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**REPORT**

**OF**

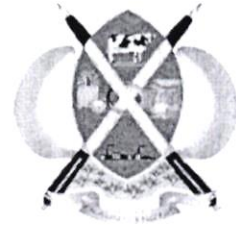
**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF NYAMIRA**

**FOR THE YEAR ENDED  
30 JUNE, 2020**





P.O BOX 434 – 40500 NYAMIRA

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

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# **COUNTY GOVERNMENT OF NYAMIRA**

## **EXECUTIVE**

### **AUDITED REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(A) Background information**

Nyamira County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the National Government. The County Government is headed by the County Governor H.E. John Obiero Nyagarama, who is responsible for the general policy and strategic direction of the County. The Governor is supported by County Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning, CPA John Moenga Omanwa is in charge of the County Treasury. County Treasury is mandated with the responsibility of reporting on the financial and non-financial operations of the County Government's affairs.

**Vision**

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

**Mission**

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

**Core Values**

Nyamira County upholds the values of;

- (i) Professional integrity: All members of staff shall uphold the highest standards of professional competence and integrity.
- (ii) Participatory approach: The County Government is committed to consultative and all inclusive planning and budgeting processes.
- (iii) Customer focus: The County Government is committed to uphold customer driven and customer focused service delivery.
- (iv) Innovation and visionary: The County Government is committed to innovative, creative and visionary planning and financial management.
- (v) Transparency and accountability: The County Government conducts its business in a transparent and accountable manner
- (vi) Partnership: The County Government endeavours to promote and embrace partnerships and participatory process of implementing its activities.
- (vii) Key entity information on management.

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**(B) Key Management**

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

S/NO	NAME	DESIGNATION	DATE OF HOLDING OFFICE
1.	H.E John Obiero Nyagarama, EGH	Governor	3 <sup>rd</sup> March 2013-30 <sup>th</sup> June 2020
2.	H.E Amos Nyaribo	Deputy Governor	3 <sup>rd</sup> March 2013-30 <sup>th</sup> June 2020
3.	CPA John Moenga Omanwa	CECM, Finance & Economic Planning	1 <sup>st</sup> Nov.2013- 30 <sup>th</sup> June 2020
4.	Mr. Douglas Bosire Oseko	CECM, Health Services	1 <sup>st</sup> Oct.2017- 30 <sup>th</sup> June 2020
5.	Mr. Johnstone Ndege Obike	AG. CECM, Trade, Tourism, Industrialization & Cooperative Development	1 <sup>st</sup> Oct.2017- 30 <sup>th</sup> June 2020
6.	Mr. Benard Mang'aa Osumo	CECM, PSM	1 <sup>st</sup> Oct.2017- 30 <sup>th</sup> June 2020
7.	Mr. Peter Muga Omwanza	CECM, Transport, Roads & Public Works	29 <sup>th</sup> Dec 2016- 30 <sup>th</sup> June 2020
8.	Mr. Zablon Oero Onchiri	CECM, Lands, Housing, Physical Planning & Urban Development	1 <sup>st</sup> Oct.2017- 30 <sup>th</sup> June 2020
9.	Mrs. Peris Nyaboke Orok	CECM, Agriculture, Livestock & Fisheries	29 <sup>th</sup> Dec 2016- 30 <sup>th</sup> June 2020
10.	Mrs. Gladys Bogonko Momanyi	CECM, Education & Vocational Training	1 <sup>st</sup> Nov.2013- 30 <sup>th</sup> June 2020
11.	Mr. Johnstone Ndege Obike	CECM, Gender, Sports, Youth & Culture	1 <sup>st</sup> Oct.2017- 30 <sup>th</sup> June 2020
12.	Mr. Samuel Maiko Moku	CECM, Environment, Water, Mining & Natural Resources	1 <sup>st</sup> Oct.2017- 30 <sup>th</sup> June 2020

**(C) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer, Finance & Economic Planning	CPA Dominic Barare Oyugi
2.	Head of Treasury- Accounting Services	CPA Benard Osoro Bonyi
3..	Head of Supply Chain Management	Peres N. Mose



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**(D) Fiduciary Oversight Arrangements**

The oversight mandate of the County Government is bestowed on the County Assembly of Nyamira which was headed by the Speaker Hon. Moffat Teya and deputised by Hon. Robison Mocheche. The Accounting officer for the County Assembly is the Clerk. The current office holder is Mr. Duke Onyari

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

**i) Finance and Economic Planning.**

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

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

**ii) County Public Investment and Accounts Committee.**

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

SN	Name	Designation
1	Hon. Gilbert Nchore	Chairperson
2	Hon. Monica Mwamba	Vice chairperson
3	Hon. Charles Keganda	Member
4	Hon. Samwel Nyanchama	Member
5	Hon. Charles Maroko	Member

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**iii) County Budget and Appropriations Committee.**

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

SN	Name	Designation
1	Hon. Richard Onyinkwa	Chairperson
2	Hon. George Abuga	Vice Chairperson
3	Hon. Carolyn Mogere	Member
4	Hon. Alfayo Ngeresa	Member
5	Hon. Robinson Mocheche	Member
6	Hon. Callen Atuya	Member
7	Hon. Violet Nyakora	Member
8	Hon. Jane Mokaya	Member
9	Hon. Benson Sironga	Member
10	Hon. Thaddeus Nyabaro	Member
11	Hon. Dennis Kebaso	Member

**(E) Headquarters of Nyamira County Government.**

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

**(a) Nyamira County Contacts**

Telephone: (254)-0738727272, 0735232323  
E-mail: [info@nyamira.go.ke](mailto:info@nyamira.go.ke)  
Website: [www.nyamira.go.ke](http://www.nyamira.go.ke)

**(b) Nyamira County Government Bankers**

- Central Bank of Kenya**  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
- Kenya Commercial Bank**  
Nyamira branch  
Po Box 403-40500  
Nyamira, Kenya



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3. **Co-operative bank of Kenya**  
P.O. 48231- 40500  
Nairobi, Kenya
  
4. **Equity bank of Kenya**  
Nyamira Branch  
P.O. 650- 40500  
Nairobi, Kenya

**(F) Independent Auditors**

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

**(G) Principal Legal Adviser**

Esther Asati,  
Director, Legal Services,  
P.O. Box 434-40500,  
Nyamira, Kenya

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**



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**1. Profile of key management**

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

 <p><i>H.E. John Obiero Nyagarama Governor <u>NYAMIRA COUNTY.</u></i></p>	<p><b><u>H.E. JOHN OBIERO NYAGARAMA</u></b> H.E. John Obiero Nyagarama, EGH was elected the first <b>Governor of Nyamira County</b> on 3<sup>rd</sup> March, 2013. He was again re-elected on 8<sup>th</sup> of August 2017. His main agenda being: uplifting the living standards of the people of Nyamira County, improving the County's roads, boosting Agriculture sector and improving the Health sector. These are key agendas that have guided the operations of his Government. Governor John Obiero Nyagarama holds a Bachelor degree in Education from the university of Nairobi. He has long and immense wealth of experience in public and private sectors having held leading and high managerial positions in various institutions including KTDA as a director. He comes from Nyansiongo ward.</p>
 <p><i>H.E. Amos Nyaribo – Deputy Governor <u>NYAMIRA COUNTY.</u></i></p>	<p><b><u>H.E. AMOS NYARIBO</u></b> H.E. Amos Nyaribo was elected as the first <b>Deputy Governor of Nyamira County</b> on 3<sup>rd</sup> March, 2013 and again re-elected on 8<sup>th</sup> August, 2017 to continue with the development agenda and business of the County Government as enshrined in the election manifesto of seeing the County Government deliver on the key areas including youth empowerment. Before his election as the Deputy Governor, he served as a Senior Economist with the World Bank Group and as a top manager in different institutions. He is a sports enthusiast who is keen on enhancing youth programs throughout Nyamira County and Kenya as a Nation. He hails from Magwagwa ward of Nyamira County. He come from Magwagwa ward.</p>

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

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***CPA. John Moenga Omanwa***  
***ECM: Finance and Economic Planning***  
**NYAMIRA COUNTY**

**CPA JOHN MOENGA OMANWA**

John Moenga Omanwa is the **county executive committee member for the department of Finance and Economic Planning.**

A holder of master of business administration) from Maseno university of Eastern Africa, CPA Omanwa has offered noble leadership in seeing off many projects with visionary capacities. He is a graduate of Catholic university of Eastern Africa with bachelor's degree in Commerce (Accounting option), A member of both the institute of certified public accountants and Kenya institute of supplies management. Omanwa is a CPA (K) holder, Diploma in purchasing and supplies management, currently pursuing philosophy of Doctorate in Research and Strategic Management.

Previously, CPA Omanwa worked for the County Government of Nyamira as a County Executive Committee Member in the departments of Finance and Economic Planning (October 2013 to September 2015), Trade, Tourism and Cooperatives Development (September 2015 to January 2017) and Transport, Roads and Public Works (January 2017 to September 2017).

He was reappointed as the county executive committee member in charge of Transport Roads and Public Works in November 2017 and from 2020 July he was transferred to finance ICT and economic planning. He has a total of 16 years of working experience in finance, audit and works. He comes from Bonyamatuta ward



***Mr Johnstone Obike Ndege***  
***ECM, Gender, Sports & Culture and AG.***

**MR. JOHNSTONE OBIKE NDEGE**

Mr. Johnstone Obike is the **County Executive Committee Member for Trade, Tourism, Industry and Cooperative Development and the department Gender, Sports, Culture and Social Services.**

He was appointed to this position in November, 2017. Mr. Ndege holds Master of Philosophy in Education Administration, Bachelor degree in Education (Arts) and an Advanced Certificate in Human Resource Development. He has a distinguished career in leadership of which he is credited to have led many institutions including Kisii County Government where he was the County Secretary, an Assistant Director, Human Resource Development in the



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<p><i>Trade, Tourism, Industry and Cooperatives</i> <u>NYAMIRA COUNTY</u></p>	<p>Directorate of Personnel Management in the Office of the President (September 2004 to February 2013), assistant lecturer, Migori TTC and secondary school teacher (1996-1998) and District Adult Education Officer (1998-2004). He has a total of 28 years of working experience in public service. He comes from Bokeira ward.</p>
 <p><i>Mr Zablon Oero Onchiri</i> <i>ECM:Lands Housing and Urban Development</i> <u>NYAMIRA COUNTY</u></p>	<p><b><u>MR. ZABLON OERO ONCHIRI</u></b> Mr. Zablon Oero Onchiri is the <b>County Executive Committee Member for the department of Lands, Housing and Urban Development</b>. A career educationist, Onchiri who is currently pursuing a master degree in Education holds bachelor degree in Education (Education management) and Diploma in Education. Before his appointment to the current position in November 2017, he served as a high school Principal in Nyachogochogo and Maagonga secondary schools from 2014 to 2017 and from 2004 to 2013 respectively. He also served as Deputy Principal (2000-2004) and an Assistant teacher (1995-2000). He has a total of 25 years working experience in public service. He comes from Bosamaro ward.</p>
 <p><i>Ms. Gladys Bogonko Momanyi</i> <i>ECM:Education And Youth Empowerment</i> <u>NYAMIRA COUNTY</u></p>	<p><b><u>Ms. GLADYS BOGONKO MOMANYI</u></b> Ms Gladys Bogonko Momanyi is the <b>County Executive Committee Member for the department of Education and Vocational Training</b>. Mrs Momanyi, who is currently pursuing a Doctorate of Philosophy in Conflict Analysis and Resolution, is a holder of Master of Arts in Peace and Justice and Bachelor of Education (Arts). She also has a Postgraduate certificate in Database, GIS and Remote Sensing. She has worked for the County Government of Nyamira as County Executive Committee Member in three Departments namely; Education &amp; ICT department (October 2013-March 2015), Public Administration &amp; Coordination (March-October 2015) and Health Services (November 2015-September 2017). She was then re-appointed to the current position in November 2017. She has a total of 31 years working experience in public service. She hails from Nyansiongo Ward.</p>



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***Mr. Douglas Bosire Oseko***  
***ECM: Health Services***  
**NYAMIRA COUNTY**

**MR. DOUGLAS BOSIRE OSEKO**

Mr Douglas Bosire Oseko is the **County Executive Committee Member for the department of Health Services.**

A career medic, Mr. Bosire is currently pursuing a Philosophy of Doctorate in Health Management. He holds a Master degree in Public Health and a graduate in Bachelor Degree in Biomedical Sciences.

Prior to his **appointment** in November 2017 as County executive committee member for Health services, he worked as the County Chief Officer in the same Department. He is a resourceful officer in the world of medicine and related fields having worked in various organisations. He is an enthusiast in research.

He has a total of 23 years working experience in public service.

He hails from Gesima ward.



***Ms. Peris Nyaboke Orok***  
***ECM: Agriculture Livestock and Fisheries***  
**NYAMIRA COUNTY**

**Ms. PERIS NYABOKE OROKO**

Ms. Peris Nyaboke Orok is the **County Executive Committee Member for the department of Agriculture, Livestock and Fisheries.**

A career agriculturist, Nyaboke is currently pursuing a doctor of philosophy in Soil Science; she holds a master degree in seed Science, post graduate certificate in Cultivation of Edible Mushrooms and a graduate in Bachelor of Science. She is a wonderful and enthusiastic agricultural researcher who has humble and founded priority in farming.

From 2013 she has worked for the County Government of Nyamira as a County Executive Committee Member for Agriculture, Livestock and Fisheries.



She has a total of 36 years working experience in public service.

She hails from Esise Ward.

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 <p><b><i>Mr. Benard Mang'aa Osumo</i></b> <b><i>ECM: Gender, Sports, Culture and Social Services</i></b> <b><u>NYAMIRA COUNTY.</u></b></p>	<p><b><u>MR BERNARD MANG'AA OSUMO</u></b> Mr Bernard Mang'aa Osumo is the <b>County Executive Committee Member for the department of Public Service Management</b> He holds a Bachelor of Education degree in Science and Diploma in Education Management. Before his appointment to the current position in November 2017, he worked in various capacities in different Secondary Schools amongst them: Principal (1990 to 2017), Deputy Principal (1987-1989) and Senior head of department. Mr Osumo also performed well in sports in the schools he served. He hails from Nyamaiya Ward.</p>
 <p><b><i>Mr. Peter Omwanza Muga</i></b> <b><i>ECM: Transport Roads and Public Works</i></b> <b><u>NYAMIRA COUNTY.</u></b></p>	<p><b><u>MR. PETER OMWANZA MUGA</u></b> Mr Peter Omwanza Muga is the <b>County Executive Committee Member for the department for Transport, Roads and Public Works.</b> He holds a Bachelor degree in Education (Arts). Before his appointment to the current position in July 2020, Mr. Muga served as the chairman, recruitment and Selection in the public service board of the County Government of Nyamira from October 2013 to September 2017, ECM in the Ministry of Trade, Tourism, Industrialization and Cooperative Development and Finance ICT and Economic Planning. Previously, he worked as a teacher in various schools in different positions including: Principal Lecturer at Kericho TTC (2004- September 2013), Principal (1999-2003), Head of Department (1991-1998) and Assistant Teacher. He has a total of 27 years working experience in public service. He hails from Magwagwa Ward.</p>



**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

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***Mr. Samuel Mokua Maiko***  
***ECM:Environment,Water,Mining and***  
***Natural Resources***  
**NYAMIRA COUNTY.**

**MR .SAMUEL MOKUA MAIKO**

Mr Samuel Mokua Maiko is the **County Executive Committee Member for the department for Environment, Water, Mining and Natural Resources.**

He holds a Bachelor of Science degree in Agriculture and certificates in strategic management, projects management, communication and extension management. Before his appointment to the current position in November 2017, Mr Maiko worked in the Ministry of Agriculture in various departments and capacities including Coordinator, Kenya Agricultural Productivity & Agri-business Project, Deputy Executive CAB (2006-2007), District Agriculture, Livestock Extension Officer (1999-2005), District Agriculture Officer (1994-1999), Provincial Soil & Water Management (1989-1993), Provincial Extension Supervisor (1987-1989), District Agriculture Extension Officer and District Cooperatives Officer.

He has a total number of 39 years working experience in public service. He hails from Bomwagamo Ward.



***Mr. James Okemwa Ntabo HSC, MBA,***  
***BA***  
***County Secretary and Head Of Public***  
***Service***  
**NYAMIRA COUNTY**

**MR. JAMES OKEMWA NTABO**

Mr. James Okemwa Ntabo is the **County Secretary and Head of County Public Service.**

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

Mr. Ntabo has served the civil services for over 25 years in various regions and capacities as District Officer, District Commissioner and as a Senior Administrator in various ministries and recently as Director of Administration in the Ministry of Labour and Social Protection.

Mr. Ntabo has attended several local and international management courses including in South Africa, China and Britain.

Mr. Ntabo's distinguished service led to his recognition and award of Head of State Commendation (HSC) by H.E. The President.

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
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**2. FORWARD BY THE CEC**

It is my pleasure to present the annual Report on the Financial Statements of the County Government of Nyamira - Executive for the year ended 30<sup>th</sup> June, 2020.

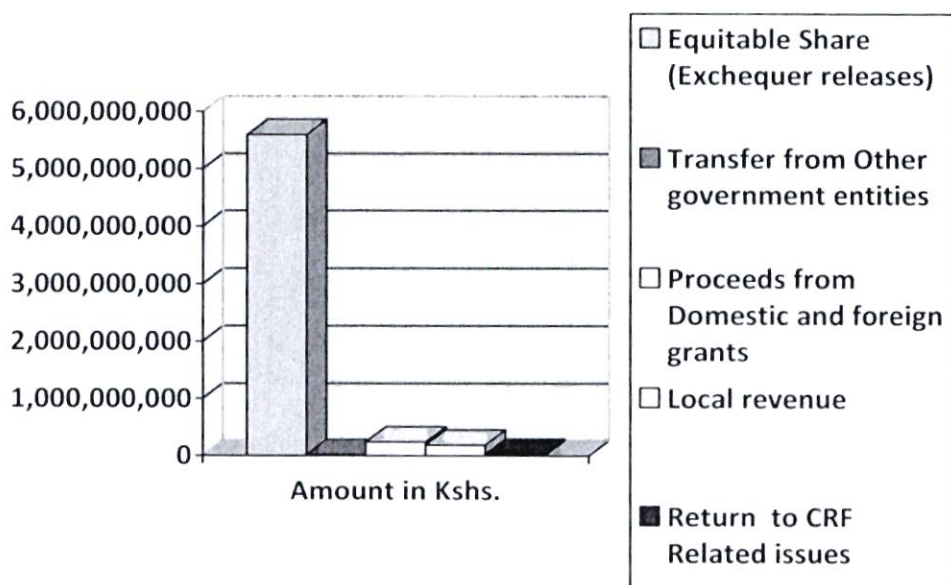
During the year under review, the County government of Nyamira - Executive recorded a surplus of **Kshs 78,402,075** being net of total expenditure of **Kshs. 5,996,474,615** against total revenue of **Kshs 6,074,876,690**

**a) Revenue**

The County - Executive was able to realize **Kshs. 6,074,876,690** in actual revenues against a projection of **Kshs. 7,001,976,762** for the year under review. The Actual revenue consisted of:

<b>Income Source</b>	<b>Amount in Kshs.</b>
Equitable Share (Exchequer releases)	5,598,420,838
Transfer from Other government entities	16,463,524
Proceeds from Domestic and foreign grants	243,059,750
Local revenue	187,324,098
Return to CRF Related issues	29,608,480
<b>Total</b>	<b>6,074,876,690</b>

This is presented in the bar chart below;





**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
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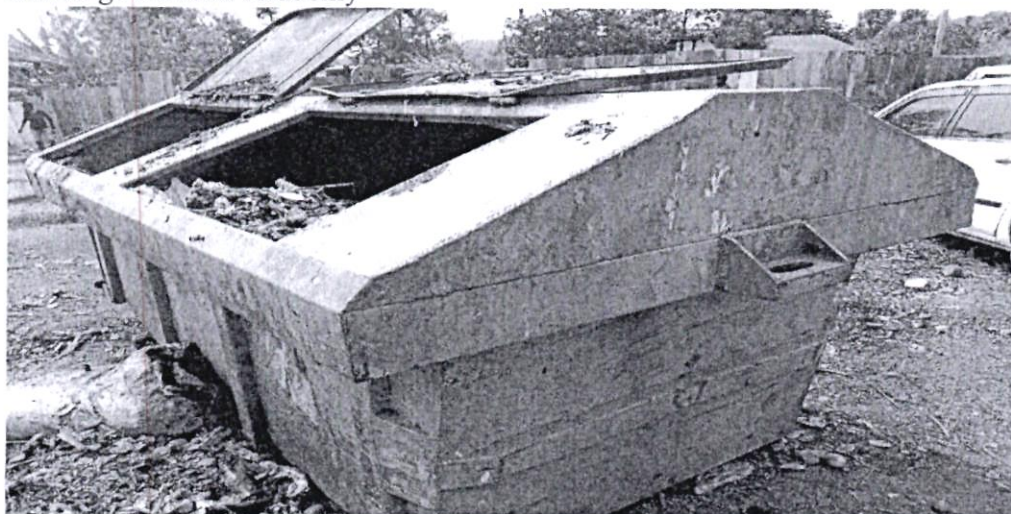
**b) Payments**

The County - Executive incurred a total expenditure of **Kshs. 5,996,474,615**. Of this, **Kshs 4,823,086,084** and **Kshs 1,173,388,531** were applied on recurrent and development activities respectively. During the year under review, the County government of Nyamira - Executive continued to undertake development projects at a slow base due to the late disbursement of funds from National Government. The financial problems experienced were as a result of depressed economy nationally being the Covid-19 pandemic.

Some of the projects undertaken in the year 2019/2020 are shown in the Pictorial below:

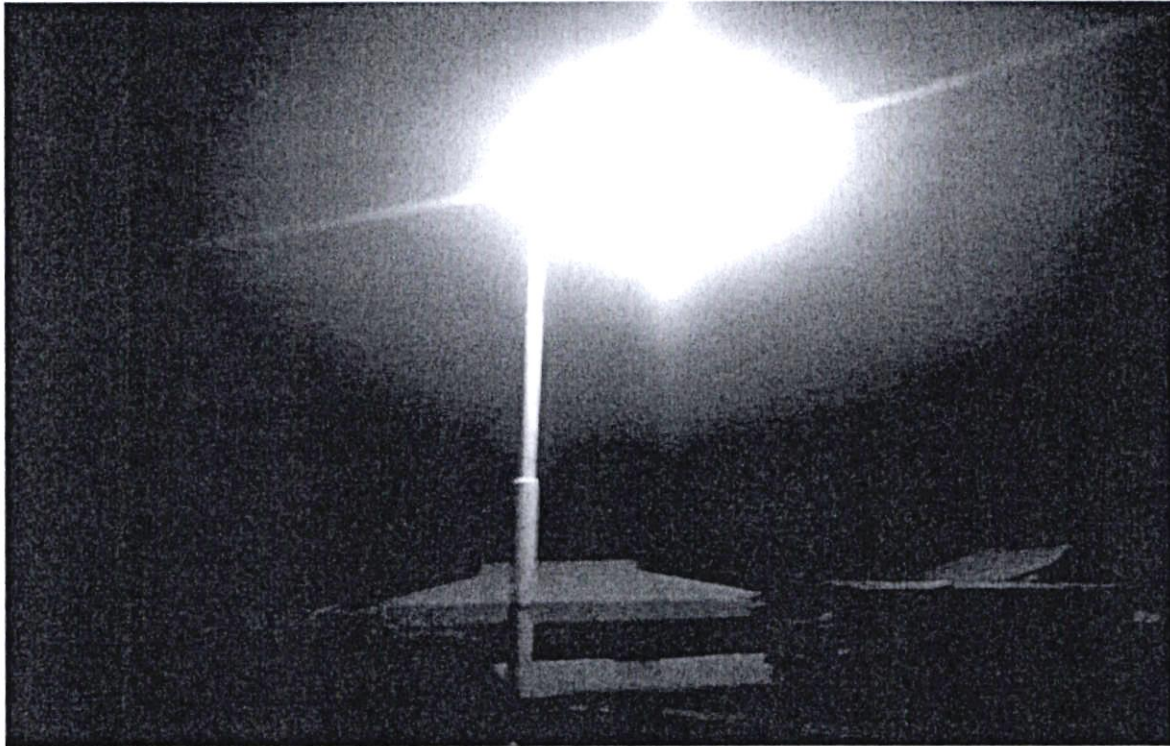


Kiendege Morden Academy



Skip for garbage collection at Keroka Town





Solar street light at Check point, Bosamaro ward



**Departmental nursery at the County Headquarters**

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

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

However; Nyamira County was faced by a number of challenges in project implementation during the year under review such as late disbursement of funds, long rains, the covid-19 pandemic, break downs and political interferences

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



**CPA Omanwa Moenga John**  
**County Executive Committee Member,**  
**Finance & Economic Planning,**  
**Nyamira County**



### 3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

*The county objectives as per the CIDP 2018-2022 includes:*

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

#### **Nyamira County Strategic development objectives**

The County's 2018-2022 CIDP has identified 19 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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

The key development objectives of the Nyamira County's 2018-2022 CIDP:

- Crop, agribusiness & land management
- Livestock development and management
- Land, Physical planning and surveying services
- Integrated development of housing and infrastructure
- Public Works and Disaster Management
- Development and management of ECDE & CCC
- Health based curative, preventive and promotive infrastructure and support services



**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

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- Economic planning, Budget Formulation and Co-ordination Support Services
- County Financial Management, Budget Execution and Control Support Services
- County financial resource mobilization support services
- Human resource management and development
- Coordination and development of decentralized units
- Special programs and investor relations
- Cultural development and promotion
- Promotion and management of sports
- Gender equity and empowerment of women
- Water supply and management services
- Environmental Protection and Management services
- Energy and mineral resources services

**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: Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Agriculture, Livestock and Fisheries	Improve the food security and eradicate poverty in the county	Increased food security and reduced poverty levels	80% increase in food security and 40% decrease in poverty levels	On commercial bee production a total of 300 bee hives farmers groups were trained  Commercial Pasture and fodder production project where a total of 8,000 bales of hay were produced and sold earning farmers a total of 2.4 Million shillings  Local poultry upgrading project a total of 3,400 birds were procured and distributed

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	Improved livestock productivity and safe animal products	Increased livestock productivity and safety of animal products	80% increase in livestock productivity and safety of animal productivity	<p>Supported the marketing of livestock products in the County by supporting establishment of a milk cooling facility in Kineni area of Esise ward, supporting establishment of a honey processing plant in Nyamusi area of Bokeira ward and supporting a number of dairy groups with trainings and demonstration materials for milk and honey value addition.</p> <p>Successful organized and implemented of the county wide heat synchronization and insemination program. A total of 8,000 cows were synchronized and inseminated, 20,000 cows were inseminated.</p> <p>County wide vaccination of livestock where a total of 31,488 livestock and 1,222 pets were vaccinated.</p> <p>10,000 tissue culture bananas distributed to 400 farmer groups</p>
<b>Health Services</b>	To reduce incidences of mortality and disease burden in the County	Reduced mortality and disease burden	80% reduction in mortality and disease burden	<p>1.Continued construction and completion of 80-Bed amenity block with Doctors' Plaza at <b>Nyamira County</b> Referral Hospital</p> <p>2.Continued construction and completion in patient wards at <b>Manga SC</b> Hospital</p> <p>Construction and completion of inpatient wards at</p>

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
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				<p>Nyamusi SC Hospital</p> <p>3. Construction and completion of inpatient wards at Magwagwa H/C</p> <p>4. Construction and completion of inpatient wards at Gesima SC Hospital</p> <p>5. Construction and Completion of inpatient wards at Amatierio health Facility</p> <p>6. Construction and completion of inpatient wards at Kiangoso health facility</p> <p>7. Construction and completion of Nyamira Eye Hospital Service Block at Nyamwetuereko H/C</p> <p>8. Construction and completion of twin staff house with two door pit latrine at <b>Kambini Dispensary</b></p> <p>9. Construction and completion of twin staff house with two door pit latrine at <b>Sere Dispensary</b></p> <p>10. Construction and completion of twin staff house with two door pit latrine at <b>Kiangoso Dispensary</b></p> <p>11. Construction and completion of twin staff house with two door pit latrine at <b>Nyandoche ibere</b></p>
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**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
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				dispensary
<b>Public Works, Roads &amp; Transport</b>	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	80% of motorable and passable roads within the city	In FY 19/20 we increased motorable and passable roads by 80% most of county roads were upgraded.
<b>Environment water and energy</b>	To develop and maintain street and security lighting infrastructure	Increased public safety and security	50% reduction of crime	Street lighting was undertaken in each ward and there has been 50% reduction in crime
	To maintain clean environment to global standards	Increase refuse collection and treatment	50 % refuse collected	In FY 19/20 refuse collection skips in each town centres.
	To provide clean water	Increase clean water provision to the community	60% clan water	In FY 19/20 each ward protected 40% of its water springs

*The Data and information provided are as per the CIDP*

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Nyamira County exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

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

The management has through fiscal effort put in place mechanisms that lead to improvement in own source revenue collection through the enactment of finance Act. The finance Act contains a number of revenue streams that are strategically rolled out and applied in order to ensure that revenue collection is maximized.

The management actualized its revenue collection systems through automation in March, 2019. Thus it has since made it successful because most of the leakages during collection have been sealed and actually there is a steady rise in collections. Further, the management has made efforts to compile and report in accordance to PFM Act 2012 guidelines and international financial reporting standards as enshrined in the enabling regulations.

##### **2. Environmental performance**

The management has embarked on various policies that are at draft stages which include environmental policy, waste management policy and climate change policy. The management has made efforts to maintain clean environment, town beautification through urban agroforestry, enhanced solid and liquid waste management whereby the toxic waste is separated and incinerated at the health facilities. Consequently, there is green agriculture. However, the management is yet to counter the following challenges; littering of waste, establishment of a dumpsite due to increased resistance from the affected communities.

##### **3. Employee welfare**

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

**4. Market place practices-**

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

Opportunities are advertised through local daily newspapers, government portals, websites and notice boards.

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

**5. Community Engagements-**

The management has ensured that there is involvement of members of the community from the county and other stakeholders in budget making process (County Integrated Development Plans (CIDPs), strategic Plans, Annual Development Plans, Annual Budgets, Finance Bills, regulations and all policy frameworks), appointment of county chief officers and county executive committee members during the vetting process.



**5. 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 of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on 2<sup>nd</sup> December 2020.



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**CPA Omanwa Moenga John**  
**County Executive Committee Member,**  
**Finance & Economic Planning,**  
**Nyamira County.**



# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NYAMIRA FOR THE YEAR ENDED 30 JUNE, 2020**

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Nyamira set out on pages 25 to 67, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and 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 Nyamira as at 30 June, 2020, 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 Governments Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Unconfirmed Balances**

##### **1.1 Errors in the Financial Statements**

The financial statements contain the following casting errors and inaccuracies:

- i. The statement of budget execution by programmes and sub-programmes reflects actual comparable expenditure totalling Kshs.5,996,474,615, but a recast of the respective payments schedules reflects payments totalling Kshs.6,032,819,189 resulting to an unexplained difference of Kshs.36,344,574.
- ii. Note 12A to the financial statements reflects cash and cash equivalents balance of Kshs.721,334,351 and prior-year balance of Kshs.1,428,139,359. However, a recast of the accounts in the prior year balance yields Kshs.1,314,059,059 resulting to an unexplained difference of Kshs.114,080,300.



In view of these discrepancies, the accuracy and completeness of the aggregate expenditure and cash and cash equivalents balances reflected in the financial statements for the year ended 30 June, 2020 has not been confirmed.

### **1.2. Variance Between Financial Statements and Cashbook Balances**

The statement of assets and liabilities reflects cash and cash equivalents balance totalling Kshs.721,334,351 as at 30 June, 2020, as further disclosed in Note 12A to the financial statements. The balance includes cash totalling Kshs.151,929,500 held in six (6) bank accounts as at 30 June, 2020. However, the reconciled cashbook balances for the accounts reflected an aggregate balance of Kshs.116,473,116 on the said date. The variance amounting to Kshs.35,456,384 between the two sets of records was not satisfactorily explained.

In addition, Note 12A to the financial statements reflects bank balances for various health centres totalling Kshs.25,601,141 as at 30 June, 2020. However, Annexure 6 reflects inter-entity transfers made during the year under review that do not, however, include remittances to any health facility. In addition, Management did not provide bank reconciliation statements and bank certificates for the accounts.

Consequently, the accuracy of the bank balances totalling Kshs.721,334,351 reflected in the financial statements as at 30 June, 2020 was not confirmed.

### **1.3. Unreconciled Retention and Deposits Bank Balance**

The cash and cash equivalents balance totalling Kshs.721,334,351 as at 30 June, 2020 further includes a retention bank balance of Kshs.85,424,928. However, Central Bank of Kenya records reflected retentions totalling Kshs.71,119,347 on 30 June, 2020. The difference amounting to Kshs.14,305,581 between the two sets of records was not satisfactorily explained.

In view of these anomalies, the validity, accuracy and the completeness of the bank balance totalling Kshs.721,334,351 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

### **1.4 Unreconciled Exchequer Releases**

Note 1 to the financial statements reflects Exchequer releases totalling Kshs.5,598,420,838 comprised of equitable share of Kshs.5,160,719,200 and donor funds totalling Kshs.437,701,638. However, analysis of the Integrated Financial Management Information System (IFMIS) records indicated that the equitable share of receipts to the County Government during the year under review totalled Kshs.4,104,493,204. The variance amounting to Kshs.1,056,225,996 between the two sets of records had not been reconciled.

Consequently, the accuracy, validity and completeness of the Exchequer releases balance totalling Kshs.5,160,719,200 for the year ended 30 June, 2020 could not be confirmed.



### **1.5 Unsupported Procurement of Goods and Services**

Note 7 to the financial statements reflects use of goods and services payments totalling Kshs.1,153,551,732 which in turn include office and general supplies and services totalling Kshs.59,505,653. Included in the latter balance is Kshs.17,290,850 and Kshs.11,575,380 spent on purchase of stationeries and cleaning materials, and disinfectants and detergents respectively. However, the purchases were not supported with Requests for Quotations as prescribed in Section 106 (2)(b) of Public Procurement and Asset Disposal Act, 2015 which requires as many persons as necessary be invited to bid for supply of contracts to ensure effective use of public funds.

Further, acceptance and inspection reports as well as receipts of stationeries and cleaning materials, disinfectants and detergents purchased at Kshs.22,720,410 and Kshs.11,575,380 respectively were not recorded in stores ledgers. In the absence of appropriate evidence, it was not possible to confirm whether the items were inspected before they were received into the stores as required in Section 48 (3)(b) of the Public Procurement and Asset Disposal Act, 2015. In addition, requisitions for their issue from the stores or the identities of the persons they were issued to were not provided for audit.

As a result of these omissions, value for money, receipt and proper use of the purchases worth Kshs.40,011,260 in aggregate has not been confirmed.

### **1.6 Insufficient Disclosure on Fixed Assets**

Annex 5 to the financial statements reflects Kshs.4,915,394,131 in respect of historical cost of assets as at 30 June, 2020. However, the fixed asset register was not up-dated and did not include important information on the assets on record. The missing information included the dates the assets were acquired and the costs of some assets.

As a result, the assets register did not provide adequate disclosure on the assets as required in Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015.

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

In the circumstances, the existence and valuation of the assets and the accuracy and completeness of the historical cost balance of Kshs.4,915,394,131 as at 30 June, 2020 could not be confirmed.

### **1.7 Unsupported Pending Bills**

Notes 6.8(1) and 6.8(3) of other disclosures to the financial statements reflect pending accounts payables and other pending payables respectively. However, the disclosures provided contain the following anomalies:



### **1.7.1 Lack of Control Ledger Accounts on Pending Accounts Payable**

Note 6.8(1) to the financial statements – other important disclosures, reflects pending accounts payable totalling Kshs.285,421,626 as at 30 June, 2020. However, the respective control ledger account was not provided for audit. As a result,, the accuracy, validity and completeness of the pending accounts payables balance totalling Kshs.285,421,626 as at 30 June, 2020 could not be confirmed.

### **1.7.2 Other Pending Payables**

Note 6.8(3) to the financial statements reflects other important disclosures-other pending payables totalling Kshs.337,384,522 as at 30 June, 2020. The balance includes debts owed to County Government entities and third parties totalling Kshs.51,962,896 and Kshs.285,421,626 respectively. However, contract documents, invoices and ledgers related to the balance were not provided for audit.

Consequently, the accuracy, validity and completeness of the pending bills balance totalling Kshs.337,384,522 as at 30 June, 2020 could not be confirmed.

### **1.8 Misreported Bank Balance**

The statement of assets and liabilities reflects cash and cash equivalents balance totalling Kshs.721,334,351 as at 30 June, 2020, as further disclosed in Note 12A to the financial statements. The balance includes Kshs.123,630,746 for Nyamira County Education Support Fund. However, the financial and other affairs of the Fund are managed and reported on separately from those of the County Executive.

Consequently, the bank balance totalling Kshs.721,334,351 was inflated by Kshs.123,630,746 and therefore, misrepresented the financial position of the County Executive as at 30 June, 2020.

## **2.0 Unreturned Exchequer Issues**

The statement of receipts and payments for the year ended 30 June, 2020 reflects returned County Revenue Fund issues totalling Kshs.29,608,480. However, the statement of financial assets and liabilities reflects prior year cash and cash equivalents totalling Kshs.1,428,211,479. Therefore, bank and cash balances amounting to Kshs.1,398,602,999 were not transferred to the County Revenue Fund Account at the end of the financial year on 30 June, 2020.

Failure to return all unspent funds to the County Revenue Fund contravened Section 136 (2) of the Public Finance Management Act, 2012. The provision requires appropriated money withdrawn from the County Exchequer Account but not spent by the end of the respective financial year, to be repaid to the County Exchequer Account.

## **3.0 Prior-Year Adjustments**

Note 16 to the financial statements reflects a prior year bank account credit adjustment amounting to Kshs.804,848,000. However, the adjustment was effected in the current



financial year instead of the prior year, contrary to International Public Sector Accounting Standard No.3 which provides that except in special circumstances, prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue thereafter. Further, the Note reflects a cash equivalents brought forward balance of Kshs.1,428,139,359, whereas the comparative statement of assets and liabilities reflects Kshs.1,428,211,479 as at 30 June, 2019.

Consequently, the adjustment does not conform to the IPSAS and further, its accuracy and validity has not been confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2020 reflects final receipts budget and actual on comparable basis of Kshs.7,001,976,762 and Kshs.6,074,876,690 respectively resulting to a shortfall of revenue totalling Kshs.927,100,072 or 13% of the budget. Similarly, the County Executive spent Kshs.5,996,474,615 against an approved budget of Kshs.7,001,976,762 resulting to an under-expenditure of Kshs.1,005,502,147 or 14% of the budget.

In addition, the County Executive had budgeted to collect Kshs.250,000,000 in County-owned-generated revenue during the year under review but collected Kshs.187,324,098 resulting in a shortfall of Kshs.62,675,902 or 25 % of the budget.

The underfunding and under-expenditure may have constrained delivery of services and execution of projects planned for the year.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing 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. Unsatisfactory Implementation of Projects**

Examination of the Project Status Report as at 30 June, 2020 indicated that ninety (90) projects valued at Kshs.320,138,261 contracted for execution during the year under review were not implemented. In addition, forty (40) projects budgeted at Kshs.378,299,813 and on which actual expenditure totalling Kshs.275,987,745 had been incurred as at 30 June, 2020, had not been completed at the time of the audit in October, 2020.

The report further indicated that eleven (11) projects contracted in the previous year at an aggregate cost of Kshs.95,572,787 had since stalled as no works were ongoing at the time of audit. No adequate explanation was provided by Management on why the projects had stalled.

As a result, the residents of the County did not enjoy the benefits due from the unexecuted and incomplete projects.

In addition, the following unsatisfactory issues were observed in respect to projects included in the audit sample:

#### **1.1 Unapproved Variation of Construction Works**

A sum of Kshs.32,999,967 was paid to a contractor hired to build amenity wards at Nyamira County Referral Hospital under a contract valued at Kshs.142,319,154 awarded through open tender.

Audit verification of the project in October, 2020 confirmed that most of the contracted works had been completed. However, the scope of works on the main building were varied and as a result, the costs increased by Kshs.7,313,893. There was no evidence of the requisite approvals having been granted before the variations were made.

Consequently, the validity of the additional expenditure totalling Kshs.7,313,893 spent on the project was not confirmed.

#### **1.2 Incomplete and Abandoned Projects**

Included in the construction and civil works payments totalling Kshs.102,281,070 disclosed in Note 11 to the financial statements is a sum of Kshs.20,233,298 spent on seven(7) projects. However, the projects were, at the time of the audit in October, 2020, not complete, or had been completed but not put to use; or had stalled after they were abandoned by contractors. The projects are outlined in the Appendix to this report.



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

### **1.3 Delayed Completion of Road Upgrading Project**

As disclosed in Note 11 to the financial statements, the County Executive spent Kshs.274,526,007 on construction of roads during the year under review. Included in the payments was Kshs.18,404,779 paid to a contractor for upgrading the 13.95 kilometers long B5 Borabu Inn-Golani Heights Resort – Jua Kali – Nyamira Boys – B5 Nyabite Market Road to bitumen standards. The project was funded under the Kenya Urban Support Programme.

The works were to be executed at a cost of Kshs.104,373,213.30 in one year starting from 5 August, 2019 to 5 August, 2020. However, audit inspection of the works in October, 2020 indicated that even though the contract period had expired, the certified executed works were equivalent to 50% of the value of the contract. No plausible explanation was provided by Management for the delay in completing the works. As a result of the delay, the benefits expected from the project were not realized.

### **1.4 Unserviceable Street Lights**

Expenditure records indicated that Kshs.13,277,268 was spent on installation of solar lights in various locations in the County. However, verification of the solar-powered street lights revealed that eight (8) out of nineteen (19) light towers installed were not in use as the solar panels and batteries had been vandalized. Further, the Department of Environment and Energy did not keep records on the status of the completed street lights and had not drawn plans for their security and maintenance.

In the absence of means to secure and maintain the street lights, the project has not provided the level of utility expected of it to the residents and there may be no value for money on the expenditure.

### **1.5 Unimplemented Covid-19 Isolation Building Project**

Revenue records indicated that Nyamira County Government received funding for Covid-19 pandemic mitigation totalling to Kshs.111,822,000. The County Government on 25 September, 2020 awarded a contract for construction of a 160 bed isolation complex at Nyamira County Referral Hospital at a contract sum of Kshs.95,860,834. The contract was awarded through restricted tendering.

However, Management's decision to restrict participation in the tender contravened Section 91(1) of Public Procurement and Asset Disposal Act, 2015 which prescribes open tendering as the preferred method for procurement of goods, works and services by public entities. Audit inspection of the project in November, 2020 indicated that the works, including ground-breaking activities, had not started.



Consequently, the County Executive is in breach of the law and the propriety and value for money on the contract valued at Kshs.95,860,834 had not been attained. Further, the mitigation against Covid-19 that the building was expected to provide in the County had not been realized.

## **2. Unsatisfactory Management**

As highlighted elsewhere in this report, the County Executive had budgeted to collect Kshs.250,000,000 County own-generated receipts during the year under review but collected Kshs.187,324,098 resulting in a shortfall of Kshs.62,675,902.

Audit review of the revenue collection system suggested that the following anomalies may have contributed to the unsatisfactory performance:

### **2.1 Failure to Update Property Valuation Roll**

Land rent records indicated that rents collected during the year totalling Kshs.13,798,137 were less by Kshs.3,202,284 from the sum of Kshs.17,000,421 collected in the previous year.

Examination of Revenue Department records indicated that the land rates prescribed were set in the Valuation Roll prepared in 2006 by the defunct Local Authority. Management had not updated the Roll even though land prices in the County have since risen. As a result, the County Executive has not realized the full potential of land rent revenue available in the County.

### **2.2 Long Outstanding Land Rent Arrears**

The records indicated that land rent collections totalling Kshs.1,413,287 was missing during the year under review. However, the records further reflected accumulated arrears totalling Kshs.44,444,313 comprised of principal amount of Kshs.34,185,004 and penalties totalling Kshs.10,259,309 which had been outstanding from the year 2010. There was no evidence of Management having dedicated effort to collect the long outstanding revenues.

### **2.3 Incomplete Revenue Automation System**

Examination of records indicated that a sum of Kshs.9,599,300 was spent on acquisition of intangible assets during the year under review. Included in the expenditure was Kshs.7,900,000 paid to a vendor for supply, delivery, customization, commissioning and maintenance of a revenue collection and management system at a contract sum of Kshs.39,500,000. The system was to be installed in sixty (60) days starting from 23 May, 2019 to 23 August, 2019. At the time of the audit in October, 2020, payments made to the supplier totalled Kshs.19,750,000.

Audit review of the project indicated that installation of the system was yet to be completed even though the project was fifteen (15) months behind its set completion



date. The outstanding deliverable components included supply of handheld Geographical Positioning System (GPS) enabled enforcement devices, high-end laptops, volume licenses for antivirus software, and a server for local backup and registration of a client database.

No adequate explanation was provided by Management for the delay in execution of the contract.

In view of the failure to complete the project, the anticipated improvements in collection and accounting for revenues in the County had not been realized.

#### **2.4 Incomplete Use of the Electronic Revenue Collection System**

Revenue records indicated that the County own-generated receipts in the year under review totalled Kshs.187,324,098. The balance included Kshs.94,660,809 revenue collected outside the electronic revenue collection system procured by the County. The daily transactions report indicated that collections made through the system totalled Kshs.92,663,289 during the year under review against Kshs.94,660,809 collected manually. Management did not provide an adequate explanation for the electronic system's lower performance.

Consequently, value for money and effectiveness of the electronic system could not be confirmed.

#### **3.0 Underfunding of Bursary Fund**

Expenditure records on other grants payments indicated that scholarship grants and other educational benefits totalling Kshs.126,520,000 were disbursed during the year under review. However, Section 12(1) of Nyamira County Education Act of 2016 provides that educational grants and benefits should amount to 2.5% of the County budget for the respective year. In the year under review, the total County budget amounted to Kshs.7,001,976,762 and therefore the grants should have amounted to Kshs.175,049,419. Therefore, amounts disbursed totalling Kshs.126,520,000 fell short of the legal threshold by Kshs.48,529,419.

Consequently, the Management may not have fulfilled the need for scholarship grants and benefits in the County during the year under review.

#### **4.0 Overpayment of Tax Arrears to Kenya Revenue Authority**

Included in the expenditure are tax arrears and penalties totalling Kshs.92,289,456 paid to the Kenya Revenue Authority. However, examination of tax records indicated that the Demand Letter and schedule issued by the Authority was for tax arrears and penalties totalling Kshs.91,111,125 only. No explanation was provided by Management for the overpayment of the tax bill by Kshs.1,178,331.

Non-compliance with statutory requirements resulted in wasteful expenditure on tax penalties.

## **5.0 Irregularities in Personnel Management**

### **5.1 Unsustainable Wage Bill**

The statement of receipts and payments reflects compensation of employees of expenditure totalling Kshs.2,730,317,480 which translates to 45% of the County Executive's revenue receipts for the year under review totalling Kshs.6,074,876,690. The proportion therefore exceeds the ratio of 35% set in Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

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

### **5.2 Salaries Paid Outside the Integrated Payroll and Personnel Database (IPPD)**

In addition, the compensation of employees expenditure records indicated that payments totalling Kshs.2,707,851,266 were made through the prescribed electronic Integrated Payroll and Personnel Database (IPPD) system whereas the remainder amounting to Kshs.22,466,214 was processed and paid manually. No explanation was provided by Management for the use of the manual system that is not only less efficient but is more prone to error, misuse and fraud.

### **5.3 Irregular Appointment of Staff**

#### **5.3.1 Lack of Disclosures on Recruitment Process**

Examination of the county payroll for the month of June, 2020 indicated that forty (40) officers were, in the financial year under review, recruited and paid personal emoluments totalling Kshs.3,538,835 per month. However, further examination of the records revealed the following anomalies:

- i. There were no advertisements for the vacancies and therefore the appointments were not made in accordance with the law.
- ii. The qualifications, including skills and competencies required for the posts were not disclosed.
- iii. Records on the recruitments including applications received from candidates, and those shortlisted, interviews conducted and lists of candidates selected were not presented for audit.
- iv. Requisitions made by user departments or minutes of the County Public Service Board and the County Human Resource Advisory Committee confirming appointment of the new staff were not presented for audit.



In view of these anomalies, it was not possible to confirm that the appointments were made in a fair and transparent way as required of public appointments and prescribed in Section 65(2) of County Governments Act, 2012. In addition, it was not possible to confirm that the new employees possessed the skills and competencies required for their respective posts.

### **5.3.2 Filled Positions not in Approved Establishment**

Further, examination of personnel records indicated that the County Executive had four thousand eight hundred and five (4805) employees out of whom eight hundred and sixty-two (862) held posts that were not in the approved staff establishment. Payments for emoluments to the respective staff totalled Kshs.27,518,135 in the month of June, 2020 alone. In appointing staff to posts not provided for in the approved establishment, Management acted contrary to Section B.5(2) of the County Public Service Human Resource Manual which provides that job vacancies should only be declared for posts that are in the authorized establishment.

Consequently, the compensation of employee's expenditure totalling Kshs.27,518,135 spent on the staff employed in unauthorized posts was irregular.

### **5.3.3 Irregular Recruitment of Members of the County Public Service Board**

Audit of the job application documents submitted by successful candidates for Nyamira County Public Service Board vacancies revealed that the four (4) members lacked Tax Compliance Certificates, Certificates of Good Conduct and Ethics and Anti-Corruption Commission Clearance Certificates, all of which had been prescribed as mandatory in the advertisements for the posts. Management did not explain why the requirements were ignored.

Consequently, the County Executive breached regulations it had set for appointment to the posts and it was therefore not clear whether the appointees complied with the requirements of Chapter Six of the Constitution.

### **5.4 Lack of Training Needs Assessment**

Available records indicated that training expenses totalling Kshs.69,121,565 were incurred during the year under review. Included in the expenditure was a sum of Kshs.29,405,180 spent on training courses. However, contrary to Section 1.3 of the County Public Service Human Resources Manual, 2013, needs assessments were not conducted to guide the Human Resource Management Advisory Committee in nominating officers for the training courses.

In the absence of a training needs assessment, there was no assurance that the funds totalling Kshs.29,405,180 spent on the courses were used in an effective way.



## **5.5 Lack of Ethnic Diversity in Staff Establishment**

Personnel records presented for audit indicated that the employees of the County Executive numbered 4,805 as at 30 June, 2020 out of whom 4,532 or 94% were members of the ethnic community dominant in the County. This was contrary to Section 7(1) of the National Cohesion and Integration Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff.

In the circumstance, the Nyamira County Executive is in breach of the law on promotion of ethnic diversity in public entities.

## **6.0 Failure to Observe All Accountability Reporting Requirements**

Contrary to the requirements of Section 54(1) of the Public Finance Management (County Governments) Regulations, 2015, Management did not submit monthly financial and non-financial budgetary reports to the County Treasury with copies to the Controller of Budget and the Auditor-General.

Consequently, the Management did not observe all accountability reporting requirements on the activities of the County Executive.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Lack of an Audit Committee**

Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 requires each County Government entity to establish an Audit Committee in accordance with prescribed regulations. Review of internal control and governance processes in the County Executive of Nyamira, indicated that the term of the County Audit Committee expired in October, 2019. However, Management did not



appoint a new Committee thereafter. In the absence of the Committee, oversight on the County Executive's overall governance and operating systems, including internal controls was not adequate.

## **2. Lack of Documented Risk Management Policy and Reports**

As similarly reported in previous years, the County Executive did not have a documented risk management policy in the year under review. Further, contrary to Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015, no risk assessment activity was carried out during the year. Therefore, Management lacked rational means to identify operational and other risks faced by the County Executive, to assess the likelihood of their occurrence and significance, and to establish means to mitigate their possible effects.

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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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


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



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

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**28 October, 2021**

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*Report of the Auditor-General on County Executive of Nyamira for the year ended 30 June, 2020*

## Appendix

### Incomplete and Abandoned Projects

<b>Project Name</b>	<b>Contract Sum (Kshs.)</b>	<b>Amount Paid (Kshs.)</b>	<b>Project Status</b>
1. Construction of Motorumesi and Rigoma Markets Shades	7,037,752	7,037,752	Completed but not put to use
2. Construction of Nyabite Market	4,515,300	2,715,165	Stalled. The respective contractors were not on project sites at the time of the audit.
3. Construction of Classrooms and Pit Latrine at Matiero Primary ECDE	3,600,000	3,275,200	
4. Construction of Classrooms at Gesore Primary ECDE	2,729,130	1,105,886	
5. Construction of Classrooms at Bigege Vocational Training Centre	2,220,600	1,722,592	
6. Construction of Twin House at Kiendege Talent Academy	3,934,509	1,674,483	
7. Construction of Classrooms and Toilets at Raitigo Youth Polytechnic	2702220	2,702,220	
<b>Total</b>	<b><u>26,739,511</u></b>	<b><u>20,233,298</u></b>	

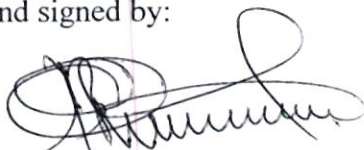


6. FINANCIAL STATEMENTS

6.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

		2019-2020	2018-2019
	Notes	KShs	KShs
<b>RECEIPTS</b>			
Exchequer releases	1	5,598,420,838	4,307,738,620
Proceeds from Domestic and Foreign Grants	2	16,463,524	7,218,777
Transfers from Other Government Entities	3	243,059,750	125,663,668
County Own Generated Receipts	4	187,324,098	165,447,568
Returned CRF issues	5	29,608,480	1,101,374,293
<b>TOTAL RECEIPTS</b>		<b>6,074,876,690</b>	<b>5,707,442,926</b>
<b>PAYMENTS</b>			
Compensation of Employees	6	2,730,317,480	2,885,941,270
Use of goods and services	7	1,153,551,732	775,679,731
Transfers to Other Government Units-County Assembly	8	661,145,614	653,321,800
Other grants and transfers	9	603,552,474	290,128,750
Social Security Benefits	10	32,007,461	61,005,382
Acquisition of Assets	11	815,899,854	782,096,706
<b>TOTAL PAYMENTS</b>		<b>5,996,474,615</b>	<b>5,448,173,639</b>
<b>SURPLUS</b>		<b>78,402,075</b>	<b>259,269,287</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 2<sup>nd</sup> December, 2020 and signed by:



**Chief Officer**  
**Name: CPA Oyugi Barare Dominic**  
**ICPAK: Member Number: 15694**



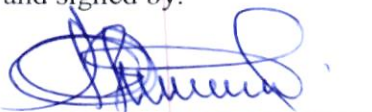
**Head of Treasury Accounting Services**  
**Name: CPA Bernard O. Bonyi**  
**ICPAK: Member Number: 12686**

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**6.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020**

		2019-2020	2018-2019
	Notes	KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	12A	721,334,351	1,428,139,359
Cash Balances	12B	2,900	72,120
<b>Total Cash and cash equivalent</b>		<b><u>721,337,251</u></b>	<b><u>1,428,211,479</u></b>
Accounts receivables – Outstanding Imprests	13	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>721,337,251</b>	<b>1,428,211,479</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	14	(85,424,928)	(65,853,231)
<b>NET FINANCIAL ASSETS</b>		<b>635,912,323</b>	<b>1,362,358,248</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	15	1,362,358,248	1,103,088,961
Prior year adjustments	16	(804,848,000 )	0
Surplus for the year		78,402,075	259,269,287
<b>NET FINANCIAL POSITION</b>		<b>635,912,323</b>	<b><u>1,362,358,248</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved 2<sup>nd</sup> December, 2020 and signed by:



**Chief Officer**  
**Name: CPA Oyugi Barare Dominic**  
**ICPAK: Member Number: 15694**



**Head of Treasury Accounting Services**  
**Name: CPA Bernard O. Bonyi**  
**ICPAK: Member Number: 12686**





**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**6.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

	Notes	2019-2020 KShs	2018-2019 KShs
<b>Receipts from operating income</b>			
Exchequer Releases	1	5,598,420,838	4,307,738,620
Proceeds from Domestic and Foreign Grants	2	16,463,524	7,218,777
Transfers from Other Government Entities	3	243,059,750	125,663,668
County Own Generated Receipts	4	187,324,098	165,447,568
Returned CRF issues	5	29,608,480	1,101,374,293
<b>Payments for operating expenses</b>			
Compensation of Employees	6	(2,730,317,480)	(2,885,941,270)
Use of goods and services	7	(1,153,551,732)	(775,679,731)
Transfers to Other Government Units (County Assembly)	8	(661,145,614)	(653,321,800)
Other grants and transfers	9	(603,552,474)	(290,128,750)
Social Security Benefits	10	(32,007,461)	(61,005,382)
Finance Costs, including Loan Interest			
Other Payments			
<b>Adjusted for:</b>			
Opening Balance	16	(804,848,000)	
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	17		716,672
Increase/(Decrease) in Accounts Payable: (deposits and retention)	18	19,571,697	65,853,231
<b>Net cash flow from operating activities</b>		<b>109,025,627</b>	<b>1,107,935,896</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets			
Acquisition of Assets	11	(815,899,854)	(782,096,706)
<b>Net cash flows from Investing Activities</b>		<b>(815,899,854)</b>	<b>(782,096,706)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(706,874,228)</b>	<b>325,839,190</b>
<b>Cash and cash equivalents at BEGINNING of the year</b>	12A	<b>1,428,211,479</b>	<b>1,102,372,289</b>
<b>Cash and cash equivalents at END of the year</b>	12	<b>721,337,251</b>	<b>1,428,211,479</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved 2<sup>nd</sup> December, 2020 and signed by

  
**Chief Officer**  
**Name: CPA Oyugi Barare Dominic**  
**ICPAK: Member Number: 15694**

  
**Head of Treasury Accounting Services**  
**Name: CPA Bernard O. Bonyi**  
**ICPAK: Member Number: 12686**

**6.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	5,995,735,668	467,109,340	6,462,845,008	5,598,420,838	864,424,171	87%
Proceeds from Domestic and Foreign Grants	16,463,524	-	16,463,524	16,463,524	-	100%
Transfers from Other Government Entities	136,557,750	106,502,000	243,059,750	243,059,750	-	100%
County Own Generated receipts	250,000,000	-	250,000,000	187,324,098	62,675,902	75%
Return issues to CRF	29,608,480	-	29,608,480	29,608,480	-	100%
<b>TOTAL</b>	<b>6,428,365,422</b>	<b>573,611,340</b>	<b>7,001,976,762</b>	<b>6,074,876,690</b>	<b>927,100,073</b>	<b>87%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,595,076,955	250,000,000	2,845,076,955	2,730,317,480	114,759,475	96%
Use of goods and services	1,079,294,987	137,580,403	1,216,875,390	1,153,551,732	63,323,658	95%
Transfers to Other Government Units County Assembly	813,107,510	(100,000,000)	713,107,510	661,145,614	51,961,896	93%
Other grants and transfers	471,803,327	246,865,895	718,669,222	603,552,474	115,116,748	84%
Social Security Benefits	60,732,193	(28,724,732)	32,007,461	32,007,461	0	100%
Acquisition of Assets	1,408,350,450	67,889,774	1,476,240,224	815,899,854	660,340,370	55%
<b>TOTAL</b>	<b>6,428,365,422</b>	<b>573,611,340</b>	<b>7,001,976,762</b>	<b>5,996,474,615</b>	<b>1,005,502,147</b>	<b>86%</b>
<b>Surplus</b>				<b>78,402,075</b>		



**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

**Reports and Financial Statements**



**For the year ended June 30, 2020**


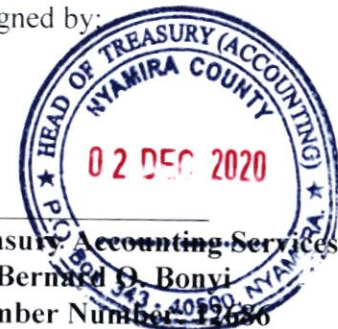
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The budgetary under-expenditure was occasioned by:

- (a) The changes between the original and final budget are as a result of reallocations and 1<sup>st</sup> and 2<sup>nd</sup> supplementary within the budget as per IPSAS 1.9.23.
- (b) The total expenditure was 86%
- (c) Expenditure on acquisition of assets was 55% as the county gave priority to pending bills.
- (d) The local revenue collection was under collected by 25% due to the effect of COVID-19 that led to curfew and closure of markets.

The entity financial statements were approved on 2<sup>nd</sup> December, 2020 and signed by:

  
  
Chief Officer  
Name: CPA Oyugi Barare Dominic  
ICPAK: Member Number: 15694

  
  
Head of Treasury: Accounting Services  
Name: CPA Bernard O. Bonyi  
ICPAK: Member Number: 12686

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	4,067,756,337	591,611,041	4,659,367,378	4,543,498,060	115,869,318	98%
Proceeds from Domestic and Foreign Grants					-	
Transfers from Other Government Entities		106,502,000	106,502,000	106,502,000	-	100%
County Own Generated receipts	250,000,000		250,000,000	187,324,098	62,675,902	75%
Return CRF issues	29,608,480		29,608,480	29,608,480		100%
<b>TOTAL</b>	<b>4,347,364,817</b>	<b>698,113,041</b>	<b>5,045,477,858</b>	<b>4,866,932,638</b>	<b>933,393,221</b>	<b>82%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,591,076,955	250,000,000	2,841,076,955	2,726,632,424	114,444,531	96%
Use of goods and services	931,385,937	152,774,654	1,084,160,591	1,047,799,469	36,361,122	97%
Transfers to Other Government Units	616,107,510	-	616,107,510	616,107,510	0	100%
Other grants and transfers	33,102,722	224,055,469	257,158,191	257,141,184	17,007	100%
Social Security Benefits	60,732,193	(28,724,732)	32,007,461	32,007,461	0	100%
Acquisition of Assets	114,959,500	100,007,650	214,967,150	143,398,036	71,569,114	67%
<b>TOTAL</b>	<b>4,347,364,817</b>	<b>698,113,041</b>	<b>5,045,477,858</b>	<b>4,823,086,084</b>	<b>222,391,774</b>	<b>96%</b>
<b>Surplus</b>				<b>43,846,554</b>		



**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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- a) The recurrent budget overall expenditure was 96% but there was underutilization in the item of acquisition of assets as there was delay in release of exchequer funds and grants, hence carried forward as pending bills.
- b) The adjustments in the original budget were due to two number supplementary budgets that were done twice during the year under review and 10 % reallocations as per *IPSAS 1.9.23*.
- c) County own generated receipts was under collected by 25% however there was significant improvement as compared to last financial year.

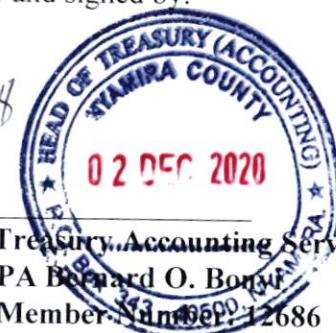

The entity financial statements were approved on 2<sup>nd</sup> December, 2020 2020 and signed by:



**Chief Officer**

**Name: CPA Oyugi Barare Dominic**

**ICPAK: Member Number: 15694**



**Head of Treasury, Accounting Services**

**Name: CPA Bernard O. Bonyi**

**ICPAK: Member Number: 12686**

NYAMIRA COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

6.5. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,927,979,331	(124,501,701)	1,803,477,630	1,054,922,778	748,554,852	58%
Proceeds from Domestic and Foreign Grants	16,463,524		16,463,524	16,463,524	-	100%
Transfers from Other Government Entities	136,557,750		136,557,750	136,557,750	-	100%
County Own Generated receipts				0		
<b>TOTAL</b>	<b>2,081,000,605</b>	<b>(124,501,701)</b>	<b>1,956,498,904</b>	<b>1,207,944,052</b>	<b>798,554,852</b>	<b>59%</b>
<b>PAYMENTS</b>						
Compensation of Employees	4,000,000		4,000,000	3,685,056	314,944	92%
Use of goods and services	147,909,050	(15,194,251)	132,714,799	105,752,263	26,962,536	80%
Transfers to Other Government Units-County Assembly	197,000,000	(100,000,000)	97,000,000	45,038,104	51,961,896	46%
Other grants and transfers	438,700,605	22,810,426	461,511,031	346,411,290	115,099,741	75%
Social Security Benefits			0		-	
Acquisition of Assets	1,293,390,950	(32,117,876)	1,261,273,074	672,501,818	588,771,256	53%
<b>TOTALS</b>	<b>2,081,000,605</b>	<b>(124,501,701)</b>	<b>1,956,498,904</b>	<b>1,173,388,531</b>	<b>783,110,373</b>	<b>60%</b>
<b>Surplus</b>				<b>34,555,521</b>		



**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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

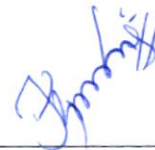
The entity financial statements were approved on 2<sup>nd</sup> December, 2020 and signed by:



**Chief Officer**

**Name: CPA Oyugi Barare Dominic**

**ICPAK: Member Number: 15694**



**Head of Treasury Accounting Services**

**Name: CPA Bernard O. Bonyi**

**ICPAK: Member Number: 12686**

6.6. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
	KShs	KShs	KShs	KShs	KShs
<b>Policy planning, general administration and support services</b>	1,042,552,770	181,388,659	1,223,941,429	807,693,165	416,248,264
General administration and support services	1,023,349,956	181,388,659	1,204,738,615	789,459,595	415,279,020
Policy and planning	19,202,814		19,202,814	18,233,570	969,244
<b>Crop, agribusiness and land management services</b>	461,096,197	-200,000,000	261,096,197	241,361,196	19,735,001
Policy, planning, general administration and support services	416,939,866	-200,000,000	216,939,866	211,735,569	5,204,297
Agribusiness	44,156,331		44,156,331	29,625,627	14,530,704
<b>Fisheries development and promotion services</b>	3,372,000	-	3,372,000	2,771,483	600,517
Fisheries development and promotion services	3,372,000		3,372,000	2,771,483	600,517
<b>Livestock promotion and development</b>	22,158,950	-	22,158,950	17,191,325	4,967,626
Livestock promotion and development	20,258,950		20,258,950	15,780,325	4,478,626
Policy planning, general administration and support services	1,900,000		1,900,000	1,411,000	489,000
<b>Physical planning and surveying services</b>	25,356,632	14,000,000	39,356,632	10,733,975	28,622,657
Policy planning, general administration and support services	19,441,632	14,000,000	33,441,632	4,844,475	28,597,157
Surveying services	5,915,000		5,915,000	5,889,500	25,500
<b>Housing improvement development</b>	127,730,329	-	127,730,329	127,619,036	111,293



NYAMIRA COUNTY GOVERNMENT - EXECUTIVE

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
	KShs	KShs	KShs	KShs	KShs
Management and development of towns	127,730,329		127,730,329	127,619,036	111,293
<b>Management and development of towns</b>	24,622,168	10,000,000	34,622,168	13,656,836	20,965,332
Management and development of towns	24,622,168	10,000,000	34,622,168	13,656,836	20,965,332
<b>General administration, planning and support services</b>	90,040,819	-	90,040,819	87,709,530	2,331,289
Administration and support services	87,829,966		87,829,966	86,067,693	1,762,273
Policy and planning	2,210,853		2,210,853	1,641,837	569,016
<b>Roads development and management</b>	460,114,885	-114,000,000	346,114,885	344,688,731	1,426,154
Construction of roads and bridges	142,502,698	-23,000,000	119,502,698	118,810,579	692,119
Rehabilitation and maintenance of Roads	317,612,187	-91,000,000	226,612,187	225,878,152	734,035
<b>Policy planning, general administration and support services</b>	35,966,650	-	35,966,650	35,282,214	684,436
General administration and support services	33,458,944		33,458,944	32,994,540	464,404
Policy and planning services	2,507,706		2,507,706	2,287,674	220,033
<b>Trade, cooperative and investment development and promotion</b>	49,485,254	23,000,000	72,485,254	24,619,133	47,866,121
Cooperative promotion	8,575,807		8,575,807	7,221,770	1,354,037
Trade promotion	40,909,447	23,000,000	63,909,447	17,397,363	46,512,084
<b>Tourism development and promotion</b>	1,445,025	-	1,445,025	1,325,897	119,128
Tourism promotion and management	1,445,025		1,445,025	1,325,897	119,128



NYAMIRA COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
	KShs	KShs	KShs	KShs	KShs
<b>Preventive &amp; Promotive Health Services</b>	587,043,940	212,611,341	799,655,281	534,583,773	265,071,509
Health Promotion	425,022,327	163,611,341	588,633,668	422,241,760	166,391,908
Communicable Disease Control	162,021,613	49,000,000	211,021,613	112,342,013	98,679,600
<b>General adm, planning &amp; support services</b>	177,301,155	-	177,301,155	168,430,685	8,870,470
Administration support services	177,301,155		177,301,155	168,430,685	8,870,470
<b>Curative Health Services</b>	450,000	-	450,000	450,000	-
Free Primary Healthcare	450,000		450,000	450,000	-
<b>Curative health services</b>	1,127,180,247	19,000,000	1,146,180,247	1,099,261,646	46,918,601
Medical services	1,088,525,247	19,000,000	1,107,525,247	1,068,758,068	38,767,179
Facility infrastructural services	38,655,000		38,655,000	30,503,578	8,151,422
<b>General administration, policy planning &amp; support services</b>	45,036,758	50,000,000	95,036,758	43,629,403	51,407,355
General administration	42,157,493	50,000,000	92,157,493	41,117,953	51,039,540
Planning policy	2,879,265		2,879,265	2,511,450	367,815
<b>ECDE and CCC development services.</b>	356,882,275	-	356,882,275	351,281,963	5,600,312
ECDE and CCC management services	356,882,275		356,882,275	351,281,963	5,600,312
<b>Vocational development and training services</b>	327,893,382	72,000,000	399,893,382	255,621,646	144,271,736
Vocational management services	327,893,382	72,000,000	399,893,382	255,621,646	144,271,736
<b>Information and communication technology</b>	28,276,617	-	28,276,617	25,784,380	2,492,237



NYAMIRA COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
	KShs	KShs	KShs	KShs	KShs
<b>services</b>					
Information and communication services	2,700,000		2,700,000	1,699,300	1,000,700
ICT infrastructural services	25,576,617		25,576,617	24,085,080	1,491,537
<b>Finance &amp; Economic Planning</b>	246,068,495	160,000,000	406,068,495	971,162,327	-565,093,832
General administration support services	600,000	60,000,000	60,600,000	648,937,164	-588,337,164
Policy development and support services	220,055,205		220,055,205	214,580,122	5,475,083
County Executive Services	460,690		460,690	460,690	-
Supply chain management	18,785,600		18,785,600	18,781,750	3,850
Policy and planning services	5,000,000	100,000,000	105,000,000	87,285,401	17,714,599
Communication services	1,167,000		1,167,000	1,117,200	49,800
<b>Fiscal Planning</b>	244,277,640	30,000,000	274,277,640	210,207,790	64,069,850
Economic planning and coordination	70,884,640	30,000,000	100,884,640	39,116,920	61,767,720
Budget formulation and management	173,393,000		173,393,000	171,090,870	2,302,130
<b>County financial management and services</b>	12,071,280	-	12,071,280	10,293,780	1,777,500
Audit services	12,071,280		12,071,280	10,293,780	1,777,500
<b>Economic Planning, Budgeting &amp; Coordinating Services</b>	15,524,022	-	15,524,022	13,961,533	1,562,489
Internal Resource mobilization	15,524,022		15,524,022	13,961,533	1,562,489
County Assembly	94,454,086	-	94,454,086	94,303,687	150,399



NYAMIRA COUNTY GOVERNMENT - EXECUTIVE

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For the year ended June 30, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
	KShs	KShs	KShs	KShs	KShs
Committees management services	94,454,086		94,454,086	94,303,687	150,399
<b>County Assembly Administration</b>	292,228,796	33,000,000	325,228,796	258,469,077	66,759,719
Representation and infrastructural development	292,228,796	33,000,000	325,228,796	258,469,077	66,759,719
<b>Policy planning, general administration and support services</b>	8,739,468	31,611,340	40,350,808	8,106,400	32,244,408
Field coordination and administration	2,167,500		2,167,500	1,949,444	218,056
General administration and support services	600,000	31,611,340	32,211,340	574,008	31,637,332
Human resource management	3,896,000		3,896,000	3,595,248	300,752
Human resource development	2,075,968		2,075,968	1,987,700	88,268
<b>Policy planning, general administration and support services</b>	74,655,949	-	74,655,949	73,131,423	1,524,526
Community Development	56,713,224		56,713,224	57,611,573	-898,349
Cultural promotion heritage	17,942,725		17,942,725	15,519,850	2,422,875
<b>County Public Service Board</b>	113,577,203	-	113,577,203	109,777,262	3,799,942
General administration and support services	102,940,337		102,940,337	64,338,519	38,601,818
Policy and planning	10,636,866		10,636,866	9,094,170	1,542,696
<b>Energy</b>	58,903,100	11,000,000	69,903,100	36,725,478	33,177,622
Other energy sources promotion	58,903,100	11,000,000	69,903,100	36,725,478	33,177,622
<b>Water</b>	82,980,000	40,000,000	122,980,000	34,954,464	88,025,536
Major towns water services	2,980,000		2,980,000	372,000	2,608,000



NYAMIRA COUNTY GOVERNMENT - EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019-2020	2019-2020	2019-2020	2019-2020	2019-2020
	KShs	KShs	KShs	KShs	KShs
Rural water services	80,000,000	40,000,000	120,000,000	34,582,464	85,417,536
<b>Pollution Control</b>	190,879,330	-	190,879,330	18,029,951	172,849,379
Pollution and waste management	175,729,330		175,729,330	5,318,056	170,411,274
Agroforestry promotion	15,150,000		15,150,000	12,711,895	2,438,105
<b>Grand Total</b>	<b>6,428,365,422</b>	<b>573,611,340</b>	<b>7,001,976,762</b>	<b>5,996,474,615</b>	<b>1,005,502,147</b>

## **6.7. 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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

### **2. Reporting entity**

The financial statements are for the Nyamira County Government 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

#### **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.

#### **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 entity.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 recipient entity 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 entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, 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

**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.

**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 entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Compensation of employees**

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

**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.

**Interest on borrowing**

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

**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.

**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 Nyamira *County Executive* and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. In-kind contributions**

In-kind contributions are donations that are made to the Nyamira *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 Nyamira *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.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments 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. A detail of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

**6. Cash and cash equivalents**

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

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to Kshs 85,424,928 compared to Kshs 65,853,231 in prior period as indicated on note 14.

There were no other restrictions on cash during the year

**7. 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.

**8. 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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**10. 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 Nyamira County Executive at the end of the year. Pending bill 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.

**11. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**12. Contingent Assets**

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

**13. 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 Nyamira *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 27<sup>th</sup> June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 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.

**14. Comparative figures**

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

**15. 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.

**16. 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.

**17. Related party transactions**

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

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Total Exchequer Releases for quarter 1	1,641,927,200	238,640,000
Total Exchequer Releases for quarter 2	946,171,866	1,264,913,548
Total Exchequer Releases for quarter 3	1,852,265,400	1,402,549,301
Total Exchequer Releases for quarter 4	1,158,056,372	1,386,144,521
<b>Total</b>	<b>5,598,420,838</b>	<b>4,292,247,370</b>

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:  
 (The totals of A, B and C below should equal the total exchequer releases).

**1A. Equitable Share**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Total Equitable Share for quarter 1	1,600,727,200	238,640,000
Total Equitable Share for quarter 2	865,944,000	1,240,928,000
Total Equitable Share for quarter 3	1,755,942,000	1,312,520,000
Total Equitable Share for quarter 4	938,106,000	1,217,064,000
<b>Total</b>	<b>5,160,719,200</b>	<b>4,009,152,000</b>

**1B: Level 5 Hospitals Allocation**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Transfers for level 5 hospitals	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>



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

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
DANIDA - Universal Healthcare in Devolved Units Programme	19,570,000	15,491,250
World Bank – THUSCP	14,054,627	23,985,548
National Agricultural & Rural Inclusive Growth Project (NARIGP)	161,791,811	50,078,476
Kenya Devolution Support Programme	30,000,000	0
Youth Polytechnic support grant	67,068,298	39,950,825
Abolishment of user fees in health centres and dispensaries	13,175,221	13,175,221
Kenya Urban Support Programme	132,041,681	155,905,300
Kenya Climate Smart Agriculture Project (KCSAP)	0	0
<b>Total</b>	<b>437,701,638</b>	<b>298,586,620</b>

**Danida:**

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

**Devolution support programme:**

Received from World Bank and meant for county capacity building.

**Transforming Health for Universal Care Project SPA:**

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

**National and rural inclusive growth-agriculture:**

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

**Kenya Urban Support Programme-UDG**

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

**Kenya Urban Support Programme-UIG**

Received from World Bank and was used in capacity building

**Compensation for user forgone:**

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

**Development of youth polytechnics:**

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

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**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			KShs	KShs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>				
Agriculture Sector Development Support Project (ASDSP)	31/1/2020		2,500,000	
	31/1/2020		7,151,006	
	14/2/2020		6,812,518	7,218,777
<b>Grants Received from Multilateral Donors (International Organisations)</b>				
<b>Grants Received from other levels of government</b>				
(Insert name of donor)				
<b>Total</b>			<b>16,463,524</b>	<b>7,218,777</b>

**Agricultural Sector Development Support Programme**

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

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
<b>Transfers from Central government entities</b>		
Road maintenance levy fund	136,557,750	125,663,668
Health workers covid allowances	106,502,000	
<b>Transfers from Counties</b>		
<b>TOTAL</b>	<b>243,059,750</b>	<b>125,663,668</b>

**Road maintenance levy fund:**

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

**Health workers allowances**

Received from ministry of health and was used to pay frontline health workers during covid19



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**4. COUNTY OWN GENERATED RECEIPTS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Rents/Plot /isolated plot rents	1,413,287	1,597,688
Other Property Income/stall rents	341,902	1,737,335
Sales of Market Establishments/cattle/ move/vet nary charges	9,133,802	9,638,020
Business permits/ Applications	17,623,020	16,014,275
Cess/Agricultural/Fisheries	6,809,450	6,093,720
Other local levies	11,011,098	18,182,066
Land rates	13,798,137	17,000,421
Imprests, salary recoveries and commissions	340,074	2,020,934
Market/trade centre fee	0	608,670
Vehicle/matatu parking fees	14,425,250	13,304,130
Housing/plans application/physical planning	4,503,321	2,338,993
Public health services	107,908,517	71,873,107
Administration fees	0	4,899,979
Slaughter houses administration/fees	12,520	60,220
Water supply administration	3,720	78,010
<b>Total</b>	<b>187,324,098</b>	<b>165,447,568</b>

There was significant improvement in collection.

**5. RETURNED CRF ISSUES**

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account A/c No.1000170522	22,699,257	20,122
Development account A/c No.1000170549	6,909,223	68,619
County Assembly - Recurrent account A/c No.1000239751		202,744
County Assembly - Development account A/c No.1000326905		526,421
Deposit account KCB- BANK-Revenue A/c No.1141208989		6,150
Deposit account KCB- BANK-Health A/c No.1238881378		28,530
CRF Account CBK A/c No.1000170891		1,100,521,707
<b>Total</b>	<b>29,608,480</b>	<b>1,101,374,293</b>

The refund relates to unused balances at the end of the financial year which were returned to CRF and budgeted for in the first supplementary.

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**6. COMPENSATION OF EMPLOYEES**

	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	1,621,422,199	2,082,694,882
Basic wages of temporary employees	14,923,880	29,022,278
Personal allowances paid as part of salary	1,029,643,612	708,341,615
Personal allowances paid as reimbursements	401,558	11,888,758
Personal allowances provided in kind	0	28,798,578
Compulsory national social security schemes	63,926,231	25,195,159
<b>Total</b>	<b>2,730,317,480</b>	<b>2,885,941,270</b>

The employees' compensation decreased by 5% in 2019/2020 as compared to 2018/2019

**7. USE OF GOODS AND SERVICES**

	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	22,437,520	23,674,986
Communication, supplies and services	8,262,146	2,936,104
Domestic travel and subsistence	383,628,033	300,520,369
Foreign travel and subsistence	18,225,989	2,562,540
Printing, advertising and information supplies & services	33,700,815	25,801,040
Rentals of produced assets	19,144,804	7,808,760
Training expenses	69,121,565	85,786,371
Hospitality supplies and services	44,766,590	24,219,114
Insurance costs	109,972,725	94,299,280
Specialized materials and services	146,369,907	71,938,610
Office and general supplies and services	59,505,652	24,879,198
Fuel oil and lubricants	77,825,719	58,534,965
Other operating expenses	128,694,071	28,168,092
Routine maintenance – vehicles and other transport equipment	12,395,477	12,406,634
Routine maintenance – other assets	19,500,719	12,143,669
<b>Total</b>	<b>1,153,551,732</b>	<b>775,679,731</b>

The use of goods increased by 53 % in 2019/2020 as compared to 2018/2019 and they include the following:



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

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

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

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

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

Rentals include rented offices and hires of transport equipments.

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

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

Insurance costs include vehicle insurance and medical covers.

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

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

Other operating expenses include legal fees subscriptions and contractual services.

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

**8. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
<b>Transfers to County Government entities</b>		
County Assembly	661,145,614	653,321,800
<b>TOTAL</b>	<b>661,145,614</b>	<b>653,321,800</b>

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

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**9. OTHER GRANTS AND PAYMENTS**

	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Scholarships and other educational benefits	126,520,000	131,500,000
Emergency Fund	110,000,000	
Transfers to other county health facilities	91,126,922	70,211,150
Transfers to NAGRIP	167,500,000	35,077,600
Transfers to YOUTH POLY	90,254,125	45,840,000
Nyamira County ASDSP Account Spa	18,151,427	5,500,000
Transfers to lake region economic block	0	2,000,000
<b>Total</b>	<b>603,552,474</b>	<b>290,128,750</b>

Other grants and payments entails:

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

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

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

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

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

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

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

Transfer to Lake Region economic block was used in office operations

Transfer to youth polytechnics was used for development and capitation



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**10. SOCIAL SECURITY BENEFITS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	32,007,461	61,005,382
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
<b>Total</b>	<b>32,007,461</b>	<b>61,005,382</b>

Government pension and retirement benefits are pension contributions to lap trust and lap fund. This decreased by 34% as the county paid exiting county executive members and other staff their gratuity in the last financial year.

**11. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	2019 - 2020	2018 - 2019
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	222,837,280	115,597,120
Refurbishment of Buildings	71,599,245	26,436,990
Construction of Roads	274,526,007	117,516,657
Construction and Civil Works	102,281,070	187,287,933
Overhaul and Refurbishment of Construction and Civil Works	0	29,897,644
Purchase of Vehicles and Other Transport Equipment	5,890,000	26,437,520
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	1,890,800	480,000
Purchase of Office Furniture and General Equipment	8,246,480	9,963,616
Purchase of ICT Equipment	16,015,569	3,657,610
Purchase of Specialized Plant, Equipment and Machinery	19,604,410	34,726,796
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,947,735	11,487,500
Research, Studies, Project Preparation, Design & Supervision	16,837,850	
Rehabilitation of Civil Works	63,624,107	206,287,320
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	9,599,300	12,320,000
<b>Total acquisition of non- financial assets</b>	<b>815,899,854</b>	<b>782,096,706</b>
<b>Financial Assets</b>		
<b>Total acquisition of financial assets</b>	<b>0</b>	
<b>Total acquisition of assets</b>	<b>815,899,854</b>	<b>782,096,706</b>

The acquisitions of assets increased by 5% in 2019/2020 compared to 2018/2019 and unspent balances have been carried forward to cater for pending bills.

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**12. CASH AND BANK BALANCES**

**12A. 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)	2019-2020	2018 - 2019
<b>CBK ACCOUNTS</b>				<b>KShs</b>	<b>KShs</b>
CBK- Revenue Fund 1000170891	Kshs	Both		61,193,485	1,017,220,344
CBK County RML Fund Account 1000291885	Kshs	Both		20,579,326	69,308,787
CBK Recurrent Account 1000170522	Kshs	Recurrent		1,820,797	22,699,257
CBK-KUSP Account no. 1000394374	Kshs	Both		87,278,470	
CBK Development Account 1000170549	Kshs	Development		9,201,832	6,909,223
CBK- Nyamira county ASDSP Account (SPA) No. 1000365617	Kshs	Both		16,598,645	7,218,777
CBK - Nyamira county Village polytechnic A/C No. 1000367954	Kshs	Both		66,627,399	37,594,951
CBK - Nyamira county THS UC (APA) No. 1000340018	Kshs	Both		2,150,928	7,890,537
CBK - Nyamira county NARIG Project Account (SPA) No. 1000365595	Kshs	Both		40,057,501	70,796,390
CBK-Retention Account 1000323938	Kshs	Deposits		85,424,928	65,853,231
CBK-AUIG (ASP) Account no. 1000404841	Kshs	Both		12,860,019	
<b>COMMERCIAL BANKS</b>					
KCB Revenue Account 1141208989	Kshs	Receipts		74,342	6,150
KCB Revenue Account -	Kshs	Deposits			



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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)	2019-2020	2018 - 2019
Health 1238881378				47,443	28,530
KCB-ASDSP A/C 1236606132	Kshs	Both		6,577,620	7,396
Coop. Revenue Account 01141348689700	Kshs	Deposits		888,188	
KCB NAGRIP A/C	Kshs	Both		2,360,464	1,751
KCB Nyamira County Salaries Account 1150304227	Kshs	Recurrent		0	1,259,789
KCB Nyamira County Education Support Fund 1182983871	Kshs	Recurrent		123,630,746	0
Cooperative Bank NARIG 01141349783700	Kshs	Both		0	394,295
KCB Emergency Fund Account 1272997286	Kshs	Both		108,649,249	
VTC Various Accounts	Kshs	Both		49,711,828	
Health Facilities Various Bank Accounts (Annex6)	Kshs	Both		25,601,141	6,869,651
<b>Total</b>				<b>721,334,351</b>	<b>1,428,139,359</b>

The amount is as per amount in the cash book and bank reconciliation statements

**12B. CASH IN HAND**

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency	2,900	72,120
Cash in Hand – Held in foreign currency		
<b>Total</b>	<b>2,900</b>	<b>72,120</b>

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Cash in hand analysed as follows:

	2019-2020	2018 - 2019
	Kshs	KShs
<b>Revenue zones</b>		
Manga sub county hospital	2,080	6,330
Manga sub county-Revenue	250	3,700
Nyangena hospital	430	1,080
Ekerenyo Sub county		24,630
Kijauri sub county hospital	140	
Esani sub county hospital		1,680
Masaba North		34,700
<b>Total</b>	<b>2,900</b>	<b>72,120</b>

Cash survey certificates attached

**13. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	0	0
Clearance accounts	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		KShs	KShs	KShs
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<b>Total</b>				



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**14. ACCOUNTS PAYABLE**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits		
Retention account CBK	85,424,928	65,853,231
<b>Total</b>	<b>85,424,928</b>	<b>65,853,231</b>

The above are contractor's refundable 10% retention.

**15. FUND BALANCE BROUGHT FORWARD**

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	1,428,139,359	1,155,172,328
Cash in hand	72,120	38,182
Accounts Receivables		716,672
Accounts Payables	(65,853,231)	(52,838,221)
<b>Total</b>	<b>1,362,358,248</b>	<b>1,103,088,961</b>

These are balances brought forward from the previous financial year

**16. PRIOR YEAR ADJUSTMENTS**

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

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	557,510,248	(804,848,000)	1,428,139,359
Cash in hand			
Accounts Payables			
Receivables			
Others ( <i>specify</i> )			
	<b>557,510,248</b>	<b>(804,848,000)</b>	<b>1,428,139,359</b>

The bank balances included Exchequer Releases which were received after the end of the FY 2018/2019 and has been captured as revenue for the year 2019/2020.

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**17. CHANGES IN RECEIVABLES**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Net changes in account receivables D= A+B-C		

**18. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	65,853,231	
Deposit and Retentions held during the year (B)	46,294,815	
Deposit and Retentions paid during the Year (C)	92,576,350	
Net changes in account receivables D= A+B-C	19,571,697	65,853,231



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**6.8. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	36,346,977	339,510,113	294,436,525	81,420,565
Construction of civil works	5,610,230	499,031,921	457,269,035	47,373,116
Supply of goods	3,726,231	397,281,259	335,348,539	65,658,951
Supply of services	31,818,205	527,147,220	467,996,431	90,968,994
<b>Total</b>	<b>77,501,643</b>	<b>1,762,970,512</b>	<b>1,555,050,529</b>	<b>285,421,626</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
<b>Total</b>				

**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities	14,111,063	698,997,447	661,145,614	51,962,896
Amounts due to third parties	77,501,643	1,762,970,512	1,555,050,529	285,421,626
<b>Total</b>	<b>91,612,706</b>	<b>2,461,967,959</b>	<b>2,216,196,143</b>	<b>337,384,522</b>

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**4. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

This relates to payments done directly to supplier on behalf of the county governments:

*Classification by Source*

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	200,000,000	200,000,000
Multilateral donors		
National Assistance Organization		
<b>Total</b>	<b>200,000,000</b>	<b>200,000,000</b>

*Paid by the government for county's medical equipments*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Social Security Benefits		
Acquisition of Assets	200,000,000	200,000,000
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
<b>TOTAL</b>	<b>200,000,000</b>	<b>200,000,000</b>

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



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**5. RELATED PARTY DISCLOSURES**

**Related party transactions**

	<b>2019- 2020</b>	<b>2018- 2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governors, CEC Members and COs)	20,391,000	20,391,000
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	661,145,615	653,321,800
Transfers to other County Government Entities	386,778,349	112,788,750
Transfers to Development Projects		
Transfers to non reporting entities e.g schools and welfare	216,774,125	177,340,000
Transfers to County Water Service Providers		
Expenses paid on behalf of County Water Service Providers	8,690,000.00	0
Expenses paid on behalf of County Executive Mortgage Scheme Fund	1,793,447	
<b>Total Transfers to related parties</b>	<b>1,295,572,536</b>	<b>963,841,550</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	4,793,572,837	4,292,247,370
Transfers from SCs and SAGAs- National Government		
Ministry of Roads(RMLF)	136,557,750	125,663,668
Ministry of health	106,502,000	
<b>Total Transfers from related parties</b>	<b>5,036,632,587</b>	<b>4,417,911,038</b>

**6. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

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

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

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**7. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been swept 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)	2019 - 2020	2018 - 2019
			<b>KShs</b>	<b>KShs</b>
KCB Revenue Account 1141208989 – Kshs	Kshs		74,342	6,150
KCB Revenue Account –Health 1238881378 –Kshs	Kshs		47,443	28,530
Cooperative Bank a/c 011401348689700 Ksh	Kshs		0	0
Equity bank 0520278730878 Kshs	Kshs		0	0
<b>Total</b>			<b>121,785</b>	<b>34,680</b>

**8. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external Report	Issue/ Observation from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/Not Resolved)	Timeframe: (date when expected to resolve)
<b>Year Ended 30 June 2018</b>					
1.	Variance between the Financial Statement and IFMIS report figures	The management concurred with auditors observation however the anomaly has since then been corrected	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved	2018/2019 FY



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Reference No. on the external Report	Issue/Observation from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/Not Resolved)	Timeframe: (date when expected to resolve)
2	Pending bills	The validity, completeness and accuracy of pending bills have been confirmed by AOG	D.B.Oyugi Chief Officer Finance & Planning	Resolved	2018/2019 FY
1.1	<b>Revenue</b> County own revenue	The relevant explanations have been availed to the external auditor non collectable revenue streams removed from the consequent approved budget.	D.B.Oyugi Chief Officer Finance & Planning	Resolved	2018/2019 FY
1.1.1	Single business permits	The relevant explanations have been availed to the external auditor for review.	D.B.Oyugi Chief Officer Finance & Planning	Resolved	2018/2019 FY
1.1.2	Other receipts-outstanding land rates and plot rent	The county has given public notes for the defaulters	D.B.Oyugi Chief Officer Finance & Planning	Resolved	2018/2019 FY
1.1.3	Automation of revenue collection	The management concurred with auditors observation however the revenue has now been automated	D.B.Oyugi Chief Officer Finance & Planning	Not Resolved	2018/2019 FY
2.1	<b>Budget performance</b> Programme based budget	The relevant supporting documents have been availed to	L.Kerich Chief Officer Roads, Transport &	Resolved	2018/2019 FY

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Reference No. on the external Report	Issue/Observation from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/Not Resolved)	Timeframe: (date when expected to resolve)
	and annual development plan	the external auditor for review	Public Works		
2.2	Recurrent expenditure	The management concurred with auditors observation however the unspent balances were carried forward as pending bills	All Chief Officers Nyamira county	Resolved	2018/2019 FY
2.3	Development expenditure	The management concurred with auditors observation however the unspent balances were carried forward as pending bills and IFMIS report and financial statement reconciled.	All Chief Officers Nyamira county	Resolved	2018/2019 FY
2.3.1	Department of environment	The management concurred with auditors observation however the department have since completed most of the said project	J. Marwanga Chief office Environment, Energy, Natural Resources and Mining	Resolved	2018/2019 FY
2.3.2	Department of Youth, Sports	The management	E. Mokoro Chief office	Resolved	2018/2019 FY



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Reference No. on the external Report	Issue/Observation from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/Not Resolved)	Timeframe: (date when expected to resolve)
	Gender, Culture and Social Services	concurrent with auditors observation however the department have since completed most of the said project	Youth, Sports Gender, Culture and Social Services		
2.3.3	Department of education	The management concurred with auditors observation however the department have since completed most of the said project	V. Oigo Chief Officer Education and ICT	Resolved	2018/2019 FY
2.3.4	Department of transport, roads, and public works	the management concurred with auditors observation however the department have since completed most of the said project	L. Kerich Chief Officer Roads, Transport & Public Works	Resolved	2018/2019 FY
2.4	Scholarship and other educational benefits	The relevant explanations have been availed to the external auditor for review.	V. Oigo Chief Officer Education and ICT	Not Resolved	2018/2019 FY
3.1	Construction of the manga stadium	The relevant explanations have been availed to the external auditor	E. Mokoro Chief office Youth, Sports Gender, Culture and	Resolved	2018/2019 FY

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Reference No. on the external Report	Issue/Observation from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/Not Resolved)	Timeframe: (date when expected to resolve)
		for review.	Social Services		
3.2	Construction and completion of office blocks	The relevant explanations have been availed to the external auditor for review.	L. Kerich Chief Officer Roads, Transport & Public Works	Resolved	2018/2019 FY
4.1	<b>Medical Equipment</b> Purchase and installation of laundry machine	The AC drive of the laundry machine has been replaced and the machine is working.	J. Magara Chief Officer Health	Resolved	2018/2019 FY
5.2	Purchase of five mind ray bane heart d3 defibrillators	The management concurred with the auditor observation and since then the equipments have been installed and operationalized in the ICU at the county referral hospital	J. Magara Chief Officer Health	Resolved	2018/2019 FY
5.3	Purchase of five ICU ventilators with tray	The concurred with the auditor observation and since then the skilled staff have been trained and installation of oxygen plant for oxygen provision.	J. Magara Chief Officer Health	Resolved	2018/2019 FY
5.4	Leased medical equipments	The agreement document has been availed to	J. Magara Chief Officer Health	Resolved	2018/2019 FY



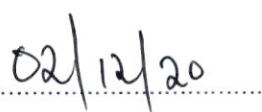
**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**

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Reference No. on the external Report	Issue/Observation from Auditor	Management comments	Focal Point person to resolve the issue	Status: (Resolved/Not Resolved)	Timeframe: (date when expected to resolve)
		the external auditor for review			
6.	Water and sanitation company	The relevant explanations have been availed to the external auditor for review.	J. Marwanga Chief office Environment, Energy, Natural Resources and Mining	Resolved	2018/2019 FY
7.	Tea cess funds	The County receives and forwards the funds to tea factories who repair and maintenance of tea roads and forward the project implementation reports to the county.	L.K. Momanyi Chief officer Agriculture, Livestock and Fisheries	Resolved	2018/2019 FY
8.	Compensation of employees	The relevant explanations have been availed to the external auditor for review.	C.M.Ogechi Chief office Public services Management	Not Resolved	2018/2019 FY
9.	Ethnic composition	The relevant explanations have been availed to the external auditor for review.	C.M.Ogechi Chief office Public services Management	Resolved	2018/2019 FY

Sign.....

Date.....

**CPA John Moenga Omanwa  
CEC, Finance and Planning**

**NYAMIRA COUNTY GOVERNMENT - EXECUTIVE**  
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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

Period	Equitable Share	DANIDA	THUCP	NRIGA	KUSP/uad	USER FEE	KDS P	POLYTECHNI CS	Total Transfers from the National Treasury
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	1,641,927,200	0	0	0	0	0	0	0	1,641,927,200
Exchequer Releases for quarter 2	865,944,000	7,125,000	4,403,782	35,164,934	0	0	0	33,534,149	946,171,865
Exchequer Releases for quarter 3	1,755,942,000		9,650,844	86,672,556	0	0	0	0	1,852,265,400
Exchequer Releases for quarter 4	938,106,000	12,445,000	0	39,954,321	90,841,680	13,175,221	30,000,000	33,534,149	1,158,056,371
<b>Total</b>	<b>5,201,919,200</b>	<b>19,570,000</b>	<b>14,054,627</b>	<b>161,791,811</b>	<b>90,841,681</b>	<b>13,175,221</b>	<b>30,000,000</b>	<b>67,068,298</b>	<b>5,598,420,836</b>



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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
	A	B	c	d=a-c		
<b>Construction of buildings</b>						
1.Cumulative	375,857,090	Fy 2019/2020	294,436,525	81,420,565		
2. Cumulative		Fy 2018/2019			36,346,977	
<b>Sub-Total</b>	<b>375,857,090</b>		<b>294,436,525</b>	<b>81,420,565</b>	<b>36,346,977</b>	
<b>Construction of civil works</b>						
1. Cumulative	504,642,151	Fy 2019/2020	457,269,035	47,373,116		
2.Cumulative		Fy 2018/2019			5,610,230	
<b>Sub-Total</b>	<b>504,642,151</b>		<b>457,269,035</b>	<b>47,373,116</b>	<b>5,610,230</b>	
<b>Supply of goods</b>						
1. Cumulative	401,007,490	Fy 2019/2020	335,348,539	65,658,951		
2.Cumulative		Fy 2018/2019			3,726,231	
<b>Sub-Total</b>	<b>401,007,490</b>		<b>335,348,539</b>	<b>65,658,951</b>	<b>3,726,231</b>	
<b>Supply of services</b>						
1. Cumulative	558,965,425	Fy 2019/2020	467,996,431	90,968,994	31,818,205	
2.Cumulative		Fy 2018/2019				
<b>Sub-Total</b>	<b>558,965,425</b>		<b>467,996,431</b>	<b>90,968,994</b>	<b>31,818,205</b>	
<b>Grand Total</b>	<b>1,840,472,156</b>		<b>1,555,050,530</b>	<b>285,421,626</b>	<b>77,501,643</b>	

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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 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



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**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
1.County assembly	Operations	713,107,510	Fy 2019/2020	661,145,615	51,,962,896	14,111,063	
2.Education support fund	Bursaries	126,520,000	Fy 2019/2020	126,520,000			
4.Emergency Fund	Covid-19	110,000,000	Fy 2019/2020	110,000,000			
<b>Sub-Total</b>		<b>949,627,510</b>		<b>897,665,615</b>	<b>51,,962,896</b>	<b>14,111,063</b>	
<b>Amounts due to Third Parties</b>							
3. Pending bills	Carried forward	1,840,472,156	Fy 2019/2020	1,555,050,530	285,421,626		
4. Pending bills			Fy 2018/2019			77,501,643	
5.							
<b>Sub-Total</b>		<b>1,840,472,156</b>		<b>1,555,050,530</b>	<b>285,421,626</b>	<b>77,501,643</b>	
<b>Others (specify)</b>							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>		<b>2,790,099,666</b>		<b>2,452,716,145</b>	<b>285,421,626</b>	<b>91,612,706</b>	

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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs ) 2018/2019</b>	<b>Additions during the year (KShs )</b>	<b>Disposals during the year (KShs )</b>	<b>Transfers in/(out) during the year (KShs)</b>	<b>Historical Cost c/f (KShs ) 20019/2020</b>
Land	11,051,000	0	0	0	11,051,000
Buildings and structures	690,699,995	294,436,525	0	0	985,136,520
Transport equipment	387,178,179	5,890,000	0	0	393,068,179
Office equipment, furniture and fittings	60,113,190	10,137,280	0	0	70,250,470
ICT Equipment	37,914,057	16,015,569	0	0	53,929,626
Machinery and Equipment	221,070,600	19,604,410	0	0	240,675,010
Heritage and cultural assets	0		0	0	0
Biological assets	11,487,500	2,947,735		0	14,435,235
Intangible assets	70,548,759	9,599,300	0	0	80,148,059
Infrastructure assets- Roads, Rails and other civil works	2,609,430,997	457,269,035	0	0	3,066,700,032
Work in progress				0	
<b>Total</b>	<b>4,099,494,277</b>	<b>815,899,854</b>	<b>0</b>	<b>0</b>	<b>4,915,394,131</b>

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government.



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ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1 Kshs	Quarter 2 Kshs	Quarter 3 Kshs	Quarter 4 Kshs	Amount transferred KShs	Amount Confirmed as received KShs	difference Kshs	explan ation
1	County Assembly	143,770,934	142,105,269	199,303,895	175,964,516	661,144,614	661,144,614	51,,962,896	Late receipt of funds
2	Education support fund		126,520,000			126,520,000	126,520,000		
3	Car mortgage scheme								
	<b>Total</b>	<b>143,770,934</b>	<b>268,625,269</b>	<b>199,303,895</b>	<b>175,964,516</b>	<b>143,770,934</b>	<b>143,770,934</b>	<b>51,,962,896</b>	

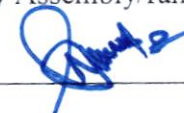
Director of Finance  
 County Executive



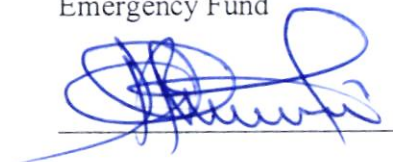
Fund Administrator  
 Education Support Fund



Director of Finance  
 County Assembly/fund/project



Fund Administrator  
 Emergency Fund



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**ANNEX 6 Contingent liabilities register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1	Legal fees	Legal firms	Kshs	33,000,000	March 2021	
2	Fines and penalties KRA	KRA	Kshs	20,000,000	JAN 2021	
3	Damages	Employees	Kshs	30,000,000	JAN 2021	
4						



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**ANNEX7 – BANK RECONCILIATION/FO 30 REPORT**

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*(Attach FO 30 Reports from IFMIS)*