/8/2023  |  | 1,158,960 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
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|                               |           |           |  |           |
|-------------------------------|-----------|-----------|--|-----------|
| Lemaiyans services            | 738,386   | 3/16/2023 |  | 738,386   |
| LEMAIYANS TRAVELS LTD         | 5,542,342 | 2/24/2023 |  | 5,542,342 |
| MEMIMA LIMITED                | 510,260   | 5/8/2023  |  | 510,260   |
| AFRICAN TOUCHE SAFARIS        | 447,274   |           |  | 447,274   |
| LEMAIYANS SERVICES LTD        | 128,690   |           |  | 128,690   |
| Juliket Auto Services Limited | 976,000   | 2/28/2023 |  | 976,000   |
| Juliket Auto Services Limited | 960,000   | 2/28/2023 |  | 960,000   |
| Shanrow Ventures Ltd          | 1,920,000 | 2/28/2023 |  | 1,920,000 |
| ROMANI CATERERS               | 1,160,000 | 2/24/2023 |  | 1,160,000 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
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|                              |           |           |  |           |
|------------------------------|-----------|-----------|--|-----------|
| EMERALD DOVE                 | 3,048,000 | 2/24/2023 |  | 3,048,000 |
| Joseph Queens garden         | 60,000    | 11/8/2023 |  | 60,000    |
| Lyme Enterprises ltd         | 462,000   | 11/8/2023 |  | 462,000   |
| Allens Hotel                 | 132,000   | 11/8/2023 |  | 132,000   |
| Neema Fittings               | 500,000   | 11/8/2023 |  | 500,000   |
| Kapsabet Bible college       | 456,000   | 11/8/2023 |  | 456,000   |
| Bochat Cleaning Services Ltd | 655,000   | 5/8/2023  |  | 655,000   |
| Kenmosa holdings ltd.        | 640,000   | 11/8/2023 |  | 640,000   |
| ALLENS HOTEL                 | 299,200   | 11/8/2023 |  | 299,200   |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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

|                              |           |           |  |           |
|------------------------------|-----------|-----------|--|-----------|
| Blue berry Villas            | 126,000   | 1/24/2023 |  | 126,000   |
| Leaburgs investments limited | 127,000   | 4/17/2023 |  | 127,000   |
| FARBA SOLUTIONS CO.<br>LTD   | 3,850,000 | 4/9/2024  |  | 3,850,000 |
| Allens Hotel                 | 374,000   | 2/28/2023 |  | 374,000   |
| ONSITE EVENT developers      | 374,000   | 4/1/2024  |  | 374,000   |
| MECATON BRANDING             | 846,200   | 11/8/2023 |  | 846,200   |
| BLUEEBERRY HOTEL             | 96,000    |           |  | 96,000    |
| BRYCON VENTURES LTD          | 387,500   |           |  | 387,500   |
| EASTLINE COMPANY             | 3,146,000 | 2/28/2023 |  | 3,146,000 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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|                                |           |            |  |           |
|--------------------------------|-----------|------------|--|-----------|
| LAGOON COMPANY                 | 2,300,000 | 2/28/2023  |  | 2,300,000 |
| EASTLINE COMPANY               | 1,952,000 | 2/28/2023  |  | 1,952,000 |
| TOYOTA KENYA                   | 1,800,000 | 2/28/2023  |  | 1,800,000 |
| MOHABIZ CO.                    | 160,840   | 4/1/2024   |  | 160,840   |
| WILKIT                         | 480,000   | 4/1/2024   |  | 480,000   |
| Rosabi Company Ltd             | 250,000   |            |  | 250,000   |
| Kapsabet Comfy Hotel           | 1,100,099 | 10/16/2020 |  | 1,100,099 |
| M/s Bekecha Enterprise Limited | 441,300   |            |  | 441,300   |
| KDSP                           | 800,000   |            |  | 800,000   |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
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|                             |           |            |  |           |
|-----------------------------|-----------|------------|--|-----------|
| JOYLIFE HEALTH CAARE LTD    | 2,978,144 | 10/27/2023 |  | 2,978,144 |
| NANICON LTD                 | 1,872,300 | 11/8/2023  |  | 1,872,300 |
| Tolian Enterprises ltd      | 700,000   |            |  | 700,000   |
| MOHABIZ SUPPLIES LIMITED    | 485,000   |            |  | 485,000   |
| Heyba Ventures Ltd          | 490,000   | 11/8/2023  |  | 490,000   |
| Vision Lokichar Enterprises | 2,602,135 | 5/23/2023  |  | 2,602,135 |
| Wilkit                      | 902,000   |            |  | 902,000   |
| MOHABIZ ENTERPRISES         | 1,373,080 | 4/1/2024   |  | 1,373,080 |
| WILKIT ENTERPRISES          | 6,500,000 | 4/1/2024   |  | 6,500,000 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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|                            |           |           |   |           |
|----------------------------|-----------|-----------|---|-----------|
| WILJORED HOLDINGS          | 443,000   |           |   | 443,000   |
| KENYA SCHOOL OF GOVERNMENT | 500,000   |           |   | 500,000   |
| ICPAK                      | 1,200,000 |           |   | 1,200,000 |
| Konza Technopolis          | 1,200,000 | 9/13/2023 |   | 1,200,000 |
| ELDO GARAGE                | 9,237,390 |           |   | 9,237,390 |
| TIMNEL CO LTD              | 4,861,890 | 5/8/2023  |   | 4,861,890 |
| KAMOBO MODERN GARAGE       | 3,281,762 | 5/8/2023  |   | 3,281,762 |
| CFAO MOTORS                | 3,999,400 | 5/8/2023  |   | 3,999,400 |
| Lightwave                  | 2,345,040 | 2/24/2023 | - | 2,345,040 |
| Lamrinet Kenya Limited     | 495,280   | 2/24/2023 | - | 495,280   |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
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|                           |           |           |   |           |
|---------------------------|-----------|-----------|---|-----------|
| Lemaiyans Travels         | 252,679   | 5/8/2023  | - | 252,679   |
| LYME ENTERPRISE LTD       | 1,760,000 | 2/24/2023 | - | 1,760,000 |
| LYME ENTERPRISES LTD      | 760,100   | 2/24/2023 | - | 760,100   |
| LYME ENTERPRISE LTD       | 529,000   | 2/24/2023 | - | 529,000   |
| LYME ENTERPRISE LTD       | 817,000   | 2/24/2023 | - | 817,000   |
| BOCHAT COMPANY            | 318,000   | 2/24/2023 | - | 318,000   |
| BOCHAT COMPANY LTD        | 1,080,000 | 2/24/2023 | - | 1,080,000 |
| REMBRAND SERVICES LTD     | 1,890,000 | 2/24/2023 | - | 1,890,000 |
| PIONEER INSURANCE COMPANY | 6,223,966 | 2/15/2020 | - | 6,223,966 |

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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|---------------------------|-----------|------------|---|-----------|
| PIONEER INSURANCE COMPANY | 5,500,000 | 2/15/2020  | - | 5,500,000 |
| LEMAYANS TRAVELS LIMITED  | 5,866,261 | 5/8/2023   | - | 5,866,261 |
| KENYA LITERATURE BUREAU   | 5,817,864 | 10/12/2023 | - | 5,817,864 |
| KURERE AGENCIES LTD       | 1,736,400 | 4/1/2024   | - | 1,736,400 |
| SMARTLIX INVESTMENT LTD   | 2,999,900 | 4/1/2024   | - | 2,999,900 |
| CIALA RESORT              | 560,000   | 4/1/2024   | - | 560,000   |
| ALLENS HOTEL              | 1,477,200 | 4/1/2024   | - | 1,477,200 |
| LAGOON PLATINUM           | 2,032,000 | 4/1/2024   | - | 2,032,000 |
| NATIONAL BANK OF KENYA    | 4,778,079 | 4/1/2024   | - | 4,778,079 |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
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| KIJOPH ELECTRICALS      | 604,850            | 4/6/2021   | - | 604,850            |
| Lemaiyans travels Ltd   | 282,851            | 3/8/2023   | - | 282,851            |
| onsite Event management | 1,194,000          | 10/25/2023 | - | 1,194,000          |
| Juvic Agencies ltd      | 270,000            | 6/25/2016  | - | 270,000            |
| Bebras Limited          | 1,984,000          | 10/21/2021 | - | 1,984,000          |
| Bochat Enterprise       | 253,000            | 2/23/2022  | - | 253,000            |
| Allen`s Hotel           | 601,000            | 10/15/2021 | - | 601,000            |
| <b>SUB TOTAL</b>        | <b>219,145,120</b> |            |   | <b>219,145,120</b> |
| <b>GRAND TOTAL</b>      | <b>776,597,838</b> |            |   | <b>776,597,838</b> |

**COUNTY GOVERNMENT OF NANDI**  
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**Annex 3 – Analysis Of Pending Staff Payables**

| Name of Staff                | Job Group | Date Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|------------------------------|-----------|-----------------|-----------------|---------------------|--------------------------------|---------------------------------|----------|
|                              |           |                 | <b>a</b>        | <b>b</b>            | <b>c=a-b</b>                   |                                 |          |
| <b>Senior Management</b>     |           |                 |                 |                     |                                |                                 |          |
| 1.                           |           |                 |                 |                     |                                |                                 |          |
| 2.                           |           |                 |                 |                     |                                |                                 |          |
| <b>Sub-Total</b>             |           |                 |                 |                     |                                |                                 |          |
| <b>Middle Management</b>     |           |                 |                 |                     |                                |                                 |          |
| 3.                           |           |                 |                 |                     |                                |                                 |          |
| 4.                           |           |                 |                 |                     |                                |                                 |          |
| <b>Sub-Total</b>             |           |                 |                 |                     |                                |                                 |          |
| <b>Unionisable Employees</b> |           |                 |                 |                     |                                |                                 |          |
| 5.                           |           |                 |                 |                     |                                |                                 |          |
| 6.                           |           |                 |                 |                     |                                |                                 |          |
| <b>Sub-Total</b>             |           |                 |                 |                     |                                |                                 |          |
| <b>Others (specify)</b>      |           |                 |                 |                     |                                |                                 |          |
| 7.                           |           |                 |                 |                     |                                |                                 |          |
| 8.                           |           |                 |                 |                     |                                |                                 |          |
| <b>Sub-Total</b>             |           |                 |                 |                     |                                |                                 |          |
| <b>Grand Total</b>           |           |                 |                 |                     |                                |                                 |          |

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**Annex 4 – Analysis Of Other Pending Payables**

| Name   | Brief Transaction Description | Original Amount | Date Payable Contracted | Amount Paid To-Date | Outstanding Balance 2022-2023 | Comments |
|--|-------------------------------|-----------------|-------------------------|---------------------|-------------------------------|----------|
|  |                               | a               | b                       | c                   | d=a-c                         |          |
| <b>Amounts due to National Govt Entities</b> |                               |                 |                         |                     |                               |          |
| 1.   | -                             | -               | -                       | -                   | -                             |          |
| 2.   | -                             | -               | -                       | -                   | -                             |          |
| 3.   | -                             | -               | -                       | -                   | -                             |          |
| <b>Sub-Total</b>                             | -                             | -               | -                       | -                   | -                             |          |
| <b>Amounts due to County Govt Entities</b>   |                               |                 |                         |                     |                               |          |
| 4.   | -                             | -               | -                       | -                   | -                             |          |
| 5.   | -                             | -               | -                       | -                   | -                             |          |
| 6.   | -                             | -               | -                       | -                   | -                             |          |
| <b>Sub-Total</b>                             | -                             | -               | -                       | -                   | -                             |          |
| <b>Amounts due to Third Parties</b>          |                               |                 |                         |                     |                               |          |
|  | -                             | -               | -                       | -                   | -                             |          |
| <b>Sub-Total</b>                             | -                             | -               | -                       | -                   | -                             |          |
| <b>Grand Total</b>                           | -                             | -               | -                       | -                   | -                             |          |

**Annex 5 –Analysis Of imprests and Advances**

*(a) Government Imprest*

**COUNTY GOVERNMENT OF NANDI**  
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| <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>                              |
| <i>Name Of Officer Or Institution</i> | -                         | -                   | -                         | -  |
| <i>Name Of Officer Or Institution</i> | -                         | -                   | -                         | -  |
| <i>Name Of Officer Or Institution</i> | -                         | -                   | -                         | -  |
| <i>Name Of Officer Or Institution</i> | -                         | -                   | -                         | -  |
| <b>Total</b>                          |                           | -                   | -                         | -  |

**(b) Salary Advance**

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

**Annex 6 – Summary of Non-Current Asset Register**

**COUNTY GOVERNMENT OF NANDI**  
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| <b>Asset Class</b>                           | <b>Historical Cost<br/>b/f (Kshs)<br/>Previous Year</b> | <b>Additions<br/>during the year<br/>(Kshs)</b> | <b>Disposals<br/>during the year<br/>(Kshs)</b> | <b>Transfers<br/>in/(out) during<br/>the year<br/>(Kshs)</b> | <b>Historical Cost<br/>e/f<br/>(Kshs)<br/>20xx</b> |
|--|---|---|---|--|--|
| Land   | 541,127,600   | 3,000,000                                       | -   | -  | 544,127,600  |
| Buildings and structures                     | 5,384,499,502   | 432,199,820                                     | -   | -  | 5,816,699,321                                      |
| Transport equipment                          | 527,690,249   | 56,580,774                                      | -   | -  | 584,271,023  |
| Office equipment, furniture and fittings     | 179,927,159   | 29,013,076                                      | -   | -  | 208,940,235  |
| ICT Equipment, Software and Other ICT Assets | 93,594,654  | 3,389,066                                       | -   | -  | 96,983,720   |
| Other Machinery and Equipment                | 502,565,678   | 10,852,403                                      | -   | -  | 513,418,081  |
| Heritage and cultural assets                 | 1,412,342,110   | 24,422,574                                      | -   | -  | 1,436,764,684                                      |
| biological assets                            |   | 10,160,793                                      |   |  |  |
| Intangible assets                            | 94,441,388  | 29,436,939                                      | -   | -  | 123,878,327  |
| Infrastructure Assets- Roads, Rails          | 782,470,074   | 308,955,964                                     | -   | -  | 1,091,426,038                                      |
| wip  | 1,150,716,858   |   | -   | -  | 1,150,716,858                                      |
| <b>Total</b>                                 | <b>10,669,375,271</b>                                   | <b>908,011,409</b>                              | <b>-</b>  | <b>-</b>   | <b>11,567,225,887</b>                              |

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to **note 9** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*


**COUNTY GOVERNMENT OF NANDI**  
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**Annex 7 – Inter-Entity Transfers**


| Ref. | Entity                              | Quarter 1         | Quarter 2        | Quarter 3          | Quarter 4          | Cumulative amount transferred. KShs | Amount Confirmed as received. KShs | difference | explanation |
|------|-------------------------------------|-------------------|------------------|--------------------|--------------------|-------------------------------------|------------------------------------|------------|-------------|
| 1. 1 | Nandi County Education Fund         | 2,500,000         | 9,000,000        | 111,000,000        | 20,000,000         | 142,500,000                         | <b>142,500,000</b>                 |            |             |
| 2. 2 | Nandi executive car & mortgage loan | 50,000,000        | -                | -                  | 17,000,000         | 67,000,000                          | <b>67,000,000</b>                  |            |             |
| 3. 3 | LOCALY LED CLIMATE                  | 11,000,000        |                  |                    | 242,825,453        | 253,825,453                         | <b>253,825,453</b>                 |            |             |
| 4. 4 | Nandi County Emergency Fund         | 10,000,000        | 5,000,000        | 5,000,000          | 10,000,000         | 30,000,000                          | <b>30,000,000</b>                  |            |             |
| 5. 9 | Total                               | <b>63,500,000</b> | <b>9,000,000</b> | <b>111,000,000</b> | <b>279,825,453</b> | <b>463,325,453</b>                  | <b>463,325,453</b>                 |            |             |




.....  
 Chief officer Finance




.....  
 Fund Administrator  
 Nandi County climate  
 Change



.....  
 Fund Administrator county  
 Emergency fund



.....  
 Fund Administrator  
 Nandi County Education Fund



.....  
 Fund Administrator  
 Car Loan and Mortgage

**COUNTY GOVERNMENT OF NANDI**

**COUNTY EXECUTIVE OF NANDI:**

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**Annex 8 – Contingent Liabilities Register**

|    | Nature of contingent liability       | Payable to                  | Currency | Estimated Amount Kshs | Expected date of payment | Remarks |
|----|--------------------------------------|-----------------------------|----------|-----------------------|--------------------------|---------|
| 1  | Employment and labour relation court | Nandi County Health workers | Kshs     | 16,524,000            | 2025                     | ongoing |
| 2  |                                      |                             |          |                       |                          |         |
| 3  |                                      |                             |          |                       |                          |         |
| 4  |                                      |                             |          |                       |                          |         |
| 5  |                                      |                             |          |                       |                          |         |
| 6  |                                      |                             |          |                       |                          |         |
| 7  |                                      |                             |          |                       |                          |         |
| 8  |                                      |                             |          |                       |                          |         |
| 9  |                                      |                             |          |                       |                          |         |
| 10 |                                      |                             |          |                       |                          |         |
| 11 |                                      |                             |          |                       |                          |         |
| 12 |                                      |                             |          |                       |                          |         |
|    |                                      |                             |          |                       |                          |         |

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
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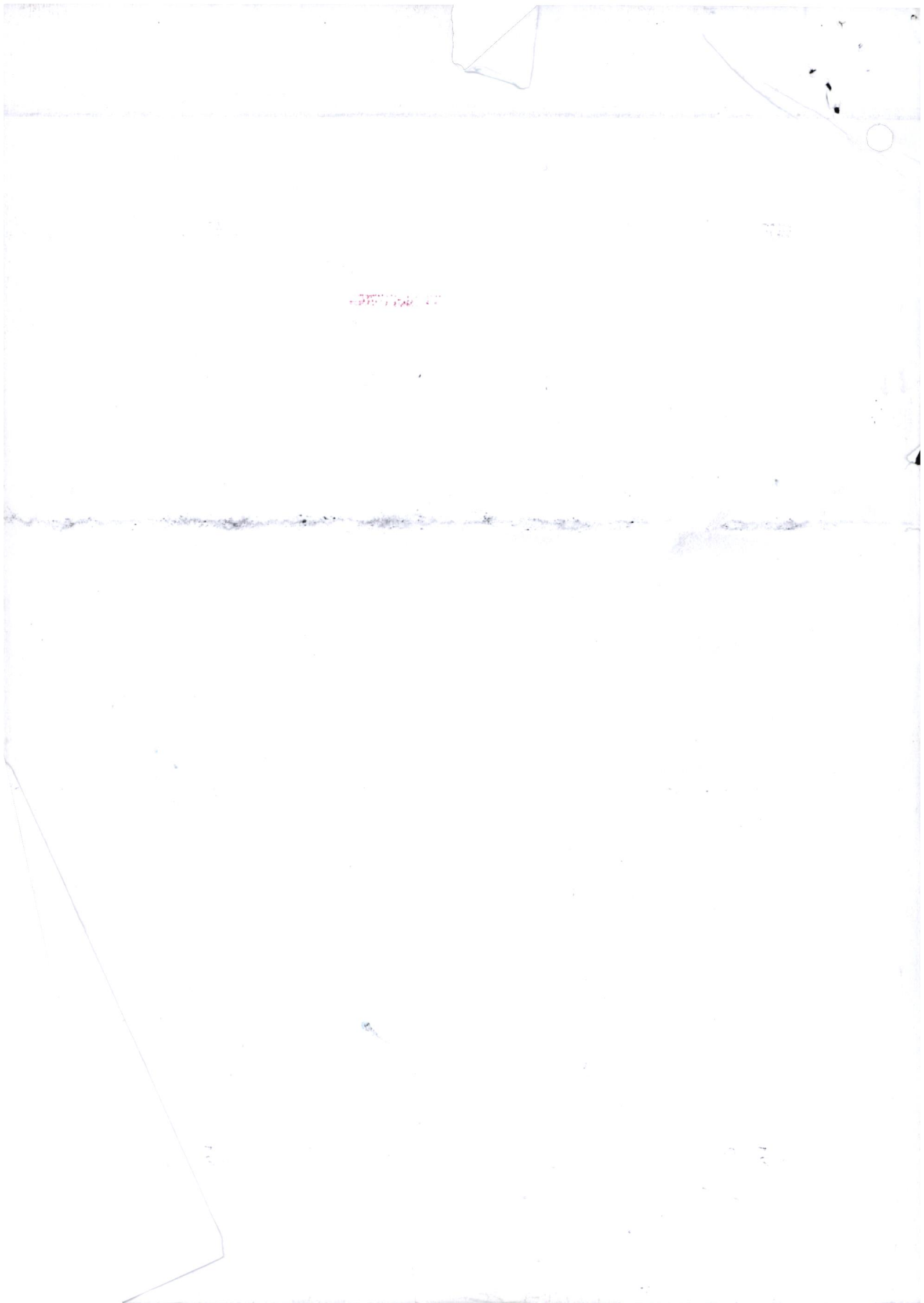
**Annex: 9 Reporting of Climate Relevant Expenditures**

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

**COUNTY GOVERNMENT OF NANDI**  
**COUNTY EXECUTIVE OF NANDI:**  
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**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   |
|           |               |               |  |                  |                |            |
|           |               |               |  |                  |                |            |



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