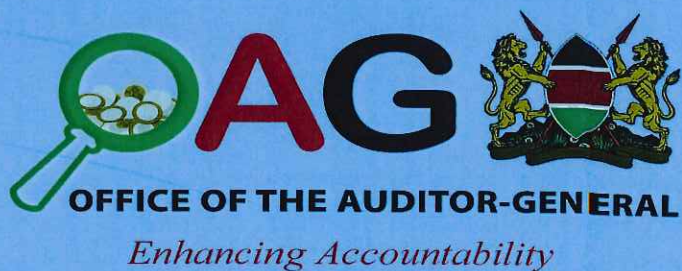


REPUBLIC OF KENYA



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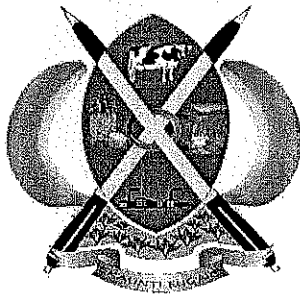
THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYAMIRA

**FOR THE YEAR ENDED
30 JUNE, 2021**

COLUMBIA UNIVERSITY	
DATE	
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COMMITTEE	
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COUNTY GOVERNMENT OF NYAMIRA-
EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

Report and Financial Statements
For the year ended June 30, 2021.

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County Government of Nyamira is constituted as per the Constitution of Kenya and it is headed by the County Governor, H.E. Amos Nyaribo who is responsible for the general policy and strategic direction of the County.

Nyamira County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government. The Governor is supported by County Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance, ICT and Economic Planning, CPA Emily Moraa Ongaga is in charge of the County Treasury. The County Treasury is mandated with the responsibility of year in reporting on the financial and non-financial operations of the county government's affairs.

Vision

To be a leading County Government in effective and efficient utilization of resources, provision of essential services, industrial growth and development initiatives for improved quality of life for all.

Mission

To foster the County Government's economic growth through intensive and efficient utilization of locally available resources thus improving the living standards of its people

Core Values

Nyamira County upholds the values of;

- I. Professional integrity: All members of staff shall uphold the highest standards of professional competence and integrity.
- II. Participatory approach: The County Government is committed to consultative and all inclusive planning and budgeting processes.
- III. Customer focus: The County Government is committed to uphold customer driven and customer focused service delivery.
- IV. Innovation and visionary: The County Government is committed to innovative, creative and visionary planning and financial management.
- V. Transparency and accountability: The County Government conducts its business in a transparent and accountable manner
- VI. Partnership: The County Government endeavours to promote and embrace partnerships and participatory process of implementing its activities.

Report and Financial Statements
For the year ended June 30, 2021.

b) Key Management

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

S/NO	NAME	DESIGNATION	DATE OF HOLDING OFFICE
1.	H.E Amos Nyaribo	Governor	29th Dec.2020 -30 th June,2021
2.	Vacant	Deputy Governor	Dec. 2020
3.	Mr. Jones Moko omwenga	CECM, Transport and Infrastructure	26th March. 2021 to 30th June, 2021
4.	Mrs. Gladys Bogonko Momanyi	CECM, Health Services	15 th Oct.2013 to 30 th June, 2021
5.	Mr. Stephen Onwong'a Momanyi	CECM, Trade, Tourism, Industrialization and Cooperative Development	26th March. 2021 to 30th June, 2021
6.	Mr. Thomas Bundi Aroni Nyariki	CECM, Public service Management	26th March. 2021 to 30th June, 2021
7.	CPA Emilly Moraa Ongaga	CECM, Finance, ICT and Economic Planning	26 th March. 2021 to 30 th June, 2021
8.	Mr. Samuel Maiko Mokua	CECM, Lands, Housing and Physical Planning	1st Nov 2017 to 30 th June, 2021
9.	Mrs. Peris Nyaboke Oroko	CECM, Agriculture, Livestock and Fisheries	1 st Jul. 2013 to 30 ST June, 2021
10.	Mr.Harrison Morogoro Momanyi	CECM, Education	25th March. 2021 to 30th June, 2021 .
11.	Dr. Grace Bosibori Nyamongo	CECM, Gender, Sports & Culture	25th March. 2021 to 30th June, 2021
12.	Mr. Samuel Maiko Mokua	AG. CECM, Environment and Natural Resources	1st Nov 2017 to 30 th June, 2021

Report and Financial Statements
For the year ended June 30, 2021.

c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	CPA Emily Moraa Ongaga
2.	Accounting Officer Department of Finance, ICT and Economic Planning	CPA Dominic Barare
3.	Accounting Officer-Department of Public Service Management	Mr Emmanuel Mokoro
4.	Accounting Officer-Department of Health Services	Dr Jack Magara
5.	Accounting Officer-Department of Trade, Tourism, Industrialization and Cooperative Development	CPA David Orori
6.	Accounting Officer- Department of Lands, Housing and Physical Planning	Mr Josphat Gori
7.	Accounting Officer - Department of Agriculture, Livestock and Fisheries	Mrs Lydia Momanyi
8.	Accounting Officer- Department of education	Mr Vincent Oigo
9.	Accounting Officer- Department of Gender, Sports and Culture	Ms Christine Ogechi
10.	Accounting Officer-Department of Environment and Natural Resources	Mr Ronald Marwanga
11.	Accounting Officer-Department of Transport and Infrastructure	M/s Lilian Kerich
12.	Accounting Officer-Department of County Executive Office	Mr Mwencha Nyasimi
13.	Accounting Officer-Department of County Public Service Board	Mrs Ann Mwasi
14.	Accounting Officer-Department of Municipality	Mr Jackson Mogusu

Name	Designation
CPA Lawrence Nyangena Nyang'au	Head of Accounting Services- Executive
Jared Mogeni	Head of Supply Chain Management- Executive
CPA Stephen Mwecha	Director Internal auditor -Executive

Report and Financial Statements
For the year ended June 30, 2021.

d) Fiduciary Oversight Arrangements

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

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

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

i) Finance and Economic Planning.

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

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

ii) County Public Investment and Accounts Committee.

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

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

iii) County Budget and Appropriations Committee.

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

Report and Financial Statements
For the year ended June 30, 2021.

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

e) Nyamira County Headquarters

Nyamira County Building,
P.O. Box 434-40500
Nyamira, Kenya.

f) Nyamira County Contacts

Telephone: (254)-0738727272, 0735232323
E-mail: info@nyamira.go.ke
Website: www.nyamira.go.ke

g) Nyamira County Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Nyamira branch
Po Box 403-40500
Nyamira, Kenya
3. Co-operative bank of Kenya
P.O. 48231- 0100
Nairobi, Kenya

Report and Financial Statements
For the year ended June 30, 2021.

4. Equity bank of Kenya
Nyamira Branch
P.O. 650- 40500
Nairobi, Kenya

h) Independent Auditors

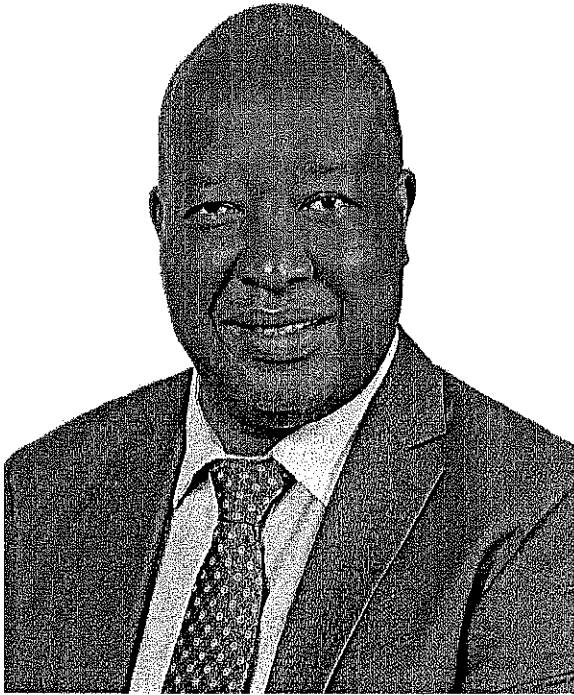
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

Fredah Moraa Nyakundi
Director, Legal Services,
P.O. Box 434-40500,
Nyamira, Kenya

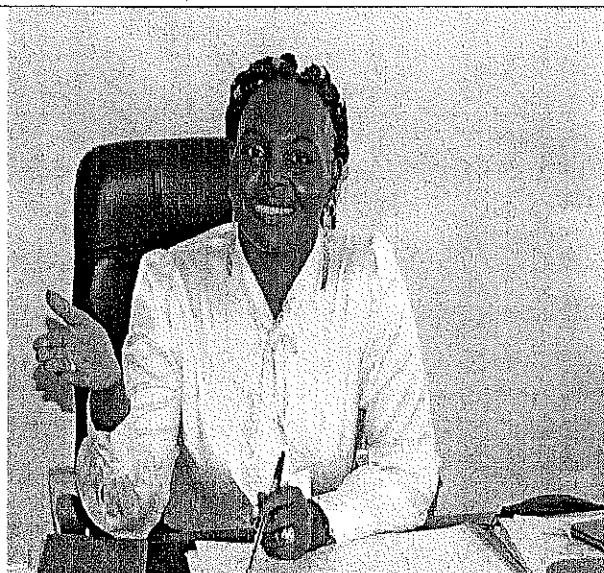
Profile of key management

The following are the officers entrusted with the leadership and management of the County Government of Nyamira's affairs.



**HIS. EXCELLENCY HON. AMOS
KIMWOMI NYARIBO.
NYAMIRA GOVERNOR**

His Excellency Hon. Amos Kimwomi Nyaribo is the second Governor of Nyamira County. He took the mantle to lead the county after the death of the first Governor, The late H.E. Hon John Obiero Nyagarama on 18th December, 2020. H.E. Hon. Amos Kimwomi Nyaribo was sworn in on 29th December, 2020 at Nyamira Primary grounds. Until his entry into elective politics, Governor Amos Nyaribo who is a chartered Accountant worked in Government and non-state organizations in senior managerial positions. In 2013 together with the late H.E. Hon John Obiero Nyagarama, they were elected as Governor and Deputy Governor respectively in the 2013 general election. Besides being a public servant, Governor Nyaribo is a multi-talented and influential entrepreneur who has successfully started, grown and managed various enterprises in diverse sectors ranging from Dry Cleaning, Real Estate Development among others. Born in Magwagwa, North Mugirango constituency, Nyamira County H.E. Hon. Amos Kimwomi Nyaribo is a chartered Accountant with a Bachelor of Commerce degree.



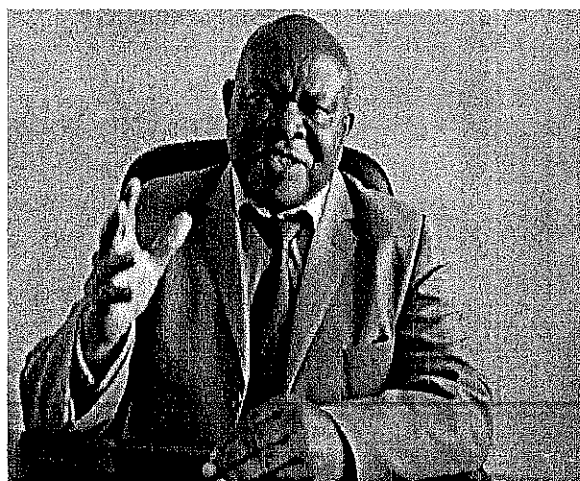
MRS. EMILY MORAA ONGAGA
Executive Committee Member: Finance ICT
and Economic Planning

Academic Qualifications

Mrs Emily Moraa Ongaga holds a Master of Business Administration (Finance) degree from Egerton University and a Bachelor of Arts (Economics & Sociology) degree from the University of Nairobi.

Professional Experience

Prior to her appointment, she served as the Director Corporate Services in the National Commission for Science, Technology and Innovation. She is a member of the Institute of Certified Public Accountants of Kenya (ICPAK). She has a wealth of experience from various institutions spanning twenty over one year.



MR SAMUEL MOKUA MAIKO
Executive Committee Member: Lands,
Physical Planning & Urban Development
and ag. Environment and Natural
Resources

Academic Qualifications

Mr. Samuel Mokua Maiko holds a Bachelor of Science degree in Agriculture and Certificate in Strategic Management, Project Management, Communication and Extension Management.

Professional Experience

Prior to his appointment as the Executive Committee Member for Lands, Housing and Urban Development, he served as the Executive Committee Member for Environment, Water, Mining and Natural Resources. He also served in various capacities with the National Government as District Cooperatives Officer, District agricultural extension officer, Provincial extension officer, Provincial soil and water management officer, and Livestock extension officer. He has thirty six years of work experience in public service



MS PERIS NYABOKE OROKO
**Executive Committee Member: Agriculture,
 Livestock & Fisheries**

Academic Qualifications

Ms. Peris Nyaboke Oroko holds a Bachelor of Science degree in Agriculture and a Master of Philosophy in Seed Science & Technology. Currently, she is pursuing her PHD in Soil Science.

Professional Experience

She has served the County Government of Nyamira as The County Executive Committee Member for Agriculture, Livestock & Fisheries to date and has twenty eight years of work experience in public service.



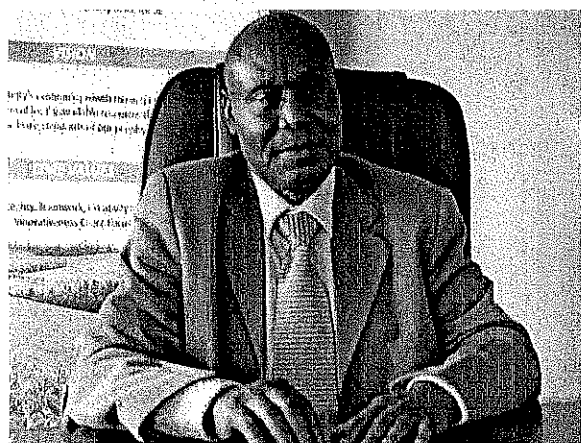
MS GLADYS BOGONKO MOMANYI
**Executive Committee Member: Health
 Services**

Academic Qualifications

Ms. Gladys Bogonko Momanyi comes from Nyansiongo ward, Borabu Sub-county. She holds a Bachelor of Arts degree in Education and a Master of Arts in Peace & Justice. Additionally, she holds a Postgraduate certification in Database, GIS and Remote Sensing.

Professional Experience

She has served in the County Government of Nyamira under various portfolios. County Executive Committee member in the departments of Public Service Management, Education & ICT and recently, has been re-appointed to the department of Health Services. She has twenty three years of work experience in public service.



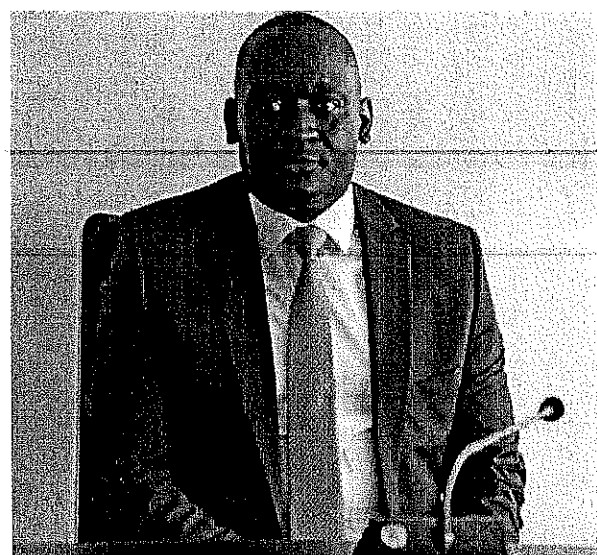
MR STEPHEN ONWONG'A MOMANYI
**Executive Committee Member: Trade,
Tourism, Industrialization & Cooperatives
Development**

Academic Qualifications

Mr. Stephen Onwong'a Momanyi comes from Gesima ward, Masaba North. He holds a Bachelor of Arts degree in Economics.

Professional Experience

Prior to his appointment as the County Executive Committee Member, he served in various capacities with the National Government. He was the Deputy County Commissioner of Masinga Sub-county in Machakos County. His wealth of experience in public service spans a period of over thirty years.



JONES MOKO OMWENGA
**Executive Committee Member: Roads,
Transport And Public Works**

Academic Qualifications

Mr. Jones Moko Omwenga is from Itibo ward, Nyamira North sub-county. In his educational sojourn, he has attained a Master of Business Administration (Finance) from Jomo Kenyatta University of Agriculture & Technology and a Bachelor of Education degree from Kenyatta University.

Professional Experience

In the County Government of Nyamira, he has served as the County Executive Committee member for Education & Vocational Training, Trade, Tourism, Industrialization & Cooperatives and Finance & Economic Planning departments respectively.



THOMAS BUNDI ARONI NYARIKI
Executive Committee Member: Public
Service Management

Academic Qualifications

Mr. Thomas Bundi Aroni Nyariki is from Bonyamatuta ward, Nyamira South sub-county. He pursued a Bachelor of Commerce degree from Shivaji University Kolhapur in India and has advanced his studies to attain a Master of Arts in Monitoring & Evaluation from Daystar University. Additionally, he has pursued a number of professional and managerial courses in Strategic Leadership & Development Programme (SLDP) and Senior Management Courses (SMC) from the Kenya School of Government. He has a post graduate diploma in M&E from Cavendish University from Zambia, PGD in public administration from Galilee Institute of Management Israel and a Masters of Business Administration from ESAMI

Professional Experience

He has a vast work experience spanning three decades. With the County Government of Nyamira, he held senior positions of Deputy County Secretary and in acting capacity as the County Secretary & Head of Civil Service. He also worked with World Bank, European Union and DEFID.



HARRISON MOROGORO MOMANYI
Executive Committee Member: Education

Academic Qualifications

Mr. Harrison Morogoro Momanyi is from Manga ward, Manga sub-county. He holds a Bachelor of Commerce degree (Accounting option)

Professional Experience

With a wealth of experience spanning over 37years, he has worked in various banks locally before moving to the United States of America. Prior to his appointment as Executive Committee Member, he served in the powerful position of Economic Adviser to the Governor



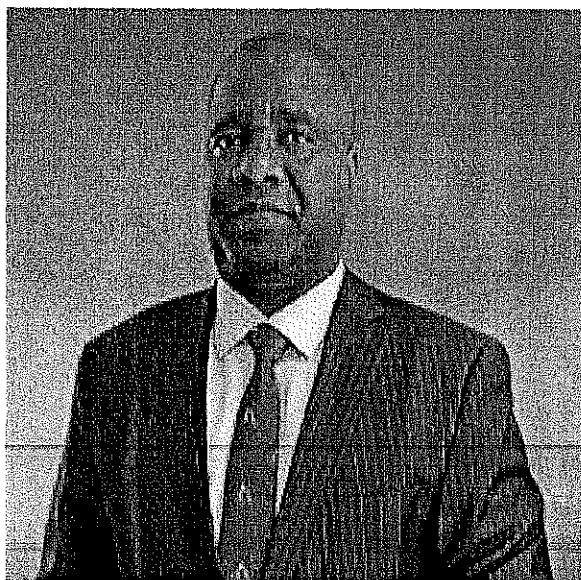
DR. GRACE BOSIBORI NYAMONGO
Executive Committee Member: Gender,
Sports ,Culture & Social Services

Academic Qualifications

Dr. Grace Bosibori Nyamongo is from Kiabonyoru ward, Nyamira North sub-county. In her educational sojourn, she attained her PhD in Gender Studies (Gender & Development) and holds a Master of Arts in Religious Studies. A career educationist, she pursued a Bachelor of Arts in her undergraduate program.

Professional Experience

She is a career educationist and is currently a Research Associate/Lecturer in the University of Nairobi at the Center for African Women Studies. Her work experience spans a total of 32years of experience.



MR.JAMES OKEMWA NTABO
County secretary and head of public service
County government of Nyamira

Academic Qualifications

Mr. James Okemwa Ntabo, holds a master of Business Administration (Strategic Management) from Jomo Kenyatta University of Agriculture and Technology, Bachelor of Arts degree from the University of Nairobi and a Member of the Kenya Association of Public Administrators and management (KAPAM).

Professional Experience

He has worked in the public sector for over 25 years in various regions and capacities as District Officer, District Commissioner and as a Senior Administrator in various ministries. Prior to his appointment as the County Secretary, he was the Director of Administration in the Ministry of Labour and Social Protection.

Mr. Ntabo has attended several local and international management courses including in the countries of South Africa, China and Britain. Among his most notable achievements, he received recognition and was awarded a State Commendation (HSC) by H.E. President Uhuru Kenyatta for his distinguished service to the nation.

Report and Financial Statements
For the year ended June 30, 2021.

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

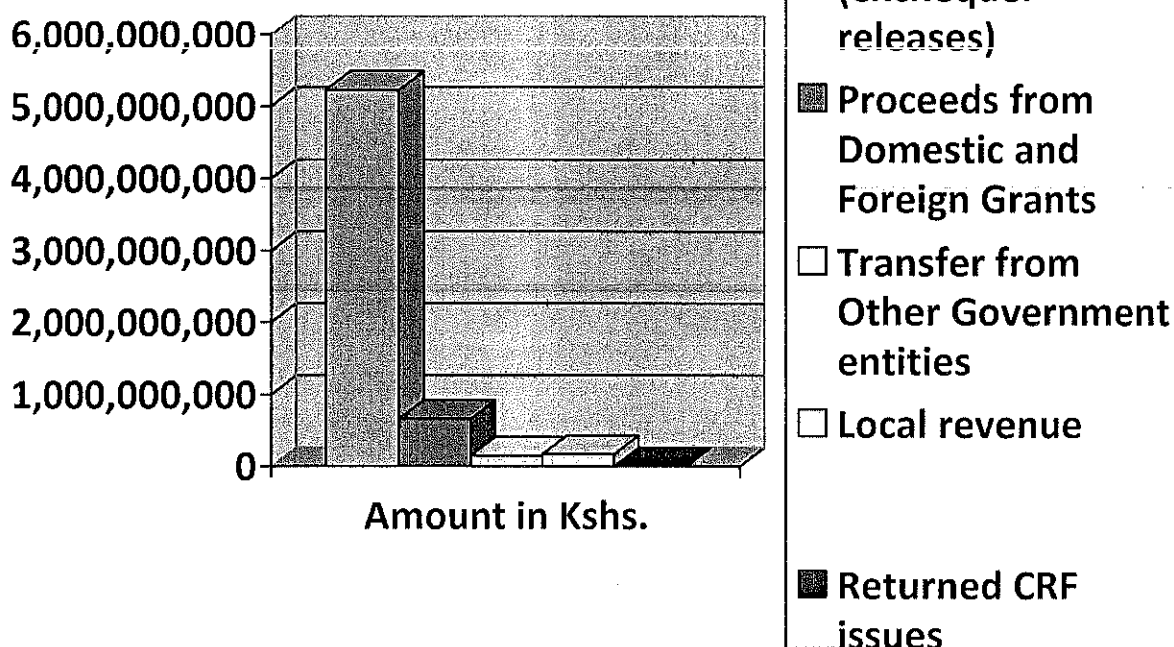
It is my pleasure to present the annual Report on the Financial Statements of the County Government of Nyamira - Executive for the year ended 30th June, 2021.

During the year under review, the County Government of Nyamira recorded a surplus of **Kshs. 419,945,960** being net of total expenditure of **Kshs. 5,781,413,775** against total revenue of **Kshs. 6,201,359,735**. Part of this surplus is the late exchequer releases.

a) Revenue

The County - Executive was able to realize **Kshs. 6,201,359,735** in actual revenues against a projection of **Kshs 6,800,247,602** for the year under review. The Actual revenue consisted of:

Income Source	Amount in Kshs.
Equitable share (exchequer releases)	5,224,528,800
Proceeds from Domestic and Foreign Grants	662,302,080
Transfer from Other Government entities	146,215,617
Local revenue	168,276,586
Returned CRF issues	36,652
Total	6,201,359,735



This is presented in the bar chart above

Report and Financial Statements For the year ended June 30, 2021.

b) Payments

The County - Executive incurred a total expenditure of Kshs. 5,781,413,775. Of this, Kshs 4,454,800,276 and Kshs 1,326,613,499 were applied on recurrent and development activities respectively. During the year under review, the County government of Nyamira - Executive continued to undertake development projects at a slow base due to the late disbursement of funds from National Government. The financial problems experienced were as a result of depressed economy nationally being caused by the Covid-19 pandemic.

Some of the projects undertaken in the year 2020/2021 are shown in the Pictorial below:



Manga Stadium Pavilion



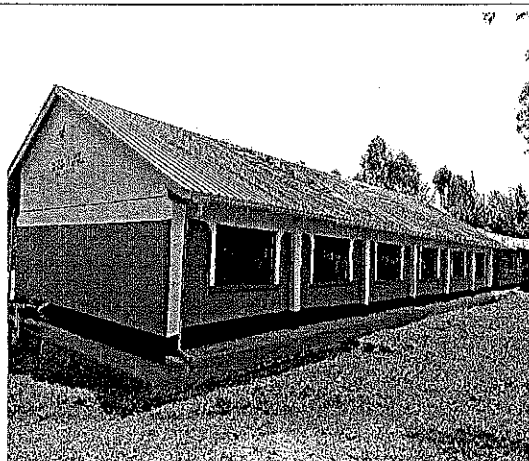
Moturumesi Market Shade



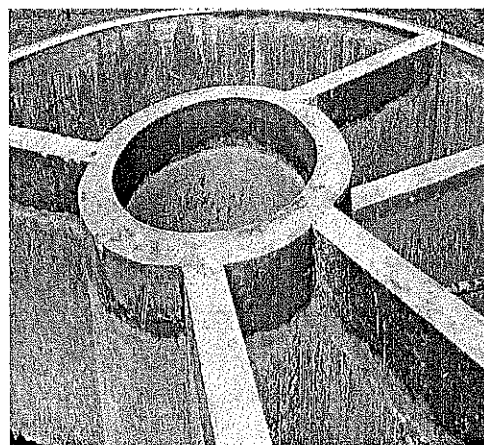
Ekige ECDE



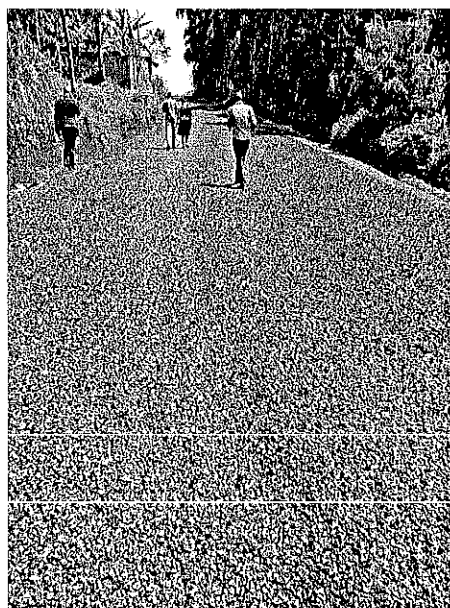
Embaro ECDE



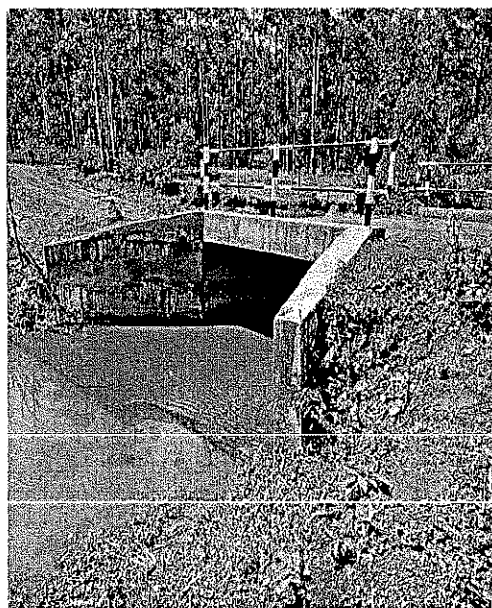
Ikobe ECDE class room and toilet



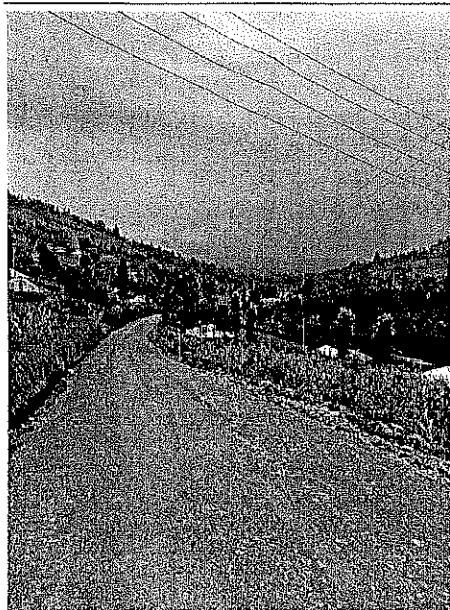
Magombo Water Project



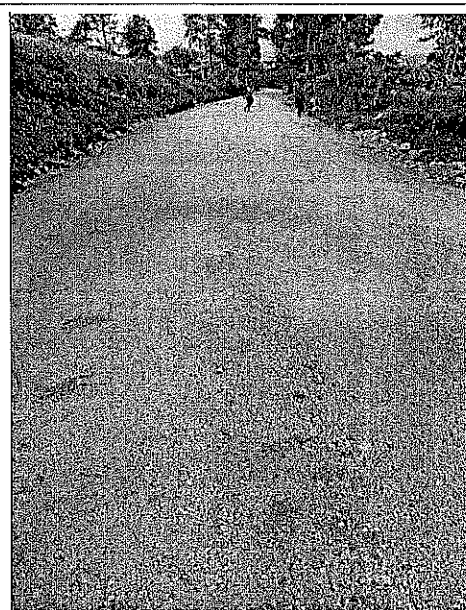
Nyabite –Borabu Tarmac Road



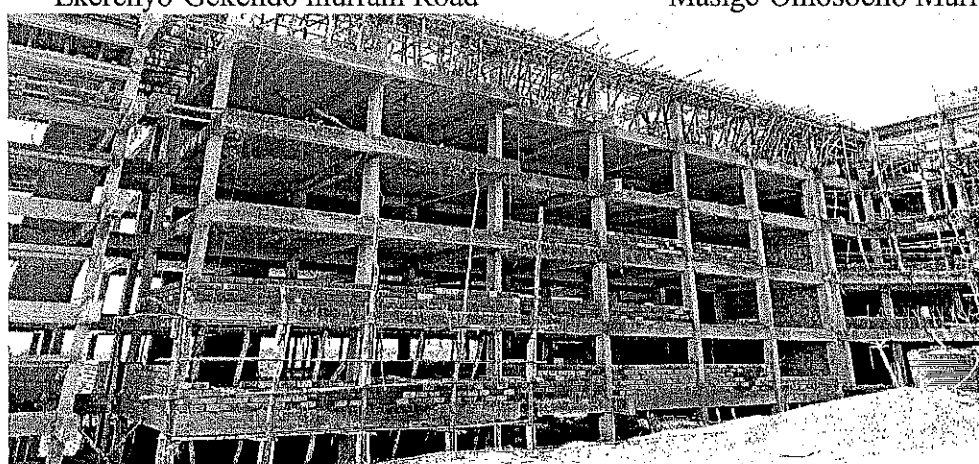
Ensinyo Primary School Box Culvert



Ekerenyo-Gekendo murram Road



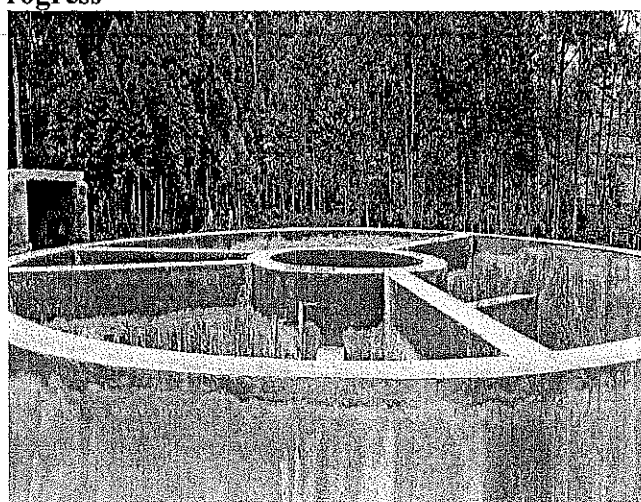
Masige-Omosocho Murram Road



Nyamira County Headquarters Offices in Progress



Nyambaria water Project



Nyambaria water Project

Report and Financial Statements

For the year ended June 30, 2021.

As the County Government of Nyamira-executive continues to implement comprehensive programs meant to uplift the welfare of the people of Nyamira and to ensure sustainable social, economic, environmental and political development, it is important to understand how the process of devolution has progressed seven years into devolution.

Devolution has presented the best opportunity in realising shared development and prosperity. The County has put in place measures to ensure devolution works for the benefit of the people. Various policy documents, regulations and bills have been formulated with the sole aim of strengthening implementation structures, institutions and stamping out wastage of resources. These include county integrated development plan, departmental strategic plans and annual work plans whose progress is presented within this report.

However; Nyamira County executive was faced by a number of challenges in project implementation during the year under review such as late disbursement of funds, the covid-19 pandemic effect, transitional challenges and internal capacity.

c). Flagship Projects

In the financial year 2020/2021, flagship projects were customised in various departments. Under the department of Environment, Water, Natural Resources, Mining and Energy, we had spring protection across all wards as flagship which had a big milestone by the closure of the Financial Year. Under health services, Construction and Completion of 80-Bed Amenity Block with Doctors' Plaza, as well as construction and completion of various health facilities including Nyamusi SCH, Inpatient Wards with Operating Theatre Block at Magwagwa, Inpatient Wards Block at Gesima, inpatient wards at Manga, twin staff house with two door pit latrine at Motagara among others. The other flagship projects were premised in the department of Lands, housing, physical planning and urban development that included construction of county headquarters and preparation of County Spatial Plan. Under sports development, the County had construction and improvement of sporting facilities at manga and nyamaiya stadiums.

d) Value for money Achievements

Value for money has been realised where the flagship projects have been completed, handed over and are in use. The same has been partially achieved where the projects completed sections are being utilised. For the on-going projects, the value for money shall be realised when they are complete, handed over and put in use.

e) Implementation challenges of strategic objectives for the County and the County's future outlook

- Challenges from the Global, National and County economies related to persistence of the Covid-19 pandemic and required lockdowns, voluntary social distancing and its effect on consumption, the ability of laid off workers securing employment in other sectors, rising operating cost to make work places more hygienic and safe.
- The wage bill ratio is was high accounting at 49 percent of the budget against the recommended ceiling of 35 percent. The continued rise of the wage bill had a negative impact on county operations and affect implementation of development projects.
- Effects of climate change affected agriculture which was the main driver of the county economy. Agriculture was negatively impacted by unreliable weather patterns and exposure to pest and disease as a result of climate change.
- Unmet revenue targets led to budget deficits. This affected county operations and budget implementation.

f). The Key Risk Management Strategies Implement by the County

- In order to seal off local revenue leakages and enhance revenue administration, the county government has is in the process of finalizing revenue automation, which would in-turn cap the local revenue deficit. These efforts together with the full compliance of the Finance Management Amendment Act 2015 will lead to an expanded revenue base for the county.
- On the expenditure side, the County Government will continue with optimization of development expenditures which has seen lower absorption rates compared to the recurrent expenditure. Efforts would be made to make sure the aggregate absorption rate moves from the current 86% to 90% and above. Adherence to the program based expenditure framework shall be done at all periods in project execution.
- The County Government of Nyamira shall continue exercising macroeconomic stability through provision of a conducive environment to economic activities. Adoption and full utilization of the e-procurement platform would solve the delays in project execution and thus improve the development expenditure absorption rate.

Report and Financial Statements
For the year ended June 30, 2021.

-
- The County Government developed the emergency Fund regulation to a tune of 2% as provided by the PFMA 2012. This is meant to cushion the county against unforeseen risks/emergencies

Finally, I wish to thank the Governor, the Speaker, Members of County Assembly, Executive Committee members and the chief officers for their continued support and leadership in driving the County Government of Nyamira's development agenda. I also thank the entire County Government of Nyamira's staff members and stakeholders who worked tirelessly towards achieving the set and desired targets. My gratitude also goes to the County Assembly members for their guidance through the current in year under review. On behalf of the County Executive Committee members, I wish to thank the National Government of Kenya for the continued support to Nyamira County Government during the year in under review and we look forward to enjoying more support in the Financial Year 2021/2022.



CPA Emily Moraa Ongaga
County Executive Committee Member,
Finance & Economic Planning
Nyamira County

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives *Adopted from Nyamira County*

The County's 2018-2022 CIDP has identified 19 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 Nyamira County's 2018-2022 CIDP are:

- To strengthen delivery and quality of services to the citizenry
- To improve the food security and eradicate poverty in the county
- To improve livestock productivity and safe animal products
- Provision of spatial framework for Infrastructure and socioeconomic development of the County
- To enhance housing development and infrastructure through integrated management
- To improve transportation of goods and people
- To improve physical and social infrastructure in urban areas
- To promote reliable and accessible ICT services to the citizens of Nyamira County
- To enhance access and quality Early Childhood Development and Education services
- To reduce incidences of mortality and disease burden in the County
- To strengthen policy formulation, economic planning, resource allocation and community awareness
- To ensure quality financial resources enhancement, control and advisory
- Continuously enhance human resource competencies and skills with total compliance to legal statutory and policy requirements
- To strengthen Institutional framework for administration of decentralized units
- To enhance resource mobilization through proactive engagement with development partners
- To promote culture and develop sports talents
- To promote gender equity and equality

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- To increase accessibility to clean and safe water for domestic and industrial use
- To promote environmental conservation, health and safety through sustainable development approaches
- To full access to affordable, adequate and reliable energy for socio-economic transformation

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

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	80% of Motorable and passable roads within the county	Increased motorable and passable roads by 70% and two roads were upgraded in each ward
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	70% reduction of crime	Street lighting was undertaken in 20 ward and there has been 50% reduction in crime
	To develop and maintain bridges	Increased efficient transportation of people, goods and services	80% of motorable and passable bridges within the county	Increased motorable and passable bridges by 70% and two bridges were

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Department	Objective	Outcome	Indicator	Performance
				upgraded in each ward
Health Services	To reduce incidences of preventable illnesses and mortality at the County level	Reduction of HIV related mortality and new infections	80% reduction of HIV-related mortality	All the 20 wards were covered in the Reduction of HIV related mortality and new infections
	To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions	80% increase of access to specialised diagnostic services	All the 20 wards were covered in specialised curative
Environment water and energy	To develop and maintain street and security lighting infrastructure	Increased public safety and security	60% reduction of crime	All the 20 wards were covered in public safety and security
	To maintain clean environment to global standards	Increase refuse collection and treatment	40 % refuse collected	All the 20 wards were covered in refuse collection and treatment
	To provide clean water	Increase clean water provision to the community	50% clean water	All the 20 wards were covered in clean water provision to the community

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Department	Objective	Outcome	Indicator	Performance
Education	To provide ECDE services	Increase early childhood enrolments	70% Pre-primary students	All the 20 wards were covered in early childhood enrolments
	To provide ECDE infrastructure	Increase classes	40% classes	In FY 20/21 all the 20 wards were covered in construction of two classrooms in each school

The Data and information provided are as per the CIDP

4. STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

- a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Nyamira County complied with these requirements and submitted the quarterly reports within the stipulated timelines.
- b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.
 - “The County Government’s recurrent expenditure did not exceed the County Government’s total revenue” in FY 2020/2021, Nyamira County complied with this requirement whereby the recurrent expenditure was KShs 5,057,803,571 against total revenues of KShs 6,800,247,602.
 - “A minimum of thirty percent of the County Government’s budget shall be allocated to the development expenditure” in FY 2020/2021, KShs 1,742,444,031 (30 %) was allocated to development expenditure against a total budget of KShs 6,800,247,602.

5. STATEMENT OF CORPORATE GOVERNANCE

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

The County is made up of a County Assembly, County Executive. The County Assembly (CA) consists of 20 elected and 16 nominated Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee

Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

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

Member	Designation
Hon. Gilbert Nchore	Chairperson
Hon. Monica Mwamba	Vice chairperson
Hon. Charles Keganda	Member
Hon. Samwel Nyanchama	Member
Hon. Charles Maroko	Member

Table 1: Public accounts committee members

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation
Hon. George Nyachae	Chairperson
Hon. Carolyn Mogere	Vice Chairperson
Hon. Duke Masira	Member
Hon. Alfayo Ngeresa	Member
Hon. Innocent Mose	Member
Hon. Lilian Nyamweya	Member
Hon. Joseph Nyarang'o	Member
Hon. Gilbert Nchore	Member
Hon. Benson Sironga	Member
Hon. Jane Mokaya	Member
Hon. Dennis Kebaso	Member

Table 1: Budget and appropriations committee members

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in 2016 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Audit Committee

The audit committee was constituted in 2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held 1 meeting in FY 2020/2021

The committee members during FY 2020/2021 were:

Member	Designation
CPA Evans Maeba	Chairman
Billy Stephen Mwencha	Secretary
CPA Jones Masimba	Member
CPA Geoffrey Michira	Member
CPA Geoffrey Monari	Member
Miss Venny Kemunto	Member (Representing youth)

Table 2: Audit Committee members

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held 20 Annual consultative meeting, where different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter

6. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Nyamira County Executive exists to transform lives. This is our purpose and the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability. We focus on the youth and women whom we believe have the potential to drive the county economically given a chance that they can provide sustainable solutions to challenge facing our county.

1. Sustainability strategy and profile

The County Government of Nyamira carries all its activities in a sustainable manner to ensure resources are exploited for both the current and future generations. The county strive to ensure its natural resources are exploited in a manner that is sustainable and among the measure that the county has undertaken in this regard includes: cutting down of eucalyptus trees along our rivers banks, control of murraming activities through assurance of licence and encouraging use of renewable energy such as solar energy. The key document used for our sustainability efforts includes; Nyamira Climate Change Policy, Nyamira Climate Finance Policy, Nyamira Climate Change Action Plan and Nyamira Adaptation Plan.

2. Environmental performance

The County Government of Nyamira has a draft solid waste management policy as well as environmental management policy. The former outline a frame work on how solid waste is managed right from the source, collection, transportation and disposal. The later outlines how the environment should be managed and the rights citizens have to a clean and safe surroundings. It as well gives highlights the obligations citizens have towards taking care of the same environment. The County Government also has a Transition Implementation Plan (TIPs) that stipulates how forest activities are managed between the County Government and Kenya Forestry Services.

Noisy pollution and control guidelines are explained in the Environmental policy and each citizen's responsibility on the same well explained.

Overallly the County Government is obliged to the major law that is the Environmental Management and Coordination Act 2005 (EMCA2005).The County Laws are developed in line with this ACE and are therefore consistence to overall National Laws relation with the management of the environment.

3. Employee welfare

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

4. Market place practices-

a) Responsible competition practice.

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

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

b) Responsible Supply chain and supplier relations-

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

c) Responsible marketing and advertisement-

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

5. Community Engagements

The Government in its endeavours to ensure it operates within the Law engages the public through various forms including civil education and Public engagements.

Among various documents that we have constantly engaged the public includes: Strategy Paper ADP, CPRO, CIDP, Finance Bill and budget. In addition the County has engaged the community in giving their views on proposed; Sironga Industrial park, Nyamira spatial plan, Kiendege Airstrip, Esanige stadium and a proposed Level five hospital at Matutu.

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 receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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, 2021, 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.

NYAMIRA COUNTY EXECUTIVE
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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

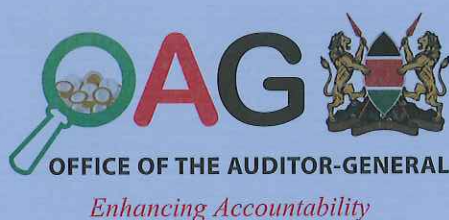
The County Executive's financial statements were approved and signed by the CEC member for finance on 30th Aug. 2021.



CPA Emilly Moraa Ongaga
County Executive Committee Member
Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Nyamira set out on pages 1 to 53, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Nyamira as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variance in Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,119,745,478 as at 30 June, 2021, and as disclosed in Note 12A to the financial statements. The amount includes bank balances totalling Kshs.163,066,131 held in two (2) bank accounts as at 30 June, 2021 whose reconciled cash book balances reflects an aggregate balance of Kshs.115,349,086 on the said date. The variance amounting to Kshs.47,717,045 between the two sets of records was not explained.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,119,745,478 as at 30 June, 2021 could not be confirmed.

2. Accuracy of Expenditure on Compensation of Employees

The statement of receipts and payment for the year ended 30 June, 2021 reflects compensation of employees expenditure of Kshs.2,852,930,277 and as disclosed in Note 6 to the financial statements the following anomalies were noted:-

- i. The statement of receipts and payment reflects compensation of employees' expenditure of Kshs.2,852,930,277 which differs with an amount of Kshs.2,828,804,649 reflected in the payrolls and supporting schedules, resulting in an unexplained and unreconciled variance amounting to Kshs.24,125,628.
- ii. Transactions relating to Pay As You Earn (PAYE) in the month of June, 2021 amounting to Kshs.37,709,630 reflected in the schedules supporting the financial statements could not be traced in the IFMIS payment details report but was recorded as paid in the Internet Banking (IB) platform. No explanation was provided for the anomaly.

- iii. A comparison of manual payrolls and payment vouchers revealed that an allowance called 'other allowance' which did not originate from the payrolls was introduced when the vouchers were prepared and an amount of Kshs.666,615 was paid to three (3) employees in respect of the same. No justification or authority was provided for this allowance.
- iv. Three (3) transactions relating to compensation of employees amounting to Kshs.28,515,162 reflected in the schedules supporting the financial statements differs with the amount recorded in the internet banking statements amount of Kshs.29,872,303 resulting to variance of Kshs.1,357,141 was not explained or reconciled.

Consequently, the accuracy and completeness of the compensation of employees expenditure of Kshs.2,852,930,277 could not be ascertained.

3. Purchase of Certified Seeds, Breeding Stocks and Live Animals

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.752,975,731 and as disclosed in Note 11 to the financial statements which includes an amount of Kshs.4,969,933 relating to refurbishment of buildings. Examination of the supporting schedules reflects that the expenditure relates to purchase of certified seeds, breeding stocks and live animals. Included in the expenditure is an amount of Kshs.2,774,500 paid to Kenya Animal Genetic Resource Centre for the supply and delivery of Bull semen and A.I Accessories. However, the Management did not provide for audit the status report indicating whether deliveries and distributions to the intended beneficiaries had been made in full as per the value specified in the form of agreement.

As a result, the occurrence and completeness of the expenditure of Kshs.2,774,500 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Controls and Performance

The summary statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.6,800,247,602 and

Kshs.6,201,359,735, respectively resulting to an under-funding of Kshs.598,887,867 or 9% of the budget. Similarly, the County expended Kshs.5,781,413,775 against an approved budget of Kshs.6,800,247,602 resulting to an under-expenditure of Kshs.1,018,833,827 or 15% of the budget.

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

2. County Own Generated Receipts

2.1 Under-Collection and Decline in Receipts

County Executive of Nyamira budgeted to collect an amount of Kshs.250,000,002 as county own generated receipts in the 2020/2021 financial year. However, a total of Kshs.168,276,586 was collected resulting in an overall under-collection of revenue by Kshs.81,723,416 or 33% of the budgeted amount. Further, the actual local revenue collected of Kshs.168,276,586 in the year ended 30 June, 2021 declined compared to the previous year (2020) amount of Kshs.187,324,098 by Kshs.19,047,512 or 10%.

No satisfactory explanation was provided for the under-collection or decline in the County own generated receipts in the year under review.

2.2 Long Outstanding Land Rates

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects County own generated receipts amount of Kshs.168,276,586 which includes an amount of Kshs.11,391,140 in respect of land rates. Records provided for audit revealed accumulated land rates arrears balance of Kshs.74,883,703 which have been outstanding since the year 2010.

No measures seem to have been taken by the County Government to collect the outstanding land rates and therefore the same risk not being collected.

2.3 Lack of Updated Valuation Roll

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects County own generated receipts amount of Kshs.168,276,586 which includes an amount of Kshs.1,476,539 in respect of plots rent collected during the year. The county executive still is using valuation roll of 2006 inherited from the former defunct Local Authorities in the collection of plot rent.

No measures have been put in place to update the valuation roll and to enhance revenue collection despite the fact that the value of land in Nyamira County has risen significantly.

3. Late Exchequer Release

As disclosed in Note 1A to the financial statements, the statement of receipts and payments reflects exchequer releases amount of Kshs.5,224,528,800 which includes an amount of Kshs.817,836,000 that was received by the County Government from The National Treasury between 01 June, 2021 and 30 June, 2021.

Further, exchequer issues amounting to Kshs.408,918,000 were released on 02 July, 2021 by The National Treasury on the budgeted funds for 2020/2021.

Late release of exchequer issues may result in an inadequate time to utilize the funds and which in turn could have an adverse effect on the implementation of the planned activities and projects by the County Government.

4. Pending Bills

Notes 9.10(1) and 9.10(2) to the financial statements on other important disclosures reflects pending accounts payables balance of Kshs.322,845,819 and other pending payables balance of Kshs.1,742,524,801, respectively totalling Kshs.2,065,370,620. However, the disclosures provided contains the following anomalies:

- i. The pending accounts payable balance of Kshs.322,845,819 was not supported by the respective ledger control account. In addition, the amount disclosed excludes bills totalling Kshs.11,721,721 owed to Kenya Power & Lighting Company (KPLC), Public Health Facilities and Devolved Services amounting to Kshs.861,312, Kshs.8,549,677 and Kshs.2,310,732, respectively and relating to projects/services as communicated by The National Treasury through Circular No.16/2021, dated 22 December, 2021.
- ii. Other pending payables balance of Kshs.1,742,524,801 includes debts owed to County Government entities and third parties totalling Kshs.65,605,344 and Kshs.1,676,919,457, respectively. However, contract documents, invoices and ledgers related to these amounts were not provided for audit.

In the circumstances, the validity, accuracy and completeness of the total pending bills balance of Kshs.2,065,370,620 as at 30 June, 2021 could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

1.1 Unsustainable Wage Bill

The statement of receipts and payments reflects an expenditure on compensation of employees amounting to Kshs.2,852,930,277 which translates to 46% of the County Executive's revenue receipts totalling Kshs.6,201,359,735 for the year under review. The

proportion therefore exceeds the ratio of 35% set in Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

Excessive use of limited resources in payment of personnel emoluments reduces funds intended to finance development projects and critical public services.

1.2 Delayed Remittance of Statutory Deductions

A comparison of National Social Security Fund (NSSF), National Hospital Insurance Fund (NHIF) and Pay as You Earn (PAYE) monthly deductions for the financial year ended June, 2021 with the bank statements revealed the following irregularities:

- i. NHIF deductions for ten (10) months were remitted late. In addition, NHIF deductions for the month of August, 2020 totalling Kshs.4,188,300 were not remitted in contravention of Section 5 of Business Laws (Amendment) (No.2) Act, 2021 which set the due date for paying in of NHIF deductions at the ninth day of the month following the one deduction is made.
- ii. PAYE deductions for eight (8) months were remitted late. In addition, PAYE for August, 2020, amounting to Kshs.27,054,752.15, was not remitted in contravention of Rule 10 of Income Tax (P.A.Y.E) rules, which sets the due date for paying PAYE deductions to be before the tenth day following the end of every month or before any other day which may be notified by the Commissioner.

The National Treasury Circular No.14/2021, Ref No. IGFR/PB/01/JJ/(69) dated 28 October, 2021, indicated that Nyamira County Government had unremitted retirement contributions to Local Authorities Provident Fund (LAPFUND), Local Authorities Pensions Trust (LAPTRUST) and County Pensions Fund (CPF) amounting to Kshs.491,234,228 as at 31 December, 2020 as tabulated below:

	Principal/ Contribution Arrears (Kshs.)	Interest Accrued (Kshs.)	Actuarial Deficit (Kshs.)	Total (Kshs.)
LAPFUND	111,587,011	199,369,539		310,956,550
LAPTRUST	18,354,014	150,465,207		168,819,221
CPF	1,744,694	7,165,169	2,548,594	11,458,457
TOTAL	131,685,719	356,999,915	2,548,594	491,234,228

The debt status as at 30 June, 2021 was not provided for audit and, as a result, it was not possible to confirm the unremitted retirement contributions as at that date. Failure by the County Executive to remit retirement contributions to pension schemes adversely affects the ability of the schemes to service retirement benefits, as and when such benefits fall due, to the existing employees.

The Management was therefore in breach of the law and may suffer penalties and interests which could have been avoided.

1.3 Officers Paid Below the Basic Minimum Daily Wages Rate

Review of the manual payrolls for the casual staff revealed that for the months of September, 2020, October, 2020, February, 2021 and May, 2021, twenty-eight (28) officers were paid at a daily rate of Kshs.295 instead of the stipulated rate of Kshs.367. This was contrary to the provisions of the Wages (General)(Amendment) Order, 2018 which prescribed a minimum wage of Kshs.367 per day for all other areas outside Nairobi, Mombasa, Kisumu, Mavoko, Ruiru and Limuru.

Consequently, the Management was in breach with the law.

1.4 Lack of Ethnic Diversity in Staff Establishment

Examination of Nyamira County Executive staff establishment and employment records for the 2020/2021 financial year revealed that the County had four thousand seven hundred and five (4,705) employees. An analysis of ethnic composition revealed that four thousand four hundred and forty-one (4,441) employees, which is equivalent to 94.4% were from one ethnic community while only 264 or 5.6% were from other ethnic communities. This is contrary to Section 7(1) of the National Cohesion and Integration Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff.

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

2. Acquisition of Assets

2.1 Construction of Buildings

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.752,975,731 and as disclosed in Note 11 to the financial statements which includes an amount of Kshs.96,710,227 relating to construction of buildings. The following irregularities were noted as regards to the construction of buildings:-

2.1.1 Construction of Inpatient Wards Block at Manga Sub County

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.4,403,064 made to a local construction company for construction and completion of inpatient wards block at Manga Sub County. The contract was awarded in the financial year 2017/2018 at a contract sum of Kshs.34,237,845 and the contractor had cumulatively been paid Kshs.6,276,510 as at November, 2021.

The contract was to be carried out in thirty-six (36) weeks with a commencement date of 13 March, 2019. Review of records revealed that the project implementation committee approved extension of the contract period by six (6) months to 15 October, 2021. The contractor failed to carry out the works as per the revised work plan and Management had initiated the process of terminating the contract by issuing a default notice to the contractor on 09 November, 2021 as provided by Section 151(2)(a)(g) of the PPADA, 2015.

Physical verification in the month of November, 2021 indicated that the works remained incomplete, and a new contractor had not been identified to complete the outstanding works.

As a result of the delay, the benefits expected from the project were not realized.

2.1.2 Construction of Inpatient Wards Block at Magwagwa Sub-County

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.4,007,011 made to a local construction firm for the construction and completion of inpatient wards block at Magwagwa Sub-County. The contract was awarded in the financial year 2017/2018 at a contract sum of Kshs.64,551,975 and the contractor had cumulatively been paid Kshs.24,014,099 as at November, 2021.

The contract was to be carried out in thirty-six (36) weeks with a commencement date of 13 March, 2019. Review of records noted that the project implementation committee approved extension of the contract period by six (6) months to 31 October, 2021.

Physical verification in the month of November, 2021 revealed that the works remained incomplete with the Management explaining that the remaining works were expected to be completed in the month of March, 2022.

The delay in completion of the project may affect delivery of health to the residents of Nyamira.

2.1.3 Construction of Nyamira County Referral Hospital Covid-19 Isolation Complex

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.37,545,145 made to a local company for the construction and completion of Nyamira County Referral Hospital Covid-19 Isolation Complex. The contract was awarded during the financial year under review at a contract sum of Kshs.95,860,834 and the contractor had cumulatively been paid Kshs.37,545,145 as at November, 2021.

The contract was to be carried out in sixteen (16) weeks commencing 17 November, 2020 weeks with initial completion date of February, 2021. Review of records indicated that the Project Implementation Committee approved extension of the contract period to 09 April, 2022.

Physical verification in the month of November, 2021 showed that the contractor was not on site and the works remained incomplete with construction works only done on slabs and pillars.

Consequently, the regularity and value for money of the expenditure of Kshs.37,545,145 could not be ascertained.

2.1.4 Construction of Classroom at Gesore Primary ECDE

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.1,105,886 made to a local company for the construction of a classroom at Gesore

Primary ECDE. The contract was awarded during the financial year under review at a contract sum of Kshs.2,729,130 and the contractor had cumulatively been paid Kshs.1,105,886 as at November, 2021.

Review of records revealed that the contractor failed to carry out the works as per the agreed work plan. Although the Management indicated that the process of terminating the contract had been initiated by issuing a default notice to the contractor to pave way for re-tendering, documentation to support the same was not provided for audit verification.

Physical verification noted that the works remained incomplete with no contractor on site and the condition of the work done so far was deplorable.

Consequently, the regularity and value for money of the expenditure of Kshs.1,105,886 could not be ascertained.

2.1.5 Construction of Classroom and Pit Latrine at Matiero Primary ECDE

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.3,275,200 made to a local company for construction of a classroom and pit latrine at Matiero Primary ECDE. The contract was awarded in the 2019/2020 financial year at a contract sum of Kshs.3,600,000 and the contractor had been cumulatively paid Kshs.3,275,200 as at November, 2021.

Physical verification revealed that the works remained incomplete while the contractor was not on site and the pit latrine work was still pending. The Management explained that the contract was terminated due to non-performance by the contractor and re-tendering process initiated but no documentation of the same was provided for verification.

Consequently, the regularity and value for money of the expenditure of Kshs.3,275,200 could not be ascertained.

2.1.6 Construction of Classroom at Bigege Vocational Training

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.1,722,592 made to a company for the construction of a classroom at Bigege Vocational Training. The contract was awarded in the 2019/2020 financial year at a contract sum of Kshs.2,220,600 and the contractor had cumulatively been paid Kshs.1,722,592 as at November, 2021.

Review of records showed that the Management had terminated the contract due to non-performance by the contractor, re-tendered and awarded a completion contract to an Investments Company at a contract sum of Kshs.1,624,847 on 24 June, 2021. However, contract documents were not provided for verification and therefore, it was not possible to ascertain the contract period for the re-tendered works.

Physical verification revealed that the works remained incomplete while the contractor was not on site and internal walling, windows and doors fixing works were still pending.

Consequently, the regularity and value for money on expenditure of Kshs.1,722,592 during the year ended 30 June, 2021 could not be ascertained.

2.1.7 Construction of Nyamira County Headquarters

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.16,909,938 to a local company for the construction and completion of the Nyamira County Headquarters Multiyear Project. Review of records noted that payments cumulating to Kshs.167,384,874, or 44% of the contract sum of Kshs.382,970,400, had been paid to the contractor as at November, 2021. The project was supposed to be completed within one hundred and fifty-six (156) weeks upon taking possession of the site on 31 December, 2018.

Physical verification on 09 November, 2021 showed that the project had taken one hundred and fifty (150) weeks and it was not possible that the remaining works would be completed within six(6) weeks of the remaining contract period. In addition, the performance security of Kshs.19,148,520 issued from a local insurance firm had expired on the 02 June, 2021 and there was no evidence that it had had been renewed.

Consequently, the value for money of the expenditure of Kshs.167,384,874 so far incurred on the project could not be ascertained.

2.1.8 Construction of Inpatient Wards Block at Nyamusi

Included in the expenditure on construction of buildings of Kshs.96,710,227 is a payment of Kshs.5,265,843 made to a local construction company for construction and completion of inpatient wards block at Nyamusi Sub-County Hospital. The scope of works included substructures, reinforced concrete frame, staircases balustrading, ramps, walling, roofing, windows, doors finishes fitting and electrical works, ceiling finishes, and floor finishes, fixtures and fittings.

The contract was awarded in the financial year 2017/2018 at a contract sum of Kshs.34,865,540 and the contractor had cumulatively been paid Kshs.10,370,370 as at November, 2021. The contract was to be carried out in thirty-six (36) weeks with a commencement date of 23 April, 2018.

Physical verification of the project on 10 November, 2021 revealed that the construction works remained incomplete with door fittings, windows, finishes, ceilings, floor finishes, fixtures and fittings, electrical installations still outstanding. In addition, the contractor was not on site and no documentation was provided to prove that the contract period had been extended.

As a result of the delay, the benefits expected from the project may not be realized.

2.2 Construction and Civil Works

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.752,975,731 which includes an amount of Kshs.90,398,889 relating to construction

and civil works as disclosed in Note 11 to the financial statements. The following irregularities were noted as regards to the construction and civil works:

2.2.1 Construction of Manga Stadium Football Pitch and Running Track

Included in the expenditure on construction and civil works of Kshs.90,398,889 is an expenditure of Kshs.5,194,891 in respect of construction of Manga stadium football pitch and running track. The tender was awarded to a company being the only evaluated responsive bidder at commercial stage at contract sum of Kshs.20,301,660. The commencement date was 25 June, 2019 for a period of forty-eight (48) weeks.

Examination of the expenditure records for the Department of Gender revealed that the contractor had been paid a total of Kshs.9,717,620.80 as at 30 June, 2021 through Certificate No.1 and Certificate No.2 amounting to Kshs.4,522,729.8 and Kshs.5,194,891, respectively. Works done according to the inspection and acceptance committee report were at 47.9% to completion. Further, the County Executive of Nyamira vide a letter dated 14 December, 2020 approved an extension of the contract period to 31 March, 2021.

Physical verification of the project at the time of audit on 01 November, 2021 showed that the contractor was not on site and no activity was on going. In addition, the following works had not been done as per the executed Bill of Quantities (BQ); final drainage works on the pitch edges, pop up irrigation fittings, goal posts and football nets, and continuous maintenance of the plated grass.

As a result of the delay, the benefits expected from the project may not be realized.

2.2.2 Construction of Manga Stadium Pavilion

Included in the expenditure on construction and civil works of Kshs.90,398,889 is an expenditure of Kshs.28,881,132 in respect of construction of Manga Stadium Pavilion. The tender was awarded to a company, being the only evaluated responsive bidder at commercial stage at contract sum of Kshs.83,721,867. The contract agreement was signed on 20 May, 2019 and the project was to run for one year and half.

Further, the contractor was granted a contract extension by the County Executive of Nyamira vide letter dated 14 December, 2020 which expired on 31 March, 2021 and according to the inspection and acceptance committee report, the works done were at 62.70% to completion.

Physical verification of the project on 01 November, 2021 revealed that the contractor was not on site and no activity was on going. In addition, the following works had not been done as per the BQ; floor tilling, completion of mechanical and electrical works, and final painting works.

The project is taking too long before completion thus denying the public the intended benefits.

2.3 Rehabilitation of Civil Works

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.752,975,731 which includes an amount of Kshs.207,884,992 relating to rehabilitation of civil works as disclosed in Note 11 to the financial statements. The following irregularities were noted as regards the rehabilitation of civil works:

2.3.1 Construction of Nyambaria Water Supply Project

Included in the expenditure on rehabilitation of civil works of Kshs.207,884,992 are payments totalling Kshs.12,305,355 made to a local construction firm in respect of construction of Nyambaria Water Supply Project. The scope of works for the project included; water intake/weir, treatment plant (CFU), mixing and measurement plant (dosing chamber), clear water tank (100m³), back wash tank (elevated steel) 50m³, pumping unit and main rising.

However, the procurement documents were not provided for verification. In addition, the performance security issued by a local financial institution expired on 21 August, 2021 and there was no evidence that it had been renewed.

Consequently, the value for money and regularity of the expenditure of Kshs.12,305,355 could not be ascertained.

2.3.2 Incomplete and Abandoned Water Projects

Included in the expenditure on rehabilitation of civil works of Kshs.207,884,992 is an amount of Kshs.75,154,354 spent on eight (8) water projects, some of which were to be undertaken in phases. However, the projects at the time of the audit in November, 2021 were either not complete or abandoned due to lack of adequate funding as detailed below:

No.	Project Name	Amount Spent Kshs.	Work Done	Status
1	Nyandoche Ibere Borehole initiated in 2014/2015	4,588,612	Mobilization & demobilization, drilling works to design depth, steel casing works, test pumping, pump installation, 50m ³ storage tank, 1.5km pipeline, 2 No. water kiosks.	Tank 100% electricity connection out-standing.
2	Kitaru Emboye water Project initiated in 2015/2016	7,102,376	8 Km distribution lines, 3 No. water kiosks, electricity connection, pump purchased and installation.	Not working. Pump not installed.
3	Proposed drilling of Enchoro borehole project initiated in 2015/2016	5,802,187	Borehole drilling, power house construction, elevated plastic tank, pump purchase and installation, electricity connection.	Not working. Pump not installed and electricity connection pending.

No.	Project Name	Amount Spent Kshs.	Work Done	Status
4	Nyansiongo Gekonge water supply initiated in 2015/2016	7,073,475	50m ³ storage tank, Rising main pump house, electricity connection, pump purchase and installation, distribution line and 1 No. kiosk.	Pump not installed.
5	Raitigo water supply initiated in 2015/16. Phase II started in 2016/2017	17,301,915	Raw water pipeline 1.6 Km 90mm diameter CFU, dosing platform, cattle trough 1 No. 2.6km distribution line, 100m ³ storage tank, 25m ³ backwash tank, pump house, 2 No. water kiosks.	Outstanding works includes water pan construction, electricity connection and pipeline extension.
6	Kiabonyoru I water project initiated in 2016/2017	22,181,629	25m ³ /hr. CFU, 25m ³ backwash tank, 3.2 Km distribution lines, pumping unit, pump house, power connection.	Outstanding works includes intake weir, rising main, pump installation, electricity connection and pipeline extension and staff house.
7	Nyandoche/Ibere water project initiated in 2016/2017	4,290,109	Pump installation, 50m ³ storage tank, 1.5 Km pipeline, 2 No. water kiosks.	Tank 100% electricity connection outstanding.
8	Tinga/Ekoro water project initiated in 2016/2017	6,814,051	50m ³ sump, 2.2 Km rising main pump house pumping unit.	Electricity connection outstanding.
	Total	75,154,354		

Though the Management indicated that quotations had been floated and contracts awarded to the winning bidders for completion of Phase II, documentation on the same were not provided for audit.

No adequate explanation was provided by Management for the unsatisfactory state of the projects. As a result, the funds spent on the projects have not provided the expected utility and value for money to the residents of Nyamira County.

2.3.3 Hydrogeological Survey, Drilling, Casing, Capping and Test Pumping of 20 Boreholes in Nyamira County

Included in the expenditure on rehabilitation of civil works of Kshs.207,884,992 is an amount of Kshs.40,043,814 paid to National Water Harvesting Storage Authority for hydrogeological survey, drilling, casing, capping and test pumping of No.20 boreholes in Nyamira County. The contract was awarded to the Authority at a sum of Kshs.47,816,840.

Review of project records and implementation status reports at the time of audit in November, 2021 noted that fourteen (14) No. projects were completed, while six (6) No.

projects with a contract sum of Kshs.14,345,052 remained uncompleted despite the lapse of the contract period.

As a result of the delay, the benefits expected from water projects may not be realized.

2.4 Construction of Roads

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.752,975,731 which includes an amount of Kshs.270,750,380 relating to construction of roads as disclosed in Note 11 to the financial statements. The latter includes an amount of Kshs.93,551,100 paid to Mechanical Transport Fund Department for hire of various specialized plant and equipment.

However, review of the project status reports, fuel consumption sheets, daily machine utilization schedules and work tickets together with machine working hours summaries indicated that the Nyamira County Executive had utilized plant and equipment machine hours amounting to Kshs.88,761,872 out of the amount paid of Kshs.93,551,100 and thus leaving a balance of Kshs.4,789,228 unutilized.

As a result, the funds spent on the projects have not provided fully the expected benefits to the residents of Nyamira County.

3. Non-compliance with Urban Areas and Cities Act, 2011 on Creation of Keroka Town

Review of records and information in respect of the operations of Keroka town revealed the following anomalies:-

- i. There was no documentary evidence to confirm that the County Public Service Board had appointed the town administrator.
- ii. There was no documentary evidence to confirm that the Management of Keroka town had developed and adopted policies, plans, strategies and programs for service delivery.
- iii. It was not clear whether Keroka town had formulated and implemented an integrated development plan.
- iv. The Keroka Town Management did not prepare and submit its annual budget estimates to the Nyamira County Treasury for consideration and submission to the County Assembly for approval as part of the Annual County Appropriation Bill.
- v. It was not clear whether the Keroka Town Management Committee was appointed by the Governor and approved by the Nyamira County Assembly.

Consequently, the Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Cash Management Systems

During the year under review, the County Executive of Nyamira maintained fifteen (15) bank accounts at the Central Bank of Kenya and one hundred and forty-four (144) bank accounts in various commercial banks. Most of the accounts maintained in the commercial banks were for health facilities and vocational training colleges. However, there were no effective internal checks including monthly reconciliations with regard to operations of these accounts. Further, the County Executive did not provide IFMIS auto generated bank reconciliations for the period under review.

2. Ineffective Internal Audit Function

No internal audit reports for the year under review were provided for audit. Consequently, it was not possible to place reliance on the work of internal audit to assess the effectiveness of internal control system.

3. Lack of Documented Risk Management Policy and Reports

As similarly reported in the previous years, the County Executive did not have a documented risk management policy in the year under review. Further, contrary to Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015, no risk assessment activity was carried out during the year.

Therefore, Management lacked rational means to identify operational and other risks faced by the County Executive, to assess the likelihood of their occurrence and significance, and to establish means to mitigate their possible effects.

4. Weaknesses in Information Technology Internal Control Environment

County Executive of Nyamira had a number of weaknesses in the IT control environment as follows:

- i. The County did not have an approved disaster recovery plan to deal with loss of data and information in case of systems failures.

- ii. There was no formally approved IT security policy to ensure data confidentiality, integrity and availability.
- iii. There was no disaster recovery plan and backups storage in a secure offsite storage facility so as to recover data in case any disaster such as fire or any unforeseen circumstances.
- iv. There were no policies in place which cover physical access and environmental controls.

As a result, the County Executive risks to lose data in case of a disaster.

5. Insufficient Disclosure on Fixed Assets

As previously reported, Annex 3 to the financial statements on summary of non-current asset register reflects assets balance of Kshs.5,668,369,862 as at 30 June, 2021. However, the fixed asset register was not up-dated and lacked important information such as the dates the assets were acquired and the costs of some assets. As a result, the assets register did not provide adequate disclosure on the assets as required in Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015.

In addition, assets taken over from the defunct local authorities had not been incorporated in the asset register.

In the circumstances, the County Executive lacked an effective system for recording, controlling and accounting for its assets.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and

other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 May, 2022


**Report and Financial Statements
For the year ended June 30, 2021.**

9. FINANCIAL STATEMENTS

**9.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE 2021.**

		2020-2021	2019-2020
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	5,224,528,800	5,598,420,838
Proceeds from Domestic and Foreign Grants	2	662,302,080	16,463,524
Transfers from Other Government Entities	3	146,215,617	243,059,750
County Own Generated Receipts	4	168,276,586	187,324,098
Returned CRF issues	5	36,652	29,608,480
TOTAL RECEIPTS		6,201,359,735	6,074,876,690
PAYMENTS			
Compensation of Employees	6	2,852,930,277	2,730,317,480
Use of goods and services	7	886,863,332	1,153,551,732
Transfers to Other Government Units	8	667,180,352	661,145,614
Other grants and transfers	9	618,890,456	603,552,474
Social Security Benefits	10	2,573,627	32,007,461
Acquisition of Assets	11	752,975,731	815,899,854
TOTAL PAYMENTS		5,781,413,775	5,996,474,615
SURPLUS/DEFICIT		419,945,960	78,402,075

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th August, 2021 and signed by:



Chief Officer

Name: CPA Oyugi Barare Dominic

ICPAK Member Number 15694



Head of Accounting Services

Name: CPA Nyangau N. Lawrence

ICPAK Member Number 12445

Report and Financial Statements
For the year ended June 30, 2021.

9.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020-2021	2019-2020
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	1,119,745,478	721,334,351
Cash Balances	12B	0	2,900
Total Cash and cash equivalent		<u>1,119,745,478</u>	<u>721,337,251</u>
Accounts Receivables	13	0	0
TOTAL FINANCIAL ASSETS		1,119,745,478	721,337,251
FINANCIAL LIABILITIES			
Accounts Payables	14	(63,887,195)	(85,424,928)
NET FINANCIAL ASSETS		1,055,858,283	635,912,323
REPRESENTED BY			
Fund balance b/fwd	15	635,912,323	1,362,358,248
Prior year adjustments	16	0	(804,848,000)
Surplus for the year		419,945,960	78,402,075
NET FINANCIAL POSITION		1,055,858,283	635,912,323

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th August, 2021 and signed by:


Chief Officer Finance

Name: CPA Oyugi Barare Dominic
ICPAK Member Number 15694


Head of Accounting Services

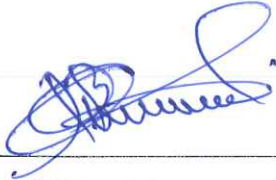
Name: CPA Nyangau N. Lawrence
ICPAK Member Number 12445

9.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

	Notes	2020-2021 KShs	2019-2020 KShs
Receipts from operating income			
Exchequer Releases	1	5,224,528,800	5,598,420,838
Proceeds from Domestic and Foreign Grants	2	662,302,080	16,463,524
Transfers from Other Government Entities	3	146,215,617	243,059,750
County Own Generated Receipts	4	168,276,586	187,324,098
Returned CRF issues	5	36,652	29,608,480
Payments for operating expenses			
Compensation of Employees	6	(2,852,930,277)	(2,730,317,480)
Use of goods and services	7	(886,863,332)	(1,153,551,732)
Transfers to Other Government Units	8	(667,180,352)	(661,145,614)
Other grants and transfers	9	(618,890,456)	(603,552,474)
Social Security Benefits	10	(2,573,627)	(32,007,461)
Adjusted for:			
Decrease/(Increase) in Accounts Receivables	13	0	
Increase/(Decrease) in Accounts Payables	14	(21,537,733)	19,571,697
Other Adjustments-Prior year Adjustments	16	0	(804,848,000)
Net cash flow from operating activities		1,151,383,958	109,025,627
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(752,975,731)	(815,899,854)
Net cash flows from Investing Activities		(752,975,731)	(815,899,854)
NET INCREASE IN CASH AND CASH EQUIVALENTS		398,408,227	(706,874,228)
Cash and cash equivalents at BEGINNING of the year	12	721,337,251	1,428,211,479
Cash and cash equivalents at END of the year	12	1,119,745,478	721,337,251

**Report and Financial Statements
For the year ended June 30, 2021.**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th August, 2021 and signed by:



Chief Officer Finance

Name: CPA Oyugi Barare Dominic

ICPAK Member Number 15694



Head of Accounting Services

Name: CPA Nyangau N. Lawrence

ICPAK Member Number 12445

9.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	KShs	KShs	KShs	KShs	KShs	
RECEIPTS						
Exchequer releases	5,564,221,130	(46,220,535)	5,518,000,595	5,224,528,800	293,471,795	95%
Proceeds from Domestic and Foreign Grants	884,857,765	1,136,971	885,994,736	662,302,080	223,692,656	75%
Transfers from Other Government Entities	146,215,617	-	146,215,617	146,215,617	-	100%
County Own Generated receipts	250,000,002		250,000,002	168,276,586	81,723,416	67%
Return issues to CRF	36,652		36,652	36,652		100%
TOTAL	6,845,331,166	(45,083,564)	6,800,247,602	6,201,359,735	598,887,867	91%
PAYMENTS						
Compensation of Employees	2,922,003,945	14,905,654	2,936,909,599	2,852,930,277	83,979,322	97%
Use of goods and services	941,335,882	58,732,822	1,000,068,704	886,863,332	113,205,372	89%
Transfers to Other Government Units	732,785,716	-	732,785,716	667,180,352	65,605,364	91%
Other grants and transfers	886,801,174	29,224,146	916,025,320	618,890,456	297,134,864	68%
Social Security Benefits	96,987,122	(1,600,000)	95,387,122	2,573,627	92,813,495	3%
Acquisition of Assets	1,220,417,327	(146,346,186)	1,074,071,141	752,975,731	321,095,410	70%
Other Payments	45,000,000	-	45,000,000	-	45,000,000	0
TOTAL	6,845,331,166	(45,083,564)	6,800,247,602	5,781,413,775	1,018,833,827	85%
SURPLUS				419,945,960		

NYAMIRA COUNTY EXECUTIVE
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- (a) *The changes between the original and final budget are as a result of reallocations and 1st and 2nd supplementary within the budget as per IPSAS 1.9.23.*
- (b) *The total expenditure was 85%*
- (c) *Expenditure on acquisition of assets was 71% as the county gave priority to pending bills.*
- (d) *The local revenue collection was under collected by 33% due to the effect of COVID-19 that led to curfew and closure of markets.*

The County Executive's financial statements were approved on 30th August, 2021 and signed by:



Chief Officer Finance

Name: CPA Oyugi Barare Dominic

ICPAK Member Number 15694



Head of Accounting Services

Name: CPA Nyangau N. Lawrence

ICPAK Member Number 12445

NYAMIRA COUNTY EXECUTIVE
Report and Financial Statements
For the year ended June 30, 2021.

9.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/e %
	KShs	KShs	KShs	KShs	KShs	
RECEIPTS						
Exchequer releases	3,826,822,181	94,950,000	3,921,772,181	3,939,493,471	(17,721,290)	100%
Proceeds from Domestic and Foreign Grants	884,857,765	1,136,971	885,994,736	662,302,080	223,692,656	75%
Transfers from Other Government Entities						
County Own Generated receipts	250,000,002		250,000,002	168,276,586	81,723,416	67%
Return CRF issues	36,652		36,652	36,652		100%
TOTAL	4,961,716,600	96,086,971	5,057,803,571	4,770,108,789	287,694,782	94%
PAYMENTS						
Compensation of Employees	2,912,003,945	18,505,654	2,930,509,599	2,847,578,217	82,931,382	97%
Use of goods and services	856,234,527	45,488,122	901,722,649	796,642,670	105,079,979	88%
Transfers to Other Government Units	606,107,510		606,107,510	606,107,510	0	100%
Other grants and transfers	193,927,221	30,000,000	223,927,221	161,898,252	62,028,969	72%
Social Security Benefits	96,987,122	(1,600,000)	95,387,122	2,573,627	92,813,495	3%
Acquisition of Assets	251,456,275	3,693,195	255,149,470	29,049,830	226,099,640	11%
Other Payments	45,000,000		45,000,000	0	45,000,000	0
TOTAL	4,961,716,600	96,086,971	5,057,803,571	4,443,850,106	613,953,465	88%
SURPLUS				326,258,683		

**NYAMIRA COUNTY EXECUTIVE
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- (a) The recurrent budget overall expenditure was 88% but there was underutilization in the item of acquisition of assets as there was delay in release of exchequer funds and grants, hence carried forward as pending bills.
- (b) The adjustments in the original budget were due to two number supplementary budgets that were done twice during the year under review as per IPSAS 1.9.23.
- (c) County own generated receipts was under collected by 33% due to Covid19 Pandemic which lead to closer of open markets
- (d) The Social Security Benefits was underspent as there were no offices that left the service.

The County Executive's financial statements were approved on 30th August. 2021 and signed by:



Chief Officer Finance

Name: CPA Oyugi Barare Dominic

ICPAK Member Number: 15694



Head of Accounting Services

Name: CPA Nyangau N. Lawrence

ICPAK Member Number: 12445

NYAMIRA COUNTY EXECUTIVE
Report and Financial Statements
For the year ended June 30, 2021.

9.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	KShs	KShs	KShs	KShs	KShs	
RECEIPTS						
Exchequer releases	1,737,398,949	(141,170,535)	1,596,228,414	1,285,035,329	311,193,085	81%
Proceeds from Domestic and Foreign Grants						
Transfers from Other Government Entities	146,215,617		146,215,617	146,215,617	-	100%
TOTAL	1,883,614,566	(141,170,535)	1,742,444,031	1,431,250,946	311,193,085	82%
PAYMENTS						
Compensation of Employees	10,000,000	(3,600,000)	6,400,000	5,352,060	1,047,940	84%
Use of goods and services	85,101,355	13,244,700	98,346,055	90,220,662	8,125,393	92%
Transfers to Other Government Units	126,678,206		126,678,206	61,072,842	65,605,364	48%
Other grants and transfers	692,873,953	(775,854)	692,098,099	456,992,204	235,105,895	66%
Social Security Benefits						
Acquisition of Assets	968,961,052	(150,039,381)	818,921,671	723,925,901	94,995,770	88%
Other Payments						
TOTALS	1,883,614,566	(141,170,535)	1,742,444,031	1,337,563,669	404,880,362	77%
SURPLUS				93,687,277		

NYAMIRA COUNTY EXECUTIVE
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For the year ended June 30, 2021.

- (a) The development budget was underutilized as there was delay in release of exchequer funds, hence carried forward as pending bills.
- (b) The adjustments in the original budget were due to two number supplementary budget done and 10 % reallocations as per IPSAS 1.9.23.
- (c) There was also non responsiveness of county tenders.
- (d) The e procurement process procedures delayed by system break downs.

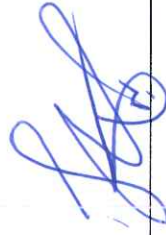
The County Executive's financial statements were approved on 30th August, 2021 and signed by:



Chief Officer Finance

Name: CPA Oyugi Barare Dominic

ICPAK Member Number: 15694



Head of Accounting Services

Name: CPA Nyangau N. Lawrence

ICPAK Member Number: 12445

9.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2021 KShs	Adjustments KShs	Final Budget 2021 KShs	Action on comparable basis Date: 2021 KShs	Budget utilization difference KShs
Policy planning, general administration and support services	1,065,953,226	(32,000,000)	1,033,953,226	862,559,042	171,394,184
General administration and support services	985,246,194	(32,000,000)	953,246,194	787,077,492	166,168,702
Policy and planning	80,707,032		80,707,032	75,481,551	5,225,482
Crop, agribusiness and land management services	273,229,881	-	273,229,881	272,862,376	367,505
CROP DEVELOPMENT SERVICES	273,229,881		273,229,881	272,862,376	367,505
FISHERIES DEVELOPMENT AND PROMOTION SERVICES	24,908,549	-	24,908,549	24,901,613	6,936
AQUACULTURE PROMOTION SERVICES	24,908,549		24,908,549	24,901,613	6,936
Livestock promotion and development	102,235,800	4,000,000	106,235,800	101,737,598	4,498,202
LIVESTOCK PRODUCTS VALUE ADDITION AND MARKETING	67,363,416	4,000,000	71,363,416	71,332,220	31,196
ANIMAL HEALTH DISEASE AND MANAGEMENT	34,872,384		34,872,384	30,405,378	4,467,006
Physical planning and surveying services	9,610,898	-	9,610,898	9,324,097	286,801
PHYSICAL PLANNING	4,610,898		4,610,898	4,411,897	199,001
Surveying services			5,000,000	4,912,200	

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Programme/Sub-programme	Original Budget 2021	Adjustments	Final Budget 2021	Actual on comparable basis Date: 2021	Budget utilization difference
	5,000,000				87,800
Housing improvement development					
	20,627,378	(500,000)	20,127,378	17,527,020	2,600,358
HOUSING IMPROVEMENT SERVICES	20,627,378	(500,000)	20,127,378	17,527,020	2,600,358
Management and development of towns	38,558,161	-	38,558,161	30,332,014	8,226,148
TOWN MANAGEMENT AND COORDINATION	38,558,161		38,558,161	30,332,014	8,226,148
General administration, planning and support services	92,750,655	-	92,750,655	77,759,164	14,991,491
Administration and support services	86,987,002		86,987,002	73,996,774	12,990,228
Policy and planning	5,763,653		5,763,653	3,762,390	2,001,263
Roads development and management	522,415,674	-	522,415,674	421,403,597	101,012,077
Construction of roads and bridges					
	220,994,082		220,994,082	176,280,838	44,713,244
Rehabilitation and maintenance of Roads	281,538,958		281,538,958	225,240,530	56,298,428
Infrastructural development and fire safety	19,882,634		19,882,634	19,882,229	405
Policy planning, general administration and support services	22,465,837	-	22,465,837	18,061,513	4,404,324
General administration and support services	20,736,185		20,736,185	16,489,813	4,246,372

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Programme/Sub-programme	Original Budget 2021	Adjustments	Final Budget 2021	Actual on comparable basis Date: 2021	Budget utilization difference
Policy and planning services	1,729,652		1,729,652	1,571,700	157,952
Trade, cooperative and investment development and promotion	56,144,000	-	56,144,000	45,097,937	11,046,063
Cooperative promotion	16,899,606		16,899,606	16,449,672	449,934
Trade promotion	39,244,394		39,244,394	28,648,265	10,596,129
Tourism development and promotion	1,889,000	-	1,889,000	1,366,400	522,600
Tourism promotion and management	1,889,000		1,889,000	1,366,400	522,600
Preventive & Promotive Health Services	541,025,322	-	541,025,322	536,965,058	4,060,264
Health Promotion	533,304,808		533,304,808	530,795,656	2,509,152
Communicable Disease Control	7,720,514		7,720,514	6,169,402	1,551,112
General adm, planning & support services	141,936,735	-	141,936,735	139,988,948	1,947,787
Administration support services	141,936,735		141,936,735	139,988,948	1,947,787
Curative health services	1,426,848,145	-	1,426,848,145	1,156,552,714	270,295,431
Medical services	1,426,848,145		1,426,848,145	1,156,552,714	270,295,431

NYAMIRA COUNTY EXECUTIVE
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Programme/Sub-programme	Original Budget 2021	Adjustments	Final Budget 2021	Actual on comparable basis Date: 2021	Budget utilization difference
General administration, policy planning & support services	41,639,332	-	41,639,332	28,052,336	13,586,996
General administration	34,226,832		34,226,832	22,077,836	12,148,996
Planning policy	7,412,500		7,412,500	5,974,500	1,438,000
ECDE and CCC development services.	265,168,721	-	265,168,721	250,291,328	14,877,393
ECDE and CCC management services	265,168,721		265,168,721	250,291,328	14,877,393
Vocational development and training services	202,220,430	(8,500,000)	193,720,430	192,205,240	1,515,190
Vocational management management services	202,220,430	(8,500,000)	193,720,430	192,205,240	1,515,190
Information and communication technology services	86,357,675	-	86,357,675	81,743,983	4,613,692
ICT infrastructural services	86,357,675		86,357,675	81,743,983	4,613,692
General Administration, Planning and Support Services	496,470,523	(2,000,000)	494,470,523	436,176,883	58,293,640
General administration support services	309,678,478	(20,000,000)	289,678,478	260,749,202	28,929,276
Policy development and support services	166,707,465	18,000,000	184,707,465	156,834,050	27,873,415
Supply chain management	18,047,580		18,047,580	16,794,581	1,252,999

NYAMIRA COUNTY EXECUTIVE
Report and Financial Statements
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Programme/Sub-programme	Original Budget 2021	Adjustments	Final Budget 2021	Actual on comparable basis Date: 2021	Budget mobilization difference
Communication services	2,037,000		2,037,000	1,799,050	237,950
General Administration, Planning and Support Services	63,763,307	-	63,763,307	59,923,321	3,839,986
Economic planning and coordination	49,469,552		49,469,552	46,699,211	2,770,341
Budget formulation and management	14,293,755		14,293,755	13,224,110	1,069,645
General Administration, Planning and Support Services	96,658,642	9,000,000	105,658,642	85,359,870	20,298,772
Accounting and financial services	81,323,155	9,000,000	90,323,155	71,725,720	18,597,435
Audit services	15,335,487		15,335,487	13,634,150	1,701,337
General Administration, Planning and Support Services	206,622,975	20,000,000	226,622,975	151,684,708	74,938,267
external Resource mobilization	75,000,000		75,000,000	573,200	74,426,800
internal Resource mobilization	131,622,975	20,000,000	151,622,975	151,111,508	511,467
General Administration, Planning and Support Services	20,850,000	-	20,850,000	16,833,701	4,016,299
Executive management and liason services	20,850,000		20,850,000	16,833,701	4,016,299
General Administration, Planning and Support Services	41,504,000	-	41,504,000	36,999,940	4,504,060

NYAMIRA COUNTY EXECUTIVE
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Programme/Sub-programme	Original Budget		Adjustments	Final Budget	Actual on comparable basis		Budget utilization difference
	2021	2021			Date: 2021		
Committees management services	41,504,000			41,504,000	36,999,940		4,504,060
General Administration, Planning and Support Services	405,058,039		(8,083,564)	396,974,475	304,339,658		92,634,817
Legislation	270,296,269			270,296,269	260,340,477		9,955,792
Representation and infrastructural development	134,761,770		(8,083,564)	126,678,206	43,999,181		82,679,025
General Administration, Planning and Support Services	67,870,346		-	67,870,346	60,049,524		7,820,822
Field coordination and administration	28,419,718			28,419,718	26,040,458		2,379,260
Policy development and support services	8,555,000			8,555,000	3,767,584		4,787,416
Human resource management	30,729,628			30,729,628	30,085,482		644,146
Human resource development	166,000			166,000	156,000		10,000
Sports							
Community Development	54,826,747		13,000,000	67,826,747	57,246,674		10,580,073
Cultural promotion heritage	35,384,710		13,000,000	48,384,710	48,116,099		268,611
General Administration, Planning and Support Services	147,372,626		-	147,372,626	136,089,083		11,283,543

NYAMIRA COUNTY EXECUTIVE
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Programme/Sub-programme	Original Budget 2021	Adjustments	Final Budget 2021	Actual on comparable basis Date: 2021	Budget utilization difference
General administration and support services	128,175,336		128,175,336	120,003,235	8,172,101
Policy and planning	19,197,290		19,197,290	16,085,848	3,111,442
Natural Resources Conservation and Management	13,275,460	-	13,275,460	2,948,660	10,326,800
Other energy sources promotion	13,275,460		13,275,460	2,948,660	10,326,800
Natural Resources Conservation and Management	278,552,993	(40,000,000)	238,552,993	148,509,689	90,043,304
Rural water services	278,552,993	(40,000,000)	238,552,993	148,509,689	90,043,304
Water Resources Management	16,520,089	-	16,520,089	16,520,088	1
Agroforestry promotion	16,520,089		16,520,089	16,520,088	1
Grand Total	6,845,331,166	(45,083,564)	6,800,247,602	5,781,413,775	1,018,833,827

This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic

9.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

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

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

2. Reporting entity

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

NYAMIRA COUNTY EXECUTIVE

Report and Financial Statements

For the year ended June 30, 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfer from Exchequer 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 notified to the receiving Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

NYAMIRA COUNTY EXECUTIVE
Report and Financial Statements
For the year ended June 30, 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development and recurrent accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

NYAMIRA COUNTY EXECUTIVE
Report and Financial Statements
For the year ended June 30, 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

i) Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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)

4. In-kind contributions

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

a) Third Party Payments

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

5. 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.

NYAMIRA COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 63,887,195 compared to KShs 85,424,928 in prior period as indicated on note 14.

6. Accounts Receivable

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.

7. Accounts Payable

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.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. 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.

9. 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.

10. Contingent Liabilities

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 9 (Other Disclosures)** and *Annex 5* of this financial statement is a register of the contingent liabilities in the year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. 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.

12. 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 27th June, 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was 2 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.

13. Comparative figures

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

14. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

NYAMIRA COUNTY EXECUTIVE
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9.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	413,728,800	1,641,927,200
Total Exchequer Releases for quarter 2	1,587,564,000	946,171,866
Total Exchequer Releases for quarter 3	793,782,000	1,852,265,400
Total Exchequer Releases for quarter 4	2,429,454,000	1,158,056,372
Total	5,224,528,800	5,598,420,838

The above comprises transfers from the Exchequer from CARA, comprising of equitable share and level 5 Exchequer releases are as below.

1A. Equitable Share

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	413,728,800	1,600,727,200
Total Equitable Share for quarter 2	1,587,564,000	865,944,000
Total Equitable Share for quarter 3	793,782,000	1,755,942,000
Total Equitable Share for quarter 4	2,429,454,000	938,106,000
Total	5,224,528,800	5,160,719,200

The amount received in the first quarter belongs to previous financial year received late thus there is reduction of equitable share.

1B: Level 5 Hospitals Allocation

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	0	0
Total	0	0

Nyamira county executive does not receive level 5 hospitals funds

2. (a) PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
Agriculture Sector Development Support Project (ASDSP)		16,463,525
Total		16,463,525

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(b) PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	13,680,000	19,570,000
World Bank – THUSCP	278,585,188	14,054,627
National Agricultural & Rural Inclusive Growth Project (NARIGP)	175,682,713	161,791,811
Kenya Devolution Support Programme	45,000,000	30,000,000
Youth Polytechnic support grant	60,409,894	67,068,298
Abolishment of user fees in health centres and dispensaries	13,175,221	13,175,221
Kenya Urban Support Programme	63,143,203	132,041,681
Agriculture Sector Development Support Project (ASDSP)	12,625,861	0
Sub total	662,302,080	437,701,638
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	0	0
Others	0	0
Sub total	0	0
Grand Total	662,302,080	437,701,638

Danida:

Received from Denmark and meant for general operations of level two hospitals

Devolution support programme:

Received from World Bank and meant for county capacity building.

Transforming Health for Universal Care Project SPA:

Received from World Bank and meant for level 3 and 4 hospitals for general purchase of equipment's, supervisions, trainings and immunisation programmes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

National and rural inclusive growth-agriculture:

Received from World Bank and meant for support of agriculture and value chain development.

Kenya Urban Support Programme-UDG

Received from World Bank and is to be used in development of roads

Kenya Urban Support Programme-UIG

Received from World Bank and was used in capacity building

Compensation for user forgone:

Received from Ministry of Health and was used for free health services for level two hospitals.

Development of youth polytechnics:

Received from ministry of education and was used for youth polytechnics development and capitation.

Agricultural Sector Development Support Programme

Received from Sweden (SIDA) and meant for capacity building of the community and staff involved in agricultural activities

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	146,215,617	136,557,750
Covid-19 Donations		106,502,000
Total	146,215,617	243,059,750

Road maintenance levy fund:

Received from Ministry of Roads and was used for maintenance of roads.

Covid-19 Donations

Received to fight the Covid-19 pandemic and was paid medical staff allowances and construction of health facilities

NYAMIRA COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COUNTY OWN GENERATED RECEIPTS

	2020-2021	2019-2020
	KShs	KShs
Market Dues	5,974,090	6,682,590
Matatu Park and registration fee/stickers	7,623,150	7,114,800
Daily Parking	3,642,950	7,160,950
Motor bike stickers	35,700	149,500
Storage charges	19,800	16,510
Impounding charges, penalties, fines	93,000	48,400
Market stall Rent	901,505	341,902
General Services	6,494,526	2,896,523
Imprest Surrender /commissions	149,561	340,074
Building Plans and Approval	2,657,800	1,622,752
Isolated Plot Rent	262,780	393,000
Plot Rent	1,476,539	1,020,287
Lands and Survey	615,180	272,530
Physical Planning	2,625,770	2,880,569
Land Rates	11,391,140	13,798,137
Advertisement Charges	7,669,245	6,973,645
Water, sanitation and irrigation fees	32,640	3,720
Liquor	1,420,000	1,369,000
Registration fees for social services	1,000	0
Public Health	2,201,980	2,525,423
Medical Services	78,881,226	105,383,094
Single Business Permits	23,886,399	11,993,420
Single Business Permits Application	620,500	4,260,600
Trade, Weights and Measures	746,480	343,990
Hire of Machinery & Equipment	49,340	4,000
Public Works approvals	433,500	455,500
Cattle movement permit	322,350	147,800
Cattle Fee	1,020,400	514,200
Slaughter Fee	24,800	12,520
Veterinary	1,186,035	1,789,212
Agricultural cess	5,817,200	6,809,450
Total	168,276,586	187,324,098

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

There was reduction in revenue due to Covid pandemic which lead to closure of our markets and the government amnesty on tax payments.

5. RETURNED CRF ISSUES

	2020-2021	2019-2020
	KShs	KShs
Recurrent account- County Assembly	0	0
Development account- County Assembly	0	0
Recurrent account- County Executive	133	22,699,257
Development account- County Executive	36,519	6,909,223
Total	36,652	29,608,480

The amount above relates to Fy 2020/2021 balance returned to CRF shall be appropriated in the First supplementary for use.

6. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	1,547,459,427	1,621,422,199
Basic wages of temporary employees	3,115,244	14,923,880
Personal allowances paid as part of salary	1,177,428,760	1,029,643,612
Personal allowances paid as reimbursements	7,653,189	401,558
Personal allowances provided in kind	3,000,011	0
Employer Contribution to compulsory National Social Schemes	114,273,646	63,926,231
Total	2,852,930,277	2,730,317,480

The employees' compensation increased 4%.

NYAMIRA COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	32,399,729	22,437,520
Communication, supplies and services	3,395,000	8,262,146
Domestic travel and subsistence	255,739,361	383,628,033
Foreign travel and subsistence	4,287,400	18,225,989
Printing, advertising and information supplies & services	46,373,533	33,700,815
Rentals of produced assets	9,274,263	19,144,804
Training expenses	38,625,667	69,121,565
Hospitality supplies and services	53,548,355	44,766,590
Insurance costs	119,317,219	109,972,725
Specialized materials and services	96,864,461	146,369,907
Office and general supplies and services	62,819,994	59,505,652
Fuel, oil and lubricants	79,854,005	77,825,719
Other operating expenses	59,630,190	128,694,071
Routine maintenance – vehicles and other transport equipment	12,476,100	12,395,477
Routine maintenance – other assets	12,258,055	19,500,719
Total	886,863,332	1,153,551,732

NYAMIRA COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Utilities, supplies and services include services of electricity wares and gases.

Communication supplies and services include Telephone, Telex, Facsimile and Mobile Phone Service, Internet Connections and Courier & Postal Services.

Domestic travel and subsistence includes travel allowances, daily subsistence and local air tickets.

Foreign travel and subsistence includes foreign travel allowances, daily subsistence and foreign air tickets.

Printing, advertising and information supplies & services includes adverts, printing publishing and campaigns.

Rentals include rented offices and hires of transport equipments.

Training expenses includes training of staff and hiring of training hall.

Hospitality supplies and services include catering services and boards, Committees, Conferences and Seminars

Insurance costs include vehicle insurance and medical covers.

Specialized materials and services include hospital drugs, foods and rations, fire good, Laboratory Materials, Fungicides, Insecticides and Sprays.

Office and general supplies and services includes stationery, tonners and cleaning materials

Other operating expenses include legal fees subscriptions and contractual services.

Routine maintenance includes vehicles and other transport equipment and assets maintenance.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government entities		
County Assembly	667,180,352	661,145,614
TOTAL	667,180,352	661,145,614

The above is transfer to Nyamira county assembly for its operations and there is 1% increase due to increase in county assembly ceiling.

9. OTHER GRANTS AND PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits		126,520,000
Emergency Fund	35,000,000	110,000,000
Transfers to other county health facilities	105,013,267	91,126,922
Transfers to NAGRIP	240,434,089	167,500,000
Transfers to YOUTH POLY	126,898,252	90,254,125
Nyamira County ASDSP Account SPA	34,544,848	18,151,427
Transfer to KUSP-UDG	77,000,000	0
	0	0
Total	618,890,456	603,552,474

Other grants and payments entails:

Scholarships and other educational benefits is a fund which facilitates bursaries to needy secondary schools education. There was a decrease by 6% due decrease in revenue.

Emergency Fund transfer was made to deal with the Covid 19 pandemic

Transfers to other county health facilities are transfers meant to health facilities for their operations. This has also been funded by majorly grants.

Transfer to National and rural inclusive growth-agriculture are meant to support in agriculture and value chain development.

Transfer to Agricultural Sector Development Support Programme are meant to support community based agricultural activities.

Transfers to Kenya Urban Support Programme-UDG was used in development of roads

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Transfer to Kenya Urban Support Programme-UIG is to be used in capacity building

Transfer to Lake Region economic block was used in office operations

Transfer to youth polytechnics was used for development and capitation

10. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	2,573,627	32,007,461
Social security benefits		
Employer Social Benefits		
Total	2,573,627	32,007,461

Government pension and retirement benefits are pension benefit paid to our staff who exceed the service.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. ACQUISITION OF ASSETS

Non-Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	96,710,227	222,837,280
Refurbishment of Buildings	4,943,285	71,599,245
Construction of Roads	270,750,380	274,526,007
Construction and Civil Works	90,398,889	102,281,070
Purchase of Vehicles and Other Transport Equipment	20,200,000	5,890,000
Purchase of Household Furniture and Institutional Equipment	0	1,890,800
Purchase of Office Furniture and General Equipment	0	8,246,480
Purchase of ICT Equipment	5,455,900	16,015,569
Purchase of Specialized Plant, Equipment and Machinery	21,213,325	19,604,410
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,969,933	2,947,735
Research, Studies, Project Preparation, Design & Supervision	30,448,799	16,837,850
Rehabilitation of Civil Works	207,884,992	63,624,107
Acquisition of Intangible Assets	0	9,599,300
Total acquisition of non- financial assets	752,975,731	815,899,853
Financial Assets		0
Domestic Public Non-Financial Enterprises	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	752,975,731	815,899,853

The acquisitions of assets reduced by 6% in 2020/2021 compared to 2019/2020 and unspent balances have been carried forward to cater for pending bills.

NYAMIRA COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (continued)

12. CASH AND BANK BALANCES

12A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
CENTRAL BANK ACCOUNTS				
CBK -Recurrent Account-Kshs	1000170522	Recurrent	133	1,820,797
CBK-County Revenue Fund Account -Kshs	1000170891	Deposits	479,516,430	61,193,485
CBK-Development Account - Kshs	1000170549	Development	36,519	9,201,832
CBK -Retention Account-Kshs	1000323938	Deposit	63,887,195	85,424,928
CBK-RML Fund account - Kshs	1000291885	Development	49,430,466	20,579,326
CBK-NRIG PRJ. Fund Account -Kshs	1000365595	Both	733,967	40,057,501
CBK-Village POLY.PRJ. Fund account -Kshs 1000367954	1000367954	Both	934,041	66,627,399
CBK-THS UC (ASP). Fund account Kshs 1000340018	1000340018	Both	189,293,053	2,150,928
CBK-KUSP Account - Kshs	1000394374	Development	155,460,355	87,278,470
CBK-ASDSP Account Kshs 1000365617	1000365617	Both	0	16,598,645
CBK-AUIG (ASP) Account- Kshs 1000404841	1000404841	Both	1,356,843	12,860,019
CBK-County KDSP	1000	Both	75,000,000	0
COMMERCIAL BANKS				
KCB Revenue Account-Kshs	1141208989	Deposit	131,570	74,342

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Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
KCB Revenue Account – Health -Kshs	1238881378	Deposit	641,524	47,443
KCB-ASDSP A/C Kshs	1236606132	Both	9,105,882	6,577,620
Coop. Revenue Account – Kshs	01141348689700	Deposit	11,022	888,188
KCB NAGRIP A/C	11253449872	Deposit	7,605,776	2,360,464
KCB Nyamira County Salaries Account Kshs	1150304227	Deposit	18,198,595	
KCB Nyamira County Education Support Fund – Ksh	1182983871	Recurrent	14,710,131	123,630,746
KCB Emergency Fund Account Kshs	1272997286	Both	329,423	108,649,249
VTC Various Accounts (Annex 7)	Various	Both	28,055,771	49,711,828
Health Facilities Various Bank Accounts (Annex6)	Various	Both	5,351,821	25,601,141
Equity –Nyamira KUSP-UDG	05202800023457	Both	19,954,961	0
Equity-Nyamira UIG Account	0520280023284	Both	0	0
Total			1,119,745,478	721,334,351

The Amounts are as per the amount in the cash book and bank reconciliation statements prepared for each account held.

12B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	0	2,900
	0	0
Total	0	2,900

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

Revenue Zone	2020 - 2021	2019 - 2020
	KShs	KShs
Manga sub county hospital	-	2,080
Manga sub county-Revenue	-	250
Nyangena hospital	-	430
Kijauri sub county hospital	-	140
	-	0
Total	0	2,900

13. ACCOUNTS RECEIVABLE

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	0	0
Salary Advance	0	0
Total	0	0

Breakdown of imprest and salary advance per department	2020 - 2021	2019 - 2020
Imprest	KShs	KShs
Department	0	0
Sub-Total	0	0
Salary advance		
Department	0	0
Sub-Total	0	0
Grand Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	0	0
Retention monies	63,887,195	85,424,928
Total	63,887,195	85,424,928

The above are contractor's refundable 10% retention.

15. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	721,334,351	1,428,139,359
Cash in hand	2,900	72,120
Accounts Receivables		
Accounts Payables	(85,424,928)	(65,853,231)
Total	635,912,323	1,362,358,248

The fund balances brought forward refers to the previous financial year's closing balances

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2020/2021 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	(804,848,000)
Cash in hand			
Accounts Payables			
Receivables			
	0	0	(804,848,000)

17. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)		
Receivables as at 30 th June (b)		
Increase/ Decrease in Receivables (c=(b-a))		

(Receivable as at 1st July for FY 2020/21 should be the same as receivable as at 30th June for FY 2019/20)

18. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (a)	85,424,928	65,853,231
Payables as at 30 th June (b)	63,887,195	85,424,928
Increase/ (Decrease) in payables c= b-a	(21,537,733)	19,571,697

Payables as at 1st July for FY 2020/21 should be the same as payable as at 30th June for FY 2019/20

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9.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	81,420,565	291,078,838	263,925,901	108,573,502
Construction of civil works	47,373,116	542,945,449	500,000,000	903,185,65
Supply of goods	65,658,951	479,443,397	480,200,000	64,902,348
Supply of services	90,968,994	363,451,773	395,369,363	59,051,404
Total	285,421,626	1,676,919,457	1,639,495,264	322,845,819

2. Other Pending Payables (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to County Government- county Assembly	51,962,896	680,822,820	667,180,352	65,605,344
Amounts due to third parties	285,421,626	1,676,919,457	1,676,919,457	1,676,919,457
Total	337,384,522	2,357,742,277	2,344,099,809	1,742,524,801

Payments by Third Party on Behalf of the County Executive

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

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OTHER IMPORTANT DISCLOSURES (Continued)

4.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	200,000,000	200,000,000
National Assistance Organization		
Total	200,000,000	200,000,000

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OTHER IMPORTANT DISCLOSURES (Continued)

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

3. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor the, CECs and Chief Officers for various County Ministries and Departments.

Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	103,164,000	20,391,000
<u>Transfers to related parties</u>		
Transfer to the County Assembly	667,180,352	661,145,615
Transfers to other County Government Entities	618,890,456	386,778,349
Transfers to non-reporting entities e.g schools and welfare	0	216,774,125
Transfers to County Water Service Providers	0	
Expenses paid on behalf of County Water Service Providers	16,058,495	8,690,000.00
Total Transfers to related parties	1,302,129,303	1,295,572,536
<u>Transfers from related parties</u>		
Transfers from the Exchequer	5,224,528,800	4,793,572,837
Transfer from domestic and from domestic and foreign grants	662,302,080	
Transfers from Ministry of Roads(RMLF)	146,215,617	136,557,750
Transfers from Ministry of health	0	106,502,000
Total Transfers from related parties	6,033,046,497	5,036,632,587

NYAMIRA COUNTY EXECUTIVE**Report and Financial Statements****For the year ended June 30, 2021.****OTHER IMPORTANT DISCLOSURES (Continued)****4. Establishment of other County Government Entities**

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Emergence Fund	2020	County HQ	Chief officer finance
Education support fund	2016	County HQ	Chief officer education
Car mortgage scheme – executive	Aug 2015	County HQ	Chief officer finance
Car mortgage scheme Assembly	2013	County assembly HQ	Clerk to assembly

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OTHER IMPORTANT DISCLOSURES (Continued)

5. Disclosure of Balances in Revenue Collection Accounts

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
<i>CBK-County Revenue Fund Account-1000170891</i>	Kshs		479,516,431	61,193,485
KCB- Revenue Account-1141208989	Kshs		131,570	74,342
KCB- Revenue Account-1238881378 Health	Kshs		641,524	47,443
<i>Cooperative Bank --Revenue Account 01141348689700</i>	Kshs		11,022	888,188
Total			480,300,547	62,203,458

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OTHER IMPORTANT DISCLOSURES (Continued)

6. Leasing of Medical Equipment

An amount relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs 200,000,000 (2019/2020 Kshs 200,000,000)

7. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case against the entity	306,000,000	56,000,000
Total	306,000,000	56,000,000

The list as per the the annex4

8. Covid- 19 Funds

Covid-19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Balance b/f	59,702,000	0
Receipts from the National Government to fight (Note 3)		106,502,000
Total Receipts	59,702,000	106,502,000
Payments		
Staff Allowances		46,800,000
Construction of isolation complex	15,371,764	0
Total payments	15,371,764	46,800,000
Balance in the covid 19 Fund	44,330,236	59,702,000

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9.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Timeframe (If a date when you expect the issue to be resolved)
Year Ended 30 June 2020				
1.1	Un confirmed balances (i) Errors in the financial statements	We concur with auditor's observation and amendment to the Financial Statement done and presented to OAG	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
	(ii) cash and cash equivalent balances	We concur with auditor's observation and amendment to the Financial Statement done and presented to OAG	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
1.2	Variance between Financial Statement and Cash book Balances	The management concurred with the auditors' observation that there was variances between the cash book balance and financial statements however, has since been explained and bank reconciliation and bank certificates presented to OAG	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
1.3	Un reconciled Retention and deposit bank balances.	The management concurred with the auditors' observation. However the management has since provided the bank reconciliations	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timescale (Put a date when you expect the issue to be resolved)
1.4	Un reconciled exchequer releases	The management concurred with the auditor's observation. However the issue has since been taken up by the IFMIS Accounts Receivable to resolve the issue.	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
1.5	Un supported procurement of goods and services	The management concurred with auditors' observation that during audit the purchases were not supported with Request for quotations, inspection and acceptance reports, not recorded in the stores ledgers and requisitions from the stores. Thus all the above have been provided.	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
1.6	Insufficient Disclosure on Fixed Assets	The management concurred with auditors' observation that the assets register is not updated and assets defunct local authorities had not been incorporated. However, the management is in the process valuing the assets and then update the register.	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeline (Put a date when you expect the issue to be resolved)
1.7 1.7.1	Unsupported Pending Bills Lack of control ledger Accounts on pending Account Payables	The management concurred with auditors' observation that up to date ledger on pending bills as not provided however, the updating of the ledge has since been and presented to OAG	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
1.7.2	Other Pending Payables	The management concurred with the auditors' observation, however, pending payables contracts documents, invoices and ledgers have been presented to OAG	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
1.8	Misreported bank Balances	The management concurred with the auditors' observation and has since corrected the error in relation to Education Support Fund.	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved
2.0	Unreturned Exchequer Issues	The management concurred with the auditors' observation. However, In the prior year reporting template on Unreturned Exchequer Issues had included the CRF balance which was later noted and adjusted to include only Returns from unspent balances in Recurrent and Development Accounts.	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.0	The Prior Year Adjustments	The management concurred with the auditors' observation that the anomaly has been corrected	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved



CPA Emilly Moraa Ongaga

CEC, Finance and Economic Planning

Sign.....

Date.....

NYAMIRA COUNTY EXECUTIVE
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	413,728,800	1,587,564,000	793,782,000	2,429,454,000	5,224,528,800
DANIDA - Universal Healthcare in Devolved Units Programme		6,840,000		6,840,000	13,680,000
World Bank – THUSCP			150,000,000	128,585,188	278,585,188
National Agricultural & Rural Inclusive Growth Project (NARIGP)		107,196,612	49,963,218	18,522,883	175,682,713
Kenya Devolution Support Programme			45,000,000		45,000,000
Youth Polytechnic support grant			30,204,947	30,204,947	60,409,894
Abolishment of user fees in health centres and dispensaries				13,175,221	13,175,221
Kenya Urban Support				63,143,203	63,143,203

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Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Programme					
Agriculture Sector Development Support Project (ASDSP)			12,446,204	179,657	12,625,861
Total	413,728,800	1,701,600,612	1,081,396,369	2,690,105,099	5,886,830,880

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Construction of buildings			a	b	c	d=a+b-c	
1. List attached	Fy 2016/2021	1,200,000,000	81,420,565	291,078,838	(263,925,901)	108,573,502	
2.							
Sub-Total			81,420,565	291,078,838	(263,925,901)	108,573,502	
Construction of civil works		1,200,000,000					
3. List attached	Fy 2020/2021	250,000,000	47,373,116	542,945,449	(500,000,000)	90,318,565	
4.							
Sub-Total		250,000,000	47,373,116	542,945,449	(500,000,000)	90,318,565	
Supply of goods							
5. List attached	Fy 2016/2021	560,560,000	65,658,951	479,443,397	(480,200,000)	64,902,348	
6.							
Sub-Total		560,560,000	65,658,951	479,443,397	(480,200,000)	64,902,348	
Supply of services							
7. List attached	Fy 2016/2021	650,000,000	90,968,994	363,451,773	(395,369,363)	59,051,404	
Sub-Total		650,000,000	90,968,994	363,451,773	(395,369,363)	59,051,404	
Grand Total		2,660,560,000	285,421,626	1,676,919,457	(1,639,495,264)	322,845,819	
<i>Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>							

NYAMIRA COUNTY EXECUTIVE
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ANNEX 3 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/out during the year (KShs)	Historical Cost/cf (KShs) 2020/2021
Land	11,051,000	0	0	0	11,051,000
Buildings and structures	985,136,520	101,653,512	0	0	1,086,790,032
Transport equipment	393,068,179	20,200,000	0	0	413,268,179
Office equipment, furniture and fittings	70,250,470	0	0	0	70,250,470
ICT Equipment	53,929,626	5,455,900	0	0	59,385,526
Machinery and Equipment	240,675,010	21,213,325	0	0	261,888,335
Heritage and cultural assets	0	0	0	0	0
Biological assets	14,435,235	4,969,933	0	0	19,405,168
Intangible assets	80,148,059	0	0	0	80,148,059
Infrastructure assets- Roads, Rails	3,066,700,032	599,483,061	0	0	3,666,183,093
Work in progress	0	0	0	0	0
Total	4,915,394,131	752,975,731	0	0	5,668,369,862

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 11 on acquisition of assets during the year.

NYAMIRA COUNTY EXECUTIVE
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ANNEX 4- INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	diff. between	explanation
1	County Assembly	37,956,220	248,702,289	95,461,087	285,060,756	667,180,352	667,180,352	0	
2	Emergency Fund				35,000,000	35,000,000	35,000,000	0	
3	Scholarships and other educational benefits							0	
4	Transfer to AGRIP Fund (local bank)	39,000,000	78,476	121,000,000	80,355,613	240,434,089	240,434,089	0	
5	Transfer to Village polythenics		66,498,300	0	60,399,952	126,898,252	126,898,252	0	
6	Transfer to Health Facilities		22,376,337	26,725,800	40,325,083	89,427,220	89,427,220	0	
7	Nyamira County Urban Development Grant UDG Account	77,000,000		0		77,000,000	77,000,000	0	
8	Transfer to ASDSP (Agriculture Local Bank)		16,598,645	0	17,946,204	34,544,849	34,544,849	0	
9	Total	153,956,220	354,254,047	243,186,887	519,087,608	1,270,484,762	1,270,484,762	0	

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Director of Finance
County Executive



Director of Finance
County Assembly



Director Fund Administrator
County Municipality



Director Project Administrator ASDSAP
County Executive



Director Project Administrator NARIGP
County Executive



NARIGP - NYAMIRA COUNTY
P.O. BOX 29-40500
NYAMIRA

NYAMIRA COUNT EXECUTIVE
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ANNEX 5 CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Demolition of buildings of Keroka	Justus Atunga and 6 others	kshs	11,200,000	Fy 2021/2022	Medium Risk
2	Labour relation issues	613 employees	Kshs	295,000,000	Fy 2021/2022	High Risk
3						
4						
5						
	Total			306,200,000		

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ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)