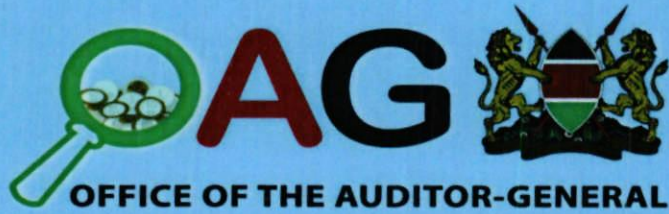


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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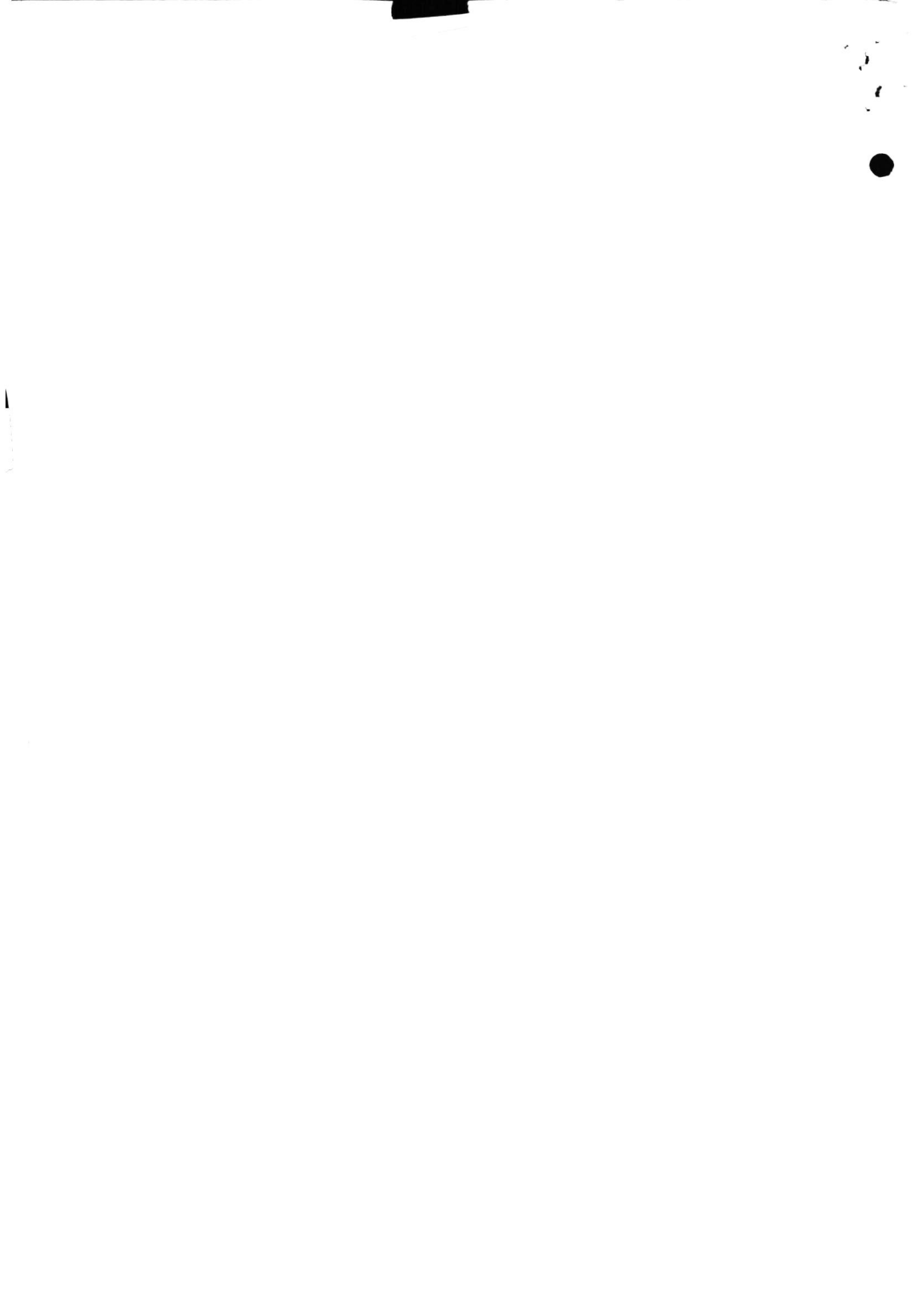
THE AUDITOR-GENERAL

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ON

COUNTY EXECUTIVE OF NYERI

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



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COUNTY GOVERNMENT OF NYERI

ANNUAL REPORT AND FINANCIAL STATEMENTS

GOVERNOR'S OFFICE
NYERI COUNTY

ANNUAL FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED
JUNE 30TH, 2021

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

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

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KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

- Office of the Governor



**Governor
His Excellency Mutahi Kahiga**

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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County Secretary
Mr. Gachichio Benjamin Wachira



Deputy Governor
Her Excellency Dr. Caroline Karugu



CEC Finance and Economic Planning
Mr. Mwangi Robert Thuo



CEC Education and Sports
Ms. Macharia Margaret Wangechi



**CEC Public Service and Solid
Waste Management**
Ms. Beth Karimi



**CEC Gender, Youth & Social
Service** Ms. Esther Ndung'u



**CEC Trade, Culture, Tourism
and Co-Operative**
Ms. Tarichia Diana Kendi

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**CEC Water, Irrigation,
Environment and Climate Change
Mr. Kinyua Fredrick Wanjohi**



**CEC Transport, Infrastructure,
Public Works and Energy
Mr. Kariuki Muthui**



**CEC Health Services
Dr. Rachael Kamau**



**CEC Land, Physical Planning,
Housing and Urban Development
Dr. Wanjaria Daniel Kwai**



**CEC Agriculture, Livestock and
Fisheries
Mr. James Wachihi**



**Speaker of the County Assembly
Hon. John Kagucia**



**Chairman of the County
Assembly Finance Committee
Hon. Erastus Karanja Muriuki**

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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	Portfolio	Name
1.	Accounting Officer	Finance and Accounting	John Ngugi
2.	Accounting Officer	Economic Planning	Francis M. Kirira
3.	Accounting Officer	Lands, Housing, Physical Planning & Urban Development	Hannah Maranga
4.	Accounting Officer	Health Services	Newton Wambugu
5.	Accounting Officer	Education and Sports	Simon Wachira Ngatia
6.	Accounting Officer	Public Service Management	Joseph Kanyi King'ori
7.	Accounting Officer	Solid Waste Management	Mary Violet Koigi
8.	Accounting Officer	Transport, Infrastructure, Public Works and Energy	Julius Ringera
9.	Accounting Officer	Agriculture, Livestock & Fisheries	Ruth Mwangi
10.	Accounting Officer	Trade, Tourism And Co-Operatives	Ibrahim Adan Eden
11.	Accounting Officer	Gender, Social Services & Youth	George M. Mwangi
12.	Accounting Officer	Water, Irrigation, Environment and Climate Change	Pauline Ndegwa
13.	Accounting Officer	County Secretary's Office	Solomon N. Chengecha
14.	Accounting Officer	Governor's Office	Mwangi Kamanja
15.	Accounting Officer	County Assembly	Jenard Mwiggeh

d) Fiduciary Oversight Arrangements

- Audit and Finance Committee Members

No.	Designation	Portfolio	Name
1.	Ag. Chairman	Audit committee	John Ngure Mwangi
2.	Secretary	Audit committee	John K. Muchira
3.	Member	Audit committee	Pauline Wanjiru
4.	Member	Audit committee	Michael Chege
5.	Member	Audit committee	Margaret Macharia
6.	Member	Audit committee	Lucy K. Kangangi

Table 2: Public Accounts Committee Members

No.	MEMBER	DESIGNATION
1.	Hon. Njuguna Kawanjiku	Chairperson
2.	Hon. Simon Muturi	Vice Chairperson
3.	Hon. David Kabatha	Member
4.	Hon. Joseph Nderitu	Member
5.	Hon. Kiruga Thuku	Member
6.	Hon. Margaret Muthoni	Member
7.	Hon. Lilian Wanjiku	Member
8.	Hon. Mary Ndomo	Member
9.	Hon. Stanley Wakibia	Member

e) County Government of Nyeri Headquarters

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

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

f) County Government of Nyeri Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Nyeri Branch
3. Co-operative Bank of Kenya
Nyeri Branch.

g) Independent Auditors

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

h) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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1. FORWARD BY THE CEC



A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament. This is achieved through coordinating and enhancing participation in governance of communities at the local level especially in the wards and sub counties. The communities will be empowered to develop administrative capacity for effective exercise of functions and powers of governance.

This financial statement is prepared in accordance with Section 163, 164, and 165 of the Public Finance Management Act, 2012. The sections of the PFM listed above require all County Governments through their respective county treasuries to prepare financial statements at the end of every quarter and end of each financial year.

Preparation of these statements is in accordance with the guidelines, standard, and format prescribed by the Public Sector Accounting Standard Board. The financial statements provide a true and fair view of the financial position of the county as at 30th June 2021.

In the fiscal year 2020/2021, the total County budget was Kshs 9,098,018,004 from this amount, Kshs. 5,899,438,369.00 was allocated for recurrent expenditure while Kshs 3,198,579,635 was set aside for development projects. The funding of this budget was expected from Equitable Share, Local Revenue, Conditional Grants, Donor Funds, and Transfers from other Government Entities & Agencies.

The cumulative local revenue collected as at the end of the financial year, amounted to Kshs. 886,940,830.83 while equitable share and conditional grants amounting to Kshs. 7,240,602,888.30 was received from the National Government. It's important to note that Nyeri County own source revenue collection had significantly improved by 34% from the previous financial year. This was due to an enabling business environment in the County.

Financial Management & Service Delivery:

The Department of Finance and Economic Planning adopted austerity measures to manage and control expenditure. This commitment resulted into major success for the County as it was possible to settle utility bills, pay staff salaries and witness remarkable progress on major projects. Some of the projects include the near to completion construction of a modern bus terminus in Nyeri Town, re-carpeting of various roads & increasing the number of street parking slots in Nyeri Town, construction of Narumoru Level IV Hospital in Kieni East Sub-County, ongoing construction of Kienjero solar dam in Mugunda Ward, Kieni West Sub-County.

The ability to demonstrate results through the hard economic period won immense public support and confidence. It is important to note that the County Government of Nyeri under the leadership of H.E Governor Mutahi Kahiga has been praised for emerging third top best out of 47 counties during the recently released Kenya County Budget Transparency Survey 2020.

The County treasury will continue encouraging departments to be prudent in management and utilization of the allocated resources which are limited to fit all the competing needs. The County was keen on adding value for the money in the budget implementation and utilization of public funds. Therefore, focus was geared towards ensuring resources are continuously allocated to priority areas in line with the County's long-term development agenda.

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Effect of Covid-19 Pandemic:

During the year 2020, the Nation was hit by Covid-19 Pandemic. Containment Measures were put in place by the President to prevent widespread of the viral disease. These measures included closure of hotels and bars and regulation of working hours as was required by the curfew. This led to closure of businesses and layoff of many Kenyans which adversely affected the Country economically.

The pandemic and its aftermath affected revenue collection both at the Counties and the National levels. In Nyeri County, the revenue collected in FY 2020/2021 in comparison to the previous FY 2019/2020 considerably improved by 34%. This was due to the economic stimulus program by the county that included waivers and enforcement measures. The County government is keen on providing a business enabling environment by actively participating in Covid-19 sensitization campaigns and ensuring availability of vaccines. This has helped to boost confidence and bring back normalcy especially for the business community.

During the year under review, the County experienced financial challenges due to various factors among them a stalemate on the Division of Revenue Bill by the Senate. This standoff emanated from a disagreement on the amount of funds to be disbursed to Counties. This affected the disbursement of exchequer by the National Government influencing operations in the four quarters of the year. This was crowned by the April and May 2021 exchequers that were received at the end of June 2021. The June 2021 exchequer was received on 2nd July 2021; these funds were carried forward in County Revenue Fund (C.R.F) Account to financial year 2021/2022. The delayed disbursement of the exchequers had an adverse effect on the timeliness of service delivery in the County.

The County's absorption as per the budgetary allocation was 84.58% at the end of the financial year 2020/2021. The County Treasury will continue encouraging departments to be prudent in management and utilization of the allocated resources which are limited to fit all the competing needs. The County is keen to add value for money in the budget implementation and utilization of public funds. Focus will, therefore, be geared towards ensuring resources are continuously allocated to priority areas in line with the County's long-term development agenda.

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The table below illustrates revenue performance during the financial year.

Table 1: Exchequer Releases from the National Treasury and transfers from other Government Agencies during the Financial Year 2020/2021.

	Revenue Source	Revised Approved Budget as per CARA - 2020	Actual Disbursements as at 30 th June 2021	Percentage (%)
1	Level 5 Hospitals	407,861,271	407,861,272	100%
2	Road Maintenance Fuel Levy Fund	151,875,577	190,282,444	125%
3	Covid - 19	0	0	0%
4	User Fees Forgone	13,701,379	13,701,379	100%
5	Development of Youth Polytechnics	48,949,894	48,949,894	100%
6	DANIDA	15,390,000	15,390,000	100%
7	Kenya Climate Smart Agricultural Project (KCSAP)	312,177,550	282,341,990	90%
8	Agricultural Sector Development Support Programme- ASDSP	11,958,572	11,459,306	96%
9	Kenya Devolution Support Program (KDSP Level I)	45,000,000	45,000,000	100%
10	Kenya Devolution Support Program (KDSP Level II)	184,795,683	184,795,683	100%
11	Kenya Urban Support Program (KUSP - UDG)	236,639,100	128,687,212	54%
12	Transforming Health Systems for Universal Health Care (World Bank THS-UCP)	28,800,000	27,352,242	95%
13	GOK (Universal Health Coverage) - UHC	0	0	0%
14	CENTER FOR DISEASE CONTROL (C.D.C)	7,186,567	7,186,567	100%
15	Sub-total	1,464,335,593	1,363,007,989	93%

Table 2: Summary of total revenue / receipts as at 30th June 2021.

S/No.	Revenue Source	Approved Budget	Actual Receipts	Percentage (%)
1	Equitable Share	5,877,594,900	5,877,594,900	0
2	Conditional Grants	1,791,673,888.20	934,258,772	52
3	Level 5 Hospitals	428,749,217	428,749,217	0
4	Local Revenue	1,000,000,000	886,940,831	88
5	Balance brought forward	0	649,744,449	0
Total Budget / Receipts		9,098,018,005	8,777,288,168	96

Figure 1: Graphical representation of FY 2020/2021 approved budget Vs cumulative actual receipts.

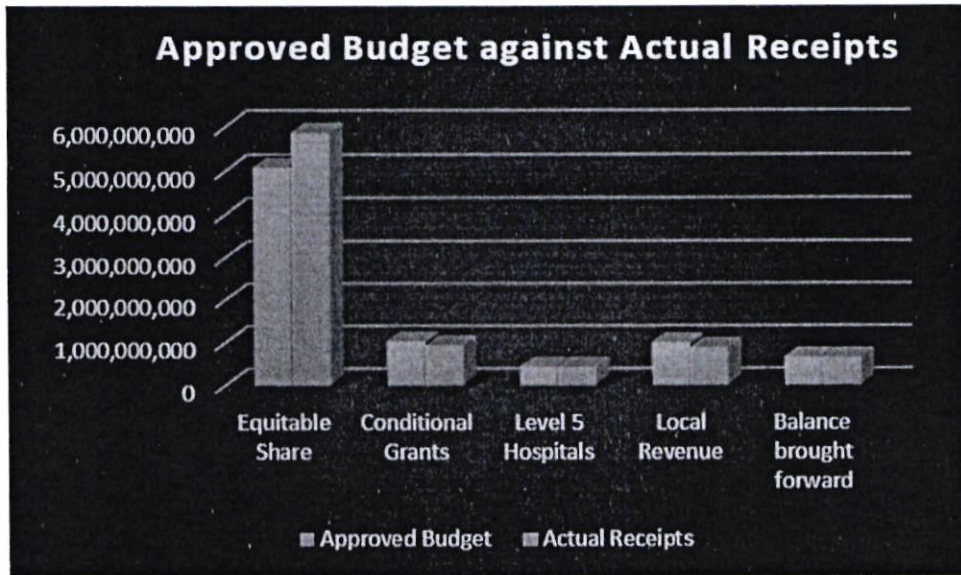
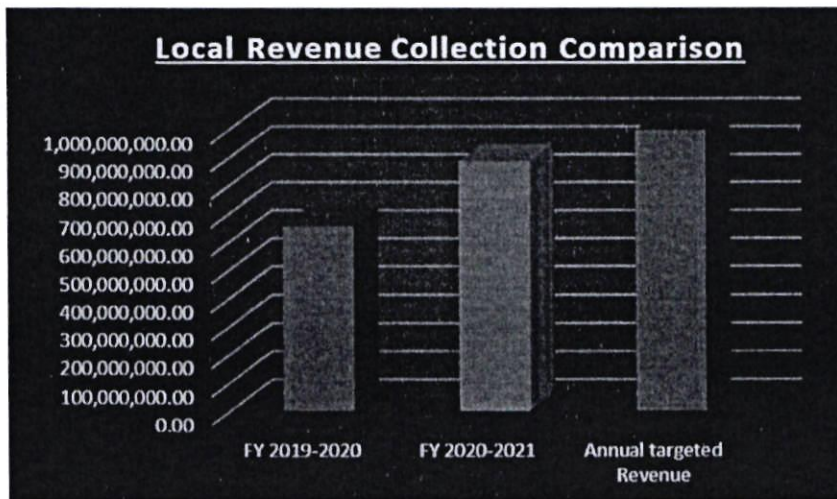


Table 3: County Own Revenue Performance Comparison

County Own Source Revenue Performance				
Description	Annual targeted Revenue	FY 2020-2021	FY 2019-2020	Percentage Change in Revenue collection
	Kshs.	Kshs.	Kshs.	
Local Revenue Collection	1,000,000,000	886,940,831	656,628,152.63	35%

The County managed to collect Kshs. 886,940,831 compared to Kshs. 656,628,152.63 collected during previous financial year 2019/2020.



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Budget Performance:

By the end of the financial year, the County overall budget absorption rate was at 84.58% with Recurrent at 94.45% and Development at 68.28%. The combined recurrent and development percentage was calculated against cumulative expenditure as at 30th June 2021 over total allocation for the year. The County Treasury was keen in streamlining its processes for optimal utilization of allocated funds as budgeted despite the effect of Covid-19 which affected development budget performance.

Table 4: Recurrent Budget Performance

Recurrent Expenditure Budget Performance by Departments for FY 2020/2021			
Departments	Budget Allocation (Kshs)	Actual Expenditure (Kshs)	Absorption rate (%)
Office of the Governor and Deputy Governor	129,352,337	128,252,301	99
Office of the County Secretary	350,222,672	346,847,606	98
Finance and Economic Planning	870,235,761	781,020,779	90
Lands, Physical Planning, Housing and Urban Development	44,272,583	43,026,888	97
Health Services	2,689,242,815	2,588,512,317	96
Gender, Social Services and Youth	67,909,974	65,560,194	97
County Public Service Management and Solid Waste Management	106,277,808	103,436,848	97
Agriculture, Livestock and Fisheries	301,270,924	267,497,729	89
Trade, Tourism and Co-operative Development	54,238,810	51,760,433	95
Education and Sports	326,727,708	297,211,475	90
Water, Irrigation, Environment and Climate Change	77,910,989	76,784,733	99
County Public Service Board	44,559,278	43,544,334	98
Transport, Infrastructure Public Works and Energy	131,131,479	127,440,280	97
TOTAL	5,193,353,138	4,920,895,917	94.45

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For the year ended June 30, 2021.**

Table 5: Development Budget Performance

Development Budget Performance by Departments for FY 2020/2021			
	Approved Estimate	Actual Expenditure	Absorption Rate
Departments	(Kshs)	(Kshs)	(%)
Office of the Governor and Deputy Governor	0	0	0
Office of the County Secretary	7,700,000	4,617,792	60
Finance and Economic Planning	529,566,772	457,229,623	86
Lands, Physical Planning, Housing and Urban Development	600,960,757	294,166,302	49
Health Services	317,031,478	161,995,288	51
Gender, Social Services and Youth	61,600,000	41,290,951	67
County Public Service Management and Solid Waste Management	41,000,000	20,537,447	50
Agriculture, Livestock and Fisheries	371,966,875	349,187,461	94
Trade, Tourism and Co-operative Development	42,200,000	17,470,542	41
Education and Sports	73,219,566	35,593,744	49
Water, Irrigation, Environment and Climate Change	55,375,059	43,172,332	78
County Public Service Board	8,000,000	3,717,745	46
Transport, Infrastructure Public Works and Energy	1,039,959,128	722,798,450	69
TOTAL	3,148,579,635.00	2,151,777,677	68.28

Nyeri County Projects:

The County government has taken great strides towards the improvement of people's livelihoods and the realization of the President's Big 4 Agenda. In addition to the Big 4 Agenda of Affordable Healthcare, Food Security, Affordable Housing and Manufacturing, County Government of Nyeri has come up with three additional pillars namely; Transport through road networks, Youth Empowerment through annual internship programs and Entrepreneurship through enterprise development fund, to form the Governor's Big 7 Agenda. Nyeri County Government continues to work hard towards the achievement of these objectives and the satisfaction of residents, investors, tourists and all stake holders in general.

1) Health Services:

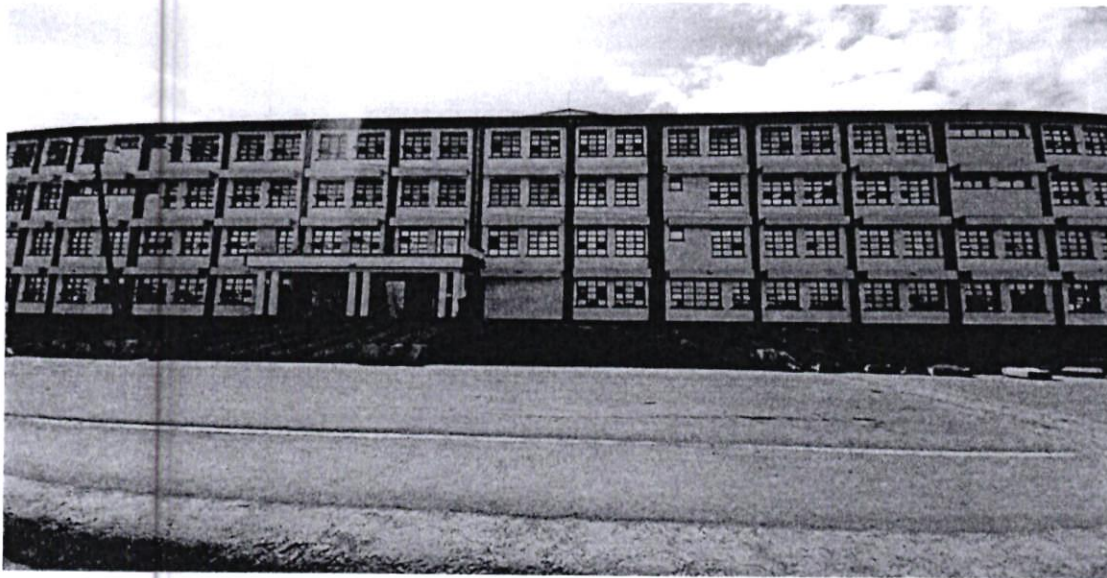
The County Government of Nyeri has gone beyond its call of duty to ensure Nyeri residents enjoy improved access to both preventive and curative health services that are easily accessible and affordable. To this end, the County allocates over **30%** of the entire County budget to health services every financial year. As a result, the County has been able to provide ambulances to cater for emergencies all over the county especially in the current Covid-19 period, equipped the health facilities through provision of medicine, equipment and personnel among others to enhance service delivery.

In the financial year 2020/21, the County under the Kenya Devolution Support Programme (KDSP Level II) had an ongoing construction of Narumoru Level IV hospital with bills of quantity of at 80% completion. The project has a bed capacity of 175 and at a cost of over Kshs. 300 Million. At Mt. Kenya hospital there is an ongoing installation of sanitary fittings, plumbing, drainage, solar water heating system and fire protection service. Renovations are ongoing at Karatina Hospital Mortuary and theatre, as well as construction of a Diabetic Clinic at the Nyeri County Referral Hospital. In addition, there are also

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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renovations done at Bellevue Dispensary, Gatiko Dispensary, Thunguma Dispensary, Gaikuyu Dispensary, Thaithi Health Centre, Mbiriri Dispensary, Kangurwe Dispensary, Iruri Dispensary, Othaya Sub-County Hospital, Wamagana Health Centre, Gitathini Dispensary, Karaba Health Centre and Zaina Dispensary. The County Government also procured and distributed medical drugs and other medical supplies worth more than Kshs. 291M.

Below is the ongoing Narumoru Level IV Hospital project:



The Hospital is aimed at serving the larger Kieni Constituency in Nyeri County.

2) Lighting Projects:

The County Government of Nyeri's plan to transform the County into a 24-hour economy has been realized after the County Government installed street lighting in various towns and trading centers of the county to improve business environment and security in the region.

The County Government installed streetlights and continues maintaining the existing high mast flood and street lights. The streetlights were erected at a cost of Ksh. 64,650,768.

The lighting has created convenience to late night traders by extending their working hours, and also helped reduce insecurity in the region.

In promotion of alternative and renewable sources of energy; a total of 8 biogas systems were constructed and more will be constructed in the coming financial years.

Below, is a photo showing the streetlights in some trading centers.



Street lights at Iria-ini Ward in Othaya Sub County

3) Roads & other infrastructures:

The County Government has continued to upgrade and maintain the existing road networks in all the 30 wards. During this financial year gravel roads were upgraded to tarmac standards. In addition, a total of 393Km of roads have been graded and gravelled, 3 foot bridges and 9 Box culverts constructed to ease movement of farm produce and delivery of essential services to the citizenry. The County Government has further opened up 17 new roads and maintained 643 Kms of gravel/earth roads through grading.

In order to improve on security and increase the hours of doing business, the County Government has continued in installation of street lights in our trading and market centers across all the wards. During the FY2020/2021, 485 Street Lights (Approx. 19.40km) and 152 flood lights across the County were installed in various centers. This is largely attributed to the approach of focusing on the wards as centers of development.

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Below, are some of the photos of the road works project.



Gitegi – Kamweiga box culvert near Nyaribo township at Kiganjo/ Mathari ward, Nyeri Central sub-county is now complete.

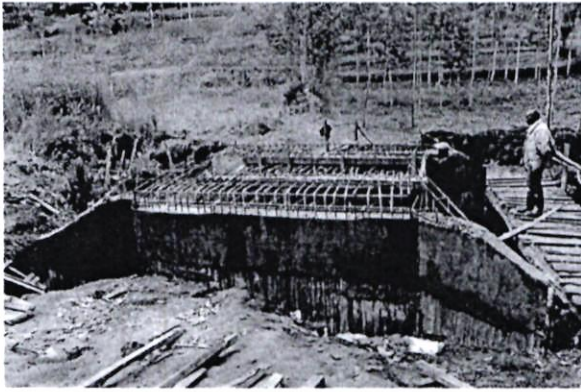


Chieni-Grogon Road

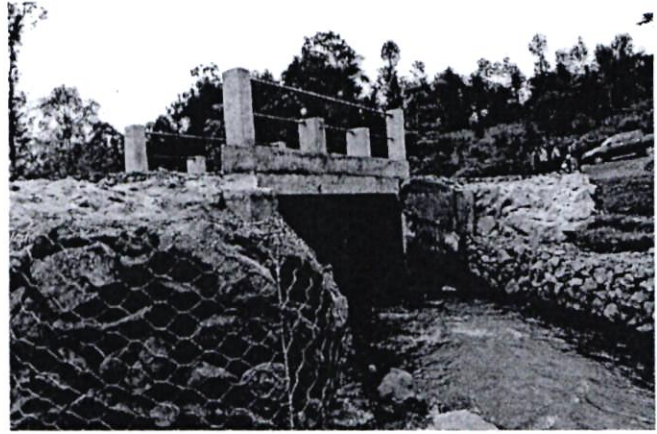


Kianda Road

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Ha-Kamune Chinga Bridge



Riagitutu Bridge – Gikondi Ward

Nyeri Town Bus Terminus:

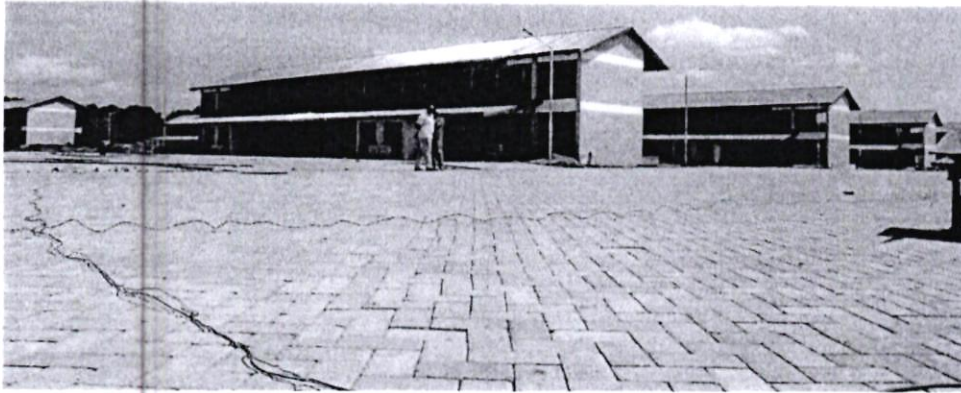
During FY 2020/2021, the County Government of Nyeri in partnership with the World Bank continued with Phase 2 of the construction of Nyeri Town Main Transport Terminus at the Asian Quarters which is at 100% done on the main work, cluster 1 95%, cluster 2 99% done and rehabilitation of roads at 100%. The new bus park will be among the largest termini hub in the country. The project will help decongest the Nyeri Town Central Business District (CBD), create a healthy working environment for the transport industry and small scale businesses and increase service delivery to the citizenry.

The Lands Department has also continued with planning of colonial villages where 13 of them were planned through the County Government support while 5 were supported by Kenya Urban Support Program (KUSP). The County also acquired GIS equipment to facilitate data collection and capture for purpose of establishing a County land information system.

Below, is the ongoing flagship project – Nyeri Town Bus Terminus

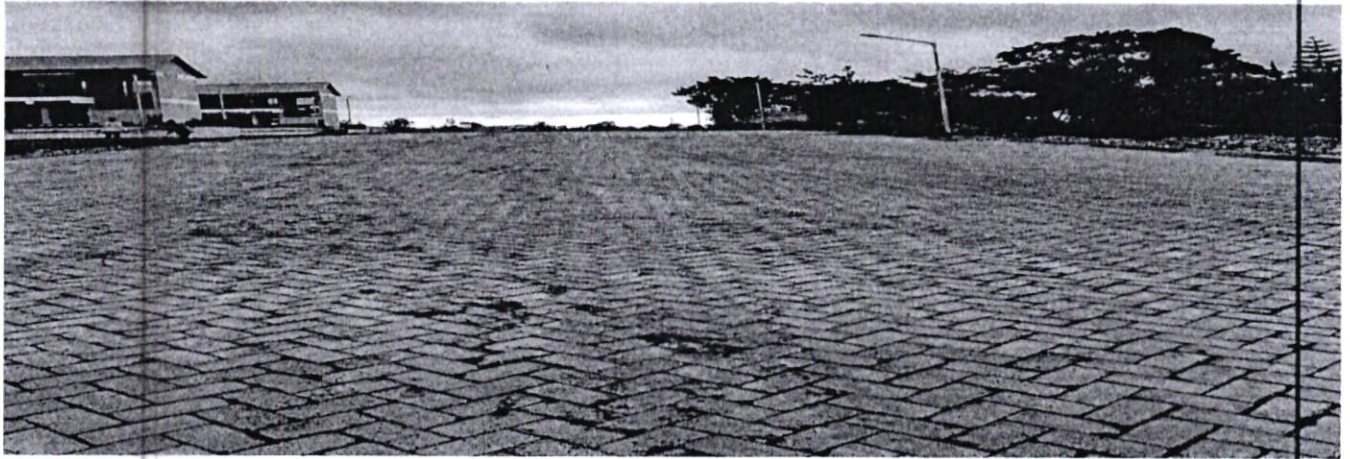


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Nyeri Town New Bus Termini

Upgrading and tarmacking of access roads to the Nyeri Town Bus Termini



4) Education:

The ECDE (Nursery schools) and youth polytechnics are functions of the County Government. Nyeri County has made remarkable progress in these sectors. The department has disbursed bursary to 10,066 students through the Elimu Fund. Other projects include construction and rehabilitation of 23 ECDE Centre's, provision of teaching and learning materials to ECDE Centre's County wide, disbursed grants totaling 48 Million Shillings to Vocational Training Centers (VTCs) to fund tuition where 2061 students have benefited, maintained partnership with Techno-serve through automation in VTCS and CAP-YEI in training youth on entrepreneurship, life skill, mentorship, work preparedness and job placement, draft policies for Youth Polytechnics for Research and Development, Capacity building workshops of newly appointed BOG Members during inauguration, and rehabilitation of 4 Stadiums across the County.

The County Government has undertaken construction of a workshop at Mutonga Youth Polytechnic, construction of a boundary wall at Ruring'u stadium as well as fencing and erection of a gate at Ihururu playground. Further, the county government has continued to equip our ECDE centres and Youth polytechnics with the necessary equipment to ensure smooth learning.



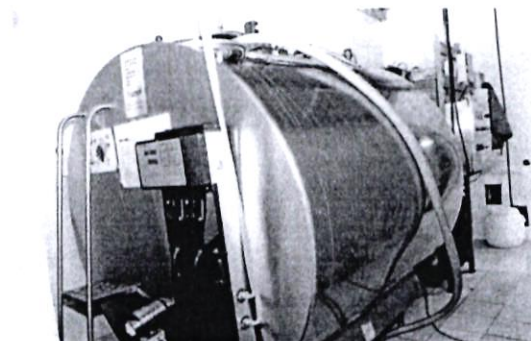
Classrooms have been constructed at Hiriga ECDE Center in Ruguru ward, Mathira West Sub-County.

5) Agriculture and food security:

The County Government has continued to support the agricultural sector since over 85% of the population depend on it. This has enhanced agricultural production and as a result boosted overall rural development. To improve coffee production, the County Government procured 10.9 tons of Mycorrhizae Bio fertilizer and 12,307 bags of Agricultural lime aimed at improving soil health and thus boost coffee production. Under the ward specific programme, the County Government procured 250 tons of organic manure and 25,000 coffee seedlings for the farmers in Kirimukuyu Ward.

Further on dairy farming, the County Government procured a milk pasteurizer and constructed a milk cooler house at Kairuthi Dairy in Iria-ini ward. To reduce milk spoilage during transportation handling the County Government procured and distributed 25 fifty liters' milk cans in Mweiga ward. This will not only increase the value to our milk but also create employment in the rural areas. The County Government has also installed new milk coolers at Watuka Cooperative Society and Ruguru Dairy to help in milk preservation for farmers, as illustrated by the diagram below;

Boosting food security through enhancing dairy farming



Milk cooling machine in Kairuthi, Iriani ward, Othaya Sub-County.

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During the financial year the County Government procured semen, Liquid nitrogen, AI equipment with a target to serve 16,000 dairy cows. Further, to control livestock diseases, the County Government procured vaccines targeting to vaccinate over 70,000 animals against notifiable diseases. This initiative will improve the animal health thus increasing production.

To promote alternative sources of food and nutrition, the County Government has continued to invest in fish farming where 167 fish farmers have benefited with 167,000 fingerlings and fish feeds. Further, to contribute towards the County Greening Program, a fruit tree nursery was established at Wambugu ATC with a capacity of over 100,000 grafted avocado and grafted macadamia seedlings with the aim of providing quality seedlings to the farmers.

The county government has developed strategic future plans for the fish industry in the county including:

- To increase the annual fish production.
- To reduce fish post-harvest losses by promoting fish value addition.
- To increase the value of marketed fish from the County by encouraging fish processing, packaging and branding.
- To privatize Wamagana Fish Processing plant through public- private partnership by promoting private investment in the fisheries sector.
- To ensure that the county has an operational and authenticated hatchery.
- To develop a quality assurance structure for ensuring that fish feed available within the county are of good quality.
- To develop a policy framework that will promote investments in the fish industry and create a conducive environment to fish traders, input suppliers and fish farmers.



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During the financial year, the County Government, through the Kenya Climate Smart Agriculture Project (KCSAP), achieved the following;

- a) Upgrading and Rehabilitation of Thiha /Sagana Irrigation Scheme in Mukurwe-ini Central at a cost of Kshs. 31M
- b) Desilting & Construction of Kiria Earth Dam, Storage Tank, Solar System and Distribution System for Irrigation Project in Gatarakwa ward at a cost of Kshs 32.9M
- c) Construction of Lusoi dam Phase 2 in Thegu ward at a cost of Kshs. 11M
- d) Funding of 94 groups in dairy farming, Indigenous Chicken, Irish potato, bananas, beans value chains and environment conservation at a cost of Kshs 80.9M within the project area
- e) Funding of Mwikuria Grains farmer's cooperative at 1M, Mukeni poultry cooperative society 1M and Nyeri South Bananas producers' cooperative at 0.5M for promoting Bean value chain, Indigenous chicken Value chain and Banana Value chain respectively. These are County wide farmer's cooperative groups.
- f) Supported enterprise development grant for Kieni Dairy Products Limited at Kshs. 10M; Wakulima Dairy Ltd at Kshs. 20M; Sabeke Horticultural Cooperative Society (Kieni West and East) with a total of Kshs. 10M and Natural Ways Food Supplements in Mukurweini at a cost of Kshs. 3.7M.



Ongoing construction works on Lusoi dam

6) Environmental Conservation and Climate Change:

To promote environmental conservation, the County Government has planted over 100,000 trees with the aim of increasing the forest cover to above 42% in the county. Further, the County Government has facilitated formation and training of Community Forest Association. In furtherance of the campaign on mitigating the effects of climate change, the County Government marked the World Environment Day on the 8th of June 2021, at Nairutia Vocational Training Centre. During the event a total of 2,500 tree seedlings were planted and others donated to the community. The community was sensitized on environmental matters, as well as on the effects of climate change and the mitigating measures. The County Government has also installed 12 energy saving jikos in public schools. This is aimed at reducing over-reliance on wood fuel, a key driver of deforestation and environmental degradation.

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Observing the World Environment Day

7) Solid Waste Management:

In our endeavor to making our urban centers habitable, a total of approximately 29,000 tons of garbage has been collected during the financial year. One of the key challenges the County Government is facing is the acquisition of suitable land for management of solid waste and more so from Nyeri Municipality even after funds have been provided in the budget estimates. This poses a great risk on public health if not urgently addressed.

8) Lands, Housing, Physical Planning and Urban Development:

The County Government has continued to work together with other development partners to bridge the financing gap especially in provision of the much needed infrastructure. I am glad to report that, through the World Bank support under the Kenya Urban Support Programme (KUSP), the County Government undertook construction of a modern bus termini at Asian Quarters in Nyeri Town which entailed construction of roads, market stalls, ICT hub, Revenue office and a bus stage and is currently 99% complete. The project is expected to decongest Nyeri Town and provide the much needed employment opportunities.

The County Government, in collaboration with Kenya Informal Settlement Improvement Program (KISIP), has undertaken planning, survey and registration of various colonial villages in the county. Currently, over 650 titles are ready for issuance. A further thirteen (13) villages have undergone planning and survey through funding by the County Government. Currently the planning for Mukurweini and Naromoru is ongoing and is being funded by the World Bank.

9) Trade and Investment:

The County Government constructed several new markets and rehabilitated the existing ones across the county, these include Pakoni, Kiawara, Mihuti, Mweru, Gatitu, Kamakwa, Kiawarigi, Ihwagi, Endarasha, Soko Mjinga, Kiaruhiu, Mudavadi Chicken Market and Ex-Beer Hall stalls, which in totality is benefitting over 2,200 traders. The Nyeri county Enterprise Development fund has contributed to economic recovery through capital injection.

The fund has created employment through business expansion and technology acquisition, while asset financing has promoted self-employment. The fund has trained over 500 entrepreneurs with 102 of them benefitting from loans ranging from Kshs. 50,000 to 500,000. To date a total of Kshs. 32,954,150 has been disbursed and this is expected to spur rapid economic development in the county.

10) Water and Irrigation:

Solar powered Karicheni Borehole in Thegu River ward, Kieni East which has been constructed by the Department of Water and other partners is now operational. It is supplying water to hundreds of households in Gatuamba area.



Ongoing Mutoigu intake at Gura River in Aberdare forest

This intake will serve Mutoigu Irrigation Project in Wamagana ward in Tetu and Kagere -Kirai Irrigation project in Mahiga ward, Othaya. The intake is awaiting pipe distribution for both projects.



Mutoigu intake at Gura River

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Construction of Simbara-Kamatongu Pipeline

Other ongoing projects in the department includes.

- Procurement and laying of Pipes and Fittings.
- Construction of water treatment works
- Drilling and equipping of boreholes
- Construction and procurement of storage tanks.
- Conducting environmental audits for operational county projects
- Installation of energy saving jikos in institutions
- Environmental awareness creation through celebration of environmental days
- Ongoing Rehabilitation of county forests
- Formulation of laws and policies on Forestry conservation and Climate Change.

Benefit to the Community:

- i.) The projects will reduce water rationing by a significant amount especially in areas adversely affected by drought,
- ii.) These water projects are expected to subsequently boost food production in the areas,
- iii.) Provide water for sanitation as well as irrigation.

Value-for-money achievements:

The County, during the financial year, endeavoured to adhere to the PFM Act 2012, the Public Procurement and Asset Disposal Act 2015, Revenue Administration Act 2014 and other relevant laws and regulations. In return, the County was able to work towards optimal service delivery and improved quality of life to the residents. This was attained through improved agricultural measures to enhance food security, re-carpeting and construction of roads which resulted to improved infrastructure, equipping of hospitals, providing drugs and non-pharmaceutical that boosted affordable healthcare, youth empowerment by engaging interns for an on-job training on their areas of study and expertise and fostering entrepreneurship through the Enterprise Development Fund that provided loans as per set criteria for small business owners. These among other projects resulted to the realization of set objectives.

The County's achievement on the value for money was heightened through public participation where citizens identified key projects for implementation.

Challenges and recommended way forward:

During the reporting period, the challenges encountered were;

- i.) Late disbursements of funds from the exchequer,
- ii.) Pending bills due to late disbursement of funds.
- iii.) Effects of Covid – 19 pandemic on the economy including but not limited to regulation of working hours for the hospitality industry as per the curfew requirement

The way forward to counter the challenges;

The National Treasury should ensure timely release of funds from the exchequer to counter rise of pending bills and unpaid commitments.


The County remains committed to ensure that the available resources are directed to the priority areas to ensure optimal utilization for maximum benefit to the people of Nyeri. However, despite the economic hardships, especially posed by the COVID-19 pandemic, the County Government is confident in achieving its desired development agenda.

Key risk management strategies applied by the County

The County has developed and approved the Risk Management Policy framework. The County is also keen in facilitating the following strategies;

- Capacity building of staff,
- Awareness campaigns through public participation,
- Compliance with the objectives of CIDP and ADP,
- Functional internal controls,
- Use of automated management information systems,
- Continuous monitoring and evaluation of projects.

Sign:


Robert Thuo Mwangi
CECM – Finance & Economic Planning
County Government of Nyeri

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1. 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the County Government entity's performance against predetermined objectives.

Nyeri County Strategic development objectives

The County's 2018-2022 CIDP identified 8 key strategic development objectives. Broadly, these objectives were 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 Nyeri County's 2018-2022 CIDP are to:

- a) Provide quality physical infrastructure in the County,
- b) Enhance basic infrastructure for effective service delivery,
- c) Promote sustainable use of natural resources,
- d) Improve financial sustainability and resilience,
- e) Provide accessible and quality healthcare services,
- f) Scale up institutional development, transformation and innovation,
- g) Improve productivity in agriculture and overall food security, and
- h) Enhance good governance and active citizenry.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic and Time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

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Progress on attaining some of 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.	% of motorable and passable roads within the County	In FY 2020/21 the County increased 393 kms of motorable and passable roads in all wards.
	To develop and maintain street and security lighting infrastructure.	Increased public safety and security	% reduction of crime	Street lighting was undertaken in various towns & shopping centres and there has been a reduction in crime.
Health Services	To reduce incidences of preventable illnesses and mortality at the County level	Reduction of communicable diseases and related mortality and new infections	% reduction of communicable diseases related mortality	Good health and increased life expectancy
	To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions	% increase of access to specialised diagnostic services	Good health and increased life expectancy
Water & Irrigation	Promote sustainable use of natural resources	Increased access to water for household & irrigation	% increase of access to water connections	Increased number of boreholes and new water connections.

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REPORTING

Introduction

Nyeri County Government exists to transform lives, i.e., 'to create and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open government. The driving force behind everything we do is our core values which include; Development, Accountability, Transparency, Patriotism, Professionalism, Inclusivity, Teamwork, and Integrity. The above values guide us to deliver our strategy, which is founded on three pillars: putting the customer/Citizen first, delivering quality services and improving operational excellence.

Below is a brief highlight of some of our achievements in each pillar;

1. Environmental performance

The guiding principles for Environment and Sanitation Directorate is to create a sustainably managed, healthy and clean environment for the county citizenry, by promoting, conserving and protecting the environment, and offering efficient sanitation services. Our main objective is managing and implementing environmentally friendly practices to ensure sound environmental stewardship and prudent natural resources exploitation while promoting prevention and/or minimization of waste/pollution. This is achieved by creating awareness and understanding on the importance of environmental obligation amongst our staff and the concerned public and at the same time monitoring compliance with all relevant environmental laws, standards and practices.

To conserve the environment and address issues of public health, the county is committed to effectively manage its liquid and solid waste. The Solid waste management bill, draft Environmental Policy, County Environment Action Plan, Climate change act, are some of the standards in the pipeline to enable the Directorate achieve its objectives. On climate change mitigation and adaptation, the directorate promotes county greening to move the current tree coverage from 38% to 40% by 2022. This will be achieved by partnering with the government, community and other relevant stakeholders in implementation of environmental programmes. The main shortcoming in the County greening endeavour and by extension climate change mitigation is lack of enough funding through the annual budgets for the last two years.

2. Employee welfare

Occupational Safety and Health Act, 2007

The County Government of Nyeri in realization of its vision of a wealthy county with happy, healthy and secure people has ensured that the workers have a conducive working environment. The County Government has a policy on training to ensure continuous upgrading of employee's core competencies, knowledge, skills and attitudes including their ability to assimilate technology to enable them create and seize opportunities for social advancement, economic growth and individual fulfillment. Specifically, induction/orientation training has been carried out to all the newly recruited employees within their first three (3) months. Further, training has been conducted in case of deployment and change of job at the cost of the employer.

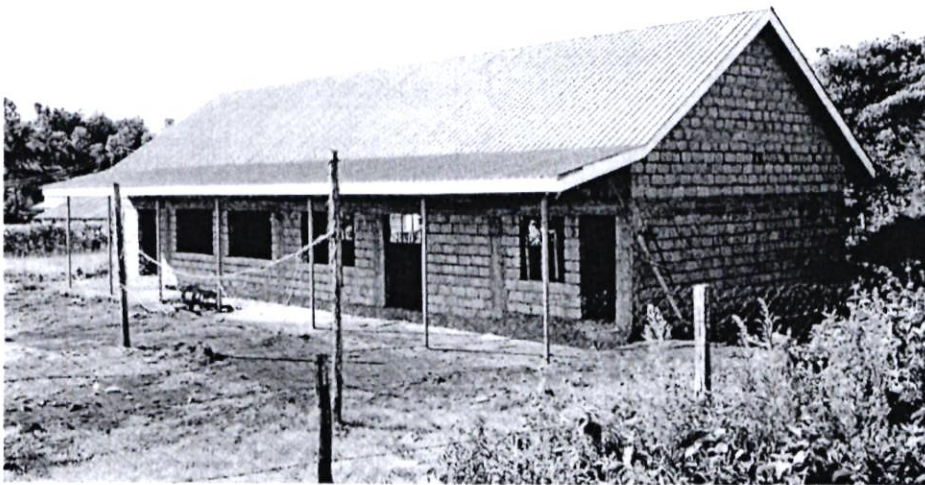
Protective gear and clothing/uniforms are always provided to officers whose duty require protection or proper identification e.g. nurses, enforcement officers, fire officers, e.tc. as required by the

regulations. Also, Nyeri County has an open door policy in reporting any accident(s) in the course of duty which in return is taken up by the relevant offices.

3. Community Engagements

The emerging incidences on disasters have been timely reported and responded to and the county has also secured a toll free line for disaster management.

In the department of Transport, Public works, Infrastructure and Energy, the County has continuously been involved in disaster management and has in the financial year 2020/21 acquired 2 fire engines to curb raising incidents of fires. The officers in charge of the docket have been continuously trained to enable them in service delivery. Also, the County Government of Nyeri in partnership with the National Authority for the Campaign against Alcohol and Drug Abuse (NACADA) constructed the Ihururu Treatment and Rehabilitation Centre in Tetu Sub-County. The centre is meant to complement the rehabilitative and treatment efforts against drug and substance abuse currently being offered at Karia Rehabilitation Centre.



The hall at Gatitu /Muruguru ward in Nyeri Central sub county has a capacity of 500 people

4. Market place practices-

a) Responsible competition practice.

The Department contributes significantly towards promotion of responsible competition practices within the county by mapping out and developing designated market areas. These market areas and spaces consolidate traders in one location hence eliminating unfair competition that arises from some traders being more strategically located compared to others. Within the markets, the department also ensures fair competition among the traders by establishing market regulations to this effect. In addition, the department conducts mass sensitization on matters

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related to peaceful and responsible political involvement, corruption and the adverse effects associated with the vice during market meetings. All traders are encouraged to report and stand up against corruption and political intolerance within markets. The open-door policy that the department operates on also encourages traders to report such cases.

b) Responsible Supply chain and supplier relations-

In regards to responsible supply chain and supplier relations, the department strives to ensure a free and fair procurement process, timely inspection of supplied goods, and completed works as well as judicious payments of goods and services.

c) Product stewardship

The Department, through the weights and measures unit has continued to safeguard consumer rights and interests by ensuring continuous verification of weights and measures equipment across the county as well as conducting consumer awareness trainings and campaigns in collaboration with other government agencies such as the competition authority of Kenya.

2. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

Introduction

Nyeri County Government exists to transform lives, i.e., 'to create and sustain an environment that unlocks potential of the people of Nyeri to achieve progressive socio-economic growth by running an open government. The driving force behind everything we do is our core values which include; Development, Accountability, Transparency, Patriotism, Professionalism, Inclusivity, Teamwork, and Integrity. The above values guide us to deliver our strategy, which is founded on three pillars: putting the customer/Citizen first, delivering quality services and improving operational excellence.

Below is a brief highlight of some of our achievements in each pillar;

1. County Public Service Board

The Board adheres to the provisions of the Constitution of Kenya, County Government Act, 2012, Public Service Commission Act, Employment Act, and any other Act / law governing recruitment. In this consideration, recruitment is undertaken in a fair manner, ensuring that diversity, equity and gender ratio is observed. Further, the Board has formulated a Recruitment guideline that provides the standard norms to be observed in the recruitment process.

In the management of careers, the board observes the respective scheme of services that provide career guidelines for advancement of officers in the various cadres. Where there are no schemes of service, the board formulates to ensure that there is a clear progression framework for all cadres. Training is undertaken to enhance skills for the serving officers. There are mid and annual performance appraisals of staff, with an annual performance reward day set up in order to reward the best performing departments and staff.

On matters health and safety, the county adheres to the provisions of Occupational Health and Safety Act (OSHA).

2. Environmental performance

The County Government of Nyeri has been working hand in hand with key stakeholders- public institutions, private institutions, and communities- to ensure sustainable environmental management, natural resource management and improving the quality of life of communities and citizenry. In order to achieve this, the County has been able to carry out various activities as part of Corporate Social Responsibility:

1. County Greening Programme

a) Provision of tree seedlings to communities

Through the directorate of Agricultural Production and Directorate of Environment and Natural Resources, the County Government of Nyeri has been providing tree seedlings – exotic, indigenous and fruit - to communities during rainy seasons.

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This has enabled communities to improve area micro-climates especially in Kieni, improve food and nutrition from the fruit trees, provision of a source of cooking energy on farm which in turn reduces deforestation in public forest, provision of wood products, as well as increase the county's tree cover percentage which contributes to the national 10% target. For example, during the World Environmental Day which was held in Kieni East Sub county the surrounding communities were given six hundred tree seedlings for on farm forestry.

b) Tree planting in Institutions

In conjunction with other stakeholders, the County Government through the directorate of Environment and Natural resources has been planting trees in public institutions such as; Police stations, Chief Camps, Health facilities, Schools, Vocational Trainings and along riparian reserves, as a means to protecting the environment for the future generations of the Nyeri citizenry.

2. Environmental Awareness and Sensitization Program

a) Celebration of Environmental Days

Through the Directorate of Environment and Natural Resources, the County has been commemorating international environmental days. This has taken place in schools, vocational training institutions, and communities, as a means of enlightening and highlighting to the citizenry the need to protect, conserve and manage the environment. Nyerians are taught on sustainable environmental conservation and management methodologies depending on existing practices. For example, this year, the World Environmental Day was celebrated at Nairutia Vocational Training and World Desertification Day was celebrated at Luso Dam.

b) Clean Ups Campaigns

In collaboration with other stakeholders, the County Government of Nyeri through the Department of Solid Waste Management have held numerous clean-up activities in various urban centres in the County, as a means of sensitizing the people on sustainable and proper waste management practices such as use of provides for bins and skips instead of littering which in rainy seasons leads to drainage blockages etc.

3. Resource Management

a) Sustainable Waste Management

Through the Department of Solid Waste Management, organic waste collection programs have also been introduced in some markets such as Narumoru, where separation of waste is done, and the organic waste given out to various stakeholders for farm use. This has also engrained the 3Rs culture (Reduce, Reuse, and Recycle).

The County Government of Nyeri has encouraged its citizenry to embrace the 3Rs when it comes to waste management. It has done this by supporting various groups earn a livelihood from waste recycling. At one of the waste disposal sites - Karindundu, the County has provided space, water and PPE to the group on site to do separation and earn a living from the waste. In Nyeri town, two groups, the Turning Trash to Treasure and Nyeri Youth and Women Empowerment group were both allocated space (public land) to undertake their recycling programs, from which they can make briquettes, pellets, bricks among other things, from which they earn a living as well as improve the environment.

b) Provision of energy savings solutions

The County Government of Nyeri recognizes the overreliance of non-renewable and dirty energy in our communities. Through various directorates, the County Government has ensured that there is reduced reliance on electricity as a fuel through provision and equipping of community boreholes with solar panels, installation of energy saving jikos in institutions in the county as well as construction of biogas for various homesteads.

4. Environmental Safeguard Monitoring:

- a) The directorate of Environment and Natural Resources has been carrying out environmental screening of all ongoing projects across all the departments every financial year. Advice is given on whether a project requires an Environmental Impact Assessment or Environmental Social Management Plan and ensured

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environment and social safeguards are adhered to throughout the project construction phase. This is done to ensure that the environment and the people surrounding any project have maximum positive impacts from any project and minimum negative impacts

- b) Environmental Audits are carried out in all ongoing projects to ensure continued adherence to environmental safeguards and standards. Where need be, institutions are trained on areas of improvement and improvement notices issued. The last financial year the directorate carried out Environmental Audits in Nyeri Town slaughter house, Karatina Level 4 Hospital, Karatina Market, Karatina Children's Home and Nyeri County Referral Hospital.
- c) The directorate of Environment and Natural Resources has been supporting communities and community groups in environmental management and planning in project management, in order to access funding from various donors by helping them in developing proposals, undertaking screening and subsequently EIAs, preparation of sub catchment management plans and participatory management plans for WRUAs and CFAs respectively and advising them on adherence to Environmental safeguards.

Shortcomings

1. **Financial constraints:** Limited resources that limit scope of service.
2. **Insufficient knowledge by communities on where responsibilities and roles lies in environmental management:** This has led to poor handling of environmental complaints that directly affect the communities.

3. 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.

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.

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Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 17/12 2021.



County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYERI 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 controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Nyeri set out on pages 1 to 88, 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 statement 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 Nyeri 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 and the County Government Act, 2012.

Basis for Qualified Opinion

1.0 Receipts

1.1 Variances Between Exchequer Releases, IFMIS Records and Controller of Budget (COB) Records

Note 1 to the financial statements for the year under review reflects Kshs.6,306,344,117 in respect of exchequer receipts by the County Executive of Nyeri. However, the Integrated Financial Management Information System (IFMIS) records and Controller of Budget (COB) records on the same reflects an amount of Kshs.63,150,000 and Kshs.5,840,899,218 resulting to unexplained variances of Kshs.6,243,194,117 and Kshs.465,444,899 respectively.

In the circumstances, it has not been possible to confirm the accuracy and completeness of the exchequer receipts of Kshs.6,306,344,117 for the year ended 30 June, 2021.

2.0 Compensation of Employees

Note 11 to the financial statements reflects Kshs.3,620,664,500 in respect of compensation of employees. However, the analysis of Integrated Payroll and Personnel Database (IPPD) system monthly payrolls and the manual payrolls reflected a total of Kshs.3,340,827,913 resulting to unreconciled variance of Kshs.279,836,587.

In the circumstances, the accuracy of compensation of employees' figure of Kshs.3,620,664,500 for the year ended 30 June, 2021 could not be confirmed.

3.0 Transfers to Youth Polytechnics

The statement of receipts and payments for the year ended 30 June, 2021 reflects other grants and transfers totalling Kshs.692,205,939, which includes an amount of Kshs.28,130,495 transferred to youth polytechnics in the County. However, a review of the transfers revealed the following anomalies:

- i. During the financial year under review, the County received grants totalling to Kshs.48,949,894 from the Ministry of Education for development of youth polytechnics in the County, out of which the County transferred a total of Kshs.28,130,495 to youth polytechnics. The balance of Kshs.20,819,399 was not remitted to the institutions as intended.
- ii. The grant of Kshs.48,949,894 from the Ministry of Education for development of youth polytechnics was disbursed to the County Government as per letter DVET 3/77 Vol II (21) of 3 March, 2021 on condition that the County would match the contribution in the ratio of 1:1 as per the grant condition No.6(c). However, the County Government did not pay any amount to the youth polytechnics as required. No explanation was provided for the non-compliance with the conditions set for the grant.
- iii. Grant condition No.7(a) requires that a grant be disbursed to eligible Vocational Training Centres based on verified trainee enrolment data per Vocational Training Centre as submitted to the State Department for Vocational Technical Training by Council of Governors. No copy of verified trainee data was availed for audit.
- iv. Grant condition No.6(f) states that each county will be required to prepare annual technical reports in the agreed formats to the respective County Executive Committee Member in charge of Vocational Education and Training with a copy to the State Department for Vocational Technical and Training. The reports should cover number of new vocational training centres established in the county using the grant, number of workshops or hostels or classrooms constructed, number of trainees enrolled, retention, graduation, transition and completion rates. No such report has however been provided for audit.

Consequently, the accuracy, validity, completeness and application of the grant received totalling Kshs.48,949,894 could not be confirmed.

4.0 Fixed Assets

Annex 6- Summary of Fixed Assets Register reflects Kshs Kshs.4,218,101,225 being the historical cost of non-current assets carried forward. However, the following anomalies were noted;

4.1 Assets Excluded in the Register

A review of the fixed assets register revealed that one hundred and four (104) parcels of land of undetermined values owned by the County Executive were omitted in the register as detailed in **Appendix 1**.

Further, the following nine (9) land properties had no title deed or ownership certificates:

No	Land Identification (LR No. IR No. Cr No., Part Development Plans, Development Plan, Allotment Letter, Deed Plan, Lease Document, Registry Index Map)	Devolved Function	Exact Physical Location	Size (Ha)	Remarks
1	Chinga	Culture - Libraries	Chinga KNLS, P.O Box 522, Othaya, Othaya - Murang'a road 3Km from Kariki Junction, Next to Chinga Boys	-	No ownership documents
2	Karatina /Township/Block2/386	Culture - Libraries	Karatina KNLS, P O Box 990, Karatina. Along Nyeri- Nanyuki Road Next to Karatina Law courts	0.1304	No ownership documents
3	L.R NO. 1108	Health	Nyeri Township	5.097	Development plan and fair value not identified
4	L.R.Mahiga/Ugachiku 258	Fisheries	Othaya	0.44	Exact physical location,development plan and fair value not identified
5	Munyu	Culture - Libraries	Munyu KNLS, P. O Box 47, Naromoru. Off Nanyuki- Nyeri Road 12Km from Narumoru Town		No ownership documents
6	None	Irrigation	Tana Water		No ownership documents

No	Land Identification (LR No. IR No. Cr No., Part Development Plans, Development Plan, Allotment Letter, Deed Plan, Lease Document, Registry Index Map)	Devolved Function	Exact Physical Location	Size (Ha)	Remarks
7	Nyeri Munc./Block1/873 (FR218/164)	Lands & Physical Planning (Survey)	Nyeri Survey Camp		Encroached, new parcels created - Nyeri Munc./Block1/1383- 1388 see FR 382/86
8	Nyeri Munc./Block1/987 (FR244/135)	Lands & Physical Planning (Survey)	Nyeri Ardhi House		No ownership documents
9	Nyeri/Mun/Block 1/322	Culture - Libraries	Nyeri knls Library, P O Box 1312, Nyeri. Kenyatta Avenue, opp. Barclays Bank	0.0344	No ownership documents

4.2 Fixed Assets Register

A review of the fixed assets register indicated that assets had not been tagged for ease of reference, identification and updating. In addition, various assets that include land, buildings, motor vehicles, furniture, plant, machinery and computers inherited from the defunct local authorities were not disclosed or valued.

In the circumstances, the accuracy and completeness of assets balance of Kshs.4,218,101,225 in the summary of fixed assets register as at 30 June, 2021 could not be confirmed.

5.0 Unsupported Pending Bills

Note 28 to the financial statements reflects a total of Kshs.106,432,693 for pending accounts payable out of which supporting documents for pending accounts payables of Kshs.13,883,688 were not provided for audit and hence were not supported.

In the circumstances, the validity and accuracy of the pending bills balance of Kshs.13,883,688 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Late Release of Exchequer

Note 1 to the financial statements reflects Kshs.6,306,344,117 in respect to exchequer receipts by the County Executive of Nyeri out of which, an amount of Kshs.460,032,750 was received on 2 July, 2021. There is need for the National Treasury to prioritize disbursement of funds to the County Governments in time for effective and efficient service delivery to the Citizens of the Counties.

Consequently, the delayed Exchequer releases may have affected the County Executive's ability to implement its planned programmes and possible underutilization of the budget, resulting to a negative impact on service delivery to the Citizens of Nyeri County.

2.0 Budgetary Control and Performance

2.1 Revenue and Expenditure Budgets

Review of the summary statement of appropriation: recurrent and development combined reflects a total receipts budget of Kshs.9,098,018,005 against actual budget of Kshs.8,777,288,168 resulting in unrealized revenue collection amounting to Kshs.320,729,837 equivalent to 3.5 % of the budget.

Further the total payments budget amounted to Kshs.9,098,018,004 against actual payments of Kshs.7,774,322,855 resulting to under absorption of Kshs.1,323,695,149 or 14.5 % of the budget This is mainly attributable to acquisition of assets of Kshs.1,341,191,434 against a budget of Kshs.2,179,295,190, an under absorption of Kshs.838,103,756.

There is need therefore for the County Executive to have a proper budgeting mechanism with a view to utilizing the budget in full for better service delivery to the citizens of Nyeri County.

3.0 Projects Implementation Report

3.1 Projects Implementation Status

Analysis of projects implementation status report availed for audit revealed that three hundred and fifty-seven (357) projects worth Kshs.1,173,380,592 were completed and in use while one hundred and seventy-five (175) projects worth Kshs.625,536,296 were either ongoing, not started or stalled as tabulated in **Appendix 2**.

This is an indication of inappropriate project implementation mechanism as projects worth Kshs.625,536,296 had not reached a level beneficial to the County residents and there is need for the County Executive management to review their project planning mechanism with a view to prioritizing projects which will be implemented during the financial year resulting to higher impact in improving service delivery to the citizen of Nyeri County.

In the circumstances, the residents of Nyeri County did not get the expected value for money from the allocated and disbursed amount of Kshs.625,536,296.

3.2 Projects Physical Verification Report

During the year under review, a total of thirty-two (32) projects were sampled for verification. Out of the sampled projects, twenty-two (22) projects worth Kshs.133,742,626 were found to be complete and in use while ten (10) projects worth Kshs.20,355,704 were ongoing as detailed in **Appendix 3**. It was also noted that some of the ongoing projects had no budget allocation.

There is need therefore for the County Executive management to review its project planning process with a view of prioritizing projects which would be implemented during the financial year hence resulting to higher impact in improving service delivery to the citizens of Nyeri County.

Other Information

The Management is responsible for the other information, which comprise, the County Executive Information and Management, Forward by CECM Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Corporate Social Responsibility/Statement of Sustainability Reporting and Statement of Management Responsibilities. The other information does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Non-compliance with National Social Security Fund (NSSF) Act

Note 11 to the financial statements reflects Kshs.3,620,664,500 in respect of compensation of employees out of which Kshs.3,227,388,439 is basic salaries of permanent employees which includes Kshs.5,808,000 being social security contributions that were not deducted and remitted as required by Section 6(1) of the National Social Security Fund (Member Contributions) Regulations (2014) which states that an employer shall pay contributions to the pension fund in respect of each employee in his or her employment as prescribed in Section 20 of the Act.

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

2.0 Failure to Deduct and Remit Income Tax (PAYE)

Note 11 to the financial statements reflects Kshs.3,620,664,500 in respect of compensation of employees which includes Kshs.3,227,388,439 being basic salaries of permanent employees. In the year under review, the County Government deducted and remitted Kshs.586,027,346 to the Kenya Revenue Authority (KRA) as supported by Integrated Payroll and Personnel Database (IPPD) system. However, the following anomalies were noted;

- i) An amount of Kshs.4,500,853 that should have been deducted as PAYE was not deducted and remitted to KRA.
- ii) The tax deducted and remitted to KRA was Kshs.586,027,345. However, re-computation of the tax amounted to Kshs.593,796,516 giving rise to an unexplained variance of Kshs.7,769,171.
- iii) Scrutiny of the IPPD payroll revealed that one employee had a PIN number that did not conform with KRA PIN format. The employee earned a total sum of Kshs.1,599,753.30 for the 12 months in the year under review. Further, the officer was not deducted any statutory dues and hence earned gross salary throughout the year.

In view of the above, the County Government contravened the Income Tax Act Cap 470, Section 37(1) which states that 'An employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed'.

Consequently, the non-deduction and remittance of taxes expose the County Executive to the risk of non-compliance with the Kenya Revenue Authority and also loss of National Government revenue on taxes not deducted at source and remitted. In addition, the County Management was in breach of the law.

3.0 Unconfirmed KRA Tax Receipts

Note 11 to the financial statements reflects Kshs.3,620,664,500 in respect of compensation of employees, which includes Kshs.126,608,926 in respect of social security benefits paid as gratuity to LAPFUND for County executive employees out of which Kshs.5,466,159 related to taxes deducted for remittance to the Kenya Revenue Authority (KRA).

However, it was not possible to confirm whether the taxes were actually remitted to KRA because receipts from KRA were not availed for audit review contrary to Section 37(2) of the Income tax Act which states that (2) If an employer paying emoluments to an employee fails— (a) to deduct tax thereon; (b) to account for tax deducted thereon; or (c) to supply the Commissioner with a certificate provided by rules prescribing the certificate, the Commissioner may impose a penalty equal to twenty-five per cent of the amount of tax involved or ten thousand shillings whichever is greater, and the provisions of this Act relating to the collection and recovery of that tax shall also apply to the collection and recovery of the penalty as if it were tax due from the employer: Provided that, instead of the Commissioner imposing a penalty under this subsection, a prosecution may be instituted for an offence under Section 109(1)(j).

In the absence of confirmation of payment of taxes, the County Government may be penalized, fined or prosecuted for default in tax payment.

4.0 Basic Salary Deduction in Excess of a Third of Basic Pay

Examination of the IPPD Payroll revealed that there were employees whose net salaries were not in compliance with the one third rule (1/3) on basic pay. For instance, in the month of March, 2021, two hundred and thirty-four (234) officers earned net pay that was less than a third of their basic pay. This is contrary to Section C.1(3) of the Human Resource Policies and Procedures Manual for the Public Service 2015, which requires that public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance.

Consequently, the County Executive was in breach of the law.

5.0 Retirees in Employment

Note 11 to the financial statements reflects Kshs.3,620,664,500 in respect of compensation of employees out of which Kshs 5,483,345 is for compensation of sixty-six (66) employees who had reached the mandatory retirement age of 60 years in IPPD payroll. This is contrary to the County Public Service Human Resource Manual 2013, section L.3(1) which states that all officers will be required to retire from the service on attaining the mandatory retirement age of 60 years.

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

6.0 Excessive Wage Bill

Note 11 to the financial statements reflect Kshs.3,620,664,500 in respect of compensation of employees. However, this is about 41% of the total county revenue of Kshs.8,777,288,167 and which is above the required limit of 35% as per sub section (2) (c) of Section 107 of the Public Financial Management Act, 2012 and Section 25(a,b) of the Public Finance Management (County Governments) Regulations 2015 which provides that County Government wages and benefits shall not exceed 35 % of total county government revenue.

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

7.0 Staff Ethnic Diversity

Analysis of the staff complements data show that the staff of the Nyeri County Executive did not have a diverse array of the ethnic diversity of Kenya occupying the various posts with a dominant community accounting for 93% of the work force with 2,723 out of 2,934 employees. This is contrary to section 65(1)(e) of the County Governments Act, 2012 which requires County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

8.0 Un-surrendered Imprest

Note 22 to the financial statements reflects Kshs.7,654,200 in respect of accounts receivable-Government imprest, which was an increase by Kshs.1,983,169 from the previous balance of Kshs.5,671,031. However, the outstanding imprest had not been accounted for as at 30 June, 2021 contrary to the provisions of Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which states that 'A holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station'.

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

9.0 Procurement of Motor Vehicle Repair Service

Note 12 to the financial statements reflects Kshs. 1,291,903,950 in respect of use of goods and services. Included in this is Kshs. 19,869,170 in respect of routine maintenance-motor vehicles and other transport equipment out of which Kshs.433,980 was paid to a service provider for the repair of motor vehicle KBY 199C. However, procurement details provided indicates that the service provider was single sourced and did not meet the conditions of direct procurement as set out in the Public Procurement and Asset Disposal Act, 2015 Section 103(2) which states that a procuring entity may use direct procurement if any of the following are satisfied; the goods ,works or services are available only from a particular supplier/contractor, or a particular supplier or contractor has exclusive rights in respect of the goods, works or services and no reasonable alternative exists.

Consequently, the Management was in breach of the law.

10.0 Procurement of Crank Hospital Beds.

Note 15 to the financial statements reflects Kshs.692,205,939 in respect to other grants and transfers which includes other capital grants and transfers of Kshs.545,209,145 out of which Kshs. 5,440,000 was paid to a supplier for 130 pieces of 2 crank hospital beds and 30 ripple mattresses. The following anomalies were noted with the procurement process;

- (i) The delivery of the items was on 17 March, 2021. An audit verification carried out on 3 November, 2021 and review of ledger cards availed for audit revealed that all the one hundred and thirty (130) pieces of 2 crank hospital beds were in their original packaging and none had been put to use.
- (ii) The hospital added an additional 50 crank hospital beds on 14 October, 2021 as per ledger cards provided without utilizing the previous procured beds. Further, ten (10) of the thirty (30) ripple mattresses costing a total of Kshs.800,000 were in store at the time of the audit.
- (iii) Although Management explained that the items were for the Narumoru Hospital which was awaiting completion, the contract signed or tender given did not specify whether the items were for the Narumoru hospital.
- (iv) In addition, another contract was awarded for the supply of 22 modular patient monitors with trolley. It was established that 2 (two) of the patient monitors costing Kshs.518,400 were still in store as at the time of the audit verification.

In the circumstances, it was not possible to ascertain if there was value for money on the procured items.

11.0 Procurement of Ventilators and Syringe Pump

Note 15 to the financial statements reflects Kshs.692,205,939 in respect to other grants and transfers which in turn includes other capital grants and transfers of

Kshs.545,209,145 out of which Kshs.7,350,000 was paid to a supplier for supply of three (3) ventilators and five (5) syringe pumps. The following anomalies were noted;

- (i) The delivery was done on 22 April, 2021. However, as per physical inspection carried out on 3 November, 2021, and ledger cards presented for audit, none of the ventilators had been put into use and the 3 ventilators were still in their original packaging,
- (ii) 2(two) syringe pumps costing a total of Kshs.180,000 had not been dispatched to the user department 7(seven) months after their delivery.
- (iii) The explanation given by management was that the items were for Narumoru Hospital which has not been completed. However, the contract signed or tender given did not specify whether the items were for the said hospital.

In the circumstances, it was not clear whether the procurement of the items was necessary or whether the value for money will be realized as the equipment could become obsolete if not put into use in due course.

12.0 Procurement for Rehabilitation of Civil Works

Note 17 to the financial statements reflects Kshs.1,341,191,434 in respect of acquisition of assets which includes Kshs.14,440,018 in respect of rehabilitation of civil works. In addition, the rehabilitation of civil works includes Kshs.6,840,868 paid to two contractors at Kshs.4,368,096 and Kshs.2,472,772 respectively.

However, the following anomalies were noted;

- i) Opening and evaluation tenders was done by the same committee contravening section 78(1)(a) of the Public Procurement and Assets Disposal Act ,2015 which requires that at least one of the members shall not be directly involved in the processing or evaluation of the tenders.
- ii) There were no Independent evaluators score sheet prepared by each of the committee as required by section 31.(1) of the Public Procurement and Asset Disposal Regulations, 2020. The section requires that each member of the evaluation committee shall evaluate independently from the other members prior to sharing his or her analysis questions and evaluation including his or her rating with the other members of the technical evaluation committee.
- iii) No notices were done to the unsuccessful bidders in contravention of section 87(3) of the Public Procurement and Assets Disposal Act, 2015 which requires that a person submitting the successful tender is notified under subsection (1), the accounting officer of the procuring entity shall also notify in writing all other persons submitting tenders that their tenders were not successful, disclosing the successful tenderer as appropriate and reasons thereof.
- iv) Procurement files presented for audit did not indicate the initials of the opening committee members on each page of the minutes as required by section 78(11)

of the Public Procurement and Assets Disposal Act, 2015 which states that to acknowledge that the minutes are true reflection of the proceedings held, each member of the tender opening committee shall (a) initial each page of the minutes.

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

13.0 Acquisition of Assets

Note 17 to the financial statements reflects Kshs.1,341,191,434 for acquisition of assets which is 17% of the total actual expenditure of Kshs.7,774,322,856. This is contrary to section 25(1)(g) of the Public Finance Management (County Government) Regulations 2015 which provides that county government actual expenditure on development shall be at least 30% of the total County Government expenditure. This is pursuant to the requirements under section 107(2)(b) and 107(5) of the Public Finance Management Act, 2012.

In the circumstances, 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 compliant, 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 matter 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

Revenue Collection

Note 9 to the financial statements reflects Kshs.886,940,831 in respect of county own generated revenue, which in turn includes Kshs.182,735,460 in respect of revenue collected from Public Health Facilities Operations (Hospitals). However, a review of the available documents revealed that there was late banking of revenue collected in Mukurweini Sub County Hospital. This is contrary to best practice on management of cash controls.

Consequently, delayed banking of revenue exposes the County to a high risk of spending at source, fraud and embezzlement.

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

Responsibilities of Management and 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 governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are compliant 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 County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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'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 to cease to continue 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 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 May, 2022

APPENDICES

Appendix 1 – Parcels of land of undetermined Value Excluded from the Register

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
1	Health	Yes	Karatina DH	Exact physical location, development plan, size and fair value not identified
2	Health	Yes	Nyeri PGH	Exact physical location, development plan, size and fair value not identified
3	Health	Yes	Mt Kenya SDH	Exact physical location, development plan, size and fair value not identified
4	Health	Yes	Mukurwe-ini SDH	Exact physical location, development plan, size and fair value not identified
5	Health	Yes	Othaya DH	Exact physical location, development plan, size and fair value not identified
6	Health	Yes	Bellevue HC	Exact physical location, development plan, size and fair value not identified
7	Health	Yes	Endarasha HC	Exact physical location, development plan, size and fair value not identified
8	Health	Yes	Mweiga H/C	Exact physical location, development plan, size and fair value not identified
9	Health	Yes	Narumoru HC	Exact physical location, development plan, size and fair value not identified
10	Health	Yes	Ngorano HC	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/Undeveloped)	Current Use/Name	Remarks
11	Health	Yes	Warazo HC	Exact physical location, development plan, size and fair value not identified
12	Health	Yes	Amboni DISP	Exact physical location, development plan, size and fair value not identified
13	Health	Yes	Burguret DISP	Exact physical location, development plan, size and fair value not identified
14	Health	Yes	Embaringo DISP	Exact physical location, development plan, size and fair value not identified
15	Health	Yes	Gakawa DISP	Exact physical location, development plan, size and fair value not identified
16	Health	Yes	Gatei DISP	Exact physical location, development plan, size and fair value not identified
17	Health	Yes	Gatina DISP	Exact physical location, development plan, size and fair value not identified
18	Health	Yes	Gatondo DISP	Exact physical location, development plan, size and fair value not identified
19	Health	Yes	Island Farm DISP	Exact physical location, development plan, size and fair value not identified
20	Health	Yes	Itiati DISP	Exact physical location, development plan, size and fair value not identified
21	Health	Yes	Itundu DISP	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/Undeveloped)	Current Use/Name	Remarks
22	Health	Yes	Kabati DISP	Exact physical location, development plan, size and fair value not identified
23	Health	Yes	Kahuru DISP	Exact physical location, development plan, size and fair value not identified
24	Health	Yes	Kaiyaba DISP	Exact physical location, development plan, size and fair value not identified
25	Health	Yes	Kamburaini DISP	Exact physical location, development plan, size and fair value not identified
26	Health	Yes	Kangocho DISP	Exact physical location, development plan, size and fair value not identified
27	Health	Yes	Karemeno DISP	Exact physical location, development plan, size and fair value not identified
28	Health	Yes	Kiamabara H/C	Exact physical location, development plan, size and fair value not identified
29	Health	Yes	Kiamathaga DISP	Exact physical location, development plan, size and fair value not identified
30	Health	Yes	Kiarithaini DISP	Exact physical location, development plan, size and fair value not identified
31	Health	Yes	Lamuria DISP	Exact physical location, development plan, size and fair value not identified
32	Health	Yes	Mere DISP	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
33	Health	Yes	Mugunda DISP	Exact physical location, development plan, size and fair value not identified
34	Health	Yes	Mureru DISP	Exact physical location, development plan, size and fair value not identified
35	Health	Yes	Ndathi DISP	Exact physical location, development plan, size and fair value not identified
36	Health	Yes	Ndimaini DISP	Exact physical location, development plan, size and fair value not identified
37	Health	Yes	Ngurumo DISP	Exact physical location, development plan, size and fair value not identified
38	Health	Yes	Wakamata DISP	Exact physical location, development plan, size and fair value not identified
39	Health	Yes	Watuka HC	Exact physical location, development plan, size and fair value not identified
40	Health	Yes	Wendiga DISP	Exact physical location, development plan, size and fair value not identified
41	Health	Yes	Giakabei Catholic DISP	Exact physical location, development plan, size and fair value not identified
42	Health	Yes	Karatina Catholic DISP	Exact physical location, development plan, size and fair value not identified
43	Health	Yes	Kiaruhiu PCEA H/C	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
44	Health	Yes	Narumoru Catholic DISP	Exact physical location, development plan, size and fair value not identified
45	Health	Yes	Gichiche HC	Exact physical location, development plan, size and fair value not identified
46	Health	Yes	Gichira HC	Exact physical location, development plan, size and fair value not identified
47	Health	Yes	Kamoko HC	Exact physical location, development plan, size and fair value not identified
48	Health	Yes	Karaba HC	Exact physical location, development plan, size and fair value not identified
49	Health	Yes	Karia HC	Exact physical location, development plan, size and fair value not identified
50	Health	Yes	Kiganjo HC	Exact physical location, development plan, size and fair value not identified
51	Health	Yes	Kinunga HC	Exact physical location, development plan, size and fair value not identified
52	Health	Yes	Nyeri Town HC	Exact physical location, development plan, size and fair value not identified
53	Health	Yes	Wamagana HC	Exact physical location, development plan, size and fair value not identified
54	Health	Yes	Aguthi DISP	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
55	Health	Yes	Gatitu DISP	Exact physical location, development plan, size and fair value not identified
56	Health	Yes	Gitugi DISP	Exact physical location, development plan, size and fair value not identified
57	Health	Yes	GK Prison DISP	Exact physical location, development plan, size and fair value not identified
58	Health	Yes	Gumba DISP	Exact physical location, development plan, size and fair value not identified
59	Health	Yes	Ichagachiru DISP	Exact physical location, development plan, size and fair value not identified
60	Health	Yes	Ichamara DISP	Exact physical location, development plan, size and fair value not identified
61	Health	Yes	Igana DISP	Exact physical location, development plan, size and fair value not identified
62	Health	Yes	Ihuririo DISP	Exact physical location, development plan, size and fair value not identified
63	Health	Yes	IHURURU DISP	Exact physical location, development plan, size and fair value not identified
64	Health	Yes	Kagere DISP	Exact physical location, development plan, size and fair value not identified
65	Health	Yes	Kagicha DISP	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
66	Health	Yes	Kagonye DISP	Exact physical location, development plan, size and fair value not identified
67	Health	Yes	Kahiga DISP	Exact physical location, development plan, size and fair value not identified
68	Health	Yes	Kairuthi DISP	Exact physical location, development plan, size and fair value not identified
69	Health	Yes	Kariko DISP	Exact physical location, development plan, size and fair value not identified
70	Health	Yes	Karima DISP	Exact physical location, development plan, size and fair value not identified
71	Health	Yes	Karundu DISP	Exact physical location, development plan, size and fair value not identified
72	Health	Yes	Kiaguthu DISP	Exact physical location, development plan, size and fair value not identified
73	Health	Yes	Kiamuya DISP	Exact physical location, development plan, size and fair value not identified
74	Health	Yes	Kiandere DISP	Exact physical location, development plan, size and fair value not identified
75	Health	Yes	Kiganjo Police College	Exact physical location, development plan, size and fair value not identified
76	Health	Yes	Kihuyo DISP	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
77	Health	Yes	Kirurumi DISP	Exact physical location, development plan, size and fair value not identified
78	Health	Yes	Kiuu DISP	Exact physical location, development plan, size and fair value not identified
79	Health	Yes	Marua DISP	Exact physical location, development plan, size and fair value not identified
80	Health	Yes	Mihuti DISP	Exact physical location, development plan, size and fair value not identified
81	Health	Yes	Munyange Gikoe DISP	Exact physical location, development plan, size and fair value not identified
82	Health	Yes	Muruguru DISP	Exact physical location, development plan, size and fair value not identified
83	Health	Yes	Muthuthiini DISP	Exact physical location, development plan, size and fair value not identified
84	Health	Yes	Mweru DISP	Exact physical location, development plan, size and fair value not identified
85	Health	Yes	Ndugamano DISP	Exact physical location, development plan, size and fair value not identified
86	Health	Yes	Njoguini DISP	Exact physical location, development plan, size and fair value not identified
87	Health	Yes	Njoki DISP	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
88	Health	Yes	Nyakahuho DISP	Exact physical location, development plan, size and fair value not identified
89	Health	Yes	Nyaribo DISP	Exact physical location, development plan, size and fair value not identified
90	Health	Yes	Ruruguti DISP	Exact physical location, development plan, size and fair value not identified
91	Health	Yes	Tambaya DISP	Exact physical location, development plan, size and fair value not identified
92	Health	Yes	Thangathi H/C	Exact physical location, development plan, size and fair value not identified
93	Health	Yes	Unjiru H/C	Exact physical location, development plan, size and fair value not identified
94	Health	Yes	Wandumbi DISP	Exact physical location, development plan, size and fair value not identified
95	Health	Yes	Witima H/C	Exact physical location, development plan, size and fair value not identified
96	Health	Yes	Zaina DISP	Exact physical location, development plan, size and fair value not identified
97	Health	Yes	Kaheti DISP & Maternity	Exact physical location, development plan, size and fair value not identified
98	Health	Yes	Mahiga PCEA DISP	Exact physical location, development plan, size and fair value not identified

No	Devolved Function	Status (Developed/ Undeveloped)	Current Use/Name	Remarks
99	Health	Yes	Mathakwaini PCEA DISP	Exact physical location, development plan, size and fair value not identified
100	Health	Yes	Munyange AIPCA DISP	Exact physical location, development plan, size and fair value not identified
101	Health	Yes	Othaya Catholic DISP	Exact physical location, development plan, size and fair value not identified
102	Crops			Still being pursued, 124 Acre for ATC& Kenya school of Agriculture and 10 Acres for Energy Dept
103	Fisheries	Sport Fishing Camp	The go Fishing camp	Exact physical location, development plan and fair value not identified
104	Culture - Museums	Developed	Cultural Centre	Land Identification and Value not indicated

Appendix 2- Projects Implementation Status

Department/Description	Budget (Kshs)	Allocation/Disbursements (Kshs)	Number of Projects
COMPLETED AND IN USE			
Office of the County Secretary, Information & Technology	5,200,000	4,537,792	3
Finance and Economic Planning	32,000,000	20,504,059	2
Lands, Housing, Physical planning & Urbanization	172,322,202	84,820,182	19
Health	67,643,762	37,926,621	19
Gender	42,500,000	35,478,769	7
County Public Service Board	5,000,000	3,717,745	1
Agriculture	319,528,991	289,401,284	35
Education	22,415,336	23,362,093	25
Trade	22,200,764	16,032,127	13
Water	34,697,716	32,685,655	25
CPS	1,431,672	15,115,924	2
Transport	139,876,136	609,798,341	206
Sub Total	864,816,579	1,173,380,592	357
ONGOING			
Office of the County Secretary, Information & Technology	3,000,000	79,999	1
Health	568,734,699	221,701,392	13
Gender	9,000,000	5,812,683	3
Agriculture	64,473,260	42,385,181	10
Trade	11,923,115	11,811,247	7
Water	13,196,285	10,486,657	4
Lands, Housing, Physical planning & Urbanization	626,342,726	244,813,823	9
Education	26,300,000	10,232,710	3
CPS	6,000,000	589,850	4
Transport	31,930,395	57,672,530	15
Sub Total	1,360,900,480	605,586,072	69
NOT STARTED			
Health	133,738,924	-	30
Gender	11,096,610	-	5
Agriculture	32,889,120	-	4
Education	17,781,618	-	15
Trade	9,831,388	357,840	8
Water	6,904,668	-	5
Transport	59,462,084	1,715,872	37
Sub Total	271,704,412	2,073,712	104
STALLED			

Department/Description	Budget (Kshs)	Allocation/Disbursements (Kshs)	Number of Projects
Health	24,858,140	17,876,512	2
Sub Total	24,858,140	17,876,512	2
Grand Total	2,522,279,611	1,798,916,888	532

Appendix 3 -Projects Physical Verification Report

S/No	Project Name	Description of Activities	Approved Budget	Amount Spent	Audit Observation
1	Iruri Dispensary	Construction of building-dispensary Phase 1	5,000,000	2,431,870	As at the date of inspection 28 October, 2021 the project was not complete for phase 1. As per the BQ, element 3 on reinforced concrete super structure, element 4 on roofing, element 5 on windows, element 6 on doors, element 7 on external finishes, element 8 on internal finishes and element 9 on concrete worktops were not done . As per the contract agreement signed on 6 May, 2021, the contract period was for 90 days. However as at the day of inspection, which was approximately 60 days past the duration of the contract, the project was not complete.
2	Mbiriri Dispensary	Construction - dispensary phase 1	2,000,000	3,438,449	'The contract was tendered Kshs.1,919,812 above the budget while the contractor was paid Kshs.1,438,448 above the budgeted amount. on the day of project inspection 27 October, 2021, the following were noted as per the BQ Element No 8. on wall finishes, the 15mm Thick plaster to walls was not done amounting to Kshs.133,000. Element no 9. of the same BQ, the concrete worktops were not done amounting to 98,160.
3	Gitathiini Dispensary	Construction - dispensary phase 1	2,000,000	3,196,148	The contract was awarded Kshs.2,968,396 above budget while the contractor was paid Kshs.1,196,148 above the budget.
4	Ndimaini Dispensary	Renovation and equipping of maternity block	3,199,195	2,087,339	The facility though complete, is not in use and hence an idle asset for the county executive department of health.
5	Construction of kitchen in Ôthaya sub-	Construction of buildings-kitchen		1,111,300	There was no approved line budget for the expenditure. The facility was not in use as at the day of inspection on 28 October, 2021.

S/No	Project Name	Description of Activities	Approved Budget	Amount Spent	Audit Observation
	county hospital				
6	Construction of ground mounted sub-station	Construction - sub-station	-	794,530	There was no approved line budget for the expenditure in the 2020-2021 financial year. Scrutiny of documents provided revealed that the county executive engaged the contractor on the 14 April, 2021 for the project. Though, complete and in use, county government did not disclose the outstanding amount of Kshs.2,694,389 in the financial statement as payables.
7	Mbiriri ECDE centre	Construction -classroom	1,500,000	1,740,185	From scrutiny of procurement documents provided, the tender opening and tender evaluation were done by the same committee members. The professional opinion dated 22 April, 2021 was issued before the quotations dated May 2021 were done. In the quotation submitted by the winning bidder, it shows he/she received the BQ and filled and signed on 20 April, 2021. In addition, the LPO attached was dated 23 April, 2021 and was issued to the contractor. There was no evidence of formal contractual agreement provided. Therefore, it is quite evident that the procurement process was skewed. The project was over budget by Kshs.240,185.
8	Kaguongo ECDE centre	Construction of classroom	1,000,000	1,515,685	The project was Ksh.515,685 above the approved budget. The committee for tender opening and tender evaluation were the same members. The minutes were not dated. There was no evidence of a formal contract between the county executive and the contractor.

S/No	Project Name	Description of Activities	Approved Budget	Amount Spent	Audit Observation
9	Kaigonde ECDE centre	Construction of 2 Classrooms	2,400,000	2,530,586	The tender opening and evaluation committee members were the same. The minutes were not dated. The project was Ksh.130,586 above the approved budget.
10	Kimahuri ECDE	Construction of one classroom block	1,500,000	1,509,612	The tender opening and evaluation committee members were the same. The minutes were not dated.
	Sub Total		35,845,953	20,355,704	

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

5. FINANCIAL STATEMENTS

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

Description	Notes	FY 2020 - 2021	Previous Period FY
		Kshs	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	6,306,344,117	4,946,705,100
Proceeds from Domestic and Foreign Grants	2	695,026,433	414,129,849
Transfers from Other Government Entities	3	239,232,338	939,360,942
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	886,940,831	656,628,153
Returned CRF issues/unspent	10	649,744,448	1,059,974,575
TOTAL RECEIPTS		8,777,288,167	8,016,798,619
PAYMENTS			
Compensation of Employees	11	3,620,664,500	3,592,854,332
Use of goods and services	12	1,291,903,950	1,022,443,262
Subsidies	13	-	-
Transfers to Other Government Units	14	701,649,261	638,554,249
Other grants and transfers	15	692,205,939	713,014,997
Social Security Benefits	16	126,608,926	139,006,239
Acquisition of Assets	17	1,341,191,434	1,222,526,224
Finance Costs, including Loan Interest	18	98,845	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	32,983,836
TOTAL PAYMENTS		7,774,322,856	7,361,383,139
SURPLUS/DEFICIT		1,002,965,312	655,415,480

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 _____ 2021 and signed by:



Chief Officer

Name: John Ngugi

ICPAK Member Number: 2613



Head of Accounting Services

Name: Eunice Mwangi

ICPAK Member Number: 6203

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

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

Description		FY 2020 - 2021	Previous Period FY 2019 - 2020
	Notes	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,206,560,158	809,932,241
Cash Balances	21B	-	-
Total Cash and cash equivalent		1,206,560,158	809,932,241
Accounts receivables – Outstanding Imprests	22	7,654,200	5,671,031
TOTAL FINANCIAL ASSETS		1,214,214,358	815,603,272
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	211,249,046	160,187,792
NET FINANCIAL ASSETS		1,002,965,312	655,415,480
REPRESENTED BY:			
Fund balance b/fwd	24	-	-
Prior year adjustments	25	-	-
Surplus/Deficit for the year		1,002,965,312	655,415,480
NET FINANCIAL POSITION		1,002,965,312	655,415,480

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 _____ 2021 and signed by:



Chief Officer Finance
 Name: John Ngugi
 ICPAK Member Number 2613



Head of Accounting Services
 Name: EUNICE MWANGI
 ICPAK Member Number: 6203

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

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

Description	Notes	FY 2020 - 2021	Previous Period
		Kshs	FY 2019 - 2020
Receipts from operating income			
Exchequer Releases	1	6,306,344,117	4,946,705,100
Proceeds from Domestic and Foreign Grants	2	695,026,433	414,129,849
Transfers from Other Government Entities	3	239,232,338	939,360,942
Reimbursements and Refunds	7		-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	886,940,831	656,628,153
Returned CRF issues	10	-	-
Total receipts from operating income		8,127,543,719	6,956,824,044
Payments for operating expenses			
Compensation of Employees	11	3,620,664,500	3,592,854,332
Use of goods and services	12	1,291,903,950	1,022,443,262
Subsidies	13	-	-
Transfers to Other Government Units	14	701,649,261	638,554,249
Other grants and transfers	15	692,205,939	713,014,997
Social Security Benefits	16	126,608,926	139,006,239
Finance Costs, including Loan Interest	18	98,845	-
Other Payments	20	-	32,983,836
Total payments for operating expenses		6,433,131,422	6,138,856,915
Net Total		1,694,412,297	817,967,129
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	25	(7,654,200)	(5,671,031)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	51,061,254	66,150,027
Previous Period Revenue	28	-	-
Net cash flow from operating activities		1,737,819,351	878,446,124
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,341,191,434	1,222,526,224
Net cash flows from Investing Activities		1,341,191,434	1,222,526,224
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		396,627,917	(344,080,099)
Cash and cash equivalents at BEGINNING of the year	21B	809,932,241	1,154,012,310
Cash and cash equivalents at END of the year		1,206,560,158	809,932,211
As per statement of assets		1,206,560,158	809,932,241

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 17/12 2021 and signed by:



Chief Officer Finance

Name: JOHN NGUNI

ICPAK Member Number 2613



Head of Accounting Services

Name: LUCY KWARUNGI

ICPAK Member Number 8456

Consolidated Reports and Financial Statements
For the year ended June 30, 2021

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Summary Statement of Appropriation : County - combined					
Nyeri County Ledger					
Entity: 3910-Nyeri County					
Period: JUL-20 To JUN-21					
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	6,319,157,551	-	6,319,157,551	6,306,344,117	100
Proceeds from Domestic and Foreign Grants	1,148,275,207	-	1,148,275,207	695,026,433	61
Transfers from Other Government Entities	562,102,556	68,482,691	630,585,247	239,232,338	38
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	1,000,000,000	-	1,000,000,000	886,940,831	89
Returned CRF issues	-	-	-	649,744,448	-
TOTAL RECEIPTS	9,029,535,314	68,482,691	9,098,018,005	8,777,288,168	96
PAYMENTS					
Compensation of Employees	3,627,270,000	450,000	3,627,720,000	3,620,664,500	100
Use of goods and Services	1,511,758,779	39,965,379	1,551,724,158	1,291,903,950	83
Subsidies	-	-	-	-	-
Transfer to other government entities (County Assembly)	756,085,232	-	756,085,232	701,649,261	93
Other Grants and Payments	825,390,648	27,490,691	852,881,339	692,205,938	81
Social Security Benefits	132,212,085	(2,000,000)	130,212,085	126,608,926	97
Acquisition of Assets	2,176,718,570	2,576,620	2,179,295,190	1,341,191,434	62
Finance Costs, including Loan Interest	100,000	-	100,000	98,845	99
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	9,029,535,314	68,482,690	9,098,018,004	7,774,322,855	85
SURPLUS/ (DEFICIT)				1,002,965,313	

The County Executive's financial statements were approved on 17/12 2021 and signed by:



Chief Officer Finance

Name: JOHN NGUNI
 ICPAK Member Number: 2613



Head of Accounting Services

Name: LUCY KARANI
 ICPAK Member Number: 8456

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI

Annual Report and Financial Statements

For the year ended June 30, 2021.

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Summary Statement of Appropriation : County Executive : Recurrent				
	Entity: 3910-Nyeri County				
	Period: JUL-20 To JUN-21				
	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	3,743,179,074	-	3,743,179,074	3,743,179,074	100%
Proceeds from Domestic and Foreign Grants	746,378,885	-	746,378,885	556,021,147	75%
Transfers from Other Government Entities	359,565,412	50,314,999	409,880,411	191,385,871	46%
Proceeds from Domestic Borrowings	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	0%
County Own Generated Receipts	1,000,000,000	-	1,000,000,000	886,940,831	89%
Returned CRF issues	-	-	-	521,911,447	0%
TOTAL RECEIPTS	5,849,123,370	50,314,999	5,899,438,369	5,899,438,369	100%
PAYMENTS					
Compensation of Employees	3,627,270,000	450,000	3,627,720,000	3,620,664,500	100%
Use of goods and Services	1,024,707,260	44,293,379	1,069,000,639	885,108,685	82%
Subsidies	-	-	-	-	0%
Transfer to other government entities (County Assembly)	706,085,232	-	706,085,232	688,453,836	98%
Other Grants and payments	336,803,462	8,915,000	345,718,462	273,927,063	79%
Social Security Benefits	132,212,085	(2,000,000)	130,212,085	126,608,926	97%
Acquisition of Assets	21,945,331	(1,343,380)	20,601,951	14,477,946	70%
Finance Costs, including Loan Interest	100,000	-	100,000	98,845	98%
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	0%
Other payments	-	-	-	-	0%
TOTAL PAYMENTS	5,849,123,370	50,314,999	5,899,438,369	5,609,339,802	5%
SURPLUS/ (DEFICIT)				290,098,567	

The County Executive's financial statements were approved on 17/12/21 2021 and signed by:



Chief Officer Finance

Name: JOHN NGUGI

ICPAK Member Number: 2613



Head of Accounting Services

Name: LORETTA KARUGANYI


ICPAK Member Number: 8456

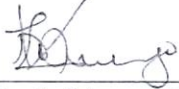
**Annual Report and Financial Statements
For the year ended June 30, 2021.**

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Summary Statement of Appropriation : County Executive :Development Nyeri County Ledger Entity: 3910-Nyeri County Period: JUL-20 To JUN-21				
	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	2,575,978,477	-	2,575,978,477	2,563,165,043	100
Proceeds from Domestic and Foreign Grants	401,896,323	-	401,896,323	139,005,287	35
Transfers from Other Government Entities	202,537,144	18,167,692	220,704,836	47,846,468	22
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	-	-	-	-	-
Returned CRF issues	-	-	-	127,833,001	-
TOTAL RECEIPTS	3,180,411,944	18,167,692	3,198,579,636	2,877,849,799	90
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and Services	487,051,519	(4,328,000)	482,723,519	406,795,265	84
Subsidies	-	-	-	-	-
Transfer to other government entities (County Assembly)	50,000,000	-	50,000,000	13,195,425	26
Other Grants and Payments	488,587,186	18,575,691	507,162,877	418,278,875	82
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	2,154,773,239	3,920,000	2,158,693,239	1,326,713,488	61
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	3,180,411,944	18,167,691	3,198,579,635	2,164,983,053	68
SURPLUS/ (DEFICIT)				712,866,746	

The County Executive's financial statements were approved on 17/12 2021 and signed by:


Chief Officer Finance
 Name: JOHN NAUDI
 ICPAK Member Number: 2613


Head of Accounting Services
 Name: LUCY KARIUKI
 ICPAK Member Number: 8456

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5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution by Program and Sub-Programmes - County Executives: RECURRENT AND DEVELOPMENT COMBINED

Budget Execution by Program and Sub-Programmes - County Executives :RECURRENT AND DEVELOPMENT COMBINED							
Nyeri County Ledger							
Entity: 3910-Nyeri County							
Period: JUL-20 To JUN-21							
Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
102003910		Agricultural Management	606,608,314	18,817,691	625,426,005	578,529,776	46,896,229
	102013910	Administration and planning services	601,378,864	19,025,691	620,404,555	575,991,171	44,413,384
	102023910	County Agriculture Extension Program	5,229,450	-208,000	5,021,450	2,538,605	2,482,845
103003910		Wambugu ATC	5,762,000	-	5,762,000	5,762,000	-
	103033910	Farm Development	5,762,000	-	5,762,000	5,762,000	-
104003910		AMS Naromoru	7,929,794	-	7,929,794	5,914,994	2,014,800
	104023910	Development Of Agricultural Land For Crop Production	7,929,794	-	7,929,794	5,914,994	2,014,800
105003910		Livestock Production Management	7,526,000	-	7,526,000	7,410,184	115,816
	105023910	Provision of Extension Services to Livestock farmers	7,526,000	-	7,526,000	7,410,184	115,816
106003910		Co-operative development	2,598,370	110,000	2,708,370	2,017,570	690,800
	106013910	Administrative Support Services	-	-	-	-	-
	106023910	Cooperative Development And Management	2,598,370	110,000	2,708,370	2,017,570	690,800
107003910		Fisheries development	5,849,000	-	5,849,000	2,605,107	3,243,893
	107013910	Administrative Support Services	5,849,000	-	5,849,000	2,605,107	3,243,893

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108003910		Veterinary services	20,745,000	-	20,745,000	16,463,129	4,281,871
	108013910	Administrative Support Services	20,745,000	-	20,745,000	16,463,129	4,281,871
111003910		1 Physical planning services	40,222,583	377,000	40,599,583	39,819,889	7,779,694
	111013910	Administration and personnel services	40,222,583	377,000	40,599,583	39,819,889	7,779,694
114003910		Land Policy and Planning	604,030,757	-333,125	603,697,632	296,486,330	307,211,302
	114013910	Land Policy Formulation	604,030,757	-333,125	603,697,632	296,486,330	307,211,302
115003910		Housing Development and Human Settlement	980,000	-43,875	936,125	735,741	200,384
	115013910	Government Building	980,000	-43,875	936,125	735,741	200,384
201003910		General administration and policy Development and implementation	82,413,822	-	82,413,822	78,776,008	3,637,815
	201013910	Administration, planning and support services	82,413,822	-	82,413,822	78,776,008	3,637,815
203003910		Energy Sector development	164,382,743	9,900,000	174,282,743	117,234,882	57,047,861
	203013910	Street lighting programme	164,382,743	9,900,000	174,282,743	117,234,882	57,047,861
205003910		Roads development, maintenance and management	912,094,042	2,300,000	914,394,042	654,389,023	260,005,019
	205013910	County access and feeder roads improvement	912,094,042	2,300,000	914,394,042	654,389,023	260,709,054
307003910		Tourism Development	2,285,000	25,000	2,310,000	2,259,580	50,420
	307013910	Promotion of Tourism	2,285,000	25,000	2,310,000	2,259,580	50,420
308003910		Trade and Cooperative Development	91,205,440	215,000	91,420,440	64,953,824	26,466,616
	308013910	Trade Promotion	91,205,440	215,000	91,420,440	64,953,824	26,466,616
313003910		Revenue Mobilization	24,211,483	-	24,211,483	22,029,815	2,181,668
	313013910	Revenue Mobilization	24,211,483	-	24,211,483	22,029,815	2,181,668
401003910		Administration, Planning and General Support Services	2,984,274,293	22,000,000	3,006,274,293	2,750,507,604	255,766,689

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	401033910	Administration, Planning and General Support Services	2,404,721,642	22,000,000	2,426,721,642	2,175,144,736	251,576,906
	401043910	Health Services	579,552,651	-	579,552,651	575,362,868	4,189,783
501003910		General administration and policy Development and implementation	356,560,212	-11,300,000	345,260,212	309,063,104	36,197,108
	501023910	Administrative Support Services	356,560,212	-11,300,000	345,260,212	309,063,104	36,197,108
502003910		County Sports Development	47,369,566	2,500,000	49,869,566	19,807,798	30,061,768
	502023910	Search and nurture talents	47,369,566	2,500,000	49,869,566	19,807,798	30,061,768
503003910		ECDE Management	4,817,496	-	4,817,496	3,934,317	883,179
	503043910	ECDE Management	4,817,496	-	4,817,496	3,934,317	883,179
504003910		ICT Development	4,000,000	-	4,000,000	3,994,098	5,902
	504023910	ICT Infrastructure Development	4,000,000	-	4,000,000	3,994,098	5,902
701003910		Management and Co-ordination of county affairs	133,352,337	-4,000,000	129,352,337	128,252,301	1,100,036
	701013910	Administration, planning and support services	123,502,337	-5,018,333	118,484,004	118,154,085	329,919
	701023910	Management of county affairs	9,850,000	1,018,333	10,868,333	10,098,215	770,118
702003910		Coordination of County Functions and Public Service Management	356,422,272	-3,769,600	352,652,672	346,214,930	6,437,742
	702013910	Administration, planning and support services	322,458,054	-3,169,600	319,288,454	313,095,099	6,193,355
	702023910	Coordination of functions of the County Executive Committee	21,507,311	-300,000	21,207,311	21,051,340	155,971
	702033910	Coordination of county service delivery units	12,456,907	-300,000	12,156,907	12,068,491	88,416
703003910		Executive services	1,220,897,474	30,057,169	1,250,954,643	1,105,206,350	145,748,293
	703013910	Administration and personnel services	1,220,897,474	30,057,169	1,250,954,643	1,105,206,350	145,748,293
705003910		Economic Planning	5,100,000	302,500	5,402,500	4,874,584	527,916
	705053910	Monitoring and Evaluation	5,100,000	302,500	5,402,500	4,874,584	527,916

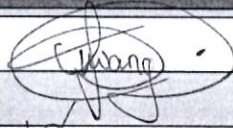
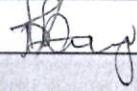

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711003910		1 Community sensitization, education and public participation	1,270,000	-	1,270,000	1,256,370	13,630
	711013910	County publicity campaign	1,270,000	-	1,270,000	1,256,370	13,630
716003910			59,277,027	-	59,277,027	57,757,583	1,519,444
	716013910	Administration Planning and Support Services	59,277,027	-	59,277,027	57,757,583	1,519,444
717003910			55,846,848	-3,287,570	52,559,278	47,262,080	5,297,198
	717013910	Administration and Personnel Services	55,846,848	-3,287,570	52,559,278	47,262,080	5,297,198
718003910			33,706,817	7,500	33,714,317	31,082,474	2,631,843
	718013910	Financial Accounting	13,051,687	7,500	13,059,187	12,482,700	576,487
	718023910	Procurement Compliance and Reporting	11,907,249	-	11,907,249	10,716,549	1,190,700
	718033910	Internal Audit	8,747,881	-	8,747,881	7,883,225	864,656
719003910			85,229,589	290,000	85,519,589	75,047,228	10,472,361
	719013910	Budget Management	71,935,543	-	71,935,543	64,586,524	7,349,019
	719023910	Economic Planning and Policy Formulation	13,294,046	290,000	13,584,046	10,460,704	3,123,342
901003910		General Administration and Planning services	54,243,436	999,000	55,242,436	53,661,133	1,581,303
	901013910	Administration and personnel services	54,243,436	999,000	55,242,436	53,661,133	1,581,303
904003910		Social development	72,566,538	1,701,000	74,267,538	53,190,012	21,077,526
	904013910	Administration and planning services	70,106,538	1,986,000	72,092,538	51,239,156	20,853,382
	904023910	County children's home management	2,460,000	-285,000	2,175,000	1,950,855	224,145
1.001E+09		Water Management	131,286,048	2,000,000	133,286,048	119,957,065	13,328,983
	1001013910	Administrative Support Services	131,286,048	2,000,000	133,286,048	119,957,065	13,328,983
1.002E+09		Sanitation management	64,395,754	-500,000	63,895,754	46,184,599	17,711,155
	1002013910	Administrative Support Services	64,395,754	-500,000	63,895,754	46,184,599	17,711,155
1.007E+09			24,105,027	-	24,105,027	20,032,113	4,072,914

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1007013910	Environment Conservation, Protection and Management	24,105,027	-	24,105,027	20,032,113	4,072,914
Grand Total		8,273,565,082	68,367,690	8,341,932,772	7,072,673,595	1,269,259,177

The Statement has been prepared, reviewed and approved by the following:

Prepared By:		Date:	17/12/2021
Reviewed By:		Date:	17/12/2021
Approved By:		Date:	17/12/2021
Printed on: 10-11-2021 11:16	Page 1 of 1		
Printed by: 070006245			

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, recurrent and deposit 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.

b) Recognition of payments

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

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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 is 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.

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 211,249,046 Compared to Kshs 160,187,791.90 in prior period as indicated on note 23

(There were no other restrictions on cash during the year)

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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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 24th 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.

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	465,444,900	941,714,100
Total Exchequer Releases for quarter 2	1,786,009,500	1,240,335,624
Total Exchequer Releases for quarter 3	1,080,620,934	2,298,516,054
Total Exchequer Releases for quarter 4	2,974,268,783	1,819,630,113
Total	6,306,344,117	6,300,195,891

1A. Equitable Share

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Total Equitable Share for quarter 1	465,444,900	941,714,100
Total Equitable Share for quarter 2	1,786,009,500	974,187,000
Total Equitable Share for quarter 3	893,004,750	1,975,434,750
Total Equitable Share for quarter 4	2,733,135,750	1,055,369,250
Total	5,877,594,900	4,946,705,100

1B: Level 5 Hospitals Allocation

Description	FY 2020- 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Transfers for level 5 hospitals	407,861,271	407,861,272
Universal health care programme(UHC GoK)	-	159,894,390
CENTER FOR DISEASE CONTROL (C.D.C)	7,186,567	-
User fee foregone	13,701,379	13,701,379
Covid -19 Grants	-	124,390,000
Covid -19 Staff Allowances	-	63,150,000
Total	428,749,217	768,997,041

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1C: Donor Funds released through Exchequer Releases as per CARA

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme	15,390,000	20,600,000
World Bank - THUSCP	27,352,242	24,814,800
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	
Kenya Devolution Support Programme (KDSP Level I)	45,000,000	30,000,000
Kenya Devolution Support Programme (KDSP Level II)	184,795,683	
Kenya urban support program grant (UDG)	128,687,212	169,253,465
Kenya urban support program grant (UIG)	-	8,800,000
Agriculture Sector Development Support Project (ASDSP)	11,459,306	15,073,200
Kenya Climate Smart Agriculture Project (KCSAP)	282,341,990	145,588,368
Total	695,026,433	414,129,843

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2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	FY 2020 - 2021	Previous Period FY 2019- 2020
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Grants Received from Multilateral Donors (International Organizations)				
<i>DANIDA</i>			15,390,000	20,600,000
Health Sector Programme Support (HSPS)			-	-
Health Sector Support Project (HSSP)			-	-
Kenya Devolution Support Programme (KDSP Level I)			45,000,000	30,000,000
Kenya Devolution Support Programme (KDSP Level II)			184,795,683	-
<i>World Bank</i>			-	-
Universal Health Care (THUSCP)			27,352,242	24,814,801
Kenya urban support program grant (UIG)			-	8,800,000
Kenya urban support program grant (UDG)			128,687,212	169,253,465
Kenya Climate Smart Agriculture (KCSAP)			282,341,990	145,588,358
Agricultural Sector Development Support Programme (ASDSP)			11,459,306	15,073,215
<i>European Development Fund</i>			-	-
Total			695,026,433	414,129,849

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)		
Transfers from Central government entities		
<i>Transfer from Ministry of Health</i>		
Universal health care programe (UHC GOK)	-	159,894,390
Transfers for level 5 hospitals	-	407,861,272
User fee foregone	-	13,701,379
Ministry of Roads RMLF	190,282,444	115,220,603
Covid -19 Grants	-	124,390,000
Covid -19 Staff Allowances	-	63,150,000
Development of Youth Polytechnic	48,949,894	55,143,298
<i>Transfer from Ministry of Transport and Infrastructure</i>	-	-
Rehabilitation of class "C" roads	-	-
National treasury	-	-
<i>World Bank</i>	-	-
Health Sector Support Project (HSSP)	-	-
National Urban Transport Improvement Project (NUTRIP)	-	-
<i>European Development Fund</i>	-	-
TOTAL	239,232,338	939,360,942

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

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5. PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
RECEIPTS		
Rental Income	36,160,640	26,796,597
Receipts from Administrative Fees and Charges	79,209,076	57,611,599
Receipts from Sale of Agricultural Goods	6,565,101	11,307,777
Business Permits	118,444,001	80,801,127
Liquor Licences	55,657,054	39,050,644
Cess	67,294,590	48,633,804
Sign Boards and Advertising fees	30,654,719	25,022,868
Land/Plot Rents	68,987,607	52,752,741
Other miscellaneous revenues	2,133,152	776,968
Market/Trade Centre fees	49,806,069	38,511,146
Vehicle Parking Fees	110,939,485	103,844,229
Social Premise Use Charges	836,291	1,107,529
School Fees	432,500	213,350
Public Health Services	58,633,933	46,994,022
Public Health Facilities Operations (Hospitals)	182,735,460	105,229,097
Slaughter Houses Administration	10,537,908	9,560,311
Fines, Penalties and Forfeitures	5,659,470	5,684,061
Other Receipts Not Classified Elsewhere	2,253,775	2,730,282
Total	886,940,831	656,628,153

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10. RETURNED CRF ISSUES

Description	FY 2020- 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
County Revenue Fund	68,750,000	655,179,744
Recurrent account	223,060	4,942,895
Development account	1,817	3,171,351
Nyeri County Main. Levy Fund Account 1000252804 (KRB)	198,081,165	128,791,233
Nyeri County Health Sector Special Purpose Account 1000339241	12,512,453	5,802,314
Nyeri County Youth Polytechnic Project Grant Account 1000367358	5,731,745	420,000
Nyeri County Climate Smart Agric Sector Special Purpose Account 1000364793	2,151,713	28,741,112
Nyeri County Agric Sector Dev Support Programme II Account 1000364807	-	764,300
Municipality of Nyeri Urban Dev Grant Account 1000372214	171,783,762	232,161,626
Nyeri County Assembly Recurrent Account 1000243805	-	-
Nyeri County UDG Returned to crf	-	-
spa health returned to CRF	-	-
Nyeri County Assembly return to CRF Issue	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214	-	-
Municipality of Nyeri Urban Institute Grant Account 1000372222	38,652,260	-
Nyeri County Universal Health Care Special Purpose Account 1000432233	2	-
Nyeri County Kenya Devol Sup Progra Special Purpose Account 1000432225	151,856,472	-
Nyeri County Govt Imprest Imprest Account (Cooperative Bank)-01141511315000	-	-
Total	649,744,448	1,059,974,575

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Basic salaries of permanent employees	3,227,388,439	3,133,861,026
Basic wages of temporary employees	104,516,204	169,487,064
Personal allowances paid as part of salary	220,313,809	221,269,769
Personal allowances paid as reimbursements	-	66,262
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	68,446,048	68,170,210
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,620,664,500	3,592,854,332

12. USE OF GOODS AND SERVICES

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	114,257,379	85,260,774
Communication, supplies and services	16,436,380	17,582,352
Domestic travel and subsistence	111,591,719	93,818,672
Foreign travel and subsistence	270,655	7,412,426
Printing, advertising and information supplies & services	19,561,823	26,654,101
Rentals of produced assets	4,356,113	6,033,723
Training expenses	28,239,715	18,285,439
Hospitality supplies and services	85,400,478	78,482,853
Insurance costs	221,473,063	217,843,072
Specialized materials and services	212,187,026	131,154,062
Fuel Oil and Lubricants	30,702,429	44,840,864
Office and general supplies and services	21,004,475	25,358,702
Other operating expenses	61,793,401	55,042,329
Routine maintenance – vehicles and other transport equipment	19,869,170	20,607,321
Routine maintenance – other assets	344,760,126	194,066,574
Total	1,291,903,950	1,022,443,262

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13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations	-	-
<i>See list attached</i>	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-
Total	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Transfers to National Government entities	-	-
See attached list	-	-
	-	-
Transfers to Counties	-	-
County Assembly	701,649,261	638,554,249
(insert name of budget agency)	-	-
TOTAL	701,649,261	638,554,249

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Scholarships and other educational benefits (Karatina Destitute Childrens Home)	315,000	1,471,651
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants and subsidies	146,681,794	219,094,293
Other capital grants and transfers	545,209,145	492,449,053
Total	692,205,939	713,014,997

16. SOCIAL SECURITY BENEFITS

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Government pension and retirement benefits (Gratuity)	126,608,926	139,006,239
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	126,608,926	139,006,239

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
<u>Non- Financial Assets</u>	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	55,397,010	183,563,274
Refurbishment of Buildings	40,350,974	66,677,566
Construction of Roads	345,548,875	368,651,476
Construction and Civil Works	674,097,263	477,693,229
Overhaul and Refurbishment of Construction and Civil Works	11,074,820	-
Purchase of Vehicles and Other Transport Equipment	15,390,000	22,905,250
Overhaul of Vehicles and Other Transport Equipment	543,695	-
Purchase of Household Furniture and Institutional Equipment	199,888	357,825
Purchase of Office Furniture and General Equipment	17,971,351	12,924,817
Purchase of ICT Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	90,555,850	56,407,652
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	18,387,510	3,223,360
Research, Studies, Project Preparation, Design & Supervision	57,048,816	29,456,775
Rehabilitation of Civil Works	14,440,018	-
Acquisition of Strategic Stocks and commodities	185,364	665,000
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	1,341,191,434	1,222,526,224
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,341,191,434	1,222,526,224

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NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	FY 2020- 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Bank Charges	98,845	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	98,845	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	32,983,835.85
Civil Contingency Reserves	-	-
Other payments	-	-
Total	-	32,983,835.85

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c.	Ex. rate (if in foreign currency)	FY 2020 - 2021	Previous Period FY 2019 - 2020
				Kshs	Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634		Revenue	-	662,057,938	68,750,000
Nyeri County Recurrent Account 1000171227		Recurrent	-	1,408,950	223,060
Nyeri County Development Account 1000171197		Development	-	8,836,549	1,817
Nyeri County Main. Levy Fund Account 1000252804 (KRB)		Special Purpose	-	55,275,159	198,081,165
Nyeri County Health Sector Special Purpose Account 1000339241		Special Purpose	-	12,742,525	12,512,453
Nyeri County Govt Imprest Imprest Account (Cooperative Bank)-01141511315000		Deposit	-	38,138,807	48,387,527
Nyeri County Youth Polytechnic Project Grant Account 1000367358		Special Purpose	-	26,551,144	5,731,745
Nyeri County Climate Smart Agric Sector Special Purpose Account 1000364793		Special Purpose	-	23,138	2,151,713
Nyeri County Agric Sector Dev Support Programme II Account 1000364807		Special Purpose	-	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214		Special Purpose	-	80,162,735	171,783,762
Municipality of Nyeri Urban Institute Grant Account 1000372222		Special Purpose		17,215,256	38,652,260
Nyeri County Universal Health Care Special Purpose Account 1000432233		Special Purpose	-	34,884,640	3
Nyeri County Assembly Recurrent Account 1000243805		Recurrent	-	-	-
Nyeri County Assembly Development Account 1000282298		Development	-	-	-
Nyeri County Assembly Deposit Account 1000282274		Deposit	-	-	-
Nyeri County Kenya Devol Sup Progra Special Purpose Account 1000432225		Special Purpose	-	96,153,078	151,856,472
Nyeri County Deposit Account 1000243058 Central Bank		Deposit	-	173,110,239	111,800,265
Total			-	1,206,560,158	809,932,241

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21B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KSh
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Government Imprests	7,654,200	5,671,031
Agency Accounts	-	-
Suspense & Clearance Account	-	-
Total	7,654,200	5,671,031

[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]

	Department	Amount
1	Office of the County Secretary	794,000
2	Health Services	5,248,450
3	Education and Sports	1,611,750
	Total	7,654,200

**See Annex 5 for a detailed analysis of the outstanding imprests and salary advance.*

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Payment made in IFMIS not paid in bank	-	-
Nyeri County Assembly Deposit Account 1000282274		-
Nyeri County Deposit Account 1000243058 Central Bank	173,110,239	111,800,265
Cooperative bank imprest account-01141511315000	38,138,807	48,387,527
Total	211,249,046	160,187,792

24. FUND BALANCE BROUGHT FORWARD

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

25. PRIOR YEAR ADJUSTMENTS

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

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2019/2020
	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Imprest Balance b/f	-	-
Imprest issued during the year	81,748,031	114,658,203
Imprest surrendered during the Year	74,093,831	108,987,172
Net changes in account receivables	7,654,200	5,671,031

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	FY 2020 - 2021	Previous Period FY 2019 - 2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2020 (A)	160,187,792	94,037,765
Deposit and Retentions held during the year (B)	-	162,320,595
Deposit and Retentions paid during the Year (C)	-	96,170,508
Deposit and Retentions as at 30th June D=A+B+C	211,249,046	160,187,792
Net changes in account receivables D= A+B-C	51,061,254	66,150,027

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5.10. OTHER IMPORTANT DISCLOSURES

28. Pending Accounts Payable

DEPARTMENT	RECURRENT	DEVELOPMENT	STATUTORY DEDUCTIONS	COVID	TOTAL
	Kshs.	Kshs.			Kshs.
Office of the Governor & Deputy Governor	36,531	-	-	-	36,531
Office of the County Secretary	191,024	-	-	-	191,024
Finance and Economic Planning	31,633,129	-	-	-	31,633,129
Lands, Physical Planning, Housing and Urbanization	-	68,440	-	-	68,440
Health, Public Health and sanitation	596,018	-	44,186,820	20,400	44,803,238
Gender and Social Services	-	11,443,793	-	-	11,443,793
County Public Service, Administration & Youth Affairs	-	-	-	-	-
Agriculture, Livestock and Fisheries	444,200	733,538	-	-	1,177,738
Trade, Culture, Tourism & Cooperative Development	216,000	-	-	-	216,000
Education, Science and Technology	594,264	1,963,965	-	-	2,558,229
Water, Environment & Natural resources	-	7,483,747	-	-	7,483,747
County Public Service Board	-	-	-	-	-
Transport, Public Works & Infrastructure	47,504	6,773,320	-	-	6,820,824
Total	33,758,670	28,466,803	44,186,820	20,400	106,432,693

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COUNTY GOVERNMENT OF NYERI									
ANALYSIS OF RECURRENT AND DEVELOPMENT PENDING BILLS AS AT 30TH JUNE, 2021									
NAME OF SUPPLIER	NATURE/DESCRIPTION OF SUPPLY	DATE CONTRACTED	DEPARTMENT	LPO NO.	INVOICE NO.	ORIGINAL AMOUNT	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	COMMENTS
			GOVERNOR AND DEPUTY GOVERNOR						
ECTA KENYA LIMITED	SERVICE OF VEHICLE 19CG033A	27/02/2020	3911	447	DN092	36,531.00		36,531.00	
TOTAL						36,531.00		36,531.00	
			COUNTY SECRETARY						
CMC MOTORS	REPAIR OF GKB 570E		3912	1552933	10008293	166,851.00		166,851.00	
OTHAYA MUKURWEINI WATER AND SANITATION COMPANY	CATERING FOR PROVISION OF WATER AT OTHAYA AND MUKURWEINI OFFICES		3912			24,173.00		24,173.00	
TOTAL						191,024.00		191,024.00	
			FINANCE & ECONOMIC PLANNING						
NATION MEDIA	ADVERTISEMENTS	8/6/2018	3913	183822	1000045368	425,720.00		425,720.00	
FINANCE	RETIRES MEDALLION		3913			190,000.00		190,000.00	
FINANCE	DEFRAY/FUNERAL EXPENSES		3913			125,000.00		125,000.00	
LAPFUND	GRATUITY APRIL 2021, MAY 2021 AND JUNE 2021	April, May, June 2021	3913			30,849,954.00		30,849,954.00	
PEAKSMART ENTERPRISES	SUPPLY OF TONNER TK 8305C	23/6/2021	3913			42,455.15		42,455.15	RD NET ONLY
TOTAL						31,633,129.15		31,633,129.15	
			LANDS, PHYSICAL PLANNING, HOUSING AND URBANIZATION						
			HEALTH, PUBLIC HEALTH AND SANITATION						
EPHA CREATIVE VENTURES	SUPPLY OF OFFICE STATIONERY PRINTING PAPERS, CARTRIDGE ENVELOPES TO KARATINA HOSPITAL		3915	333441	3	224,000.00		224,000.00	
BETROY PHARMACEUTICALS	SUPPLY OF NHIF DRUGS FOR FOR KARATINA HOSPITAL		3915	2800761		48,617.00		48,617.00	
BETROY PHARMACEUTICALS	SUPPLY OF NHIF DRUGS FOR FOR KARATINA HOSPITAL		3915	2800767		27,771.00		27,771.00	

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KAMAU G.GARAGE	REPAIR OF VEHICLE KUL 353	30/6/2015	3915	1116917	4568	38,000.00		38,000.00
KAMAU G GARAGE	REPAIR OF VEHICLE KUL 353	16/5/2014	3915	545930	9683	31,700.00		31,700.00
KAMAU G GARAGE	REPAIR OF VEHICLE KUL 353	16/4/2015	3915	545929	9586	44,800.00		44,800.00
KAGORI KIMONDO	REPAIR OF VEHICLE KUL 353		3915	1123009	1811	16,830.00		16,830.00
MOB HOUSE	SUPPLY OF COOKING GAS MUKURWEINI HOSPITAL		3915	2015800	846	105,000.00		105,000.00
NORNDU ENTERPRISES	FOOD AND RATIONS	21/6/2019	3915	3365855	4	59,300.00		59,300.00
TOTAL								596,018.00
			GENDER AND SOCIAL SERVICES					
TOTAL								
			COUNTY PUBLIC SERVICE, ADMINISTRATION & YOUTH AFFAIRS					
NIL								
			AGRICULTURE, LIVESTOCK AND FISHERIES					
Nyaleki Enterprises	Supply of food stuffs	APRIL20-JUNE-20	3918	3489090 3489093 3489091	3	212,600.00		212,600.00
Trapoz Contractors Ltd	Supply of beddings at Wambugu ATC	APRIL20-JUNE20	3918	3489077	434	231,600.00		231,600.00
TOTAL						444,200.00		444,200.00
			TRADE, TOURISM AND COOPERATIVE DEVELOPMENT					
MEANDER VENTURES	PROVISION FOR SECURITY SERVICES AT KARATINA MARKET	31/12/2019	3919	334	29,30	216,000.00		216,000.00
TOTAL						216,000.00		216,000.00
			EDUCATION					
RAMUNGI ENTERPRISES	PAYMENT FOR SUPPLY OF ECDE CLEANING MATERIALS	27/5/2021	3920	743	2	228,678.10		228,678.10
RAMUNGI ENTERPRISES	PAYMENT FOR SUPPLY OF STAFF UNIFORM	27/5/2021	3920	744	1	365,586.20		365,586.20
TOTAL						594,264.30		594,264.30
			WATER, ENVIRONMENT & NATURAL RESOURCES					
NIL								
			PUBLIC SERVICE BOARD					
TOTAL								
			PUBLIC WORKS					
PUBLIC	PAYMENT OF		3924			47,503.80		47,503.80

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WORKS	CASUALS								
TOTAL								47,503.80	
GRAND TOTAL								33,758,670.25	
Prepared by:									
Signed:									
ANALYSIS OF DEVELOPMENT PENDING BILLS AS AT 30TH JUNE, 2021									
GOVERNORS AND DEPUTY GOVERNOR									
NIL									
			COUNTY SECRETARY						
NIL									
			FINANCE & ECONOMIC PLANNING						
NIL									
			LANDS, PHYSICAL PLANNING, HOUSING AND URBANIZATION						
THE STANDARD MEDIA GROUP	NEWSPAPER ADVERTISEMENTS	26/3/2020	3914	641	80080816	68,440.00	-	68,440.00	UNPAID
			HEALTH						
			GENDER AND SOCIAL SERVICES						
ARCLIFE	PROPOSED 2NO STAFF HOUSES ,ABLUTION BLOCK AND SEPTIC TANK	28/5/2020	3916			8,901,899.88	3,932,197.00	4,969,702.88	
NYARIBO GENERAL CONTRACTORS	CONSTRUCTION OF MULTI PURPOSE DINNING HALL AND KITCHEN AT KARATINA	20/06/2019	3916			13,474,090.00	7,000,000.00	6,474,090.00	
TOTAL						22,375,989.88	10,932,197.00	11,443,792.88	
			COUNTY PUBLIC SERVICE, ADMINISTRATION & YOUTH AFFAIRS						
NIL									
			AGRICULTURE, LIVESTOCK & FISHERIES						
PROXIMAL ENTERPRISES	SUPPLY OF FERTILIZERS TO WAMBUGU FARM	9/6/2021	3918	1301	89	308,200.00		308,200.00	
PROXIMAL ENTERPRISES	SUPPLY OF ANIMAL FEEDS AND ACARICIDES AT WAMBUGU ATC	9/6/2021	3918	1303	87	425,337.95		425,337.95	
TOTAL						733,537.95		733,537.95	
			TRADE						
			EDUCATION						
SCOANVENTURES LTD	SUPPLY AND DELIVERY OF	13/2/2021	3920	673		1,998,420.00	-	1,963,964.50	RD NET ONLY

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	BALLS								
TOTAL									
			WATER, ENVIRONMENT & NATURAL RESOURCES						
PRIME RIGS DRILLERS	HYDROLOGIST CARRYING OUT SURVEY AND ENVIROMENTA L IMPACT ASSESSMENT FOR GIAKAGINA IN MAGUTU WARD	12/2/2021	3921	847	163	465,000.00		465,000.00	
GEOMS LIMITED	FENCING OF BLUEVALLEY WASTE TRANSFER STATION	13/3/2020	3921			16,946,546.95	9,927,799.70	7,018,747.25	
TOTAL						17,411,546.95	9,927,799.70	7,483,747.25	
			COUNTY PUBLIC SERVICE BOARD						
NIL									
			PUBLIC WORKS						
LEINAD GENERAL SUPPLIES	INSTALLATION OF STREET LIGHTS AT MUTAGA- RUGURU WARD	12/2/2021	3924	1380		1,244,629.00		1,244,629.00	
HYPERTECH ELECTRICAL SERVICES LTD	INSTALLATION OF SOLAR STREET LIGHTS AT GOVERNORS OFFICE COMPOUND		3924	1495		1,332,160.00		1,332,160.00	
WAKIIGO ENTERPRISES LIMITED	UPGRADING OF VICTOR ROAD	12/2/2021	3924	1301		2,271,133.95		2,271,133.95	RD 1 ONLY
NJOFA VENTURES LIMITED	UPGRADING OF ICHAGACHUMI GICHUKI ROAD	12/2/2021	3924	1307		1,890,945.00		1,890,945.00	RD ON
BARAKA ENTERPRISES	GRADING AND GRAVELLING OF ICHAMARA TRADING CENTRE- MUKURWEINI		3924			34,452.00		34,452.00	RD RETE
TOTAL						6,773,319.95		6,773,319.95	
GRAND TOTAL								28,466,802.53	

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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COUNTY GOVERNMENT OF NYERI									
ANALYSIS OF RECURRENT PENDING BILLS AS AT 30TH JUNE, 2021									
NAME OF SUPPLIER	NATURE/DESCRIPTION OF SUPPLY	DATE CONTRACT ED	DEPARTMENT	LPO NO.	INVOICE NO.	ORIGINAL AMOUNT	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	COMMENT
			GOVERNOR AND DEPUTY GOVERNOR						
ECTA KENYA LIMITED	SERVICE OF VEHICLE 19CG033A	27/02/2020	3911	447	DN092	36,531.00		36,531.00	
TOTAL						36,531.00		36,531.00	
			COUNTY SECRETARY						
CMC MOTORS	REPAIR OF GKB 570E		3912	1552933	10008293	166,851.00		166,851.00	
OTHAYA MUKURWEINI WATER AND SANITATION COMPANY	CATERING FOR PROVISION OF WATER AT OTHAYA AND MUKURWEINI OFFICES		3912			24,173.00		24,173.00	
TOTAL						191,024.00		191,024.00	
			FINANCE & ECONOMIC PLANNING			ORIGINAL AMOUNT	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	COMMENT
NATION MEDIA	ADVERTISE MENT	8/6/2018	3913	183822	1000045368	425,720.00		425,720.00	
FINANCE	RETIRES MEDALLION		3913			190,000.00		190,000.00	
FINANCE	DEFRAY/FUNERAL EXPENSES		3913			125,000.00		125,000.00	
LAPFUND	GRATUITY APRIL 2021, MAY 2021 AND JUNE 2021	April, May, June 2021	3913			30,849,954.00		30,849,954.00	
PEAKSMART ENTERPRISES	SUPPLY OF TONNER TK 8305C	23/6/2021	3913			42,455.15		42,455.15	RD NET ONLY
TOTAL						31,633,129.15		31,633,129.15	
			LANDS, PHYSICAL PLANNING, HOUSING AND URBANIZATION						
			HEALTH, PUBLIC HEALTH AND SANITATION						

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EPHA CREATIVE VENTURES	SUPPLY OF OFFICE STATIONERY PRINTING PAPERS,CAT RIDGE ENVELOPES TO KARATINA HOSPITAL		3915	333441	3	224,000.00		224,000.00
BETROY PHAMACEUTICALS	SUPPLY OF NHIF DRUGS FOR FOR KARATINA HOSPITAL		3915	2800761		48,617.00		48,617.00
BETROY PHAMACEUTICALS	SUPPLY OF NHIF DRUGS FOR FOR KARATINA HOSPITAL		3915	2800767		27,771.00		27,771.00
KAMAU C.GARAGE	REPAIR OF VEHICLE KUL 353	30/6/2015	3915	1116917	4568	38,000.00		38,000.00
KAMAU G GARAGE	REPAIR OF VEHICLE KUL 353	16/5/2014	3915	545930	9683	31,700.00		31,700.00
KAMAU G GARAGE	REPAIR OF VEHICLE KUL 353	16/4/2015	3915	545929	9586	44,800.00		44,800.00
KAGORI KIMONDO	REPAIR OF VEHICLE KUL 353		3915	1123009	1811	16,830.00		16,830.00
MOB HOUSE	SUPPLY OF COOKING GAS MUKURWEI NI HOSPITAL		3915	2015800	846	105,000.00		105,000.00
NORNDU ENTERPRISES	FOOD AND RATIONS	21/6/2019	3915	3365855	4	59,300.00		59,300.00
TOTAL								596,018.00
TOTAL								
				GENDER AND SOCIAL SERVICES				
				COUNTY PUBLIC SERVICE, ADMINISTRATION & YOUTH AFFAIRS				
				AGRICULTURE, LIVESTOCK AND FISHERIES				
Nyaleki Enterprises	Supply of food stuffs	APRIL20-JUNE-20	3918	3489090 , 3489093 , 3489091	3	212,600.00		212,600.00
Trapoz Contractors Ltd	Supply of beddings at	APRIL20-JUNE20	3918	3489077	434	231,600.00		231,600.00

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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	Wambugu ATC								
TOTAL							444,200.00	444,200.00	
			TRADE, TOURISM AND COOPERATIVE DEVELOPMENT						
MEANDER VENTURES	PROVISION FOR SECURITY SERVICES AT KARATINA MARKET	31/12/2019	3919	334	29,30	216,000.00		216,000.00	
TOTAL						216,000.00		216,000.00	
			EDUCATION						
RAMUNGI ENTERPRISES	PAYMENT FOR SUPPLY OF ECDE CLEANING MATERIALS	27/5/2021	3920	743	2	228,678.10		228,678.10	
RAMUNGI ENTERPRISES	PAYMENT FOR SUPPLY OF STAFF UNIFORM	27/5/2021	3920	744	1	365,586.20		365,586.20	
TOTAL						594,264.30		594,264.30	
			WATER, ENVIRONMENT & NATURAL RESOURCES						
NIL						-		-	
			PUBLIC SERVICE BOARD						
TOTAL						-		-	
			PUBLIC WORKS						
PUBLIC WORKS	PAYMENT OF CASUALS		3924			47,503.80		47,503.80	
TOTAL								47,503.80	
GRAND TOTAL								33,758,670.25	

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ANALYSIS OF COVID (SPECIAL PURPOSE) PENDING BILLS AS AT 30TH JUNE,2021									
NAME OF SUPPLIER	NATURE/DESCRIPTION OF SUPPLY	DATE CONTRACTED	DEPARTMENT	LPO NO.	INVOICE NO.	ORIGINAL AMOUNT	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	COMMENT
			HEALTH, PUBLIC HEALTH AND SANITATION						
CEPHOWAS HOLDINGS LTD	SUPPLY OF FOOD STUFF TO MUKURWEINI HOSPITAL	23/06/2021	3915	2539	706	13,800.00		13,800.00	RD
CEPHOWAS HOLDINGS LTD	supply of 50 kgs sugar	05-11-21	3915	2453	704	6,600.00		6,600.00	RD
TOTAL						20,400.00		20,400.00	

29. Pending Staff Payables (See Annex 3)

	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
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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OTHER IMPORTANT DISCLOSURES (Continued)

1. Other Pending Payables (See Annex 4)

	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 National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

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

2. External Assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

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

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

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

3. 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.

5.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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OTHER IMPORTANT DISCLOSURES (Continued)

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

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

4. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

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OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
<u>Transfers to related parties</u>	-	-
Transfer to the County Assembly	-	-
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	-	-
<u>Transfers from related parties</u>	-	-
Transfers from the Exchequer	-	-
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

5. 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.

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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I. OTHER IMPORTANT DISCLOSURES (Continued) Other County Entities

Entity	Date Established / Date taken over	Location	Accounting Officer responsible
Corporation	N/A	N/A	N/A
Water and Sewerage Company:	Formation date: 23 rd September, 1997. Devolved in January 2014.	Nyeri Central Sub county.	Eng. Peter Kahuthu.
• Nyeri Water and Sanitation Company. (NYEWASCO)			
• Tetu Aberdare Water and Sanitation Company. (TEAWASCO)	Formation date: 13 th April, 2006. Devolved in January 2014.	Tetu Sub county.	Mr. Simon Wanjau.
• Mathira Water and Sanitation Company. (MAWASCO)	Formation date: 19 th August, 2004. Devolved in January 2014.	Mathira Sub county.	Mr. David Gathogo Kamau.
• Naromoru Water and Sanitation Company. (NAROWASCO)	Formation date: 28 th August, 2012. Devolved in January 2014.	Naromoru Sub County.	Ag. Ms. Gladys Njer Warugongo
• Othaya Mukurweini Water Services Company. (OMWASCO)	Formation date: May 2006. Devolved in June 2019.	Othaya Sub County.	Mr. Moses N.N. Munyi
• Mutitu Water Company.	Formation date: January 2010. Devolved in January 2014.	Mugunda / Nairutia, Kieni West Sub County.	Mr. Peter Muturi Mwangi
Fund:		Nyeri Town	Mr. Simon Wachira Ngatia
• Elimu Fund.	Formation date: 23 rd July, 2015		
• Car Loan and Mortgage Fund.		Nyeri Town	Mr. John Ngugi.
• Enterprise Development Fund.		Nyeri Town	Mr. Ibrahim Aden.
Board:		Nyeri Town	Ms. Perister Kigwa.
• Municipal Board.			
• County Public Service Board.		Nyeri Town	Mr. David Ruga
Project:		Nyeri Town.	Ruth Mwangi.
• Kenya Climate Smart Agriculture Project.(KCSAP)	Formation date: 16 th October, 2017		

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6. 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
Nyeri County Revenue Collection Account (KCB) A/c No. 1140760319	Kshs		903,461	1,300,995
Health Sector Revenue Collection Account (KCB) A/c No. 1177001608	Kshs		711,988	11,278,733
County Govt. of Nyeri Revenue Account (Cooperative Bank) A/c No. 01141666594400	Kshs		860,863	1,069,749
Total			2,476,312	13,649,477.03

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
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OTHER IMPORTANT DISCLOSURES (Continued)

7. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments.

Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

8. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments	-	-
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
Total payments	-	-
Balance in the covid 19 Fund	-	-

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5.11. 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.

S.No	Issue/Observation from Auditor	Nyeri County's Comment	FOCAL POINT TO SOLVE THE ISSUE	STATUS	TIME-FRAME
1.	Unconfirmed salary expenditure	This was contributed by non-IPPD, salary arrears, pension contribution by employers and casual employees	Nancy Gatei	Pending senate	Pending senate
2.	(i) Unsupported transfers to Youth Polytechnics.	The transfer was received and acknowledgement letters and receipts issued.	Simon Wachira	Pending senate	Pending senate
	(ii) Expenditure returns were not availed	The procurement of goods and services was done at vocational training centers	Simon Wachira	Pending senate	Pending senate
	(iii) No requisition /Bills of Quantity from the polytechnics	The requisitions and the BQs are the major guiding documents used when it comes to disbursement of the grant for development.	Simon Wachira	Pending senate	Pending senate
3.	Unconfirmed valuation of assets	The figure in the financial statement is for the assets that were procured in the FY under review. However, the County Government maintains an asset register in Excel format for the assets that it has procured since devolution.	Eunice Mwangi	Pending senate	Pending senate
4.	Unconfirmed Pending Bills	The amount of Kshs. 4,895,072 formed the first charge items of the financial year 2019/20. This was occasioned by merchants having problems with the respective banks	Beatrice Muturi	Pending senate	Pending senate
		The figure of Kshs. 56,791,459 that was declared as pending bills can now be confirmed as paid per the supplier schedule indicating the date each was paid.			
5.	Unconfirmed imprest expenditure on training of County Health Management team	All the imprest was cleared on various dates. Copies of the surrender vouchers are available for review.	Newton Wambugu	Pending senate	Pending senate
6.	Unconfirmed Revenue Collections			Pending senate	Pending senate
6.1	Unreturned receipt books totaling Kshs. 5,748,000.	All the books in question have since been surrendered for clearance with an amount of Kshs. 5,957,000 accounted for.	Rehema Salim	Pending senate	Pending senate

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6.2	Irregular Hospital fee waiver criteria	The County Government of Nyeri follows the Nyeri County Tax Waiver Administration Act, 2015.	Newton Wambugu	Pending senate	Pending senate
8.	Non-disclosure of arrears of revenue	The County Government of Nyeri uses cash basis to prepare the financial statements as per the Public Sector Accounting Standard Board.	Rehema Salim	Pending senate	Pending senate
9.	Undelivered vaccine supplies	The county does not have appropriate storage facilities to preserve them for a long time hence the storage at KEVEVAPI is necessary.	Ruth Mwangi	Pending senate	Pending senate
10.	Unsupported expenditure on supply of fish cages	In the FY 2018/19 the department up scaled the cage fish farming which is a new technology of rearing fish in cages. This involved intensive rearing of fish. The department identified five public dams for cage fish farming and installed a total of 35 cages.	Ruth Mwangi	Pending senate	Pending senate
11.	Unsupported supply of drugs and non-pharmaceutical items	<p>The County Government of Nyeri procured Pharmaceuticals and Non-Pharmaceuticals, X-Ray materials, Laboratory materials, Dental supplies and small equipment's worth Kshs. 56, 428,005.90. On Framework Contract with Meds, the Health Sector Function Assignment and Transfer Policy Paper of 2013, from the Ministry of Health identified Meds as the fall back Supplier where KEMSA is not able to supply Pharmaceuticals and Non Pharmaceuticals before going to the open market.</p> <p>The County Government of Nyeri ordered for Pharmaceuticals and Non-Pharmaceuticals worth Kshs. 21,828,733.00. However, Meds supplied Pharmaceuticals and Non-Pharmaceuticals worth 18,724,985.80. The difference of Kshs 4,288,538.00 relates to supply of various Pharmaceuticals and Non-Pharmaceuticals supplied to various health facilities.</p>	Newton Wambugu	Pending senate	Pending senate
	<u>Other Matters</u>				

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1.	Under-absorption of funds and low development vote spending	During the period under review the County Government approved budget estimates was Kshs. 8,836,544,071. The allocation for development was 32.37. The actual development expenditure as a percentage of the total county expenditure for the period was 26 percent. The County Government was adversely affected by the delay in release of funds from the National Treasury which led to slow absorption and implementation of the planned activities for the period	Stephen Mwai	Pending senate	Pending senate
	<u>Basis for Conclusion</u>			Pending senate	Pending senate
1.	Ineffective Management of revenue Collections			Pending senate	Pending senate
1.1	Shortfall in County Own Generated revenue	<p>During the FY 2018/2019, the County Government procured and launched a new revenue collection and management system "NyeriPay" which is projected to automate all revenue collections. The system has made it possible to make direct payments to the banks or M-Pesa platform. Once the system is fully implemented, it is expected to reduce the risk of possible revenue leakages especially in the field.</p> <p>The system has created a platform where one can tell how much has been collected from any revenue stream at the click of a button which was a step forward in collecting Kshs. 837,394,937.10 by the end of the financial year 2018/2019, an increase of 10.16% and cumulatively 30.20% increase from FY 2016/2017.</p> <p>For the financial year 2020/21 the county collected a total of Kshs. 886,892,734.00; the highest revenue collection the county has ever recorded, despite the Covid-19 pandemic effects. This gradual increase is a reflection of the efforts and effective measures being put in place to seal revenue leakages as well as identify new revenue streams</p>	Rehema Salim	Pending senate	Pending senate
1.2	Delayed banking of revenue in hospitals	i. At Karatina Hospital	Rehema Salim	Pending senate	Pending senate

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		<p>The KCB bank being the receiving bank for all revenue collected in the health department extended additional service to Mtaani Agent for the County Government of Nyeri with the aim of reducing cash handling in hospitals. In our quest to improve efficiency and reduce cash handling, the management decided to allow them (KCB) to bring services closer to the clients unlike the general practice where a customer is required to visit the bank and bring the banking slip for receipting.</p>	
		<p>In consideration of the sensitivity of the hospital services, it was decided to pilot with Karatina hospital to establish whether the same could be replicated to other hospitals.</p>	
		<p>Some of the benefits to the county were that there was no liability of any loss that could have occurred through the agent rather it was to our patients' advantage getting service conveniently. Further, the amount paid was reflecting in the county health account in real-time. It also saved the county the cost of hiring cash on transit services.</p>	
		<p>However, we noted that the KCB Mtaani agent never reported the collections on daily basis and this prompted a delay in banking. This has since been corrected by introduction of M-pesa services which has reduced the cases of cash handling and enhanced instant banking.</p>	
		<p>ii. Mt. Kenya, Mukurweinin, Othaya & Nyeri Referral Hospital</p>	
		<p>Money collected from Friday to Sunday midnight are always banked the following Monday because on weekends, officers do not come to work apart from cashiers. Also, daily collections are always banked the following day because the hospital operates 24 hours where shifts in the system close at midnight, thus not possible to bank on the same day. Also, when there is a national holiday, money collected is banked on the following working day. The hospital always ensures that money collected on Friday up to 5pm is put in a safe for security.</p>	

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2.	Compensation of employees:	On the issue of compensation of employees, the County Government of Nyeri inherited all defunct local authority employees (564 No.) and those falling under the devolved functions (2,425 No.) from the national government mainly working under the former central province headquarters and Nyeri County itself.		Pending senate	Pending senate
	2.1 High wage bill	There was the issue of the salaries increment for the medical staff as per the negotiated Collective Bargain Agreement which was done nationally thereby increasing the expenditure on personnel emolument and further escalating the wage bill.			
		The County Government undertook a staff identification exercise to wind out any ghost workers by issuing staff badges for identification purposes. Therefore, all the paid employees are genuine workers.			
			Benjamin Gachichio		
	2.2 Employees sharing identical bank accounts	The error in the bank account details for employees listed above was noted, reported and the matter resolved by the Sacco via response letter CS/2567/ACCOUNTS/11/19 dated 26th Nov, 2019. Salaries were paid to the respective Sacco through a suspense account and remitted to the individual accounts. The officers were issued with new account	Elizabeth Mathenge		

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1.1	Non-compliance with the one third basic pay rule	This was occasioned by effecting of deductions of Government liabilities e.g.	Elizabeth Mathenge	Pending senate	Pending senate
		i) Deduction of monthly rents and arrears. The department for housing increased the monthly rent but delayed in communicating to the county where some of the officers are occupying government houses. When the communication reached the county the deductions for both the new rent amounts and the arrears thus going beyond the 1/3 requirement.			
		ii) Pension for officers employed by County Public Service Board on Permanent and Pensionable Terms. The Board's letters of appointment indicated that all officers who are on Permanent and Pensionable terms would be incorporated in a Pension Scheme Fund at a time when the County Government develops or appoints a scheme to serve the County Government of Nyeri staff. This affected the one third rule when it was effected.			
		iii) All those officers under interdiction and suspension affected the 1/3 rule as the law indicates that they can only be paid half salary and allowances thus affecting the 2/3 of the officer's basic salary arising from other existing commitments (deductions).			
2	Irregular payment of rent for council of Governor's office	The Council of Governors, on behalf of County Governments, entered into an agreement for lease of County Liaison offices at Delta Centre, Westlands, Nairobi, on 6th January 2014. Counties have since been paying rental fees for the facility as per the lease agreement. We further wish to state that the lease for the Nyeri County Liaison office expired on 31st January 2020 and the county has since vacated the premises.	Solomon Chengecha	Pending senate	Pending senate
3.	Acquisition of Assets			Pending senate	Pending senate

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3.1	Unutilized markets	<p>The construction of Kamakwa Market was proposed by the members of the public and was included in the CIDP for the period 2018-2022 p. g. 137, the same was also included in the ADP for Financial year 2018/2019. Therefore it's clear that consultation was made before the project was undertaken by the County Government.</p> <p>Additionally, these projects were completed in June 2019 and the allocation of market space to the traders takes a long process which sometime may take more than 3months. The process involves:-</p> <ul style="list-style-type: none"> • Compiling the list of the original traders • Call for applications from new traders in case there is additional trading spaces (Notice takes 14 days) • Verifying and Compiling the list of the new applicant • Marking of the Trading spaces to get the number of Trading spaces (Vibandas) • Give Notice to Traders for balloting (this take about 14days). <p>As at the time of the auditors visit, the market spaces were marked for allocation and the traders have now balloted for the space and moved to the market. Therefore, the market is now operational.</p> <p><u>Nyaribo Market</u></p> <p>The market was being constructed in phases. Phase involved fencing & construction of ablution block. By the time the Audit team visited the Nyaribo Market the Contractor had not yet handed over the Site since the project was ongoing. Only the first Payment Certificate had been issued and paid. Therefore, the traders could not have moved before the site is handed over to the county. The second phase will be done in the current financial year.</p>	Ibrahim Adan Edan	Pending senate	Pending senate
3.2	Un-Executed Works – Gravelling and drainage works at NYEWASCO – Itara – Mumbi	The scope of contract in reference was as follows: -	Julius Kiogora Ringera	Pending senate	Pending senate

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	Road	i) Nyewasco – Itara- Mumbi Road			
		ii) PEFA- Ngangarithi - Kandara Road			
		iii) Classic – Ngangarithi Pry- Town view road			
		The contract sum of the whole works was Kshs. 14,623,186.20/=. The 1st payment certificate of 7th June 2019 amounting to Kshs. 6,876,912/= was for the work done on the two roads i.e.			
		(1) Nyewasco - Itara - Mumbi Road			
		(2) PEFA- Ngangarithi - Kandara Road			
		Work on the third road, Bill No.3 i.e. Classic - Ngangarithi Pry- Town View road had not been done and hence was not included in this 1st interim certificate. This is the road which had Bills of Quantities where provision for culvert's and drainage works was costing Kshs. 2,991,800/=.			
		The culverts and drainage work in this 3rd road were eventually done and hence paid in the second and final certificate dated 7th May 2020 and Bills of Quantities (BOQs)			
2.3	Low quality workmanship on PGH mortuary road	All the unsatisfactory issues had been brought to the attention of the contractor vide our letter Ref. CGN/TEND/INFRA/131 2018 -2019, addressed to the contractor, dated 21st August 2019. The contractor acknowledged receipt of our letter vide their letter Ref. PW/CGN/MORTUARY/01 dated 2nd September, 2019.	Julius Kiogora Ringera	Pending senate	Pending senate
2.4	Delay in project implementation	The Department wish to indicate that the hospital was still in operation during the period under review. The reason for the extension was to guarantee uninterrupted services. The services were ongoing and the hospital had a challenge of moving services to other buildings. These included Laboratory services, consultants' clinics, and pharmacies. This necessitated the project manager to grant an extension of the project's completion to 31st January, 2020.	Newton Wambugu	Pending senate	Pending senate
2.5	Unutilized water pipes	Laying of 524 pipes had been delayed by lack of consensus with one Community Water Project at the time of audit inspection. This matter has since been	Pauline Ndegwa	Pending senate	Pending senate

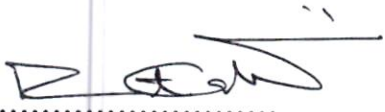
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		resolved amicably and pipes successfully laid.			
3	Poor Workmanship in Construction Projects			Pending senate	Pending senate
3.1	Construction of Ngorano Technical Workshop	By the time the audit exercise was carried out, the contractor had not been refunded the retention fee. The management followed and all the anomalies were rectified.	SIMON WACHIRA	Pending senate	Pending senate
3.2	Construction of Rodama ECDE	By the time the audit exercise was carried out, the contractor had not been refunded the retention fee. The management followed and all the anomalies were rectified.	SIMON WACHIRA	Pending senate	Pending senate
4	Unsurrendered imprests	<p>The amount of Ksh. 19,960,734 in the financial statement was as a result of imprests that had been manually surrendered but had not yet been cleared in the system.</p> <p>During the month of May and June 2019 there was a big challenge in the surrendering of imprests in the IFMIS system resulting to the said amount. The imprests have so far been surrendered and can be confirmed in the imprest register. As way of addressing the problem a treasury circular Ref: CGN/FEP/1/6/ VOL.II (13) dated 19th August 2019, was issued</p>	LUCY KANGANGI	Pending senate	Pending senate
5	Delayed completion of valuation roll	<p>The preparation of Valuation Roll is a legal process entrenched in the Rating Act Cap 267. The preparation process was legally followed upto gazettelement of the draft Valuation Roll where objections were raised. The law requires that objections are addressed through a Valuation Court.</p> <p>The department appointed the members of the Valuation Court on 25th February, 2020. Unfortunately, the court did not proceed due to the restrictions under Covid-19. We are therefore waiting for further guidance from the Magistrate's Court on how to proceed.</p> <p>The County Government further engaged stakeholders within the five wards but follow-up engagements in the wards were halted due to Covid-19 restrictions.</p>	Hannah Maranga	Pending senate	Pending senate

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		The management has gone ahead and prepared a County Valuation for Rating Bill that has incorporated out of court dispute resolution mechanisms. On approval the Act will ensure that the outstanding disputes are heard within a legal framework without necessary waiting for the Valuation Court. (See an extract of the bill).			
	Insufficient information technology system controls	The County ICT Steering Committee is currently at its formation stage. This has taken longer than expected because of the ongoing restructuring of the Directorate of ICT which was recently moved to the Governor's office because of its crosscutting and critical support role. The process of setting up the ICT Steering Committee is however being fast tracked as necessary structures are put in place.	Benjamin Gachichio	Pending senate	Pending senate

CEC, County Treasury

Sign..... 

Date..... 17/2/2021

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total (Kshs)
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	
Equitable Share					
Level 5 Hospitals			187,616,184	220,245,087	407,861,271.00
DANIDA - Universal Healthcare in Devolved Units Programme		7,695,000		7,695,000	15,390,000.00
World Bank – THUSCP			13,807,407	13,544,835	27,352,242.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)					-
Kenya Devolution Support Programme			45,000,000	184,795,683	229,795,683.00
Youth Polytechnic support grant			24,474,947	24,474,947	48,949,894.00
Abolishment of user fees in health centres and dispensaries				13,701,379	13,701,379.00
Kenya Urban Support Programme		67,385,635		61,301,577	128,687,212.00
Agriculture Sector Development Support Project (ASDSP)			11,299,377	159,929	11,459,306.00
Kenya Climate Smart Agriculture Project (KCSAP)		133,182,526		149,159,464	282,341,990.00
Water and Sanitation Development Project					-
Centre For Disease Control (C.D.C)				7,186,567	7,186,567.00
Road Maintenance Fuel Levy Fund		38,406,868	75,937,788	75,937,788	190,282,444.00
Total		246,670,029.00	358,135,703.00	758,202,256.00	1,363,007,988.00

Note: 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
			a	b	c	d=a+b-c	
Construction of buildings							
1.							
2.							
Sub-Total							
Construction of civil works							
3.							
4.							
Sub-Total							
Supply of goods							
5.							
6.							
Sub-Total							
Supply of services							
7.							
Sub-Total							
Grand Total							
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>							

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20
		a	b	c	d=a-c
Senior Management					
COUNTY SECRETARY					
DEPARTMENT OFFICERS					336,250
FINANCE DEPARTMENT STAFF					531,250
VARIOUS DEFRAID EXPENSES					325,000
PERPETUA GATHIGIA					50,000
AGRICULTURE DEPARTMENT ALLOWANCES					1,525,508
PUBLIC WORKS DEPARTMENT OFFICERS					1,760,300
EDUCATION DEPARTMENT STAFF					1,050,880.00
LAP FUND -GRATUITY					960,870
LAP FUND -GRATUITY					21,251,214
Sub-Total					27,791,272

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
Sub-Total							
Others (specify)							
6.							
Sub-Total							
Grand Total							

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ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

COUNTY GOVERNMENT OF NYERI OUTSTANDING IMPRESTS FY 2020/2021					
DEPARTMENT	NAME OF OFFICER	IMPREST NUMBER	DATE	AMOUNT UNSURRENDERED	GRAND TOTAL
OFFICE OF THE COUNTY SECRETARY	JUSTUS MUNYIRI KIBIRA	39101162	21/01/2021	200,000	
	ASHA BAKALI KIRANGA	3910177	15/06/2021	164,000	
	LOISE WANGECHI MUNYIRI	3910164	21/01/2021	30,000	
	SAMUEL KABUI MWANGI	3910161	14/01/2021	400,000	794,000.00
HEALTH AND PUBLIC HEALTH	MARGARET WABERA MACHARIA	3937153	14/01/2021	87,900	
	JOYCELINE WAMBUI KARIUKI	39371374	24/06/2021	932,000	
	JANET NJERI MBUGUA	3937105	24/11/2020	343,000	
	VERONICA WAIRIMU MACHARIA	3496090	19/11/2020	195,000	
	ANN WANJIKU KININI	3967768	30/06/2021	154,650	
	MARY WANGUI NDEGWA	3937299	22/01/2021	133,200	
	MARGARET WANJIKU KARIUKI	3937300	15/12/2020	195,000	
	JANET NJERI MBUGUA	3937437	1/2/2021	130,500	
	EUNICE WAMUYU WACHIRA	3937434	9/1/2021	68,000	
	SUSAN NJERI KAMAU	3937142	30/06/2021	60,000	
	SUSAN NJERI KAMAU	3937143	30/06/2021	80,000	
	EUNICE WAMUYU WACHIRA	3937418	26/01/2021	348,600	
	GRACE WANJIRU MUTHUI	3496098	5/1/2021	150,250	
	KELVIN MWENDA KIBAARA	3937196	30/06/2021	298,300	
		CHRISTINE	3967760	18/05/2021	

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	MUMBI WAMBUI			260,000	
	VERONICA WAIRIMU MACHARIA	3937121	25/03/2021	96,000	
	SALLY WAMBUI NDUNGU	3967765	30/06/2021	387,900	
	JAMES MAINA KARANI	3937191	30-Jun-21	73,200	
	JOYCE WACEKE GITAHU	3937485	5/1/2021	130,000	
	BEATRICE WANGECI NYONGESA	3937420	3/12/2020	159,750	
	JOYCE WACEKE GITAHU	3937140	30/06/2021	30,000	
	MARY WANJIKU NGATIA	3937193	11/6/2021	89,200	
	JULIUS NYAGA NGANGA	3937166	8/3/2021	18,750	
	LYDIA WANJIRU GICHERU	3937163	4/2/2021	244,000	
	LYDIA WANJIRU GICHERU	3937448	16/06/2021	78,750	
	JULIUS NYAGA NGANGA	3937185	18/05/2021	54,000	
	MERIOTH WANGUI MUGAMBI	3937438	29/01/2021	62,000	
	JANET NJERI MBUGUA	3937145	30/06/2021	60,000	
	CATHERINE WAWIRA NJERU	3937162	5/1/2021	131,400	
	PATRICK KARUE MURAGURI	397297	14/01/2021	76,600	
	JANET NJERI MBUGUA	3937146	30/06/2021	60,000	
	IMMACULATE WAMBUI	3937144	30/06/2021	60,500	5,248,450.00
EDUCATION AND SPORTS	JEREMIAH MUCHUNU NDIRANGU	2598325	8/6/2021	677,600	
	DANIEL KARIUKI KIAMA	2598324	8/6/2021	537,500	
	ESTHER	3161808	8/2/2021		

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	MUTHONI WANDAKA			111,250	
	STELLAH MUGURE WAHOME	2598327	8/6/2021	256,000	
	PRISCILLA WANGUI MURAGA	2598322	19/01/2021	29,400	1,611,750.00
					7,654,200.00

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Total</i>		-	-	-

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ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(KShs)	(KShs)	(KShs)	(KShs)	(KShs)
	2019/2020				2020/2021
Land	0				0
Construction of buildings	277,715,573.50	55,397,010.30	-	-	333,112,583.80
Buildings and structures	102,361,570.75	40,199,744.25	-	-	142,561,315.00
Transport equipment	120,762,980.00	15,933,695.00	-	-	136,696,675.00
Office equipment, furniture and fittings	58,229,308.35	17,971,350.75	-	-	76,200,659.10
ICT Equipment	-	-	-	-	-
Machinery and Equipment	373,310,684.55	90,555,849.60	-	-	463,866,534.15
Purchase of Household furniture and institutional equipment	928,158.00	199,888.00	-	-	1,128,046.00
Infrastructure Assets- Roads, rails	1,910,960,416.35	1,044,608,171.20	-	-	2,955,568,587.55
Purchase of Certified Seeds, Breeding Stock and Live Animals	3,223,360.00	18,387,510.00	-	-	21,610,870.00
Research, Studies, Project Preparation, Design & Supervision	29,456,774.65	57,048,816.00	-	-	86,505,590.65
Acquisition of Strategic Stocks and commodities	665,000.00	185,364.00	-	-	850,364.00
Total	2,877,613,826.15	1,340,487,399.10	-	-	4,218,101,225.25

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ANNEX 7 – INTER-ENTITY TRANSFERS


Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	Difference	Explana
1	County Assembly	43,981,500	203,255,700	190,044,506	264,367,555	701,649,261	701,649,261	-	
	Total	43,981,500	203,255,700	190,044,506	264,367,555	701,649,261	701,649,261	-	

Director of Finance

County Assembly/fund/project Director

County Executive

of Finance





(NB: This appendix must be agreed and signed by the issuing and receiving party) **ANNEX 8 Contingent liabilities register**

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

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ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

F.O. 30		
COUNTY GOVERNMENT OF NYERI		
BANK: COUNTY REVENUE FUND		
ACCOUNT No: 1000171634		
BANK RECONCILIATION		
FOR THE MONTH OF JUNE 2021		
	Kshs	Kshs
Balance as per Bank Certificate:		1,642,010,482.55
Less:		
1 Payments in cash book not yet recorded	1,696,267,105.95	-
in bank statement (Unpresented Cheques)	-	
2 Receipts in bank statement not yet recorded	3,360,284.00	1,699,627,389.95
in cash book	-	
Add:		
3 Payments in bank statement not yet recorded		0
in cash book	0	-
4 Receipts in cashbook not yet recorded in		
bank statement	719,674,844.60	719,674,844.60
Balance as per Cash Book		662,057,937.20

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI
JUNE 2021

F.o. 30

REPUBLIC OF KENYA

Account number : 1000171227

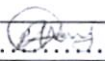
RECURRENT BANK RECONCILIATION

For the month of JULY 2020			
		Ksh	Ksh
Balance as per Bank certificate:			1,408,950.35
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)	0.00	
2	Receipts in bank statement not yet recorded in cash book	0.00	0.00
Add:			
3	Payments in bank statement not yet recorded in cash book	0.00	-
4	Receipts in cashbook not yet recorded in bank statement	0.00	0.00
Balance as per Cash book:			1,408,950.35

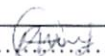
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

 Signature	ACCOUNTANT Designation	28/07/21 Date
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COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI			
JUNE 2021			
NYERI ASDSP ACCOUNT 1000364807			F.O 3
BANK RECONCILIATION			
		Ksh	Ksh
Balance as per Bank certificate:			11,459,306.0
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)	0	
2	Receipts in bank statement not yet recorded in cash book	0.00	-
Add:			
3	Payments in bank statement not yet recorded in cash book	0.00	
4	Receipts in cashbook not yet recorded in bank statement	0.00	
Balance as per Cash book			11,459,306.0
 Signature		ACCOUNTANT	28/07/21
		Designation	Date


COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI				
JUNE 2021				
F.o. 30				
REPUBLIC OF KENYA				
Account number : 1000171197				
DEVELOPMENT BANK RECONCILIATION				
		Ksh	Ksh	Ksh
	Balance as per Bank certificate:			8,836,548.65
	Less:			
	1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
	2 Receipts in bank statement not yet recorded in cash book			
	Add:			
	3 Payments in bank statement not yet recorded in cash book			
	4 Receipts in cashbook not yet recorded in bank statement			
	Balance as per Cash book:			8,836,548.65
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
 Signature	ACCOUNTANT	Designation	Date	28/07/21

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI					
JUNE 2021					
NYERI KCSAP ACCOUNT 1000364793					F.O 30
BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2021					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					23,137.75
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				
Balance as per Cash book					23,137.75

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

.....


Signature

ACCOUNTANT
 Designation

28/07/21
 Date

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI			
JUNE 2021			
NYERI KDSP ACCOUNT 1000432225			F.O 30
BANK RECONCILIATION			
		Ksh	Ksh
Balance as per Bank certificate:			96,153,078.05
Less:			
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		
2	Receipts in bank statement not yet recorded in cash book		
Add:			
3	Payments in bank statement not yet recorded in cash book		-
4	Receipts in cashbook not yet recorded in bank statement		
Balance as per Cash book			96,153,078.05

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

.....
 Signature

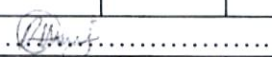
ACCOUNTANT
 Designation

25/07/21
 Date

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI				
JUNE 2021				
F.o. 30				
REPUBLIC OF KENYA				
Account number : 1000252804				
KRB BANK RECONCILIATION				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				55,275,159.05
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book:				55,275,159.05
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
.....			ACCOUNTANT	28.07.21
	Signature		Designation	Date

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI					
JUNE 2021					
F.o. 30					
REPUBLIC OF KENYA					
Account number : 1000432233					
UHC BANK RECONCILIATION					
FOR THE MONTH OF JUNE 2021					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					34,884,640.30
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				
Balance as per Cash book:					34,884,640.30
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
			ACCOUNTANT	28/07/21	
Signature			Designation	Date	


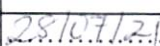
COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI				
JUNE 2021				
F.o. 30				
REPUBLIC OF KENYA				
Account number : 1000372222				
UIG BANK RECONCILIATION				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				17,215,256.30
Less:				
	1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
	2 Receipts in bank statement not yet recorded in cash book			
Add:				
	3 Payments in bank statement not yet recorded in cash book			
	4 Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book:				17,215,256.30
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
..... <i>(Signature)</i>		ACCOUNTANT	<i>28.10.21</i>	
Signature		Designation	Date	

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

REPUBLIC OF KENYA				
Account number : 1000367358				
NYERI COUNTY YOUTH POLYT PROJ GRANT BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2021				
			Ksh	Ksh
	Balance as per Bank certificate:			2,076,197.05
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			-
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			24,474,947.00
	Balance as per Cash book:			26,551,144.05
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
.....	ACCOUNTANT			28/07/21
	Signature		Designation	Date

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI			
JUNE 2021			
F.o. 30			
REPUBLIC OF KENYA			
Account number : 1000372214			
UDG BANK RECONCILIATION			
FOR THE MONTH OF JUNE 2021			
		Ksh	Ksh
Balance as per	Bank certificate:		80,162,734.65
Less:			
	1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)		
	2 Receipts in bank statement not yet recorded in cash book		
Add:			
	3 Payments in bank statement not yet recorded in cash book		
	4 Receipts in cashbook not yet recorded in bank statement		
	Balance as per Cash book:		80,162,734.65
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.			
			
Signature			Date

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI			
JUNE 2021			
F.o. 30			
REPUBLIC OF KENYA			
Account number : 1000339241			
HEALTH SPA BANK RECONCILIATION			
FOR THE MONTH OF JUNE 2021			
		Ksh	Ksh
Balance as per Bank certificate:			12,742,524.85
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		
2	Receipts in bank statement not yet recorded in cash book		
Add:			
3	Payments in bank statement not yet recorded in cash book		
4	Receipts in cashbook not yet recorded in bank statement		
Balance as per Cash book:			12,742,524.85
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.			
..... <i>(Signature)</i>28.10.7.21..
Signature			Date

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

COUNTY GOVERNMENT OF NYERI			
JUNE 2021			
F.O 30 IMPREST ACCOUNT COOPERATIVE BANK 01141-5113-1500			
BANK RECONCILIATION			
For the month of June 2021			
	Ksh	Ksh	Ksh
Balance as per Bank certificate:			39,966,223.40
Less:			
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)		680,780.30	
2 Receipts in bank statement not yet recorded in cash book			
Add:			
3 Payments in bank statement not yet recorded in cash book			
4 Receipts in cashbook not yet recorded in bank statement		27,252.00	
Balance as per Cash book			39,312,695.10

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


 Signature

ACCOUNTANT
 Designation

28/07/21
 Date

COUNTY EXECUTIVE - COUNTY GOVERNMENT OF NYERI
Annual Report and Financial Statements
For the year ended June 30, 2021.

REPUBLIC OF KENYA					
Account number : 1000243058					
NYERI COUNTY DEPOSIT ACCOUNT BANK RECONCILIATION					
For the month of June 2021					
			Ksh	Ksh	Ksh
Balance as per Bank certificate:					96,500,102.40
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				(1,599,104.75)
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				78,209,241.70
Balance as per cashbook					173,110,239.35
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.					
..... Signature			ACCOUNTANT		..28/07/21.... Date
			Designation		